

1. **CALL TO ORDER – PLEDGE OF ALLEGIANCE**

2. **ANNOUNCEMENT OF CLOSED SESSION ITEMS**

- a. Conference with Labor Negotiators – Government Code 54957.6
Agency Negotiator: Bruce Baron – CSEA, CTA
- b. Public Employee Performance Evaluation, Government Code 54957
Title: Chancellor
- c. Public Employee Discipline/Dismissal/Release/Non Re-Employment - Government Code 54957 and Education Code 87678 (2 cases)
- d. Conference with Legal Counsel – Anticipated Litigation: Significant exposure to litigation pursuant to Government Code section 54956.9(d)(2): 2 cases

3. **PUBLIC COMMENTS ON CLOSED SESSION ITEMS**

The San Bernardino Community College Board of Trustees offers an opportunity for the public to address the Board on any agenda item prior to or during the Board's consideration of that item. Matters not appearing on the agenda will be heard after the board has heard all action agenda items. Comments must be limited to five (5) minutes per speaker and twenty (20) minutes per topic if there is more than one speaker. At the conclusion of public comment, the Board may ask staff to review a matter or may ask that a matter be put on a future agenda. As a matter of law, members of the Board may not discuss or take action on matters raised during public comment unless the matters are properly noticed for discussion or action in Open Session.

Anyone who requires a disability-related modification or accommodation in order to participate in the public meeting should contact the Chancellor's Office at (909) 382-4091 as far in advance of the Board meeting as possible.

This is an opportunity for members of the public to address the Board concerning closed session items.

4. **CONVENE CLOSED SESSION**

5. **RECONVENE PUBLIC MEETING AT 12:00 pm**

6. **REPORT OF ACTION IN CLOSED SESSION (if any)**

7. **CONVENE TO BREAK**

8. **RECONVENE PUBLIC MEETING AT 4:00 pm**

9. **OATH OF OFFICE**

10. **ORGANIZATIONAL MEETING OF THE BOARD**

- a. Consideration of Approval of Board Ad Hoc Committees (p.5)
- b. Consideration of Approval of Committee Assignments (KVCR Foundation and San Bernardino Regional Emergency Training Center Joint Powers Authority) (p.7)
- c. Elect Board Representative and Alternate to the Nominating Committee for the County Committee on School District Organization (p.8)
- d. Consideration to Confirm Assignments of Oversight Committees to the Redevelopment Successor Agencies (p.9)
- e. Elect Officers – President, Vice President, and Clerk (p.10)

11. **REPORTS**

Under Section 54954.2(a)(2) of the Brown Act, trustees are permitted to make a brief announcement or to make a brief report on his or her own activities. Reports from all groups are intended to be non-controversial and used for reporting on conferences, meetings, and other activities related to District business. No action will be taken.

- a. Board Members
 - i. Oral Reports from Members of the Board Ad Hoc and Standing Committees
 - ii. Board Information Requests (p.11)
- b. Student Trustees
- c. Chancellor
- d. CHC
 - i. President
 - ii. Academic Senate
 - iii. Classified Senate
 - iv. Associated Students
- e. SBVC
 - i. President
 - ii. Academic Senate
 - iii. Classified Senate
 - iv. Associated Students
- f. CSEA
- g. CTA

12. **APPROVAL OF MINUTES**

- a. November 10, 2016 (p.14)

13. **PUBLIC COMMENTS ON AGENDA ITEMS**

This is an opportunity for members of the public to address the Board concerning agenda items.

14. **CONSENT AGENDA**

The Consent Agenda is expected to be routine and non-controversial. It will be acted upon by the Board at one time **without discussion**. Any member of the Board, staff member or citizen may request that an item be removed from this section for discussion.

- a. **BOARD OF TRUSTEES & CHANCELLOR**
 - i. Consideration of Approval to Accept Board Policies for First Reading (p.22)
- b. **INSTRUCTIONAL/STUDENT SERVICES**
 - i. Consideration of Approval of Curriculum – SBVC (p.95)
 - ii. Consideration of Approval of Curriculum – CHC (p.113)

c. HUMAN RESOURCES

- i. Consideration of Acceptance of Employee Resignations (p.123)
- ii. Consideration of Approval of Adjunct and Substitute Academic Employees (p.124)
- iii. Consideration of Approval of Appointment of District Employees (p.134)
- iv. Consideration of Approval of Classified Employee Demotion (p.135)
- v. Consideration of Approval of District Volunteers (p.137)
- vi. Consideration of Approval of Employment Rescission (p.140)
- vii. Consideration of Approval of Non-Instructional Pay for Academic Employees (p.141)
- viii. Consideration of Approval of Salary Step Advancement for Management Employee (p.147)
- ix. Consideration of Approval of Stipends (p.148)
- x. Consideration of Approval of Temporary Academic Employees (p.150)
- xi. Consideration of Approval of Transfer in Lieu of Layoff (p.152)
- xii. Consideration of Approval to Extend Interim Management Assignment (p.153)
- xiii. Consideration of Approval of Professional Expert Short-Term and Substitute Employees (p.154)

d. BUSINESS & FISCAL SERVICES

- i. Consideration of Approval of Professional Services Contracts-Agreements (p.188)
- ii. Consideration of Approval of Purchase Order Report (p.190)
- iii. Consideration of Approval of Routine Contracts-Agreements and Memorandums of Understanding (p.196)
- iv. Consideration of Approval of Surplus Property and Authorization for Private Sale or Disposal (p.212)
- v. Consideration of Approval of Surplus Property and Authorize Donation to Resources Education and Careers in Healthcare of Rancho Cucamonga (p.214)
- vi. Consideration of Approval of Surplus Property and Authorize Donation to Silver Valley Unified School District of Yermo, CA (p.215)
- vii. Consideration of Approval of Vacation Payout (p.216)
- viii. Consideration of Approval to Adopt a Resolution Approving Transfers from the Reserve for Contingencies to Various Expenditure Classifications (p.217)
- ix. Consideration of Approval to Adopt a Resolution to Appropriate Funds (p.220)
- x. Consideration to Approve District & College Expenses (p.224)
- xi. Consideration of Approval of Individual Memberships (p.226)
- xii. Consideration to Approve Conference Attendance (p.239)

e. FACILITIES

- i. Consideration of Approval of Measure M Construction Change Orders and Contract Amendments (p.254)
- ii. Consideration of Approval of Non-bond Construction Change Orders and Contract Amendments (p.158)
- iii. Consideration of Approval to Award a Small Scale Construction Contract to Dan Lyman Construction, Inc. of San Bernardino CA (p.262)
- iv. Consideration of Approval to Award a Small Scale Construction Contract to Three Peaks Corporation of Calimesa CA (p.266)
- v. Consideration of Approval to Award Informal Bid and Contract to Three Peaks Corp of Calimesa CA (p.270)

f. **RESOLUTIONS**

- i. None

15. **ACTION AGENDA**

- a. Consideration of Approval of Board Policies and Administrative Procedures - 2nd Reading (p.274)
- b. Consideration of Approval to Reaffirm Board Imperatives and Approve Board Goals (p.296)
- c. Consideration of Approval to Accept Independent Audit Report of the San Bernardino Community College District for 2015-16 (p.301)
- d. Consideration of Approval to Accept Independent Audit Report of the San Bernardino Community College District Measures P and M Proposition 39 Bond Building Fund for 2015-16 (p.406)

16. **INFORMATION ITEMS**

- a. Applause Cards (p.436)
- b. Application for Fiscal Independence Update (p.447)
- c. Budget Report (p.566)
- d. Cenergistic Cumulative Cost Savings (p.614)
- e. District Clery Act Compliance Report (p.617)
- f. General Fund Cash Flow Analysis (p.620)
- g. Quarterly Financial Status Report (p.622)
- h. Summary of Measure M Construction Contract Change Orders and Amendments (p.627)

17. **PUBLIC COMMENT ON NON-AGENDA ITEMS**

This is an opportunity for members of the public to address the Board concerning non-agenda items.

18. **CONVENE CLOSED SESSION (if needed)**

Convene Closed Session for unfinished business on closed session items.

19. **RECONVENE PUBLIC MEETING**

20. **REPORT OF ACTION IN CLOSED SESSION (if any)**

21. **ADJOURN** – The next meeting of the Board: Study Session (Foundation Updates) 12pm, January 12, 2017

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Bruce Baron, Chancellor

REVIEWED BY: Bruce Baron, Chancellor

PREPARED BY: Stacey Nikac, Executive Assistant

DATE: December 8, 2016

SUBJECT: Consideration of Approval of Board Ad Hoc Committees

RECOMMENDATION

It is recommended that the Board of Trustees approve the Ad Hoc Committees and its members for 2016-2017.

Policy & Procedures

- Donna Ferracone
- Donald Singer
- Gloria Harrison

Board & Chancellor Evaluations

- Gloria Harrison
- John Longville
- VACANT

SBCCD Board & Local K-12 Boards (Singer, Williams, Ferracone)

- Donald Singer
- Joseph Williams
- Donna Ferracone

Foundations

- Donna Ferracone
- Joseph Williams
- Gloria Harrison

OVERVIEW

Ad Hoc Work Groups are needed to improve the efficiency of the board. Board Ad Hoc Committees will meet on an as needed basis for the 2016-17 fiscal year.

BOARD IMPERATIVES

- I. Institutional Effectiveness
- II. Learning Centered Institution for Student Access, Retention and Success
- III. Resource Management for Efficiency, Effectiveness and Excellence
- IV. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

No impact to the budget.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Bruce Baron, Chancellor
PREPARED BY: Stacey Nikac, Executive Assistant
DATE: December 8, 2016
SUBJECT: Consideration of Approval of Committee Assignments (KVCR Foundation EDCT Foundation, and San Bernardino Regional Emergency Training Center Joint Powers Authority)

RECOMMENDATION

It is recommended that the Board of Trustees assign Board members to the KVCR Foundation (3), EDCT Foundation (3), and to the San Bernardino Regional Emergency Training Center Joint Powers Authority (1).

OVERVIEW

Current members serving:

KVCR Foundation

- John Longville
- Donna Ferracone
- Vacant

EDCT Foundation

- Joseph Williams
- John Longville
- Donna Ferracone

San Bernardino Regional Emergency Training Center Joint Powers Authority

- Donna Ferracone

BOARD IMPERATIVE

- I. Institutional Effectiveness
- II. Learning Centered Institution for Student Access, Retention, and Success
- III. Resource Management for Efficiency, Effectiveness, and Excellence
- IV. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

No impact to the budget.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Bruce Baron, Chancellor
PREPARED BY: Stacey Nikac, Executive Assistant
DATE: December 8, 2016
SUBJECT: Consideration of Approval to Elect Board Representative and Alternate to the Nominating Committee for the County Committee on School District Organization

RECOMMENDATION

It is recommended that the Board of Trustees elect a Board representative and alternate to serve on the Nominating Committee for the County Committee on School District Organization.

OVERVIEW

Donna Ferracone currently serves as the representative. Gloria Harrison serves as the alternate.

ANALYSIS

The governing board of each community college district shall select one of its members to serve as its voting representative/elector at the annual October meeting of school and community college district representatives (E.C. 4005).

BOARD IMPERATIVE

- I. Institutional Effectiveness
- II. Learning Centered Institution for Student Access, Retention, and Success
- III. Resource Management for Efficiency, Effectiveness, and Excellence
- IV. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

No impact to the budget.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Bruce Baron, Chancellor

REVIEWED BY: Bruce Baron, Chancellor

PREPARED BY: Stacey Nikac, Executive Assistant

DATE: December 8, 2016

SUBJECT: Consideration to Confirm Assignments of Oversight Committees to the Redevelopment Successor Agency

RECOMMENDATION

It is recommended that the Board of Trustees confirm the assignments of Oversight Committees to the Redevelopment Successor Agency.

OVERVIEW

The Board appoints individuals to the cities Oversight Committee to the Redevelopment Successor Agencies. This information must be transmitted to the State Chancellor's office. Appointees should participate in one-time training and ongoing staff support. Assignments for representation on Oversight Committees to the Redevelopment Successor Agencies are confirmed below.

Current assignments are as follows:

City of Big Bear Lake, Larry Strong
City of Calimesa, (represented by Mt. San Jacinto)
City of Colton, Steve Sutorus
City of Fontana, (represented by Chaffey)
City of Grand Terrace, Larry Strong
City of Highland, Dr. Anne L. Viricel
City of Loma Linda, Steve Sutorus
City of Redlands, Donna Ferracone
City of Rialto, Joseph Williams
City of San Bernardino, Jose Torres
County of San Bernardino, (represented by Chaffey)
IVDA Joint, Jose Torres, Vice Chancellor of Business & Fiscal Services
City of Yucaipa, Donna Ferracone

BOARD IMPERATIVES

- I. Institutional Effectiveness
- II. Learning Centered Institution for Student Access, Retention and Success
- III. Resource Management for Efficiency, Effectiveness and Excellence
- IV. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

No impact to the budget.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Bruce Baron, Chancellor
PREPARED BY: Stacey Nikac, Executive Assistant
DATE: December 8, 2016
SUBJECT: Consideration of Approval to Elect a President, Vice President and Clerk of the Board of Trustees

RECOMMENDATION

It is recommended that the Board of Trustees elect a President, Vice President and Clerk of the Board of Trustees.

ANALYSIS

Education Code 72000(c)(2)(C) requires that governing boards elect officers at their annual organizational meeting.

Per Administrative Procedure 2305, new officers will begin their term of service at the first meeting of the board in January of the next year. Prior to the first board meeting in January, the outgoing board president and the newly elected board president will meet together to discuss:

- Duties of the board officers, especially the president
- Board policy dates pertinent to the function of the board
- Evaluation of the Chancellor
- Board self-evaluation
- Any current ongoing discussions with the Chancellor

BOARD IMPERATIVE

- I. Institutional Effectiveness
- II. Learning Centered Institution for Student Access, Retention, and Success
- III. Resource Management for Efficiency, Effectiveness, and Excellence
- IV. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

No impact to the budget.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Bruce Baron, Chancellor

REVIEWED BY: Bruce Baron, Chancellor

PREPARED BY: Stacey Nikac, Executive Assistant

DATE: December 8, 2016

SUBJECT: Board Information Requests

RECOMMENDATION

This item is for information only. The Board may ask staff to review a matter or may ask that a matter be put on a future agenda.

OVERVIEW

The Board of Trustees requested a form be developed to track requests made by the board and updates be provided at board meetings.

BOARD IMPERATIVE

- I. Institutional Effectiveness
- II. Learning Centered Institution for Student Access, Retention, and Success
- III. Resource Management for Efficiency, Effectiveness, and Excellence
- IV. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

No impact to the budget.

**San Bernardino Community College District
Board of Trustees Information Requests
(updated 11/23/16)**

Date of Request: 8/25/2016
Requested by: Board of Trustees
Planned Completion Date: 01/12/17

Request: Foundations to update the Board on how the one-time money is being spent.

Comments: The Study Session for the Foundations is scheduled for 1/12/17. The Board created an Ad Hoc Committee to develop the agenda and specific requests for the meeting.

Date of Request: 8/25/2016
Requested by: Board of Trustees
Planned Completion Date: 06/30/17

Request: Report to the Board detailing how the EDCT will support the campuses.

Comments: Chancellor will update the Board on collaborative work and support efforts during 2016-2017 academic year, leading to a strategic plan from EDCT. The timeline is tied to the next budget cycle. Additionally, the plan should be presented when there is a permanent Associate Vice Chancellor in place.

Date of Request: 8/22/2016
Requested by: Board of Trustees
Planned Completion Date: 06/30/17

Request: Redefine Board's self-assessment questions for clarification.

Comments: BOT Ad Hoc committee to schedule meeting.

Date of Request: 8/22/2016
Requested by: Board of Trustees
Planned Completion Date: 06/30/17

Request: Board goals should be agendized for progress reports.

Comments: Chancellor will provide periodic updates.

Date of Request: 8/25/2016
Requested by: Board of Trustees
Planned Completion Date: 06/30/17

Request: KVCR and EDCT one-time expenses to be listed on their own budget lines

Comments: Jose Torres will provide breakdown next fiscal year.

Date of Request: 9/8/2016
Requested by: Singer
Planned Completion Date: 06/30/17

Request: Recommendation to promote the safety of our campuses, to the community, based on monthly Clery reports.

Comments: Chancellor will work with the District Director of Marketing, PR and Government Affairs to promote the safety on a regular basis.

Date of Request: 8/22/2016
Requested by: Board of Trustees
Planned Completion Date: Completed
10/17/2016

Request: Requested a master calendar and more reminders of upcoming events.

Comments: Chancellor provides the upcoming event calendar in the Trustee Chat weekly.

Date of Request: 8/22/2016
Requested by: Board of Trustees
Planned Completion Date: Completed
8/24/2016

Request: Presentations to the Board should include executive summary, minimum 12 pt. font, be consistent reporting style with both colleges, and must answer why the information is important and how the Board can help.

Comments: Chancellor revised the presentation guidelines. Implementation is planned for 8/24/16.

Date of Request: 8/25/2016
Requested by: Singer
Planned Completion Date: Completed 9/1/16

Request: What percentage of votes are needed to pass proposition 30 replacement bill, proposition 55?

Comments: Chancellor emailed response on 8/30/16 and a printed copy at the 9/1/16 Study Session.

Date of Request: 8/22/2016
Requested by: Board of Trustees
Planned Completion Date: Completed 9/8/16

Request: Closed session to start at 4pm with open session at 5pm.

Comments: This will begin at the 9/8/16 Board meeting.

Date of Request: 8/22/2016
Requested by: Williams
Planned Completion Date: Completed 9/8/16

Request: Request to send monthly bond reports electronically and not in printed format.

Comments: This will begin at the 9/8/16 Board meeting.

Date of Request: 10/20/2016
Requested by: Board of Trustees
Planned Completion Date: 04/30/17

Request: Contract with Cynthia Pringle - Can we see the results of the analysis on KVCR once complete?

Comments: We anticipate having a written report of findings from the consultant by the end of April. The Chancellor will share the report with the Board.

Date of Request: 11/10/2016
Requested by: Harrison
Planned Completion Date: 06/30/17

Request: Consider having a Strengths Quest session for the Board

Comments:



San Bernardino Community College District
Board of Trustees Business Meeting Minutes
District Board Room
Thursday, November 10, 2016 - 4:00 p.m.

Members Present:

John Longville, President
Joseph Williams, Vice President
Gloria Harrison, Clerk
Donna Ferracone, Trustee
Dr. Donald Singer, Trustee
Dr. Anne Viricel, Trustee
Nickolas Zoumbos, Trustee
Beverly Rapouw, CHC Student Trustee (arrived at 4:15pm)

Members Absent:

Pablo Machado, SBVC Student Trustee

Administrators Present:

Bruce Baron, Chancellor
Diana Rodriguez, President, SBVC
Dr. Wei Zhou, President, CHC
Jose Torres, Vice Chancellor of Business and Fiscal Services

CALL TO ORDER – PLEDGE OF ALLEGIANCE

President Longville called the meeting to order at 4:03pm. Trustee Zoumbos led the pledge of allegiance.

ANNOUNCEMENT OF CLOSED SESSION ITEMS

- Conference with Labor Negotiators – Government Code 54957.6
- Agency Negotiators: Bruce Baron and Karl Sparks – CSEA, CTA
- Public Employee Performance Evaluation, Government Code 54957
- Title: Chancellor
- Public Employee Discipline/Dismissal/Release/Non Re-Employment - Government Code 54957 and Education Code 87678 (2 cases)

PUBLIC COMMENTS ON CLOSED SESSION ITEMS

None

CONVENE CLOSED SESSION

The Board convened to closed session at 4:05pm

RECONVENE PUBLIC MEETING AT 5:00 pm

The meeting reconvened at 5:04pm

REPORT OF ACTION IN CLOSED SESSION (if any)

None

CONSIDERATION OF APPROVAL TO TELEVISION BOARD MEETINGS

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:
To approve the internet streaming and televising of regular board meetings on KVCR, and direct the Chancellor to pursue the renovations, equipment acquisition and processes necessary and to approve the tentative budget without the cost of \$20,000 for a mural and with a possible implementation date of fall 2017.

AYES: Longville, Williams, Harrison, Singer, Viricel, Zoumbos, Rapouw

NOES: Ferracone

ABSENT: Machado

ABSTENTIONS: None

REPORTS

- Board Members
- Oral Reports from Members of the Board Ad Hoc and Standing Committees
 - Trustee Harrison gave an update on the Board Budget Ad Hoc Committee.
 - Trustee Ferracone reported on the Foundation Subcommittee, Policy Committee, and the Goals Committee.
- Trustee Williams participated in the Board Ad Hoc meetings and the Community Gathering for Excellence event.
- Trustee Viricel attended the Community Gathering for Excellence and
- Trustee Zoumbos gave thanks and departing words as this is his last board meeting. President Longville presented a certificate of appreciation to Trustee Zoumbos. The Trustees shared stories of their experience with Mr. Zoumbos.
- Student Trustee Rapouw reported on voter registration and #stepup.
- Chancellor Baron thanked Trustee Zoumbos for his service, congratulated returning Board members, acknowledged Frank Reyes as incoming Trustee, gave an update on the VC of HR search, and encouraged the colleges to continue to increase FTES.
- President Rodriguez reported attending the Community Gathering for Excellence, Inland Empire Concerned with African American students, hosted Dia de los Muertos, and participated in Health & Wellness Safety Leadership Group.
- SBVC Academic Senate provided a written report.
- Rocio Aguayo reported for SBVC Associated Students. Get out the Vote efforts, started conversation with faculty on environmental sustainability, and ASG is attending upcoming General Assembly.
- President Zhou provided a written report for CHC.
- Denise Allen reported for CHC Academic Senate. Meeting November 18, via WebEx regarding a portal temporary solution, International and non-credit updates, attended Academic Senate Plenary session, finished EMP and FMP, transitioning to Canvas from Blackboard in the fall 2017, upcoming three peaks challenges, and 24-hour pay update.
- Benjamin Gamboa reported for CHC Classified Senate. 2nd read to adopt 9+1 for classified shared governance, discussions on enrollment processes and strategies, early enrollment for students, drop policy for non-payment, reassuring students by acknowledging and appreciating them.
- Beverly Rapouw reported for Associated Students. Student senate is working on Sober Fest.
- Kevin Palkki reported for CSEA and informed the Board of issues that will be coming forward.

APPROVAL OF MINUTES

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:
To approve the minutes for October 20, 2016.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw

NOES: None

ABSENT: Machado

ABSTENTIONS: None

PUBLIC COMMENTS ON AGENDA ITEMS

Diane Dusick

Lillian Vasquez

Denise Allen-Hoyt

CONSENT AGENDA
BOARD OF TRUSTEES & CHANCELLOR

None

INSTRUCTIONAL/STUDENT SERVICES

Consideration of Approval of Curriculum – SBVC

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:
To approve the SBVC curriculum modifications.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw

NOES: None

ABSENT: Machado

ABSTENTIONS: None

Consideration of Approval of Curriculum – CHC

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:
To approve the CHC Curriculum Modifications.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw

NOES: None

ABSENT: Machado

ABSTENTIONS: None

Consideration of Approval of Mutually Beneficial Memorandum of Understanding between Crafton Hills College and the University of Redlands

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:
To approve the University of Redlands/Crafton Hills College Memorandum of Understanding to create and promote university transfer pathways between our two institutions.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw

NOES: None

ABSENT: Machado

ABSTENTIONS: None

HUMAN RESOURCES

Consideration of Acceptance of Employee Resignations

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:
To approve the resignation of Cynthia Gunderson effective October 21, 2016. **Amended to add: Item to include Angela Lujan, Payroll Accountant, District, resignation after 18 years. Last day of employment is November 18, 2016 and Johnny Conley, Director of First Year Experience, SBVC, resignation after 2 years. Last day of employment is November 30, 2016.**

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw

NOES: None

ABSENT: Machado

ABSTENTIONS: None

Consideration of Approval of 2017-2018 Academic Calendar

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:
To approve the 2017-2018 academic calendar.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw

NOES: None

ABSENT: Machado

ABSTENTIONS: None

Consideration of Approval of Adjunct and Substitute Academic Employees

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:

To approve the employment of adjunct and substitute academic employees as needed for the 2016-2017 academic year.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw

NOES: None

ABSENT: Machado

ABSTENTIONS: None

Consideration of Approval of Appointment of District Employees

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:

To approve the appointment and management contract, if applicable, of Yecenia Ross effective November 1, 2016, George Rojas effective November 28, 2016, Tahirah El-Sharif effective November 14, 2016 and Emma Quijano effective November 28, 2016. **Amended to add: Item to include Alyssa Taylor, College Security Officer, District, classified salary schedule Range 29, Step B, \$3,049 per month, Effective Date November 11, 2016, General Fund.**

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw

NOES: None

ABSENT: Machado

ABSTENTIONS: None

Consideration of Approval of Classified Employee Promotions

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:

To approve the promotion of Manuel Rosales effective November 28, 2016.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw

NOES: None

ABSENT: Machado

ABSTENTIONS: None

Consideration of Approval of District Volunteers

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:

To approve District volunteers.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw

NOES: None

ABSENT: Machado

ABSTENTIONS: None

Consideration of Approval of Non-Instructional Pay for Academic Employees

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:

To approve non-instructional pay for academic employees.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw

NOES: None

ABSENT: Machado

ABSTENTIONS: None

Consideration of Approval of Rescission of Stipend

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:

To approve the stipend for Ralph Rabago for Women's Golf at SBVC for the 2016-2017 academic year.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw

NOES: None

ABSENT: Machado

ABSTENTIONS: None

Consideration of Approval of Tuition Reimbursement

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:

To approve the request for tuition reimbursement for Deneatrice Lewis, Human Resources Generalist, District.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw

NOES: None

ABSENT: Machado

ABSTENTIONS: None

Consideration of Approval to Adopt the Sewer System Management Plan (SSMP)

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:

To approve the San Bernardino Community College District Sewer System Management Plan (SSMP)

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw

NOES: None

ABSENT: Machado

ABSTENTIONS: None

Consideration of Approval of Professional Expert Short-Term and Substitute Employees

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:

To approve the employment of Professional Expert, Short-Term, and Substitute Employees.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw

NOES: None

ABSENT: Machado

ABSTENTIONS: None

BUSINESS & FISCAL SERVICES

Consideration of Approval of Professional Services Contracts-Agreements

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:

To approve the list of Professional Services contracts/agreements.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw

NOES: None

ABSENT: Machado

ABSTENTIONS: None

Consideration of Approval of Purchase Order Report

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:

To approve the list of purchase orders.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw

NOES: None

ABSENT: Machado

ABSTENTIONS: None

Consideration of Approval of Routine Contracts-Agreements and Memorandums of Understanding

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:
To approve the list of routine contracts/agreements and memorandums of understanding.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw
NOES: None
ABSENT: Machado
ABSTENTIONS: None

Consideration of Approval to Adopt a Resolution to Appropriate Funds

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:
To adopt a resolution approving the appropriation of income from the general reserve to various major expense classifications as indicated by need on the attached resolution.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw
NOES: None
ABSENT: Machado
ABSTENTIONS: None

Consideration of Approval to Adopt Budget Calendar for 2017-18

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:
To adopt the Budget Calendar.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw
NOES: None
ABSENT: Machado
ABSTENTIONS: None

Consideration of Approval of Individual Memberships

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:
To approve the request for individual memberships.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw
NOES: None
ABSENT: Machado
ABSTENTIONS: None

Consideration to Approve Conference Attendance

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:
To approve the requests for Conference Attendance.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw
NOES: None
ABSENT: Machado
ABSTENTIONS: None

Consideration to Approve District & College Expenses

Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:
To approve the requests for District/College Expenses.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw
NOES: None
ABSENT: Machado
ABSTENTIONS: None

FACILITIES

Consideration of Approval of Amendment 005 to the Contract with PMSM Architects of Santa Barbara CA
Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:
To approve Amendment 005 to the contract with PMSM Architects of Santa Barbara CA in the amount of \$6,380.00.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw
NOES: None
ABSENT: Machado
ABSTENTIONS: None

Consideration of Approval of Non-bond Construction Change Orders and Contract Amendments
Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:
To approve the following contract amendments and ratify the following change orders.

San Bernardino Valley College – Lockdown Project						
Dan Lyman Construction, Inc. San Bernardino, CA	<u>Change #</u>	<u>Original Contract</u>	<u>Previous Changes</u>	<u>Proposed Changes</u>	<u>New Contract</u>	<u>Total CO %</u>
	CO-03	\$409,462.00	\$27,698.00	\$3,493.00	\$440,653.00	7.61%

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw
NOES: None
ABSENT: Machado
ABSTENTIONS: None

Consideration of Approval to Award Informal Bid and Contract to Baker Electric Inc. of Escondido CA
Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:
To approve the informal bid and contract to Baker Electric of Escondido CA for Non-Bond Project 03-1415-01 – IT Emergency Generator Replacement at SBVC in the amount of \$151,636.00.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw
NOES: None
ABSENT: Machado
ABSTENTIONS: None

RESOLUTIONS

None

ITEMS PULLED FOR DISCUSSION

Consideration of Approval of Management Job Description
Trustee Harrison, Trustee Singer seconded the motion and the board members voted as follows:
To approve the Dean of Student Equity and Success and the Emergency Preparedness Manager job descriptions. **Change the job title to Dean of Student Equity and Success.**

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw
NOES: None
ABSENT: Machado
ABSTENTIONS: None

ACTION AGENDA

Consideration of Approval of a Resolution to Adopt the Public Agencies Post-Employment Benefits Trust Administered by Public Agency Retirement Service

Trustee Singer, Trustee Harrison seconded the motion and the board members voted as follows:
To approve the attached resolution authorizing adoption of the Public Agencies Post-Employment Benefits Trust Administered by Public Agency Retirement Services (PARS).

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw

NOES: None

ABSENT: Machado

ABSTENTIONS: None

Consideration of Approval to Accept Board Policies for First Reading

Trustee Viricel, Trustee Ferracone seconded the motion and the board members voted as follows:
To approve the Board Policies and Administrative Procedures for first reading.

AP 3516 Registered Sex Offender Information; BP/AP 3520 Local Law Enforcement; BP/AP 3530 Weapons on Campus; BP/AP 7600 District Police Department

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw

NOES: None

ABSENT: Machado

ABSTENTIONS: None

Consideration of Approval to Accept Draft #2 Master Plans for San Bernardino Valley College, Crafton Hills College, and the District Needs & Institutional Support Plan for first reading

Trustee Harrison, Trustee Zoumbos seconded the motion and the board members voted as follows:
To approve Draft #2 Master Plans for San Bernardino Valley College, Crafton Hills College, and the District Needs & Institutional Support Plan for first reading.

AYES: Longville, Williams, Harrison, Ferracone, Singer, Viricel, Zoumbos, Rapouw

NOES: None

ABSENT: Machado

ABSTENTIONS: None

INFORMATION ITEMS

12 Safety Programs Consolidation or Update for SBVC and CHC

Applause Cards

Budget Report

Cenergistic Cumulative Cost Savings

District Clery Act Compliance Report

CSA MOUs

General Fund Cash Flow Analysis

Local Hire - Measure M Demographics Report

Quarterly Investment Report

Summary of Measure M Construction Contract Change Orders and Amendments

PUBLIC COMMENT ON NON-AGENDA ITEMS

None

ADJOURN

President Longville Adjourned the meeting at 7:15pm

Gloria Macias Harrison, Clerk, Board of Trustees

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Bruce Baron, Chancellor
PREPARED BY: Stacey Nikac, Executive Assistant
DATE: December 8, 2016
SUBJECT: Consideration of Approval to Accept Board Policies and Administrative Procedures for First Reading

RECOMMENDATION

It is recommended that the Board of Trustees accept Board Policies and Administrative Procedures for first reading.

BP/AP 2410 Board Policies & Procedures, BP/AP 2435 Evaluation of the Chancellor, BP 3410 Nondiscrimination, BP/AP 3515 Reporting of Crimes, BP/AP 3720 Computer and Network Use, BP/AP 4105 Distance Education, BP 5140 Disabled Student Programs and Services, AP 6200 Budget Preparation, AP 6310 Accounting, AP 6315 Warrants, BP/AP 6320 Investments, BP/AP 6325 Payroll, BP/AP 6600 Capital Construction, BP/AP 6750 Parking, BP 7120 Recruitment and Hiring, BP 7310 Nepotism

OVERVIEW

The changes to these policies include requirements of the Education Code and current law.

The SBCCD has a process of continuous review of its Board Policies and Administrative Procedures to ensure compliance with Title 5, California Education Code and current district/college needs.

ANALYSIS

The Board may adopt policies authorized by law or determined to be necessary for the efficient operation of the district per Board Policy 2410.

The attached Administrative Procedures have been modified and or reviewed and have gone through the collegial consultation process per Board Policy 2410.

BOARD IMPERATIVE

- I. Institutional Effectiveness
- II. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

None.

San Bernardino Community College District
Board Policy
Chapter 2 – Board of Trustees

BP 2410 BOARD POLICIES AND ADMINISTRATIVE PROCEDURES

(Replaces SBCCD BP 2045)

The Board may adopt such policies as are authorized by law or determined by the Board to be necessary for the efficient operation of the District. Board policies are intended to be statements of intent by the Board on a specific issue within its subject matter jurisdiction.

The policies have been written to be consistent with provisions of law, but do not encompass all laws relating to District activities. All District employees are expected to know of and observe all provisions of law pertinent to their job responsibilities.

Policies of the Board may be adopted, revised, added to or amended at any regular Board meeting by a majority vote. Proposed changes or additions shall be introduced not less than one regular meeting prior to the meeting at which action is recommended. The Board shall regularly assess its policies for effectiveness in fulfilling the District's mission.

Administrative procedures are to be issued by the Chancellor as statements of method to be used in implementing Board Policy. Such administrative procedures shall be consistent with the intent of Board Policy. Administrative procedures may be revised as deemed necessary by the Chancellor through regular consultation processes and/or as required by revisions to laws and regulations. ~~Administrative procedures are forwarded to the Board of Trustees as information items only and do not require a Board vote. The Board reserves the right to direct revisions of the administrative procedures should they, in the Board's judgment, be inconsistent with the Board's own policies.~~^[SN1] The Board reserves the right to direct revisions of the administrative procedures should they, in the Board's judgement, be inconsistent with the Board's own policies.

Board policies and administrative procedures are to be reviewed on a six-year cycle per the schedule specified in AP 2410.

Board policies and administrative procedures shall be readily available on the District's website.

Reference: Education Code Section 70902;

45 ACCJC Accreditation Standards IV.C.7, IV.D.4, I.B.7, and I.C.5 (formerly
46 IV.B.1.b & e)

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Adopted: 10/14/10

Revised: 7/10/14; 12/11/14, 1/21/16

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San Bernardino Community College District
Board Policy
Chapter 2 – Board of Trustees

BP 2435 EVALUATION OF THE CHANCELLOR

(Replaces current SBCCD BP 2175)

The Board of Trustees shall conduct an evaluation of the Chancellor at least annually. Such evaluation shall comply with any requirements set forth in the contract of employment with the Chancellor as well as this policy.

The Board shall evaluate the Chancellor using an evaluation process developed and jointly agreed to by the Board and the Chancellor.

The criteria for evaluation shall be based on Board policy, the Chancellor job description, and performance goals and objectives developed in accordance with ~~AP 2435 titled Evaluation of the Chancellor~~ BP 2430 titled Delegation of Authority to the Chancellor.

Reference: ACCJC Accreditation Standard IV.C.3 (formerly IV.B.1)

Adopted: 5/9/13

Revised: 11/13/14, 12/11/14

San Bernardino Community College District
Administrative Procedure
Chapter 2 – Board of Trustees

AP 2435 EVALUATION OF THE CHANCELLOR

(Replaces current SBCCD AP 2175)

A. Frequency of Evaluation

The Chancellor will be evaluated at least annually in accordance with BP 2435 titled Evaluation of the Chancellor.

B. Evaluation Committee

By the first day of the 3rd month of assignment of the evaluation year, the Board and the Chancellor will meet and mutually agree upon the formation of an evaluation committee. The evaluation committee is advisory to the Board of Trustees and the Board of Trustees will be responsible for preparation of the Chancellor's evaluation. The evaluation committee shall include the following members:

- One manager from San Bernardino Valley College (SBVC) selected by the SBVC President from among the three names submitted by the Chancellor.
- One manager from Crafton Hills College (CHC) selected by the CHC President from among the three names submitted by the Chancellor.
- One manager from the District Office selected through a process of nomination and voting conducted by all District Office managers from among the three names submitted by the Chancellor.
- One faculty member appointed by the Academic Senate from San Bernardino Valley College from among the three names submitted by the Chancellor.
- One faculty member appointed by the Academic Senate at Crafton Hills College from among the three names submitted by the Chancellor.
- One classified employee from San Bernardino Valley College appointed by the CSEA from among the three names submitted by the Chancellor.

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- One classified employee from Crafton Hills College appointed by the CSEA from among the three names submitted by the Chancellor.
 - One classified employee from the District office appointed by CSEA from among the three names submitted by the Chancellor.
 - One student from San Bernardino Valley College selected by the Associated Student Body.
 - One student from Crafton Hills College selected by the Associated Student Body.

55 **C. Campus/District Survey**

56 The evaluation committee shall seek written feedback from all permanent
57 employees and, applicable community leaders. To assist in this task, the
58 Chancellor will provide the committee with a preliminary list of applicable
59 community leaders. The Board of Trustees may provide additional names of
60 community members.

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62 The evaluation committee shall prepare a consolidated summary of the ratings
63 and comments. Original survey documents will be destroyed once the summary
64 is prepared. A copy of the summary will be made available to the Chancellor.

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66 **D. Evaluation Report for the Chancellor**

67 The committee will produce a written evaluation report within two months
68 following the start of the evaluation process. The report shall include:

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1. A summary of duties from the job description, which shall serve as a basis for the evaluation.
 2. A summary list of the goals and objectives from the prior year.
 3. A self-evaluation from the Chancellor including a reflection of the year including achievements, areas for improvement, and identified challenges to address in the future and or any other items that the Chancellor submitted to the committee.
 4. An assessment of the management and leadership strengths of the Chancellor.
 5. The identification of any areas in which the Chancellor can improve his/her performance or management skills.

86 The advisory report shall be signed by all members of the Evaluation Committee.
87 The Board of Trustees and the Chancellor shall receive a copy of the evaluation
88 report.

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The Board shall have 60 days to give the Chancellor the official evaluation. The evaluation shall be signed by all members of the Board. The Chancellor shall receive a copy of the evaluation report, and will have an opportunity to attach a written response within fifteen working days. This response may offer clarification, additional information, or a rebuttal. There will be only three copies of a completed evaluation. One copy will remain in the possession of the Chancellor one copy will remain with the Board’s attorney, and the original will become a part of the official file in the Human Resources Office.

As part of the evaluation meeting, the Board and the Chancellor will set new short- and long-term goals and objectives.

Reference: ACCJC Accreditation Standard IV.C.3 (formerly IV.A)

Approved: 5/9/13
Revised: 2/19/15

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San Bernardino Community College District
Administrative Procedure
Chapter 2 – Board of Trustees

AP 2410 BOARD POLICIES AND ADMINISTRATIVE PROCEDURES

(Replaces SBCCD AP 2045)

Pursuant to Education Code Section 70902(a)(1), the Board of Trustees shall establish, maintain, operate, and govern one or more community colleges in accordance with law. In so doing, the Board of Trustees may initiate and carry on any program or activity, or may otherwise act, in any manner that is not in conflict with, inconsistent with, or preempted by, any law, and that is not in conflict with the purposes for which community college districts are established.

The Chancellor, ~~as directed by the Board, and~~ through the Collegial Consultation process, has the authority to develop new Board Policies and Administrative Procedures. Review of the policies designated in the 6-year cycle shall begin in October.

The process for developing or changing Board Policies and/or administrative procedures is outlined below:

1. A proposal for a new Board Policy or a change in a current Policy or Administrative Procedure will be submitted in writing to the Chancellor's Cabinet.

2. Legally mandated updates to APs and BPs will be reviewed when forwarded from the Community College League of California.

- 2.3. _____ If approved for consideration by the Chancellor's Cabinet, the proposal will be shared with District Assembly and given to the Academic Senate presidents to determine whether either believes the proposal is an "academic and professional matter."

- 3.4. _____ If the proposal is deemed to be an academic and professional matter:
 - a. The proposal will be submitted to the Academic Senates on both campuses, which will have up to 3 months to review and suggest appropriate changes to the proposal, in accordance with Title 5 and relevant state regulations.
 - b. After the Senates have completed their review, a Joint Senate Conference Committee, with representatives from each Academic Senate, will confer

44 to iron out any differences within 30 days.

- 45 c. The proposal will then be submitted to the District Assembly as an
- 46 information item.
- 47 d. The Chancellor will submit the Academic Senates' proposal for Board
- 48 Policy to the Board for a first reading and/or approval. The Chancellor will
- 49 submit the Academic Senates' changes to Administrative Procedures to
- 50 the Board for first and second readings for information only.

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52 4.5. If the proposal is deemed **not** to be an academic and professional matter:

- 53 a. The proposal will be submitted to the District Assembly for review and
- 54 recommendation. The proposal will simultaneously be submitted to the
- 55 Academic and Classified Senates as an information item. (See 4.d below.)
- 56 b. If the Academic Senate at either campus deems the proposal an academic
- 57 and professional matter, the proposal will be removed from District
- 58 Assembly consideration and submitted to the Academic Senates, as per
- 59 Step 3 above.
- 60 c. The District Assembly may, when appropriate, assign a subcommittee
- 61 which will review and respond to the proposal.
- 62 d. After the subcommittee has completed its review, their response will be
- 63 submitted to the District Assembly within two months.
- 64 e. The recommendation will be submitted to the Chancellor. If the proposal
- 65 concerns a Board Policy, the Chancellor will submit it to the Board for a first
- 66 reading and/or approval. The Chancellor will submit changes in
- 67 Administrative Procedures to the Board for information only.
- 68 e.f. Legally mandated updates to APs and BPs will be reviewed when
- 69 forwarded from the Community College League of California.

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72 At the beginning of each academic year, the Chancellor will notify the appropriate

73 parties of the chapters or specific BPs or APs to be reviewed.

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75 Responsibility for the review process is as follows:

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77 Chapter 1: Chancellor and Board of Trustees and the Chancellor

78 Chapter 2: Chancellor and Board of Trustees and the Chancellor

79 Chapter 3: Chancellor and Chancellor's Cabinet

80 Chapter 4: Vice-Presidents of Instruction, Student Services, and Academic Senate

81 Presidents*

82 Chapter 5: Vice-Presidents of Instruction, Student Services, and Academic Senate

83 Presidents*

84 Chapter 6: Vice-Chancellor of Fiscal Services and Vice-Presidents of Administrative

85 Services

86 5- Chapter 7: Vice-Chancellor of Human Resources

87

88 ~~*-Academic Senate Presidents will be notified only of those policies and procedures that~~
89 ~~are deemed to be an “academic and professional matter” within the meaning of Section~~
90 ~~53200(c) of Title 5 of the California Code of Regulations~~[SN1][SN2]

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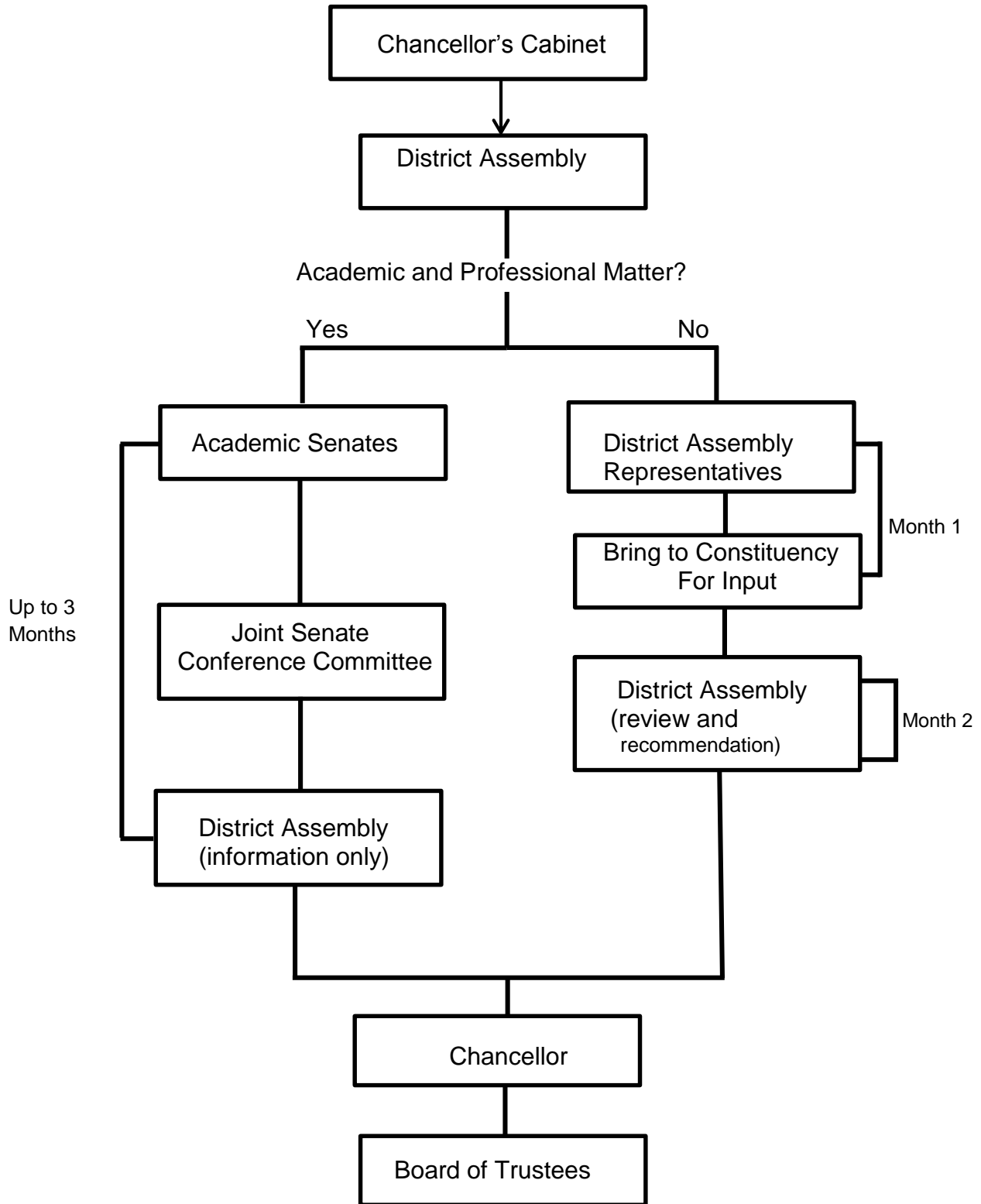
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**Flow Chart for Changes to
Board Policies or
Administrative Procedures**



144 **References:** Education Code Section 70902;
145 ACCJC Accreditation Standards I.B.7; I.C.5; IV.C.7; and IV.D.4 (formerly
146 IV.B.1.b & e)
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Approved: 10/20/11
Revised: 7/10/14, 12/11/14

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San Bernardino Community College District
Board Policy
Chapter 3 – General Institution

BP 3410 NONDISCRIMINATION

(Replaces current SBCCD BP 3410)

The District is committed to equal opportunity in educational programs, employment, and all access to institutional programs and activities.

The District, and each individual who represents the District, shall provide access to its services, classes, and programs without regard to national origin, religion, age, gender, gender identity, gender expression, race or ethnicity, color, medical condition, genetic information, ancestry, sexual orientation, marital status, physical or mental disability, pregnancy, or military and veteran status, or because he/she is perceived to have one or more of the foregoing characteristics, or based on association with a person or group with one or more of these actual or perceived characteristics.

The Chancellor shall establish administrative procedures that ensure all members of the college community can present complaints regarding alleged violations of this policy and have their complaints heard in accordance with the Title 5 regulations and those of other agencies that administer state and federal laws regarding nondiscrimination.

No District funds shall ever be used for membership, or for any participation involving financial payment or contribution on behalf of the District or any individual employed by or associated with it, to any private organization whose membership practices are discriminatory on the basis of national origin, religion, age, gender, gender identity, gender expression, race, color, medical condition, genetic information, ancestry, sexual orientation, marital status, physical or mental disability, pregnancy, or military and veteran status, or because he/she is perceived to have one or more of the foregoing characteristics, or because of his/her association with a person or group with one or more of these actual or perceived characteristics.

References: Education Code Sections 66250 et seq., 72010 et seq., and 87100 et seq.;
Title 5 Sections 53000 et seq. and 59300 et seq.;
Penal Code Section 422.55;
Government Code Sections 12926.1 and 12940 et seq.;
[Title 2 Sections 10500 et seq.;](#)

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ACCJC Accreditation Eligibility Requirement 20 and ACCJC Accreditation
Standard Catalog Requirements (formerly Accreditation Standard II.B.2.c)

Adopted: 5/13/04

Revised: 10/9/14, 12/11/14

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San Bernardino Community College District
Administrative Procedure
Chapter 3 – General Institution

AP 3510 WORKPLACE VIOLENCE

The District is committed to providing a safe work environment that is free of violence and the threat of violence.

Responding to Threats of Violence

The top priority in this process is effectively handling critical workplace incidents, especially those dealing with actual or potential violence.

Violence or the threat of violence against or by any employee of the District or any other person is unacceptable.

Should a non-employee on District property demonstrate or threaten violent behavior, he/she may be subject to criminal prosecution.

Should an employee, during working hours, demonstrate or threaten violent behavior he/she may be subject to disciplinary action.

The following actions are considered violent acts:

- Striking, punching, slapping, or assaulting another person.
- Fighting or challenging another person to fight.
- Grabbing, pinching, or touching another person in an unwanted way whether sexually or otherwise.
- Engaging in dangerous, threatening, or unwanted horseplay.
- Possession, use, or threat of use, of a firearm, knife, explosive, or other dangerous object, including but not limited to any facsimile firearm, knife, or explosive, on District property, including parking lots, other exterior premises, District vehicles, or while engaged in activities for the District in other locations, unless such possession or use is a requirement of the job.
- Threatening harm or harming another person, or any other action or conduct that implies the threat of bodily harm.
- Bringing or possessing any dirk, dagger, ice pick, or knife having a fixed blade longer than 2½ inches upon the grounds, unless the person is authorized to possess such a weapon in the course of his/her employment, has been

43 authorized by a District employee to have the knife, or is a duly appointed peace
44 officer who is engaged in the performance of his/her duties.

45
46 Any employee who is the victim of any violent threatening or harassing conduct, any
47 witness to such conduct, or anyone receiving a report of such conduct, whether the
48 perpetrator is a District employee or a non-employee, shall immediately report the
49 incident to his/her supervisor or other appropriate person.

50
51 *District Police or 911*

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53 No one, acting in good faith, who initiates a complaint or reports an incident under this
54 policy will be subject to retaliation or harassment.

55
56 Any employee reported to be a perpetrator will be provided both due process and
57 representation before disciplinary action is taken.

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59 In the event the District fears for the safety of the perpetrator or the safety of others at
60 the scene of the violent act, *District police or 911* will be called.

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62 **References:** Cal/OSHA; Labor Code Sections 6300 et seq.;
63 Title 8 Section 3203;
64 Code of Civil Procedure Section 527.8;
65 Penal Code Sections 273.6, 626.9, and 626.10
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Approved: 3/12/15
Revised: 5/14/15, 4/14/16

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San Bernardino Community College District
Board Policy
Chapter 3 – General Institution

BP 3515 REPORTING OF CRIMES

NOTE: *The language in red ink is ~~legally required~~.*

As required by law, the Chancellor shall assure that District Police prepares reports of all occurrences of and arrests for crimes committed on campus that involve violence, hate violence, theft or destruction of property, illegal drugs, or alcohol intoxication. The Chancellor shall further assure that required reports of non-criminal acts of hate violence are prepared. Such reports shall be made available as required by law.

Reference: Education Code Section 67380

NOTE: *The ~~red ink~~ signifies language that is ~~legally required~~ and recommended and recommended by the Policy and Procedure Service and its legal counsel (Liobert Cassidy Whitmore).*

Adopted:

San Bernardino Community College District
Administrative Procedure
Chapter 3 – General Institution

AP 3515 REPORTING OF CRIMES

Members of the San Bernardino Community College District who are witnesses or victims of a crime should immediately report the crime to the District Police Department.

In the event an employee is assaulted, attacked or menaced by a student, the employee shall notify his/her supervisor as soon as practical after the incident. The supervisor of any employee who is attacked, assaulted, or menaced shall assist the employee to promptly report the attack or assault to the District Police Department. The supervisor himself/herself shall make the report if the employee is unable or unwilling to do so. Reporting a complaint to local law enforcement will not relieve the District of its obligation to investigate all complaints of harassment.

The District will instruct members of the District Police Department to notify students and employees complaining of sexual violence of their right to file a sex discrimination complaint with the District in addition to filing a criminal complaint, and to report incidents of sexual violence to Human Resources/ Vice President of Student Services, if the complainant consents.

The District shall publish warnings to the campus community about the following crimes:

- Criminal homicide – murder and non-negligent manslaughter;
- Criminal homicide – negligent manslaughter;
- Sex offenses – forcible and non-forcible sex offenses;
- Domestic violence, dating violence and stalking;
- Robbery;
- Aggravated assault;
- Burglary;
- Motor vehicle theft;
- Arson;
- Arrests for liquor law violations, drug law violations, and illegal weapons possession;
- Persons who were not arrested for liquor law violations, drug law violations, and illegal weapons possession, but who were referred for campus disciplinary action for same;

- 43 • Crimes that manifest evidence that the victim was intentionally selected
44 because of the victim’s actual or perceived race, gender, religion, sexual
45 orientation, ethnicity, or disability and involve larceny-theft, simple assault,
46 intimidation, destruction/damage/vandalism of property, or any other crime
47 involving bodily injury;
- 48 • Those reported to the District Police Department; and
- 49 • Those that are considered to represent a continuing threat to other students
50 and employees.

51
52 In the event that a situation arises, either on or off campus, that, in the judgment of the
53 Chief of Campus Police or President of the College, constitutes an ongoing or continuing
54 threat, a campus wide “timely warning” will be issued. The warning will be issued through
55 the college e-mail system to students, faculty, staff and the campus’ student newspaper.
56 The information shall be disseminated by the Emergency Manager in a manner that aids
57 the prevention of similar crimes.

58
59 Depending on the particular circumstances of the crime, especially in all situations that
60 could pose an immediate threat to the community and individuals, the Emergency
61 Manager may also post a notice on the campus-wide electronic bulletin board on the
62 District website at www.sbccd.org, providing the community with more immediate
63 notification. The electronic bulletin board is immediately accessible via computer by all
64 faculty, staff and students. Anyone with information warranting a timely warning should
65 report the circumstances to the District Police-, by phone 909-384-4491 or in person at
66 the police station at Crafton Hills College or San Bernardino Valley College.

67
68 The District shall not be required to provide a timely warning with respect to crimes
69 reported to a pastoral or professional counselor.

70
71 If there is an immediate threat to the health or safety of students or employees occurring
72 on campus, the District shall follow its emergency notification procedures.

73
74 The District shall annually collect and distribute statistics concerns crimes on campus. All
75 college staff with significant responsibility for student and campus activities shall report
76 crimes about which they receive information.

77
78 The District shall publish an Annual Security Report every year by October 1 that contains
79 statistics regarding crimes committed on campus and at affiliated locations for the
80 previous three years. The Annual Security Report shall also include policies pertaining
81 to campus security, alcohol and drug use, crime prevention, the reporting of crimes,
82 sexual assault, victims’ assistance program, student discipline, campus resources and
83 other matters. The District shall make the report available to all current students and
84 employees. The District will also provide perspective students and employees with a
85 copy of the Annual Security Report upon request. A copy of the Annual Security Report
86 can be obtained by contacting the District Police Department or at the Website address
87 published in www.sbccd.org/police.

89 To Report a Crime:
90 Contact at and dial 9-1-1 (emergencies only). Any suspicious activity or person seen in
91 the parking lots or loitering around vehicles or inside buildings should be reported to the
92 police department. In addition you may report a crime to the following areas:

- 93
- 94 CHC-Student Health Services 909-389-3271
- 95 SBVC-Student Health Services 909-384-8273
- 96 SBVC-Title IX coordinator 909-384-8992
- 97 CHC Title IX coordinator 909-389-3355
- 98 Human Resources 909-382-4041
- 99 SBVC Vice President of Student Services 909-384-8992
- 100 CHC Vice President of Student Services at 909-389-3355

101
102

103 -If you are the victim of a crime and do not want to pursue action within the District's
104 System or the criminal justice system, you may still want to consider making a confidential
105 report. With your permission, the District Police Department can file a report on the details
106 of the incident without revealing your identity. The purpose of a confidential report is to
107 comply with your wish to keep the matter confidential, while taking steps to ensure the
108 future safety of yourself and others. With such information, the District can keep an
109 accurate record of the number of incidents involving students, determine where there is
110 a pattern of crime with regard to a particular location, method, or assailant, and alert the
111 campus community to potential danger. Reports filed in this manner are counted and
112 disclosed in the annual crimes statistics for the institution.

113
114 The District Police Department encourages anyone who is the victim or witness to any
115 crime to promptly report the incident to the police. Because police reports are public
116 records under state law, the District Police Department cannot hold reports of crime in
117 confidence. Confidential reports for purposes of inclusion in the annual disclosure of
118 crime statistics can generally be made to other campus security authorities as identified
119 below. Confidential reports of crime may also be made to SBVC Vice President of
120 Student Services at 909-384-8992.

121
122 *To assist Districts comply with this reporting requirement, the California Attorney
123 General's Office and University of California Office of the President, in partnership with
124 the Alameda County and San Bernardino County District Attorney's Offices and San
125 Francisco and Oxnard Police Departments, has published a Model Memorandum of
126 Understanding that Districts may use as a template to help them comply with their
127 reporting requirements. This template, and instructions on how to use the template, are
128 available on the Attorney General's website (<http://oag.ca.gov/campus-sexual-assault>).
129 Districts should still consult with their own legal counsel before finalizing any
130 Memorandum of Understanding between the District and local law enforcement.):*

131
132 **~~Required Reports to Local Law Enforcement Agency~~**
133 ~~Any report of willful homicide, forcible rape, robbery, aggravated assault, sexual assault,~~
134 ~~or hate crime, committed on or off campus, that is received by a campus security authority~~

135 ~~and made by the victim for the purposes of notifying the institution or law enforcement~~
136 ~~must be immediately, or as soon as practicably possible, disclosed to the local law~~
137 ~~enforcement agency. The report shall not identify the victim, unless the victim consents~~
138 ~~to being identified after the victim has been informed of his/her right to have his/her~~
139 ~~personally identifying information withheld. If the victim does not consent to being~~
140 ~~identified, the alleged assailant shall not be identified in the information disclosed to the~~
141 ~~local law enforcement agency.~~

142 Any report of willful homicide, forcible rape, robbery, aggravated assault, sexual assault,
143 or hate crime, committed on or off campus, that is received by a campus security authority
144 and made by the victim for the purposes of notifying the institution or law enforcement
145 must be immediately, or as soon as practicably possible, disclosed to the local law
146 enforcement agency. The report shall not identify the victim, unless the victim consents
147 to being identified after the victim has been informed of his/her right to have his/her
148 personally identifying information withheld. If the victim does not consent to being
149 identified, the alleged assailant shall not be identified in the information disclosed to the
150 local law enforcement agency unless the institution determines that both of the following
151 apply, in which case the institution shall disclose the identity of the alleged assailant to
152 the local law enforcement agency and notify the victim of the disclosure:

- 153 • the alleged assailant represents a serious or ongoing threat to the safety of
154 students, employees, or the institution; and
- 155 • the immediate assistance of the local law enforcement agency is necessary to
156 contact or detain the assailant.

157
158 **References:** Education Code Sections 212, 67380, 67383, and 87014;
159 Penal Code Sections 245 and 422.55;
160 Jeanne Clery Disclosure of Campus Security Policy and Campus Crime
161 Statistics Act of 1998;
162 20 United States Code Section 1232g;
163 34 Code of Federal Regulations Parts 99.31(a)(13), (14) and
164 668.46; Campus Security Act of 1990

165 **Approved: 4/14/16**

166
167

San Bernardino Community College District
Board Policy
Chapter 3 – General Institution

BP 3720 COMPUTER AND NETWORK USE

(Replaces current SBCCD BP 3720)

Employees and students who use District computers and networks and the information they contain, and related resources have a responsibility not to abuse those resources and to respect the rights of others. The Chancellor shall establish procedures that provide guidelines to students and staff for the appropriate use of information technologies. The procedures shall include that users must respect software copyrights and licenses, respect the integrity of computer-based information resources, refrain from seeking to gain unauthorized access, and respect the rights of other computer users.

References: Education Code Section 70902;
Government Code Section 3543.1(b);
Penal Code Section 502;
Cal. Const., Art. 1 Section 1;
17 U.S. Code Sections 101 et seq.

Approved: 5/19/11

Revised:

San Bernardino Community College District
Administrative Procedure
Chapter 3 – General Institution

AP 3720 COMPUTER AND NETWORK USE

(Replaces current SBCCD AP 3720)

~~Legal Update 24 (issued in late April 2014 by the Policy and Procedure Service) added a reference to the California Community Colleges Technology Center security standard. (see the gray shaded language)~~

NOTE: *The language in red ink is legally advised. Local practice may be inserted. The following is an illustrative example:*

~~The District Computer and Network systems are the sole property of [name of District]. They may not be used by any person without the proper authorization of the District. The Computer and Network systems are for District instructional and work related purposes only.~~

~~This procedure applies to all District students, faculty, and staff and to others granted use of District information resources. This procedure refers to all District information resources whether individually controlled or shared, stand-alone or networked. It applies to all computer and computer communication facilities owned, leased, operated, or contracted by the District. This includes personal computers, workstations, mainframes, minicomputers, and associated peripherals, software and information resources, regardless of whether used for administration, research, teaching, or other purposes.~~

Conditions of Use

~~Individual units within the District may define additional conditions of use for information resources under their control. These statements must be consistent with this overall procedure but may provide additional detail, guidelines, or restrictions.~~

Legal Process

~~This procedure exists within the framework of the District Board Policy and state and federal laws. A user of District information resources who is found to have violated any of these policies will be subject to disciplinary action up to and including but not limited to loss of information resources privileges; disciplinary suspension or termination from employment or expulsion; or civil or criminal legal action.~~

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Copyrights and Licenses

Computer users must respect copyrights and licenses to software and other on-line information.

Copying - Software protected by copyright may not be copied except as expressly permitted by the owner of the copyright or otherwise permitted by copyright law. Protected software may not be copied into, from, or by any District facility or system, except pursuant to a valid license or as otherwise permitted by copyright law.

Number of Simultaneous Users - The number and distribution of copies must be handled in such a way that the number of simultaneous users in a department does not exceed the number of original copies purchased by that department, unless otherwise stipulated in the purchase contract.

Copyrights - In addition to software, all other copyrighted information (text, images, icons, programs, etc.) retrieved from computer or network resources must be used in conformance with applicable copyright and other law. Copied material must be properly attributed. Plagiarism of computer information is prohibited in the same way that plagiarism of any other protected work is prohibited.

Integrity of Information Resources

Computer users must respect the integrity of computer-based information resources.

Note: Districts may reference the electronic information security standard created by the California Community Colleges Technology Center.

Modification or Removal of Equipment - Computer users must not attempt to modify or remove computer equipment, software, or peripherals that are owned by others without proper authorization.

Unauthorized Use - Computer users must not interfere with others access and use of the District computers. This includes but is not limited to: the sending of chain letters or excessive messages, either locally or off-campus; printing excess copies of documents, files, data, or programs, running grossly inefficient programs when efficient alternatives are known by the user to be available; unauthorized modification of system facilities, operating systems, or disk partitions; attempting to crash or tie up a District computer or network; and damaging or vandalizing District computing facilities, equipment, software or computer files.

Unauthorized Programs - Computer users must not intentionally develop or use programs which disrupt other computer users or which access private or restricted portions of the system, or which damage the software or hardware components of the system. Computer users must ensure that they do not use programs or utilities that interfere with other computer users or that modify normally protected or restricted portions of the system or user accounts. The use of any unauthorized or destructive program will result in

91 disciplinary action as provided in this procedure, and may further lead to civil or criminal
92 legal proceedings.

93 Unauthorized Access

94 Computer users must not seek to gain unauthorized access to information resources and
95 must not assist any other persons to gain unauthorized access.

96
97
98 Abuse of Computing Privileges – Users of District information resources must not access
99 computers, computer software, computer data or information, or networks without proper
100 authorization, or intentionally enable others to do so, regardless of whether the computer,
101 software, data, information, or network in question is owned by the District. For example,
102 abuse of the networks to which the District belongs or the computers at other sites
103 connected to those networks will be treated as an abuse of District computing privileges.

104
105 Reporting Problems – Any defects discovered in system accounting or system security
106 must be reported promptly to the appropriate system administrator so that steps can be
107 taken to investigate and solve the problem.

108
109 Password Protection – A computer user who has been authorized to use a password-
110 protected account may be subject to both civil and criminal liability if the user discloses
111 the password or otherwise makes the account available to others without permission of
112 the system administrator.

113 Usage

114
115 Computer users must respect the rights of other computer users. Attempts to circumvent
116 these mechanisms in order to gain unauthorized access to the system or to another
117 person’s information are a violation of District procedure and may violate applicable law.

118
119 Unlawful Messages – Users may not use electronic communication facilities to send
120 defamatory, fraudulent, harassing, obscene, threatening, or other messages that violate
121 applicable federal, state or other law or District policy, or which constitute the
122 unauthorized release of confidential information.

123
124 Commercial Usage – Electronic communication facilities may not be used to transmit
125 commercial or personal advertisements, solicitations or promotions (see Commercial
126 Use, below). Some public discussion groups have been designated for selling items by
127 [insert names of groups, if any] and may be used appropriately, according to the stated
128 purpose of the group(s).

129
130 Information Belonging to Others – Users must not intentionally seek or provide information
131 on, obtain copies of, or modify data files, programs, or passwords belonging to other
132 users, without the permission of those other users.

133
134 Rights of Individuals – Users must not release any individual’s (student, faculty, or staff)
135 personal information to anyone without proper authorization.

137 User identification - Users shall not send communications or messages anonymously or
138 without accurately identifying the originating account or station.

139
140 Political, Personal, and Commercial Use - The District is a non-profit, tax-exempt
141 organization and, as such, is subject to specific federal, state and local laws regarding
142 sources of income, political activities, use of property and similar matters.

143
144 Political Use - District information resources must not be used for partisan political
145 activities where prohibited by federal, state, or other applicable laws.

146
147 Personal Use - District information resources should not be used for personal activities
148 not related to District functions, except in a purely incidental manner. If the District
149 otherwise grants access to the District's email system for personal use, employees may
150 use the District's email system to engage in protected concerted activity during non-work
151 time.

152
153 Commercial Use - District information resources should not be used for commercial
154 purposes. Users also are reminded that the ".cc" and ".edu" domains on the Internet have
155 rules restricting or prohibiting commercial use, and users may not conduct activities not
156 authorized within these domains.

157 Nondiscrimination

158
159 All users have the right to be free from any conduct connected with the use of [name of
160 district] network and computer resources which discriminates against any person on the
161 basis of [insert list from Board Policy on nondiscrimination]. No user shall use the District
162 network and computer resources to transmit any message, create any communication of
163 any kind, or store information which violates any District procedure regarding
164 discrimination or harassment, or which is defamatory or obscene, or which constitutes the
165 unauthorized release of confidential information.

166 Disclosure

167
168
169 No Expectation of Privacy - The District reserves the right to monitor all use of the District
170 network and computer to assure compliance with these policies. Users should be aware
171 that they have no expectation of privacy in the use of the District network and computer
172 resources. The District will exercise this right only for legitimate District purposes,
173 including but not limited to ensuring compliance with this procedure and the integrity and
174 security of the system.

175
176 Possibility of Disclosure - Users must be aware of the possibility of unintended disclosure
177 of communications.

178
179 Retrieval - It is possible for information entered on or transmitted via computer and
180 communications systems to be retrieved, even if a user has deleted such information.

182 Public Records - The California Public Records Act (Government Code Sections 6250 et
183 seq.) includes computer transmissions in the definition of “public record” and nonexempt
184 communications made on the District network or computers must be disclosed if
185 requested by a member of the public.

186
187 Litigation - Computer transmissions and electronically stored information may be
188 discoverable in litigation.

189 Dissemination and User Acknowledgment

190 All users shall be provided copies of these procedures and be directed to familiarize
191 themselves with them.

192
193
194 A “pop-up” screen addressing the e-mail portions of these procedures shall be installed
195 on all e-mail systems. The “pop-up” screen shall appear prior to accessing the e-mail
196 network. Users shall sign and date the acknowledgment and waiver included in this
197 procedure stating that they have read and understand this procedure, and will comply
198 with it. This acknowledgment and waiver shall be in the form as follows:

199 Computer and Network Use Agreement (Sample Language)

200
201
202 I have received and read a copy of the District Computer and Network Use Procedures
203 and this Agreement dated, _____, and recognize and
204 understand the guidelines. I agree to abide by the standards set in the Procedures for
205 the duration of my employment or enrollment. I am aware that violations of this Computer
206 and Network Usage Procedure may subject me to disciplinary action, including but not
207 limited to revocation of my network account up to and including prosecution for violation
208 of State or Federal law.

209
210 **❖ From current SBCCD AP 3720 titled Computer and Network Use**

211 **OWNERSHIP RIGHTS**

212
213 The San Bernardino Community College District (“District”) owns, leases, and/or operates
214 a variety of computer and communication systems, including but not limited to: host
215 computers, file servers, work stations, stand-alone computers, laptops, software, and
216 internal or external communications networks (Internet, email, mass notification systems,
217 cloud storage, telephone and voicemail systems). These systems are provided for the
218 use of District faculty, administrators, staff, and students in support of the programs of the
219 colleges and District. Hereinafter, this system and all of its component parts shall be
220 referred to as the “District Network.” Modification or Removal of Equipment – Computer
221 users must not attempt to modify or remove computer equipment, software, or peripherals
222 without proper authorization.

223 **PRIVACY INTERESTS**

224
225 The District recognizes the privacy interests of faculty, staff and students and their rights
226 to freedom of speech, collegial consultation, and academic freedom, as well as their rights
227 to engage in protected union and concerted activity. Modification or Removal of

228 ~~Equipment — Computer users must not attempt to modify or remove computer equipment,~~
229 ~~software, or peripherals without proper authorization.~~ However, both the nature of
230 electronic communication and the public character of District business make electronic
231 communication less private than many users anticipate, and may be subject to public
232 disclosure. In addition, the District Network can be subject to authorized and
233 unauthorized access by both internal and external users. For these reasons, there are
234 virtually no online activities or services that guarantee an absolute right of privacy, and
235 therefore the District Network is not to be relied upon as confidential or private.

236

237 **DISTRICT RIGHTS**

238 System administrators may access users' files or suspend services they manage without
239 notice only: 1) to protect the integrity of computer systems; 2) under time-dependent,
240 critical operational circumstances; 3) as required by and consistent with the law; 4) where
241 evidence exists that violations of law or District Policy or Procedures have occurred. For
242 example, system administrators, following organizational guidelines, may access or
243 examine individual files or accounts based on evidence that they have been corrupted or
244 damaged or subject to unauthorized use or misuse. In such cases of access without
245 notice, data or information acquired may be used to initiate or extend an investigation
246 related to the initial cause or as required by law or Board Policy and/or to protect system
247 integrity.

248

249 **SYSTEM ABUSE**

250 ~~Users are prohibited from the use of the access codes of other users to gain access to~~
251 ~~computer resources on the District network. Users are responsible to safeguard accounts~~
252 ~~given them. Therefore, they should not provide their access codes to others for the~~
253 ~~purpose of accessing District computing resources.~~

254

255 **PASSWORD PROTECTION**

256 ~~A computer user who has been authorized to use a password-protected account may be~~
257 ~~subject to both civil and criminal liability if the user discloses the password or otherwise~~
258 ~~makes the account available to others without permission of the system administrator.~~

259

260 **USAGE**

261 ~~Computer users must respect the rights of other computer users. Attempts to circumvent~~
262 ~~these mechanisms in order to gain unauthorized access to the system or to another~~
263 ~~person's information are a violation of District procedure and may violate applicable~~
264 ~~law. Users shall not attempt to modify any part of the network, attempt to crash or "hack"~~
265 ~~District systems, or tamper with any software protections or restrictions placed on~~
266 ~~computer applications or files. Unless properly authorized, users shall not attempt to~~
267 ~~access restricted portions of any operating system, security software, or application~~
268 ~~system. District computing resources may not be used to violate copyright laws or license~~
269 ~~agreements.~~

270

271 **MISREPRESENTATION AND LIABILITY**

272 Users of Electronic Communications Resources shall not give the impression that they
273 are representing, giving opinions, or otherwise making statements on behalf of the District

274 unless appropriately authorized to do so. The District is not responsible for any loss or
275 damage incurred by an individual as a result of personal use of the District's Electronic
276 Communications Resources.

277

278 **PERSONAL IDENTIFIABLE INFORMATION (PII)**

279 Users must not intentionally seek, provide, or release any individual's (student, faculty, or
280 staff) personal information to anyone without proper authorization.

281

282 **HARRASSMENT**

283 Users are prohibited from using the District's information systems in any way that may be
284 disruptive or offensive to others, including, but not limited to, the intentional viewing and/or
285 transmission of sexually explicit messages, graphics, cartoons, ethnic or racial slurs, or
286 anything that may be construed as harassment or disparagement of others. This is
287 consistent with the District's non-discrimination policy.

288

289 **UNLAWFUL MESSAGES**

290 Users may not use electronic communication facilities to send defamatory, fraudulent,
291 harassing, obscene, threatening, or other messages that violate applicable federal, state
292 or other law or District policy, or which constitute the unauthorized release of confidential
293 information.

294

295 **COMMERCIAL USE**

296 Commercial use of the District computing resources for personal gain or illegal purposes
297 is prohibited. Computer resources on the District network are provided to support District-
298 related academic and administrative activity. They may not be used for the transmission
299 or storage of commercial, political, or personal advertisements, solicitations and
300 promotions, destructive programs (viruses and/or self-replicating code), or any other
301 unauthorized use. Transmitting unsolicited advertising, promotional materials or other
302 forms of solicitation are prohibited without prior authorization by District administration.

303

304 **POLITICAL, PERSONAL, AND COMMERCIAL USE**

305 The District is a non-profit, tax-exempt organization and, as such, is subject to specific
306 federal, state and local laws regarding sources of income, political activities, use of
307 property and similar matters.

308

309 **FAIR USE**

310 Information appearing on the internet should be regarded as copyright protected, whether
311 or not it is expressly noted as such. Section 107 of the Copyright Law (Title 17, US Code)
312 allows for fair use of copyrighted materials. Teaching, scholarship, research, comment,
313 news reporting, and criticism are considered fair and allow for reproduction of a given
314 work. Acknowledgement of the source is recommended but is no substitute for obtaining
315 permission (<http://www.copyright.gov/fls/fl102.html>).

316

317 **REPORTING PROBLEMS**

318 Any defects discovered in system accounting or system security must be reported
319 promptly to the appropriate system administrator so that steps can be taken to investigate
320 and solve the problem.

321
322 **SOFTWARE LICENSING**
323 Software, used on District owned computers, must be properly licensed. These licenses
324 provide the acceptable use of the software and hold the user and in some cases the
325 District legally responsible for copyright violations.

326
327 All software must be approved by District and/or campus technology departments prior to
328 purchase. Software, its associated license material, and proof of purchase will be
329 submitted and stored with District and/or campus technology departments. For specific
330 District purchasing procedures, please refer to Administrative Procedure 6330.

331
332 **EXCEPTIONS**
333 Activities will not be considered misuse when authorized by appropriate District officials
334 for security or performance testing. Technology support staff, under the direction of
335 senior management, may at any time examine the equipment, software and services of
336 District owned equipment.

337
338 **COPYING**
339 Software protected by copyright may not be copied except as expressly permitted by the
340 owner of the copyright or otherwise permitted by copyright law. Protected software may
341 not be copied into, from, or by any District facility or system, except pursuant to a valid
342 license or as otherwise permitted by copyright law.

343
344 Technology support staff monitors for any unauthorized equipment or software on the
345 District's networks, and reserves the right to remove, disconnect, or disable the
346 unauthorized equipment or software.

347
348 **NETWORK ACCESS, MEDIA, AND SOCIAL NETWORKING**
349 The District provides network and telecommunications services as a tool for students,
350 staff and faculty. Internet access is provided to assist in the completion of college related
351 work and assignments. As such, the District provides this service and is subject to state
352 and federal regulations. This applies to all equipment attached to the provided network,
353 wired or wireless, without regard to ownership of the equipment. The District recognizes
354 that incidental personal activities may occur provided that such use is within reason, is
355 ordinarily on one's own time, is occasional, and does not interfere with or burden the
356 District's operation. (Please review "Privacy Interests" and "District Rights" sections
357 above.)

358
359 Personal social networking accounts shall not be used to officially represent campus or
360 District entities on social networking, wiki, or other social media sites. For official
361 representation of any District entity, a campus or district account, approved by the
362 president/chancellor or their designee, must be used. The account holders must agree

363 to use the resources legally, ethically and in keeping with the intended use per the
364 procedures of their respective sites.

365

366 **PDA AND SMARTPHONES PERSONAL MOBILE DEVICES**

367 The District does not provide support for ~~PDAs—personal mobile devices and~~
368 ~~Smartphones~~. The District only provides the connection settings to the ~~Exchange~~
369 ~~Messaging System~~ District systems for the syncing of District email, calendar and
370 contacts on ~~Smartphones and PDAs~~ mobile devices and supported cloud storage files and
371 folders. The District may also provide the licensing and download methods for software
372 to be used on mobile devices. It is the user's responsibility to install and/or enter the
373 settings or get the services provider to enter the settings for such devices and software.

374

375 **MOBILE DEVICE ENCRYPTION**

376 Any mobile device used by employees to access SBCCD student, employee, financial
377 or other forms of sensitive data will be required to be encrypted prior to such access.
378 This will aid in the protection of District data on lost or stolen mobile devices. Please
379 add to end of existing procedure

380

381 **BRING YOUR OWN DEVICE**

382 1. Bring Your Own Device (“BYOD”) refers to personally-owned technology devices
383 such as computers, laptops, tablets/eReaders, smartphones and other devices
384 (“Devices”) used by employees for District purposes to stay connected to, access
385 data from, or complete tasks in their capacity as District employees (“Users”).
386 This procedure provides standards and rules of behavior for the use of personal
387 Devices to access District network resources and information for District business
388 purposes. Users may access District information on personal Devices only in the
389 conduct of District business. The District’s interests are to foremost protect District
390 data and information while allowing Users to utilize personal Devices.

391 In accordance with this and other District policies, personal Devices used for
392 business purposes are to be used in a responsible manner. These procedures are
393 mandatory requirements for any Devices used for District purposes.

394

395 2. Compliance with District Policies and Administrative Procedures:

396 Users understand that the use of Devices for District purposes is subject to the same
397 District rules and regulations with respect to such use as if the Users are using
398 District-owned devices. Users shall abide by applicable laws and policies with
399 respect to access to, use, disclosure, and/or disposal of District information. These
400 policies and procedures include, but are not limited to: Computer and Network Use
401 BP/AP 3720; Electronic Mail BP/AP 3920; Student Records Directory Information
402 and Privacy BP/AP 6040; and Records Retention and Destruction BP/AP 3310.

403

404 3. Users are Responsible for all Maintenance of their Device(s)

405

406 a. Users acknowledge that they are solely responsible for the configuration,
407 maintenance, troubleshooting and repair of their personal Devices. This includes
408 maintaining original device operating systems and keeping the Device current

409 with security patches and updates as released by the manufacturer.

410
411 4. Requirements for all BYODs Accessing District network services and District
412 information.

413
414 a. Users shall not download, transfer or store “Sensitive Business Data” on their
415 Devices. “Sensitive Business Data” is defined as documents or data that is
416 not publicly available and that is protected by laws governing confidentiality of
417 information (e.g., student records FERPA, confidential personnel data, third
418 party confidential information, etc.). Users shall delete any Sensitive Business
419 Data that may be inadvertently downloaded and stored on the Device (for
420 example, through the process of viewing email attachments sent by others).
421 The District’s IT Department will provide Users with instructions for identifying
422 and removing these unintended downloads. Users shall not download/transfer
423 Sensitive Business Data to any non-District device.

424
425 b. Users shall password protect Devices using existing password protect utilities
426 available on the User’s device. This is inclusive of but not limited to alpha
427 numeric passwords, swipe, finger print and pin codes. Users shall use strong
428 passwords and keep them well protected. It is recommended that when
429 appropriate, Users choose long password of at least 8 characters and change
430 them periodically. Users shall immediately notify the District’s IT Department
431 Help Desk if you believe your passwords have been compromised.

432
433 c. Users shall not share the Device with other individuals or family members due
434 to the business use of the Device.

435
436 d. Users shall notify the District’s IT Department Help Desk at 877-241-1756 and
437 their cellular providers if the device is lost or stolen within one hour, or as
438 soon as practical, after you notice the device is missing. If the device is a cell
439 phone or tablet with District email the District will remotely wipe the device
440 removing all data from the phone and possible rendering the device unusable
441 in any capacity.

442
443 e. If a Device has a remote tracking device, such as the “find my device” option
444 on the iPhone, it should be turned on by the User.

445
446 f. Users shall maintain anti-virus (AV) protection on a device when appropriate
447 and possible. Instructions on the recommended AV protection is provided by
448 the District’s IT Department.

449
450 g. Users shall set an idle timeout that will automatically lock the Device after a
451 period of time. Users should contact their mobile device manufacturer or
452 service provider for assistance.

453
454 5. Compliance with Applicable Laws.

455 Users must comply with federal and state laws that provide further protections to
456 certain types of information, or that may influence how Users handle District
457 information with the Devices. Examples include, but are not limited to:

458 a. Family Educational Rights and Privacy Act (FERPA) and corresponding
459 Education Code provisions that provide students right of access to their
460 education records and generally prohibits the disclosure of student education
461 records without the prior written consent of the student.

462
463
464 b. Health Insurance Portability and Accountability Act (HIPAA) which imposes
465 various privacy and security requirements on personal health information
466 collected or maintained by covered entities.

467
468 c. Financial Services Modernization Act of 1999 (“Gramm Leach Bliley”) and
469 accompanying FTC Standards for Safeguarding Customer Information
470 Requires the District to develop and implement an information security
471 program designed to protect nonpublic personal information gathered and
472 maintained with respect to certain financial activities.

473
474 d. The Fourth Amendment to the U.S. Constitution, and various federal and
475 state laws concerning access by law enforcement to information and
476 establishes the procedures and circumstances under which law enforcement
477 authorities may gain access to District data. All warrants, subpoenas, and
478 other legal requests, demands, or orders seeking access to institutional data
479 or systems must be forwarded immediately to the District’s Human Resources
480 Department.

481
482 e. California Public Records Act provides for public access to District records
483 that are not otherwise exempt from disclosure. All requests for records shall
484 be forwarded to the District’s Human Resources Department.

485
486 f. California invasion of privacy laws that prohibit the disclosure of personal
487 information about an individual.

488
489 g. Civil Discovery and E-Discovery Rules, including the duty to preserve data
490

491 **References:** 17 U.S. Code Sections 101 et seq.;
492 Penal Code Section 502, Cal. Const., Art. 1 Section 1;
493 Government Code Section 3543.1(b);
494 Federal Rules of Civil Procedure, Rules 16, 26, 33, 34, 37, 45

495
496 ***NOTE:** The red ink signifies language that is **legally advised** and recommended by the Policy and*
497 *Procedure Service and its legal counsel (Liobert Cassidy Whitmore). The language in **black ink** is from*
498 *current SBCCD AP 3720 titled Computer and Network Use approved on 10/20/11. The language in **blue***
499 ***ink** is included for consideration.*

500

Approved: 10/20/11

**San Bernardino Community College District
Board Policy
Chapter 4 – Academic Affairs**

BP 4105 DISTANCE EDUCATION

(Replaces current SBCCD BP 4108)

❖ **From current SBCCD BP 4108 titled Distributed Education**

In order to expand access and provide greater flexibility to distant learners, the Chancellor is responsible for establishing standards for distributed distance education programs. These programs will utilize current and new technologies to deliver quality educational opportunities and will facilitate the attainment of students' personal and academic goals.

All distributed distance education programs will adhere to the same programmatic requirements as traditional classroom programs.

References: Title 5, Section ~~s 55730 et seq.~~ 55200 et seq.

***NOTE:** This policy is unique to the San Bernardino CCD. The language in **black ink** is from the current SBCCD BP 4108 titled Distributed Education approved on 5/13/04. The language in **blue ink** is included for consideration.*

Adopted: 5/13/04

Revised:

San Bernardino Community College District
Administrative Procedure
Chapter 4 – Academic Affairs

AP 4105 DISTANCE EDUCATION

(Replaces current SBCCD AP 4108)

NOTE: This procedure is **legally required** if the District has implemented distance education courses. The following language in current SBCCD AP 4108 is consistent with the language that is legally required pursuant to the Title 5 Regulations.

❖ **From current SBCCD AP 4108 titled Distributed Education**

Consistent with federal regulations pertaining to federal financial aid eligibility, the District must authenticate or verify that the student who registers in a distance education or correspondence education courses is the same student who participates in and completes the course or program and receives the academic credit. The District will provide to each student at the time of registration, a statement of the process in place to protect student privacy and estimated additional student charges associated with verification of student identity, if any.

The District shall utilize secure credentialing/login and password to authenticate or verify the student's identity.

Consistent with federal regulations pertaining to federal financial aid eligibility, the District must authenticate or verify that the student who registers in a distance education or correspondence education courses is the same student who participates in and completes the course or program and receives the academic credit. The District will provide to each student at the time of registration, a statement of the process in place to protect student privacy and estimated additional student charges associated with verification of student identity, if any.

The [Chief Instructional Officer] Vice President of Instruction shall utilize one or more of these methods to authenticate or verify the student's identity:

NOTE: Insert local practice here: the following approaches are specifically referenced in the federal regulation as appropriate. The key is to utilize an accepted procedure for verifying a student's identity.

- secure credentialing/login and password;
- proctored examinations; and/or
- new or other technologies and practices that are effective in verifying student identification.

The [Chief Instructional Officer] District Educational Coordinating Committee (DECC) Vice President of Instruction shall establish procedures for providing a statement of the process in place to protect student privacy and estimated additional student charges associated with verification of student identity, if any, to each student at the time of registration.

Definition: ~~Distributed Distance~~ Education means instruction in which the instructor and student are separated by distance and interact through the assistance of communication technology.

Course Approval: Each proposed or existing course offered by ~~distributed distance~~ education shall be reviewed and approved separately. Separate approval is mandatory if any portion of the instruction in a course or a course section is designed to be provided through ~~distributed distance~~ education.

The review and approval of new and existing ~~distributed distance~~ education courses shall follow the curriculum approval procedures outlined in Administrative ~~Regulation Procedure~~ 4020, Program and Curriculum Development. ~~Distributed distance~~ Distance education courses shall be approved under the same conditions and criteria as all other courses.

Certification: When approving ~~distributed distance~~ education courses, the Board ~~of Trustees~~ will certify the following:

- Course Quality Standards:** The same standards of course quality are applied to the ~~distributed distance~~ education courses as are applied to traditional classroom courses.
- Course Quality Determinations:** Determinations and judgments about the quality of the ~~distributed distance~~ education course were made with the full involvement of the curriculum committee approval procedures.
- Instructor Contact:** Each section of the course that is delivered through ~~distributed distance~~ education will include regular effective contact between instructor and students.

- **Duration of Approval:** All distributed-distance education courses approved under this procedure will continue to be in effect unless there are substantive changes of the course outline.

References: Title 5, Section 55200 et seq.
34 CF Section 602.17 (U.S. Department of Education regulations on the Integrity of Federal Student Financial Aid Programs under Title IV of the Higher Education Act of 1965, as amended);
ACCJC Accreditation Standard. II.A.1

NOTE: The **red ink** signifies language that is **legally required** and recommended by the Policy and Procedure Service and its legal counsel (Liebert Cassidy Whitmore). The language in **black ink** is from the current SBCCD AP 4108 titled Distributed Education approved in 2/09. The language in **blue ink** is included for consideration.

Approved: 2/09

Revised:

San Bernardino Community College District
Board Policy
Chapter 5 – Student Services

BP 5140 DISABLED STUDENT PROGRAMS AND SERVICES

(Replaces current SBCCD BP 5140)

Students with disabilities shall be reasonably accommodated pursuant to federal and state requirements in all applicable programs in the District.

The Disabled Students Programs and Services (DSPS) program shall be the primary provider for academic adjustments, auxiliary aids, services, or instruction that facilitate equal educational opportunities for disabled students who can profit from instruction as required by federal and state laws.

DSPS services shall be available to students with verified disabilities. The services to be provided include, but are not limited to, reasonable accommodations, academic adjustments, technology accessibility, accessible facilities, equipment, instructional programs, disability adjustment counseling and academic counseling.

Campuses shall adopt procedures for the resolution of disputes regarding academic adjustments. The District shall respond in a timely manner to accommodation requests involving academic adjustments.

No student with disabilities is required to participate in the DSPS program.

The District shall respond in a timely manner to accommodation requests involving academic adjustments. The Chancellor shall establish a procedure to implement this policy which, at a minimum, provides for an individualized review of each such request, and permits interim decisions on such requests pending final resolution by the appropriate administrator or designee.

The Chancellor shall assure that the DSPS program conforms to all requirements established by the relevant law and regulations.

References: Education Code Sections 67310 and 84850;
Title 5 Sections 56000 et seq.

Adopted: 6/10/04

Revised: 6/9/16

San Bernardino Community College District
Administrative Procedure
Chapter 6 – Business and Fiscal Services

AP 6200 BUDGET PREPARATION

(Replaces current SBCCD AP 6200)

NOTE: ~~This procedure is legally required. Local practice may be inserted and should include or address the following (see suggested blue language below):~~

- ~~• A statement of philosophy that includes that budget planning supports institutional goals and is linked to other institutional planning efforts.~~
- ~~• A budget calendar that includes presentation of the tentative and final budgets. The tentative budget shall be presented no later than July 1 [Title 5 Section 58305(a)], and the final budget no later than September 15 [Title 5 Section 58305(c)]. A public hearing on the budget shall be held on or before September 15 [Title 5 Section 58301].~~
- ~~• Two copies of the adopted budget to be submitted to the California Community College Chancellor's Office on or before September 30 [Title 5 Section 58305(d)].~~
- ~~• Budget development processes, including consultation with appropriate groups.~~
- ~~• Criteria and institutional guidelines for the financial planning and budgeting.~~
- ~~• Submission of appropriate forms (311's) to the California Community College Chancellor's Office.~~

~~❖ From current SBCCD AP 6200 titled Budget Management~~

A. Budget Calendar

A budget calendar that includes presentation of the tentative and final budgets shall be developed ~~within the District collegial consultation processto comply with California Code of Regulations Section 58300 et seq.~~ The tentative budget shall be presented no later than July 1 (Title 5 Section 58305(a)), and the final budget no later than September 15 (Title 5 Section 58305(c)). A public hearing on the budget shall be held on or before September 15 (Title 5 Section 58301). All dates are subject to change if directed by the State Chancellor's Office.

43 ~~Each January~~ Prior to February 1, the Board will adopt a budget **development** calendar
44 that identifies activities and sets dates for each step in the budget development process.
45

46 **B. Budget Directives**

47
48 Budget planning supports institutional goals and is linked to strategic plans and other
49 institutional planning efforts. The Board of Trustees may create a budget committee in
50 order to discuss budget details that could affect directives.
51

52 ~~Each February~~ Prior to March 1, the Board will give direction for budget development to
53 include:

- 54 1. Reaffirmation or change in mission;
- 55 2. Resource allocation (set level of Reserve for Contingency, Workers'
56 Compensation Reserve, any special project reserve, etc.);
- 57 3. Determination of the amount of resources estimated to be available for General
58 Fund expenditure with potential increases or decreases during the budget
59 preparation period;
- 60 4. Preliminary establishment of ~~base~~ budget allocations for the colleges, Ddistrict
61 office, and each other sites.
62
63

64 **C. Budget Preparation**

- 65 1. Prior to March 1 information will be provided to responsibility center managers that
66 will include the status of current expenditures, state and ~~county~~ local estimates of
67 revenues, site "base budget" allocations, and targets for increases or decreases.
68
- 69 2. Each college and the central services offices will prepare a site budget through the
70 responsibility center managers using the information provided. Each president
71 may provide additional directions or forms for site budget development to
72 complement these general procedures.
73
- 74 3. Each college will work with ~~the Chief Business Officer~~ Fiscal Services in analyzing
75 class offerings short- and long-term enrollment directions as they apply to the
76 development of both revenue and expenditure plans.
77
- 78 4. The aggregate site budget shall be submitted to ~~the Chief Business Officer~~ Fiscal
79 Services in the prescribed format. Each president will certify that the site budget
80 has met the Board-approved budget development guidelines. All budget amounts
81 will be rounded to the nearest dollar.
82

83 **D. Budget Consolidation**

89 ~~The Controller's Office~~ Fiscal Services will:

- 90
- 91 1. Check ~~forms~~ the budgets for compliance with instructions;
- 92
- 93 2. Check mathematical accuracy;
- 94
- 95 3. Ensure that the aggregate of the budgets submitted is within the site allocation;
- 96 and
- 97
- 98 4. ~~Facilitate Enter the~~ data entry of the budgets, into the computer, and analyze the
- 99 data, ~~and provide each site a copy of the budget for review.~~
- 100

101 E. Budget Presentation and Adoption

102 1. **Preliminary Budget**

- 103
- 104
- 105 a. No later than ~~the May of each year Board meeting~~ the ~~Chief Business Officer~~
- 106 Vice Chancellor of Business & Fiscal Services will present the preliminary
- 107 budget to the Board. No formal action is required by the Board on the
- 108 preliminary budget.
- 109
- 110 b. Between the time that the preliminary budget is developed and the final budget
- 111 is adopted, changes to the budget will be made as additional information is
- 112 received from the state based on the state budget adoption process.
- 113

114 2. **Tentative Budget**

115

116 No later than July 1 the Board will adopt a tentative budget. This budget will reflect

117 changes made to the preliminary budget.

118

119 3. **Final Budget**

120

121 Prior to the state-prescribed date, the Board will adopt a final budget for ~~the District~~

122 SBCCD that reflects changes made to the tentative budget and provides the

123 operational budget base for the ~~District for the~~ fiscal year ~~of adoption~~.

124

125 Two copies of the adopted budget will be submitted to the State Chancellor's Office on or

126 before September 30 (Title 5 Section 58305(d)).

127

128 The budget development processes, which initially takes place in the District Strategic

129 Planning and Budget Committees, includes consultation with appropriate groups and

130 ultimately will be recommended to the Chancellor. The Chancellor will make a

131 recommendation to the Board of Trustees.

132

133 The State required 311 Report, including budget data, will be submitted to the State

134 Chancellor's Office.

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F. Budget Control

It is the ~~responsibility~~ charge of each responsibility center manager to control the budget(s) within his/her assignment. ~~The Controller's Office~~ Fiscal Services ~~Department~~ will provide a monthly budget report and assistance in budget analysis and management as required.

References: Education Code Section 70902(b)(5);
Title 5 Sections 58300 et seq.;
ACCJC Accreditation Standard III.D

~~NOTE: The red ink signifies language that is legally required and recommended by the Policy and Procedure Service and its legal counsel (Liebert Cassidy Whitmore). The language in black ink is from the current SBCCD AP 6200 titled Budget Management approved in 6/9/94. The language in blue ink is included for consideration. The language in green ink was recommended by Fiscal Services and the Chancellor's Office on 2/24/14.~~

Approved: 6/9/94
Revised:

San Bernardino Community College District
Administrative Procedure
Chapter 6 – Business and Fiscal Affairs

AP 6310 ACCOUNTING

San Bernardino Community College District follows the California Community Colleges Budget and Accounting Manual in accordance with Education Code Section 84030.

Accounting forms and procedures can be found on the Business & Fiscal & Business Services website.

AUTHORITATIVE REQUIREMENTS

The California Community Colleges' Board of Governors is responsible to define, establish, and maintain the budgeting and accounting structure and procedures for the California Community Colleges. This responsibility is defined in Education Code Section 70901. San Bernardino Community College District (SBCCD) shall follow the California Community Colleges Budget and Accounting Manual (BAM) in accordance with Education Code Section 84030.

In addition to the legal requirements of the Education Code, California Code of Regulations (Title 5), BAM, federal guidelines, and other applicable statutes and regulations, SBCCD is required to present its financial statements in accordance with generally accepted accounting principles (GAAP) for state and local governments. GAAP provide uniform minimum standards of and guidelines to financial accounting and reporting. They are the framework within which financial transactions are recorded and reported resulting in financial statements that provide comparability between governmental entities, consistency between accounting periods, and reliability for internal and external users of financial statements.

MEASUREMENT FOCUS & BASIS OF ACCOUNTING

In accordance with the BAM, SBCCD shall use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized only when they are earned, measureable, and available. Measureable is the ability to provide a reasonable estimate of actual cash flow. Revenues are available if collectible within the current period or soon enough thereafter

44 to pay liabilities of the current period. Expenditures are recognized when an event or
45 transaction is expected to draw upon current spendable resources.

46
47 However, in accordance with the BAM, SBCCD's private enterprise type activities shall
48 use the flow of economic resources measurement focus and the full accrual basis of
49 accounting. The full accrual basis is used to report all revenues earned and expenses
50 incurred during the period, regardless of the timing of the cash flows.

51 52 **FUND ACCOUNTING**

53
54 Due to varied sources of revenue, some with restrictions and some without restrictions,
55 SBCCD's accounting system shall be organized and operated on a fund basis.

56
57 Fund accounting shall be used as a control device to separate financial resources and
58 ensure that they are used for their intended purposes with the fund as the basic recording
59 entity for reporting specified assets and liabilities and related transactional movements of
60 its resources.

61 62 **FINANCIAL REPORTING**

63
64 SBCCD shall prepare and submit financial and budget reports as required by the
65 California Community Colleges Chancellor's Office.

66
67 SBCCD's two primary financial reports are the *Annual Financial and Budget Report*
68 (CCFS-311) and the Annual Audited Financial Statements.

69 70 *CCFS-311*

71 The CCFS-311's use is primarily as an "internal" financial report for use within the
72 California Community Colleges System for comparing financial results across districts. It
73 is the primary financial report used by the Chancellor's Office for evaluating a district's
74 financial condition. The CCFS-311 is prepared using the modified accrual basis. Each
75 district fund is reported distinctly. The CCFS-311 includes a statement of the actual
76 revenues and expenditures for the fiscal year just completed, plus the estimated revenues
77 and proposed expenditures for the succeeding fiscal year.

78 79 *Annual Audited Financial Statements*

80 The entity-wide financial statements, prepared in accordance with Governmental
81 Accounting Standards Board Statements No. 34 and No. 35, are presented using the
82 economic resource measurement focus and the full accrual basis of accounting. Under
83 the accrual basis, revenues are recognized when earned and expenses are recorded
84 when an obligation has been incurred. All significant interfund transactions are
85 eliminated. Since SBCCD generally records financial transactions throughout the year
86 using the modified accrual basis, conversion entries are required to present the entity-
87 wide financial statements on the full accrual basis. The audited financial statements are
88 comprised of three basic financial statements: Statement of Financial Position, Statement
89 of Revenues, Expenses, and Changes in Net Position, and Statement of Cash Flows.

90 These financial statements and supplemental information with the independent auditor's
91 report is the primary document for external reporting and evaluation of a district's financial
92 condition.

93

94

95 References: Budget and Accounting Manual

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99

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101 **NOTE:** The **red ink** signifies language that is **suggested as good practice** and recommended by the
102 Policy and Procedure Service and its legal counsel (Liebert Cassidy Whitmore). The language in **blue ink**
103 is included for consideration.

104

Approved:

*(This is a new procedure recommended by the
Policy and Procedure Service)*

105

106

San Bernardino Community College District
Administrative Procedure
Chapter 6 – Business and Fiscal Affairs

AP 6315 WARRANTS

All payments from the funds of SBCCD shall be made by written order of the Board of Trustees as prescribed by the San Bernardino County Superintendent of Schools. The Board of Trustees shall delegate authority to sign orders in its name to the Vice Chancellor for Business & Fiscal Services, Director of Fiscal Services, and other SBCCD officials as deemed appropriate. Such delegation of authority shall be accomplished by Board approval of an authorized signature list at least once each fiscal year. Refer to BP 6150 titled Designation of Authorized Signatures. No person other than an officer or employee of SBCCD designated by the Board shall be authorized to sign orders.

The Chancellor shall establish procedures to sign and issue commercial and payroll orders to the San Bernardino County Superintendent of Schools in accordance with sound fiscal management practices.

~~It shall be the responsibility of the Vice Chancellor for Business & Fiscal Services and the Director of Fiscal Services to sign and issue orders to the San Bernardino County Superintendent of Schools.~~

Each order drawn against the funds of SBCCD shall be numbered and shall state: (a) the particular fund or funds against which it is drawn, (b) the amount of the payment to be made from each fund, and (c) the rate of salary and the period of service of any SBCCD employee for whom an order is issued for payment of salary or wages. If drawn for any purpose other than the payment of salaries or wages, the order shall be accompanied by an invoice or an itemized receipt showing the separate items and the price of each.

The Vice Chancellor for Business & Fiscal Service and the Director of Fiscal Services will withhold approval of orders when:

- Disbursements of the funds will result in the total amounts expended in any major account classification to exceed the amount budgeted.
- Established procedures have not been followed to permit verification of authenticity of the expenditure.

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Only authorized personnel may sign orders, as identified in AP 6150 titled Designation of Authorized Signatures.

Each signed order shall be transmitted to the San Bernardino County Superintendent of Schools for approval. Both commercial and payroll orders are subject to audit by the County Superintendent and or the County Auditor-Controller. If approved and endorsed by the County Auditor-Controller, warrants will be drawn on the San Bernardino County Treasurer and transmitted to SBCCD for issuance to the payee.

References: Education Code Sections 85230 et seq.

NOTE: The **red ink** signifies language that is **suggested as good practice** and recommended by the Policy and Procedure Service and its legal counsel (Liebert Cassidy Whitmore). The language in **blue ink** is included for consideration.

Approved:
(This is a new procedure recommended by the Policy and Procedure Service)

San Bernardino Community College District
Board Policy
Chapter 6 – Business and Fiscal Affairs

BP 6320 INVESTMENTS

(Replaces current SBCCD BP 6320)

It is the policy of the San Bernardino Community College District to invest public funds in a manner providing the highest investment return with the maximum security while meeting the daily cash flow demands of the District, and conforming to all applicable federal, state and local laws governing the investment of public funds.

This Policy shall be reviewed annually by of the Board of Trustees.

The Chancellor is responsible for ensuring that the funds of the District that are not required for the immediate needs of the District are invested properly and in harmony with the requirements of the California Community Colleges Budget and Accounting Manual established pursuant to *Education Code* Section 84030. Investments shall be in accordance with law, including Government Code Sections 53600 which states:

“The Legislature hereby finds that the solvency and creditworthiness of each individual local agency can impact the solvency and creditworthiness of the state and other local agencies within the state. Therefore, to protect the solvency and creditworthiness of the state and all of its political subdivisions, the Legislature hereby declares that the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern.”

Investments shall be made based on the following criteria:

- The preservation of principal shall be of primary importance.
- The investment program must remain sufficiently flexible to permit the District to meet all operating requirements.
- Transactions should be avoided that might impair public confidence.

This Policy applies to all funds of the District.

The authority to invest funds not deposited with the San Bernardino County Treasurer is granted to the Chancellor. Authority to manage the investment portfolio and establish written procedures for the operation of the investment program, consistent with applicable

44 law and this Policy, may be delegated at the discretion of the Chancellor.

45

46 District funds may be invested in any of the following:

47

48 1. Any eligible security as set forth in sub-sections a, b, c, e, g, h, and n of *Government*
49 *Code* Section 53651, namely:

50

51 (a) United States Treasury notes, bonds, bills or certificates of indebtedness, or
52 obligations for which the faith and credit of the United States are pledged for the
53 payment of principal and interest, including the guaranteed portions of small
54 business administration loans, so long as the loans are obligations for which the
55 faith and credit of the United States are pledged for the payment of principal and
56 interest.

57

58 (b) Notes or bonds or any obligations of a local public agency, or any obligations of a
59 public housing agency for which the faith and credit of the United States are
60 pledged for the payment of principal and interest.

61

62 (c) Bonds of California or of any local agency or district of the State of California having
63 the power, without limit as to rate or amount, to levy taxes or assessments to pay
64 the principal and interest of the bonds upon all property within its boundaries
65 subject to taxation or assessment by the local agency or district, and in addition,
66 limited obligation bonds pursuant to Government Code Sections 50665 et seq.;
67 senior obligation bonds pursuant to Government Code Sections 53387 et seq.;
68 and revenue bonds and other obligations payable solely out of the revenues from
69 a revenue-producing property owned, controlled, or operated by the state, local
70 agency or district, or by a department, board, agency, or authority thereof.

71

72 (e) Registered warrants of California.

73

74 (g) Notes, tax anticipation warrants, or other evidence of indebtedness issued
75 pursuant to Government Code Sections 53820 et seq.

76

77 (h) State of California notes.

78

79 (n) Any bonds, notes, warrants, or other evidences of indebtedness of a nonprofit
80 corporation issued to finance the construction of a school building pursuant to a
81 lease or agreement with a school district entered into in compliance with the
82 provisions of Education Code Sections 39315 or 81345, and also any bonds,
83 notes, warrants, or other evidences of indebtedness issued to refinance those
84 bonds, notes, warrants, or other evidences of indebtedness, as specified in
85 Education Code Section 39317.

86

87 2. Local Agency Investment Fund with the Treasurer's Office of the State of California.

88

89 3. A financial institution that is insured by Federal Deposit Insurance Corporation pursuant
90 to *Government Code* Section 53635.2.

91
92 4. San Bernardino County Treasurer’s Office, whenever required by law.

93
94 Pursuant to *Government Code* Section 53646, District funds shall be invested with the
95 judgment and care which persons of prudence, discretion, and intelligence exercise in
96 management of their own affairs, not for speculation, but for investment, considering the
97 probable safety of capital as well as the probable income to be derived. The standard of
98 prudence to be used by investment officials shall be the “prudent person” standard and
99 shall be applied in the context of managing an overall portfolio. Investment officers acting
100 in accordance with written procedures, and investment policy and exercising due
101 diligence shall be relieved of personal responsibility of an individual security’s credit risk
102 or market price changes, provided deviations from expectations are reported in a timely
103 fashion and appropriate action is taken to control adverse developments.

104
105 The Chancellor, pursuant to *Government Code* Section 53646, shall submit a quarterly
106 investment portfolio status report to the Board of Trustees. Said report shall detail:

- 107
108 • Investment types
109 • Names of issuers
110 • Maturity dates
111 • Par and dollar amounts invested in each security, investment, and money
112 • Weighted average maturity of investments
113 • Any funds being managed by contracted parties
114 • Market value as of date of report and source of valuation
115 • Description of compliance with investment policy
116 • Current market value of funds managed by a consultant

117
118 The primary objectives of the District’s investment activities shall be:

119
120 1. SAFETY

121
122 Safety of principal shall be the foremost objective of the investment program. Investments
123 of the District shall be undertaken in a manner that seeks to ensure the preservation of
124 capital in the overall portfolio. To obtain this objective, diversification is required so that
125 potential losses on individual securities do not exceed income generated from the
126 remainder of the portfolio.

127
128 2. LIQUIDITY

129
130 The District’s investment portfolio shall remain sufficiently liquid to meet all operating
131 requirements, which may reasonably be anticipated.

132
133 3. RETURN ON INVESTMENT

134

135 The District's investment portfolio shall be structured with the objective of attaining a rate
136 of return throughout budgetary and economic cycles, commensurate with investment risk
137 constraints and cash flow characteristics of the portfolio.

138

139 References: Education Code Sections 39315, 39317, 81345, 84030; Government
140 Code Sections 50665 *et seq.*, 53387 *et seq.*, 53600 *et seq.*, 53635.2, 53464, 53651,
141 53820

142

Adopted: 1/17/13

Revised: 2/19/15, 7/14/16

143

144

San Bernardino Community College District
Administrative Procedure
Chapter 6 – Business and Fiscal Affairs

AP 6320 INVESTMENTS

(Replaces current SBCCD AP 6320)

Legal Update 24 (issued in late April 2014 by the Policy and Procedure Service) revised the types of permissible investments in compliance with recent changes in the law.
(see the gray shaded language)

NOTE: *It is legally required to have procedures on investments. Local practice may be inserted. The following language in red ink is an example that complies with requirements.*

The **designate position** is responsible for investing the funds of the District that are not required for the immediate needs of the District. Funds so invested shall follow the investment policy approved by the Governing Board in accordance with the Government Code Sections cited above and the following:

- Funds that are not required for the immediate needs of the District shall be prudently invested in order to earn a return on such investment.
- The preservation of principal is of primary importance. Each transaction shall seek to ensure that capital losses are avoided, whether from securities or erosion of market value.
- The investment program should remain sufficiently flexible to enable the District to meet all operating requirements that may be reasonably anticipated in any fund. After preservation of principal, liquidity is the objective.
- In managing District investments, District officials should avoid any transactions that might impair public confidence.
- Investments should be made with precision and care, considering the probable safety of the capital as well as the probable income to be derived. (See Government Code Section 53600.6 regarding solvency and creditworthiness.)

District funds maintained by the County Treasurer that are not required for the immediate needs of the District may be invested as follows:

- 44 • ~~County Treasurer's Investment Pool~~ – Investment of District funds may be
45 delegated to the County Treasurer. In accordance with county procedures, District
46 funds may be pooled with other local agencies and invested by the County
47 Treasurer in accordance with the investment guidelines specified by Government
48 Code Section 53635 and investment policies adopted by the County Board of
49 Supervisors.
- 50 • ~~State's Local Agency Investment Fund~~ (Government Code Sections 16429.1-
51 16429.3) - District funds not required for immediate needs of the District may be
52 remitted to the State Local Agency Investment Fund (LAIF) for the purpose of
53 investment (Government Code Section 16429.1). District funds deposited with the
54 LAIF shall be invested by the State Treasurer in securities prescribed by
55 Government Code Section 16430, or the Surplus Money Investment Fund and as
56 determined by the Local Investment Advisory Board (Government Code Section
57 16429.2).
- 58 • ~~Other Investments~~ - Other investments as permitted by Government Code
59 Sections 53600 et seq., and in particular Government Code Sections 53601,
60 53601.8, 53635, and 53635.8, may be made by **[designated District officials]**
61 subject to prior approval of the Board of Trustees. *(Note: Government Code
62 Sections 53601, 53601.8, and 53605, and 53635.8 permit many very specific
63 investments. Questions should be referred to financial advisors or legal counsel.)*

64
65
66 ❖ **From current SBCCD AP 6320 titled Investments**

67
68 **A. INTENT**

69 It is the policy of the San Bernardino Community College ~~The District~~ to ~~shall~~ invest
70 public funds in a manner providing the highest investment return with the maximum
71 security while meeting the daily cash flow demands of the ~~D~~district and conforming
72 to all applicable federal, California state, and local laws governing the investment
73 of public funds.

74
75 **B. SCOPE**

76 This policy applies to all funds of the San Bernardino Community College District
77 accounted for in the Comprehensive Annual Financial Report including General,
78 Special Revenue, Capital Projects, Enterprise, Internal Service, and Trust funds.

79
80 All funds of the San Bernardino Community College District (SBCCD) deposited with the
81 San Bernardino County Treasurer shall be invested in accordance with Government
82 Code Section 27000.5, in accordance with Board Policy 6320, ~~the investment policy~~
83 ~~developed pursuant to Government Code Section 27133~~, and under the direction of
84 San Bernardino County's investment Advisory Committee.

85
86 **Ethics and Conflict of Interest**

87 Pursuant to Government Code Section 53646, all other funds of the San Bernardino
88 Community College District shall be invested pursuant to the following guidelines.

90 **~~C. PRUDENCE~~**

91 ~~Investments shall be made with judgment and care which persons of prudence, discretion~~
92 ~~and intelligence exercise in management of their own affairs not for speculation, but for~~
93 ~~investment, considering the probable safety of capital as well as the probable income to~~
94 ~~be derived. The standard of prudence to be used by investment officials shall be the~~
95 ~~“prudent person” standard and shall be applied in the context of managing an overall~~
96 ~~portfolio. Investment officers acting in accordance with written procedures, and~~
97 ~~investment policy and exercising due diligence shall be relieved of personal responsibility~~
98 ~~of an individual security’s credit risk or market price changes, provided deviations from~~
99 ~~expectations are reported in a timely fashion and appropriate action is taken to control~~
100 ~~adverse developments.~~

101

102 **~~D. OBJECTIVE~~**

103 ~~The primary objectives of the San Bernardino Community College District investment~~
104 ~~activities shall be:~~

105

106 **~~1. SAFETY~~**

107 ~~Safety of principal shall be the foremost objective of the investment program. Investments~~
108 ~~of the San Bernardino Community College District shall be undertaken in a manner that~~
109 ~~seeks to ensure the preservation of capital in the overall portfolio. To obtain this objective,~~
110 ~~diversification is required so that potential losses on individual securities do not exceed~~
111 ~~income generated from the remainder of the portfolio.~~

112

113 **~~2. LIQUIDITY~~**

114 ~~The San Bernardino Community College District’s investment portfolio shall remain~~
115 ~~sufficiently liquid to meet all operating requirements, which may reasonably be~~
116 ~~anticipated.~~

117

118 **~~3. RETURN ON INVESTMENT~~**

119 ~~The San Bernardino Community College District’s investment portfolio shall be structured~~
120 ~~with the objective of attaining a rate of return throughout budgetary and economic cycles,~~
121 ~~commensurate with investment risk constraints and cash flow characteristics of the~~
122 ~~portfolio.~~

123

124 **~~E. DELEGATION OF AUTHORITY~~**

125 ~~The authority to invest funds not deposited with the County Treasurer is granted to the~~
126 ~~Chancellor and Board of Trustees. Authority to manage the investment portfolio and~~
127 ~~establish written procedures for the operation of the investment program consistent with~~
128 ~~applicable law and the San Bernardino Community College District’s Investment Policy~~
129 ~~may be delegated at the discretion of the Chancellor.~~

130

131 **~~F. ETHICS AND CONFLICT OF INTEREST~~**

132 ~~Officers and employees of SBCCD involved in the investment process shall refrain from~~
133 ~~personal business activity that may conflict with proper execution of the investment~~
134 ~~program, or which could impair their ability to make impartial investment decisions.~~

135

136 Employees and investment officials who manage public investments shall file a statement
137 of economic interest disclosing his or her investments, interests in real property and
138 income in accordance with Government Code 87200.

139
140 **Acceptable and Prohibited Investments**

141 **G. AUTHORIZED AND SUITABLE INVESTMENTS**

142 Funds invested by ~~the San Bernardino Community College District~~ SBCCD shall be in the
143 following instruments, under the parameters outlined in Government Code Sections
144 53635, 53601, and 53631.5:

- 145
- 146 • Negotiable Certificates of Deposit
- 147 • Money Market Funds
- 148 • Collateralized Bank Deposits
- 149 • Time Deposits
- 150 • County Pooled Investment Funds

151
152 **H. PROHIBITED INVESTMENT**

153 Pursuant to Government Code Section 53601.6, funds of the San Bernardino Community
154 College District shall not be invested in any of the following instruments:

- 155
- 156 • Inverse Floaters
- 157 • Range Notes
- 158 • Interest Only Strips
- 159 • Any Security That Could Result in ZERO INTEREST ACCRUAL

160
161 **Authorized Personnel**

162 The Chancellor, Vice Chancellor of Business & Fiscal Services, or designee shall request
163 approval from the Board to investment surplus funds.

164
165 Both the Chancellor or designee and the Vice Chancellor of Business & Fiscal Services
166 must jointly authorize investment decisions such as:

- 167 • Transfers of funds to the appropriate agency or financial institution for investment
168 purposes,
- 169 • Asset allocation and rebalancing; and
- 170 • Liquidation of investments.

171 **I. REPORTING**

172 ~~The Chancellor shall, pursuant to Government Code Section 53646, submit a quarterly~~
173 ~~investment portfolio status report to the Board of Trustees. Said Report shall detail:~~

- 174
- 175 ~~Investment types~~
- 176 ~~Names of Issuers~~
- 177 ~~Maturity Dates~~
- 178 ~~Par and Dollar Amounts Invested in Each Security, Investment and Money~~
- 179 ~~Weighted Average Maturity of Investments~~
- 180 ~~Any Funds Being Managed by Contracted Parties~~

181 ~~Market Value as of Date of Report and Source of Valuation~~
182 ~~Description of Compliance with Investment Policy~~
183 ~~Current Market Value of Funds Managed by a Contract Party~~

184
185 **J. POLICY ADOPTION**

186 ~~The San Bernardino Community College District's investment policy shall be adopted~~
187 ~~annually by resolution of the Board of Trustees. The policy shall be reviewed annually,~~
188 ~~and the Board of Trustees must approve any modifications made hereto.~~

189 **Safekeeping and Custody**

190 All security transactions entered into by SBCCD shall be conducted on a delivery-versus-
191 payment basis. Securities will be held by a third party custodian designated by the
192 Chancellor and Vice Chancellor of Business & Fiscal Services and evidenced by
193 safekeeping receipts with a written custodial agreement. The securities will be held
194 directly in the name of the San Bernardino Community College District as beneficiary.

195
196 **Recording and Reconciliation**

197 Investment statements shall be provided to Fiscal Services for review, recording of
198 investment activity, and reconciliation. Journal entries to record investment activity and
199 the reconciliation of the investment statement shall be prepared by an accountant or
200 designee, and approved by the Director of Fiscal Services or designee.

201
202
203 **References:** Government Code Sections 53600 et seq., 87200

204
205
206 ~~*NOTE: The red ink signifies language that is legally required and recommended by the Policy and*~~
207 ~~*Procedure Service and its legal counsel (Liebert Cassidy Whitmore). The language in black ink is from*~~
208 ~~*current SBCCD AP 6320 titled Investments approved on 1/10/02. The language in blue ink is included for*~~
209 ~~*consideration.*~~

210

Approved: 1/10/02

Revised:

211
212

San Bernardino Community College District
Board Policy
Chapter 6 – Business and Fiscal Affairs

BP 6325 PAYROLL

(Replaces current SBCCD BP 7135)

~~**NOTE:** This policy is unique to the SBCCD.~~

~~❖ From current SBCCD BP 7135 titled Payroll~~

The San Bernardino Community College District shall provide a payroll department to maintain payroll records, verify payroll data, calculate various voluntary and involuntary deductions for pay, prepare payment vouchers, distribute pay warrants to the sites, and prepare all federal, state, and local payroll related reporting.

Reference: Education Code Section 70902

NOTE: The language in **black ink** is from current SBCCD BP 7135 titled Payroll adopted on 6/10/04. The language in **blue ink** is included for consideration.

Adopted: 6/10/04

Revised:

San Bernardino Community College District
Administrative Procedure
Chapter 6 – Business and Fiscal Affairs

AP 6325 PAYROLL

(Replaces current SBCCD AP 7135)

NOTE: Procedures on this topic are not required but are suggested as good practice. Local practice may be inserted and should address:

- Payroll periods (10 month, 11 month, 12 month)
- Frequency of payment for particular classes of employees (once or twice or more often per payroll period)
- Lead time needed for payroll record adjustment (e.g. name changes, etc.)
- Procedures to be followed if wages are garnished
- Procedures to be followed if an employee is underpaid
- Procedures to be followed if an employee is overpaid

❖ **From current SBCCD AP 7135 titled Payroll**

The Payroll Department at the San Bernardino Community College District (SBCCD) is dedicated to providing high quality, comprehensive employee services, and focused attention on customer services, characterized by mutual respect, high ethical standards, trust and communication.

The Payroll Department continues to build and to maintain partnerships with students, faculty, staff, administrators and the larger community; with shared responsibility by acknowledging, understanding, accommodating and responding to the unique need of a diverse community.

The Payroll Department maintains payroll records, verifies payroll data, calculates various voluntary and involuntary deductions from pay, prepares payment vouchers, distributes pay warrants to the sites and prepares all federal, state and local payroll related reporting.

A. Payroll Periods (10, 11, 12 month)

Schedules of payroll periods, including payments for salary warrants, are available on the SBCCD's payroll website and shall be updated each fiscal year.

B. Frequency of Payment

44 Payment of warrants are prescribed according to Education Code Section 85260.

45
46 **C. Lead Time Needed for Payroll Record Adjustment**

47 Lead time needed for payroll processing and record adjustment shall be prescribed
48 in accordance with the Payroll Schedule set by the San Bernardino County
49 Superintendent of Schools as per Education Code Section 85260.

50
51 **A.D. Payment Methods**

52 The method of payment is according to the wishes of the employee. The employee
53 must elect the method of disbursement at the time of hire. ~~Warrants Physical~~
54 checks are disbursed from the Campus Business Office on each campus, the
55 Accounting Office at Central Services Payroll Department, or by mail, ~~or by~~
56 electronic transfer according to the wishes of the employee. The employee must
57 elect the method of disbursement at the time of hire. ~~Alternatively, the employee~~
58 may elect to receive payment through direct deposit, in which case the employee's
59 pay stub will be available online through the Best Net Employee Self Service Site.
60 The Payroll Department must be notified in writing using the proper payroll form if
61 any change in the method of disbursement is requested.

62
63 **E. Procedures to be Followed if Wages are Garnished**

64 Wage garnishments are processed by the San Bernardino County Superintendent
65 of Schools according to appropriate laws and regulations.

66
67
68 **F. Underpayment or Overpayment**

69 Procedures will be followed as prescribed by SBCCD's Collective Bargaining
70 Agreements.

71
72 **G. Payment of Wages Upon Termination of Employment**

73 Employees who have resigned or have been discharged are subject to the same
74 timelines for a payment of wages that apply to current employees per Education
75 Code Sections 85244, 85260, 87821, 87822, 88165.

76
77 **B.H. Withholding/Deductions**

78 All required federal and state taxes will be withheld as authorized on the
79 employee's W-4 form. Other involuntary deductions such as STRS and PERS
80 payments will be automatically deducted. Employees may authorize voluntary
81 deductions for such things as tax sheltered annuity payments which are on the
82 County Schools Office Schools First approved list, professional dues, etc., which
83 have been approved by the Board. Any changes requested to voluntary
84 deductions must be received by the 15th of the month to be effective for the next
85 pay period. When an employee changes categories of employment, all voluntary
86 deductions for which an employee in the new category is ineligible will be
87 cancelled.

88
89 **C.I. Leave of Absence**

90 Any employee who takes a leave of absence for any reason must contact ~~both~~ the
91 Personnel and PayrollHuman Resources Departments to discuss continuation of
92 coverage for any employee benefits or other authorized payments during the
93 leave.
94

95 **D.J. Monthly Work Reports/Time Sheets**

96 There are several methods of time reporting used in ~~the District~~SBCCD--one for
97 permanent employees who are paid a salary, different methods for academic and
98 classified employees who work on an hourly basis, student employees, etc.
99 Permanent salaried employees report using the "exception" method. This method
100 assumes that an employee works his/her regularly assigned hours unless an
101 absence is reported on the work report. Hourly employees use the "positive"
102 method in which actual hours of service rendered are entered on the work report.
103 Reports not received in the Payroll Office-Department in a timely manner may
104 result in a delay in receiving a payroll warrant.
105

106 [Time reporting and other payroll forms are available on SBCCD's payroll website.](#)
107

108 **1. Permanent Employee Work Report**

109
110 This category of employment includes all academic and classified employees
111 who are paid a salary, that is to say, a fixed payment at regular intervals. This
112 report is filed monthly by each permanent employee. Employees shall indicate
113 each day or partial day of absence and the nature of that absence through the
114 last working day of the month. The employee and employee's supervisor must
115 verify and sign the report. Reports are due in the Payroll Office-Department by
116 the 3rd working day of the month following the month in which the work was
117 performed. Address changes, W-4 changes, voluntary deduction changes,
118 etc., must be received in the Payroll DepartmentOffice by the published
119 monthly deadline to become effective the following month.
120

121 [A partial list of Absence-absence](#) codes are [listed-noted](#) below. Definitions and
122 terms/conditions for the various leaves are covered in board policy and/or union
123 contracts.
124

- 125 A - Unpaid Absence
- 126 B - Bereavement Leave
- 127 C - Conference
- 128 E - Compensatory Time Earned
- 129 FP - Family Care Leave, Paid
- 130 FU - Family Care Leave, Unpaid
- 131 I - Industrial Accident/Illness
- 132 J - Jury Duty
- 133 M - Military Duty
- 134 N - Maternity
- 135 P - Personal Necessity

- 136 S - Sick Leave
- 137 Classified employees report minimum of one-hour increments;
- 138 academic employees report minimum of half- day increments.
- 139 U - Compensatory Time Used
- 140 V - Vacation
- 141 Classified employee report minimum of quarter-hour increments;
- 142 academic employees report minimum of hourly increments

144 2. Hourly Academic Employees

145
146 This section covers hourly instructional and non-instructional employees and
147 permanent academic employees who are assigned an overload on an hourly
148 basis. Hourly academic employees are paid on the basis of an agreement
149 produced on the campus and filed in the Payroll DepartmentOffice. In addition
150 to the agreement, a monthly time sheet is required which indicates any missed
151 hours and the reason for the absence.

152
153 Hourly academic employees report absences on the "Hourly Absence Report".
154 The following ~~codes are~~ is a partial list of codes appropriate for hourly absence
155 reporting:

- 156 A - Unpaid Absence
- 157 B - Bereavement Leave
- 158 I - Industrial Accident/Illness
- 159 J - Jury Duty
- 160 P - Personal Necessity
- 161 S - Sick Leave - academic employees report minimum of half-day
- 162 increments

164 165 3. Short-Term Hourly Employees & Professional Experts

166
167 Short-term hourly employees and professional experts are employed in one or
168 more of the categories established in ~~the short-term hourly job description~~the
169 short-term hourly and professional expert pay schedules. Short-term hourly
170 employees and professional experts report their hours worked on the "Hourly
171 Classified Hourly Time Sheet."

172 173 4. Student Employees

174
175 Student Employees report their hours worked on the "Hourly ~~Classified~~ Hourly
176 Time Sheet."

177
178 **Reference:** Education Code Section 70902

179
180
181 **NOTE:** The **red ink** signifies language that is **suggested as good practice** and recommended by the
182 Policy and Procedure Service and its legal counsel (Liebert Cassidy Whitmore). The language in **black**

183 *ink* is from current SBCCD AP 7135 titled Payroll approved on 6/19/94. The language in *blue ink* is
184 included for consideration.
185

Approved: 6/19/94

Revised:

186
187

San Bernardino Community College District
Board Policy
Chapter 6 – Business and Fiscal Affairs

BP 6600 CAPITAL CONSTRUCTION

(Replaces current SBCCD BP 6600)

The Chancellor is responsible for planning and administrative management of the District's capital outlay and construction program.

District construction projects shall be supervised by the Chancellor. The District shall monitor the progress of all construction work including inspection of workmanship, completion of work to meet specifications, and the suitability of proposed changes to the scope and original design of the work.

The District shall assure compliance with laws related to use of state funds to acquire and convert existing buildings.

The Board of Trustees shall approve and submit to the Board of Governors a five-year Capital Construction Plan as required by law. The Chancellor shall annually update the Plan and present it to the Board of Trustees for approval. The Plan shall address, but is not limited to, the criteria contained in law. Any changes or modifications shall be submitted to the Board of Governors by the first day in February.

References: Education Code Sections 81005 and 81820;
Title 5 Sections 57150 et seq.

Adopted: 9/9/04

Revised: 6/11/15

San Bernardino Community College District
Board Policy
Chapter 6 – Business and Fiscal Affairs

BP 6750 PARKING

(Replaces current SBCCD BP 6750)

NOTE: *The language in current SBCCD BP 6750 parallels the language recommended by the Policy and Procedure Service.*

❖ **From current SBCCD BP 6750 titled Parking**

The Chancellor shall establish such administrative procedures regarding vehicles and parking on campus as are necessary for the orderly operation of the instructional program. No person shall drive any vehicle or leave any vehicle unattended on the campus except in accordance with such procedures.

Parking fees may be established in accordance with these board policies. (See Board Policy [BP 5030 titled Fees.](#))

References: Education Code Section 76360;
Vehicle Code Sections [21113](#) and [22651.5](#)

NOTE: *The red ink signifies language that is legally required and recommended by the Policy and Procedure Service and its legal counsel (Liebert Cassidy Whitmore). The language in black ink is from current SBCCD BP 6750 titled Parking with no adoption date. The language in blue ink is included for consideration.*

Adopted: No date

Revised:

San Bernardino Community College District
Administrative Procedure
Chapter 6 – Business and Fiscal Affairs

AP 6750 PARKING

(Replaces current SBCCD AP 6750)

NOTE: ~~The language in red ink is legally required. The following example will satisfy all requirements:~~

~~These procedures are intended to promote safe and orderly movement of traffic within District property for the safe and orderly parking of vehicles and bicycles.~~

~~All applicable provisions of the California Vehicle Code are expressly applicable both on and off paved roadways.~~

~~Parking of motor vehicles and bicycles is limited to specially designated areas. Fee permits are required. Vehicles or bicycles parked in violation of the provisions of this code are subject to fines, towing, or impoundment.~~

~~All persons who enter on the college(s) are charged with knowledge of the provisions of this procedure and are subject to the penalties for violations of such provisions.~~

~~In accordance with California Vehicle Code Section 21113a, it shall be a misdemeanor for any person to do any act forbidden or fail to perform any act required in these procedures.~~

~~❖ From current SBCCD AP 6750 titled Parking~~

A. Authorization

Any person who operates or parks a motor vehicle on District property is subject to District Parking and Traffic Regulations and the provisions of the California Motor Vehicle Code.

B. Parking Permit

43 District parking permits are required for all vehicles parked on District property from
44 7:00 AM Monday through 4:30 PM Friday. Parking permits and daily parking
45 permits are valid at all District locations.

46
47 **1. Special Events Parking**

48
49 Parking citations shall not be issued during regular and late registration
50 periods. "Special Events" parking permits shall be made available free
51 of charge for non-students who participate in such things as theater
52 productions, and "no cite" grace periods shall be provided for such
53 events as dances, college night and career day.

54
55 **2. Guest Parking**

56
57 One-day guest permits are available through the District Office and
58 through the office of Administrative Services at each campus. It is the
59 responsibility of the individual inviting an off-campus guest to secure a
60 one-day parking permit a minimum of 3 days prior to the event.

61
62 **C. Violations/Citations**

63
64 Any person who violates the Parking and Traffic Regulations or the California
65 Motor Vehicle Code may receive a District citation and/or be subject to District
66 disciplinary action. Disciplinary action only applies to intentional acts that
67 constitute dishonesty, falsification of information, willful or persistent violation of
68 the rules made applicable to the District by the Governing Board. Disciplinary
69 action includes suspension, demotion or, in severe cases, dismissal. When
70 disciplinary action is sought, employees are entitled to due process protection as
71 per applicable District policy and collective bargaining agreements.

72
73 **D. Liability**

74
75 Parking of motor vehicles or bicycles on District property is done at the owner's
76 risk. The District assumes no liability for damage or theft except as provided for
77 unit members covered by Article 20 of the SBCCD/SBCCDTA contract.

78
79 **E. Traffic Regulations**

- 80
81 1. Driver must obey all posted speed limits. The speed limit on all campus
82 roads is posted.
83
84 2. The speed limit in all parking lots is a maximum of 5 miles per hour.
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86 3. Pedestrians have the right-of-way at all times.
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4. The use of skateboards, roller skates or bicycles is prohibited on the interior of District property.
 5. No vehicles are permitted on inner campus walks and roadways except for emergency vehicles, authorized construction/maintenance vehicles, authorized special event support vehicles and vehicles belonging to the District performing assigned duties. Non-District vehicles require a separate guide to ensure pedestrian safety while operating on District property.
 6. Roadblocks, barriers, or stanchions may be placed by District employees at any point deemed necessary for safety or convenience. Removal of these roadblocks, barriers, or stanchions is prohibited.
 7. Motorcycles and other two-wheeled powered vehicles are limited to designated motorcycle parking areas. Motorcycle parking in these designated spaces does not require a permit. Mopeds may be parked in bicycle racks on campus, but shall be walked when on campus walkways. Use of private powered vehicles is prohibited where pedestrian traffic is present.

109 **F. Parking Controls**

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1. All vehicles parked on District/college parking lots or District/college roadways are required to display a current parking permit or a daily parking permit. Permits must be displayed on windshield, bumper or rearview mirror while on campus. Daily parking permits shall be posted face up on the dashboard so as to be readable. Failure to post permits properly shall be grounds for citation.
 2. Students/employees may purchase parking permits on-line.
 3. Parking permit refunds for students are subject to the provisions of the Fee Refund Policy. In order to obtain a refund, a student must take all or a portion of the decal bearing the permit number to the College Police Department at SBVC, or the Campus Business Office at CHC, within the timelines specified in the Fee Refund Policy. Refunds are not provided to employees unless they qualify under the AQMD Ride-Sharing Incentive Program.
 4. Certain parking lots and parking areas are restricted for employee "staff" parking only. Students, dependents and relatives of employees, who are not employees themselves, are prohibited from using employee lots and parking areas.

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- 5. Parking stalls marked "visitors" are solely for visitors and may be governed by time limits. Students and employees are prohibited from parking in visitor areas.
- 6. Students with physical handicaps may be given special parking privileges that will be evidenced by a District handicapped permit affixed to the right side of the rear bumper or the rear view mirror. Permits may be obtained in the Disabled Student Services Office. It is the responsibility of DSP&S to inform the Police of any such privileges.
- 7. Vehicles are to be parked in properly marked stalls only. Taking up more than one parking stall is prohibited.
- 8. Parking is prohibited in loading zones, posted areas, along red curbing, or red lined areas.
- 9. Vehicles parked in prohibited areas which block the flow of traffic, emergency vehicles/equipment, driveways, roadways, or in posted "NO PARKING" zones may be towed away at the owner's expense at no responsibility to the District pursuant to current California Vehicle Code authority.
- 10. Vehicles parked illegally in reserved parking stalls will be cited for illegal parking.
- 11. Vehicles abandoned on college property for over 72 hours without college authorization will be removed at owner's expense pursuant to current California Vehicle Code authority.
- 12. Energy Efficient Vehicles will be defined as Zero Emission Vehicles (ZEV) by the California Air Resources Board, or fuel-efficient vehicles that have achieved a minimum green score of 40 on the American Council for an Energy Efficient Economy (ACEEE) annual vehicle rating guide.

~~11.~~

References: Education Code Section 76360;
Vehicle Code Section 21113

NOTE: The red ink signifies language that is legally required and recommended by the Policy and Procedure Service and its legal counsel (Liebert Cassidy Whitmore). The language in black ink is from current SBCCD AP 6750 titled Parking approved on 10/25/12.

Approved: 10/25/12
Revised:

San Bernardino Community College District
Board Policy
Chapter 7 – Human Resources

BP 7120 RECRUITMENT AND HIRING

(Replaces current SBCCD BP 7120)

The Chancellor shall establish procedures for the recruitment and selection of employees including, but not limited to, the following criteria.

An Equal Employment Opportunity Plan shall be implemented according to Title 5 and Board Policy 3420 titled Equal Employment Opportunity.

Academic employees shall possess the minimum qualifications prescribed for their positions by the Board of Governors.

The criteria and procedures for hiring instructional/non-instructional academic employees shall be established and implemented in accordance with board policies and administrative procedures regarding the Academic Senate's role in local decision-making.

The criteria and procedures for hiring classified employees shall be established by the Board of Trustees.

References: Education Code Sections 70901.2, 70902(b)(7) & (d), ~~and~~ 87100 et seq.;
and 87458;
Title 5 Sections 53000, et seq. and 51023.5;
ACCJC Accreditation Standard III.A.1

Adopted: 6/10/04

Revised: 10/9/14, 12/11/14

San Bernardino Community College District
Board Policy
Chapter 7 – Human Resources

BP 7310 NEPOTISM

(Replaces current SBCCD BP 7310)

~~**NOTE:** Current SBCCD BP 7310 parallels the language recommended by the Policy and Procedure Service.~~

~~❖ From current SBCCD BP 7310 titled Nepotism~~

The District does not prohibit the employment of relatives ~~for~~ or domestic partners as defined by Family Code Sections ~~s~~ 297 et seq. ~~in~~ the same department or division, with the exception that they shall not be assigned to a regular position within the same department, division, ~~or~~ site that has an immediate family member who is in a position to recommend or influence personnel decisions.

Personnel decisions include appointment, retention, evaluation, tenure, work assignment, promotion, discipline, demotion, or salary of the relative ~~for~~ or domestic partner as defined by Family Code Sections ~~s~~ 297 et seq. ~~in~~.

Immediate family means spouse, parents, grandparents, siblings, children, grandchildren, ~~and~~ in-laws or any other relative living in the employee's home.

The District will make reasonable efforts to assign job duties to minimize the potential for creating an adverse impact on supervision, safety, security, or morale, or creating other potential conflicts of interest.

Notwithstanding the above, the District retains the right, ~~where~~ such placement has the potential for creating an adverse impact on supervision, safety, security, or morale, or involves other potential conflicts of interest, to refuse to place spouses in the same department, division, ~~or~~ facility. The District retains the right to reassign or transfer any person to eliminate the potential for creating an adverse impact on supervision, safety, security, or morale, or involves other potential conflicts of interest.

Reference~~s~~: Government Code Section~~s~~ 1090 et seq. and 12940 et seq.;
Family Code Sections 297 et seq.

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***NOTE:** The language in **red ink** is **legally advised** and recommended by the Policy and Procedure Service and its legal counsel (Liebert Cassidy Whitmore). The language in **black ink** is from current SBCCD BP 7310 titled Nepotism adopted on 6/10/04. The language in **blue ink** is included for consideration.*

Adopted: 6/10/04
Revised:

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52

San Bernardino Community College District
Administrative Procedure
Chapter 6 – Business and Fiscal Affairs

AP 6600 CAPITAL CONSTRUCTION

(Replaces current SBCCD AP 6600)

The Chancellor will annually report to the Board of Trustees and to the [State California Community Colleges](#) Chancellor's Office a five-year capital outlay program. The Program will consist of the plans of the District concerning its future academic and student service programs, and the effects of such programs on construction needs.

A. Capital Outlay Program

Specifically, the five-year capital outlay program shall include the following:

- Statement of educational plans
- Statement of energy plans
- Statement of disabled persons' barrier removal plan
- Location of program delivery
- Location of other owned lands
- District-wide priority lists
- District-wide capacity/load ratios
- District-wide supporting detail

B. Construction Contracts

Construction contracts will be let in accordance with AP ~~6350-6345~~ titled [Bids and Contracts – Construction](#) and will comply with applicable laws relating to public works.

C. Five-Year Construction

All five-year construction projects will be processed through ~~the District Facilities Planning Committee~~ [Business & Fiscal Services](#) as a recommendation to the Chancellor.

D. Conversion of Buildings

State funds earmarked for capital outlay financing may be used to acquire an existing government-owned or privately-owned building and to pay the necessary costs of converting such a building to community college use if all of the following criteria apply:

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- The building was constructed as, and continues to qualify as, a school building, as provided by Education Code Sections 81130 et seq., or the building is determined to have, or is rehabilitated to an extent that it is determined to have, a pupil safety performance standard that is equivalent to that of a building constructed pursuant to Education Code Sections 81130 et seq. The determination of the pupil safety performance standard must meet all of the requirements of Education Code Section 81149(a)(1)&(2).
- The total cost of purchasing and converting the existing building to community college use is not greater than the estimated cost of constructing an equivalent building.
- The land associated with the building will be owned by, or controlled through a long-term lease of at least 50 years by, the District.
- The District has complied with facility site review ~~procedures and~~ guideline recommendations of the California Postsecondary Education Commission pursuant to Education Code Section 66904.
- The funding for the purchase and conversion of an existing building does not supersede funding for facilities that have previously been prioritized by the Board of Governors and are awaiting state funding.

References: Education Code Sections 81005 and 81820;
Title 5 Sections 57150 et seq.

Approved: 12/11/08
Revised: 5/14/15

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SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Diana Rodriguez, President, SBVC
PREPARED BY: Henry Hua, Interim Vice President, Instruction, SBVC
DATE: December 8, 2016
SUBJECT: Consideration of Approval of Curriculum - SBVC

RECOMMENDATION

It is recommended that the Board of Trustees approve the SBVC curriculum modifications.

OVERVIEW

The courses, certificates, and degrees at SBVC are continually being revised and updated to reflect and meet student needs.

ANALYSIS

These courses, certificates, and degrees have been approved for addition, modification, and deletion by the Curriculum Committee of the Academic Senate and will be included in the 2017-2018 College Catalog.

BOARD IMPERATIVE

II. Learning Centered Institution for Student Access, Retention, and Success.

FINANCIAL IMPLICATIONS

None.

SAN BERNARDINO VALLEY COLLEGE
SUBMITTED FOR BOARD OF TRUSTEE APPROVAL
December 8, 2016

CONTENT REVIEW

No Changes to the College Catalog

CD 100
GIS 134

CIT 031

FRENCH 101

FRENCH 102

Rationale: Content Review
Effective: Fall 2017

NEW COURSE

To be added to the 2017-2018 College Catalog pending State Approval

Course ID: ACAD 606
Course Title: Supervised Tutoring/Academic Instructional Support
Units: 0
Lecture: 18 contact hour(s) per semester
Limitation on Enrollment: Students will be assigned to this course by a counselor or instructor or for supervised tutoring and learning assistance subject to regulations under Title 5, Section 58172 & 58164(c). Enrollment in at least one other course at SBVC.
Catalog Description: Students enrolled in this noncredit class receive assistance in understanding course-specific content in various content area classes. Activities may include, but are not limited to, supervised individual or group tutorial/instructional services, computer assisted instruction and testing. Enrollment in this class is limited to students who have been recommended by an instructor or counselor on the basis of an identified learning need. Graded only on a Pass or No Pass basis.
Schedule Description: Students enrolled in this noncredit class receive assistance in understanding course-specific content in various content area classes. Graded only on a Pass or No Pass basis.
Rationale: Many SBVC students use services offered in the Student Success Center, Tutoring and various Supplemental Instruction programs across campus, that contribute to their success. Community colleges in California have the opportunity to receive some return dollar for Supplemental Learning Assistance and Tutoring under Title 5. Section 58172 & 58164(c). These codes speak directly to the issue of collecting apportionment for Supplemental Learning Assistance and Tutoring activities. Specifically, the college must collect FTES through a non-credit course and this course provides a vehicle for doing so. This course will be offered as an experimental course for two semesters prior to receiving approval at the State Chancellor's Office.
TOP Code: 4930.09
Equate: Course not offered at CHC.
Effective: Fall 2017

NEW COURSE

To be added to the 2017-2018 College Catalog pending State Approval

Course ID:	ANTHRO 106L
Course Title:	Biological Anthropology Laboratory
Units:	1
Laboratory:	3 contact hour(s) per week
Corequisite:	ANTHRO 106 or ANTHRO 106H
Prerequisite:	ANTHRO 106 or ANTHRO 106H
Departmental Advisory:	ENGL 015
Catalog Description:	This laboratory course is offered as a supplement to Biological Anthropology (ANTHRO 106 or ANTHRO 106H) either taken concurrently or in a subsequent term. Laboratory exercises are designed to introduce students to the scientific method and explore genetics, human variation, human and non-human primate anatomy and behavior, the primate and hominin fossil record, and other resources to investigate processes that affect human evolution.
Schedule Description:	This laboratory course is offered as a supplement to Biological Anthropology (ANTHRO 106 or ANTHRO 106H) either taken concurrently or in a subsequent term. Laboratory exercises are designed to introduce students to the scientific method and explore genetics, human variation, human and non-human primate anatomy and behavior, the primate and hominin fossil record, and other resources to investigate processes that affect human evolution.
Rationale:	ANTHRO 106L meets requirements of the AA-T Anthropology. CSU's and UC's often expect Anthropology lab experience of Anthropology majors.
TOP Code:	2202.00
Equate:	Course not offered at CHC.
Effective:	Fall 2017

NEW COURSE

To be added to the 2017-2018 College Catalog pending State Approval

Course ID:	BUSAD 604
Course Title:	Preparing to be an Entrepreneur
Units:	0
Lecture:	6 contact hour(s) per semester
Prerequisite:	None.
Catalog Description:	This non-credit course is designed to help students discover and develop the personal attributes needed to become or to improve being a successful entrepreneur. The core of the course focuses on what it takes to become a true entrepreneur. The student will begin to understand the competencies required to be an entrepreneur through case studies, creative problem solving and exercises aimed at self-development. Students will learn the responsibilities, the benefits and the pitfalls that await an entrepreneur.
Schedule Description:	This non-credit course is designed to help attendees discover and develop the personal attributes needed to become or to improve being a successful entrepreneur. The core of the course focuses on what it takes to become a true Entrepreneur. The attendee will begin to understand the competencies required to be an entrepreneur through case studies, creative problem solving and exercises aimed at self-development. Attendees will learn the responsibilities, the benefits and the pitfalls that await an Entrepreneur.

Rationale: With the high degree of failure in small business today - reported at nearly 90% in the state of California - coupled with a large percentage of whom we serve has been convicted and now has a record, they are forced to start their own business. This series of course will allow them to get the proper knowledge to be able to open and succeed in their business.

TOP Code: 0506.40
Equate: Course not offered at CHC.
Effective: Fall 2017

NEW COURSE

To be added to the 2017-2018 College Catalog pending State Approval

Course ID: **BUSAD 605**
Course Title: Creating the Business Concept
Units: 0
Lecture: 10 contact hour(s) per semester
Prerequisite: None.
Catalog Description: This non-credit course provides a basic understanding of how to create each component of a Business Plan, including the SWOT Analysis (Strengths, Weaknesses, Opportunities, & Threats). The student will examine the industry that incorporates their business and will look at potential forces that may impact its success. They will examine the customer base and competition and discuss how to produce revenue and growth and will examine the financial situation, with a projection of the company's financial future.

Schedule Description: This non-credit course provides a basic understanding of how to create each component of a Business Plan, including the SWOT Analysis.

Rationale: With the high degree of failure in small business today - reported at nearly 90% in the state of California - coupled with a large percentage of whom we serve has been convicted and now has a record, they are forced to start their own business. This series of course will allow them to get the proper knowledge to be able to open and succeed in their business.

TOP Code: 0506.40
Equate: Course not offered at CHC.
Effective: Fall 2017

NEW COURSE

To be added to the 2017-2018 College Catalog pending State Approval

Course ID: **BUSAD 606**
Course Title: Building the Business
Units: 0
Lecture: 6 contact hour(s) per semester
Prerequisite: None.
Catalog Description: This non-credit course teaches students the steps to take after the business plan is developed. It will give students the skills to find consulting and financial resources for their business in the Inland Empire, while teaching how social media and technology are critical to today's business culture.

Schedule Description: This non-credit course provides the understanding on building the plan into a startup business using tools that are available to new business owners.

Rationale: With the high degree of failure in small business today - reported at nearly 90% in the state of California - coupled with a large percentage of whom we serve has

been convicted and now has a record, they are forced to start their own business. This series of course will allow them to get the proper knowledge to be able to open and succeed in their business.

TOP Code: 0506.40
Equate: Course not offered at CHC.
Effective: Fall 2017

NEW COURSE

To be added to the 2017-2018 College Catalog pending State Approval

Course ID: **BUSAD 607**
Course Title: Finding Customers/Marketing
Units: 0
Lecture: 10 contact hour(s) per semester
Prerequisite: None.
Catalog Description: This non-credit course teaches students the concepts of marketing, building a customer base and a customer service program. This course provides a basic understanding of how to create a marketing plan, strategy and implementation.
Schedule Description: This non-credit course provides a basic understanding of how to create a marketing plan, strategy and implementation.
Rationale: With the high degree of failure in small business today - reported at nearly 90% in the state of California - coupled with a large percentage of whom we serve has been convicted and now has a record, they are forced to start their own business. This series of course will allow them to get the proper knowledge to be able to open and succeed in their business.
TOP Code: 0506.40
Equate: Course not offered at CHC.
Effective: Fall 2017

NEW COURSE

To be added to the 2017-2018 College Catalog pending State Approval

Course ID: **BUSAD 608**
Course Title: Finance, Taxes and Human Resources
Units: 0
Lecture: 10 contact hour(s) per semester
Prerequisite: None.
Catalog Description: This non-credit course provides a basic understanding of small business finance, taxes, and human resources. It also covers government regulations, payroll, and practices for hiring and keeping the best employees.
Schedule Description: This non-credit course provides a basic understanding of small business finance and taxes, and the human resources operation.
Rationale: With the high degree of failure in small business today - reported at nearly 90% in the state of California - coupled with a large percentage of whom we serve has been convicted and now has a record, they are forced to start their own business. This series of course will allow them to get the proper knowledge to be able to open and succeed in their business.
TOP Code: 0506.40
Equate: Course not offered at CHC.
Effective: Fall 2017

NEW COURSE

To be added to the 2017-2018 College Catalog pending State Approval

Course ID:	BUSAD 609
Course Title:	Management and Operations
Units:	0
Lecture:	6 contact hour(s) per week
Prerequisite:	None.
Catalog Description:	This non-credit course provides a small business owner with the information needed to be an excellent manager and how to run their business efficiently. Students will learn how to negotiate contracts with customers and vendors. Students will also learn management techniques on how to motivate employees.
Schedule Description:	This non-credit course provides assists a small business owner with the information needed to be an excellent manager and one that knows how to run their business efficiently.
Rationale:	With the high degree of failure in small business today - reported at nearly 90% in the state of California - coupled with a large percentage of whom we serve has been convicted and now has a record, they are forced to start their own business. This series of course will allow them to get the proper knowledge to be able to open and succeed in their business.
TOP Code:	0506.40
Equate:	Course not offered at CHC.
Effective:	Fall 2017

NEW COURSE

To be added to the 2017-2018 College Catalog pending State Approval

Course ID:	CIT 051
Course Title:	Introduction to Electronic Health Records
Units:	3
Lecture:	3 contact hour(s) per week
Prerequisite:	CIT 048
Catalog Description:	This course introduces the health information technology (HIT) utilized in electronic health records (EHR) systems and fiscal management. Students will obtain hands-on experience through integrated practice management software to obtain a comprehensive picture of health information technology. There is an emphasis on quality assurance, legal, and ethical practices of documenting the clinical and administrative tasks that take place for a total patient encounter.
Schedule Description:	This course introduces the health information technology (HIT) utilized in electronic health records (EHR) systems and fiscal management.
Rationale:	This course is part of a new medical coding and billing certificate.
TOP Code:	0514.20
Equate:	Course not offered at CHC.
Effective:	Fall 2017

NEW COURSE

To be added to the 2017-2018 College Catalog pending State Approval

Course ID:	CIT 140
Course Title:	Introduction to Systems Analysis and Design
Units:	3
Lecture:	2 contact hour(s) per week 32 - 36 contact hours per semester
Laboratory:	3 contact hour(s) per week 48 - 54 contact hours per semester
Prerequisite:	ENGL 015 BUSAD 100 CIT 101 MATH 095 CS 110 or CS 120
Catalog Description:	The course presents a systematic methodology for analyzing a business problem or opportunity, determining what role, if any, computer-based technologies can play in addressing the business need, articulating business requirements for the technology solution, specifying alternative approaches to acquiring the technology capabilities needed to address the business requirements, and specifying the requirements for the information systems solution in particular, in-house development, development from third-party providers, or purchased commercial-off-the-shelf packages.
Schedule Description:	The course presents a systematic methodology for analyzing a business problem or opportunity, determining what role, if any, computer-based technologies can play in addressing the business need.
Rationale:	This course is matched with C-ID ITIS 140 and aligns with the lower division requirements for CSU San Bernardino.
TOP Code:	0701.00
Equate:	Course not offered at CHC.
Effective:	Fall 2017

NEW COURSE

To be added to the 2017-2018 College Catalog pending State Approval

Course ID:	POLIT 138H
Course Title:	Service Learning: Student Leadership
Units:	3
Lecture:	1 contact hour(s) per week 16 - 18 contact hours per semester
Laboratory:	6 contact hour(s) per week 96 - 108 contact hours per semester
Departmental Advisory:	ENGL 015 or eligibility for ENGL 101 or ENGL 101H as determined by the SBVC assessment process.
Catalog Description:	This course is a service learning course designed for the development of leadership skills through participation in student government or other campus activities. The topics covered include: community college governance, collaborative problem solving, student issues, methods of effective advocacy, parliamentary procedures, relevant laws, and the challenges and opportunities of social diversity. This course is intended for students in the Honors Program but is open to all students who desire more challenging course work.

Schedule Description:	This course is a service learning course designed for the development of leadership skills through participation in student government or other campus activities. The topics covered include: community college governance, collaborative problem solving, student issues, methods of effective advocacy, parliamentary procedures, relevant laws, and the challenges and opportunities of social diversity. This course is intended for students in the Honors Program but is open to all students who desire more challenging course work.
Rationale:	This course will give students who are interested in issues of leadership in the college community a chance to do more in-depth work in leadership. It will also increase the number of Honors courses the Department of Political Science can offer to our students.
TOP Code:	2207.00
Equate:	Course not offered at CHC.
Effective:	Fall 2017

NEW COURSE

To be added to the 2017-2018 College Catalog pending State Approval

Course ID:	POLIT 139H
Course Title:	Service Learning: Community Leadership
Units:	3
Lecture:	1 contact hour(s) per week 16 - 18 contact hours per semester
Laboratory:	6 contact hour(s) per week 96 - 108 contact hours per semester
Departmental Advisory:	ENGL 015 or eligibility for ENGL 101 or ENGL 101H as determined by the SBVC assessment process.
Catalog Description:	This course is a service learning course designed for the development of leadership skills through participation in community affairs on the federal, state, and local levels. The topics covered include street-level politics, coalition-building, direct and indirect lobbying, mass media communications, multicultural relations, legal requirements, and other aspects of civic involvement. This course is intended for students in the Honors Program but is open to all students who desire more challenging course work.
Schedule Description:	This course is a service learning course designed for the development of leadership skills through participation in community affairs on the federal, state, and local levels. The topics covered include street-level politics, coalition-building, direct and indirect lobbying, mass media communications, multicultural relations, legal requirements, and other aspects of civic involvement. This course is intended for students in the Honors Program but is open to all students who desire more challenging course work.
Rationale:	Give students the opportunity to take Political Science in the online format. Leadership is extremely important to the progress of our body politics. Hence, It is important that our students be able to do more in-depth work on leadership. This Honors course will provide them an opportunity to do so.
TOP Code:	2207.00
Equate:	Course not offered at CHC.
Effective:	Fall 2017

MODIFY COURSE

Changes to the 2017-2018 College Catalog

COURSE ID	COURSE TITLE
ARCH 200	ARCHITECTURAL DESIGN I

Lecture: 2 contact hour(s) per week
 32 - 36 contact hours per semester

Laboratory: 6 contact hour(s) per week
 96 - 108 contact hours per semester

Prerequisite: ARCH 100

Departmental Advisory: ARCH 101
 ARCH 120
 ENGL 015 or eligibility for ENGL 101 or ENGL 101H as determined by the SBVC assessment process.

Catalog Description: This course will explore architectural and environmental design relationships between various programmatic models, normative building types, and technological themes with emphasis on physical, cultural, and historic contexts. The student will develop creative design skills and problem solving techniques as they apply to the architectural and related profession. Prerequisite may be waived subject to portfolio review of recent (within 5 years) work by Architecture department.

Schedule Description: This course will explore architectural and environmental design relationships between various programmatic models, normative building types, and technological themes with emphasis on physical, cultural, and historic contexts. The student will develop creative design skills and problem solving techniques as they apply to the architectural and related profession. Prerequisite may be waived subject to portfolio review of recent (within 5 years) work by Architecture department.

Equate: Course not offered at CHC.

Rationale: To clarify the inclusion of the related architectural fields of Urban Planning, Landscape Architecture. Each of these utilize and need to understand the relationship between various programmatic models, normative building types, and technological themes with emphasis on physical, cultural, and historic contexts. The student will develop creative design skills and problem solving techniques as they apply to the architectural and environmental design professions.

Effective: Fall 2017

COURSE ID	COURSE TITLE
ARCH 220	ARCHITECTURAL COMPUTER AIDED DRAFTING I

Laboratory: 6 contact hour(s) per week
 96 - 108 contact hours per semester

Departmental Advisory: ENGL 015 or eligibility for ENGL 101 or ENGL 101H as determined by the SBVC assessment process.

Catalog Description: This course is an introduction to theories and principles of computer aided design/drafting (CAD) using AutoCAD. The principal applications in the field of architecture by generating, evaluating, modeling, drafting and rendering design solutions are explored in this course. Prerequisite may be waived subject to portfolio review of recent (within 5 years) work by Architecture department.

Schedule Description: This course is an introduction to theories and principles of computer aided design/drafting (CAD) using AutoCAD. The principal applications in the field of architecture by generating, evaluating, modeling, drafting and rendering design solutions. Prerequisite may be waived subject to portfolio review of recent (within 5 years) work by Architecture department.

Equate: Course not offered at CHC.

Rationale: Rationale: Continuation of the course with the updated and current software currently available within the course. AutoCAD 2012.

Effective: Fall 2017

COURSE ID	COURSE TITLE
ART 098	ART WORK EXPERIENCE

Catalog Description: This course involves supervised training, in the form of on the job employment that will enhance the student's knowledge in the selected field of study. The student's major and job must match. Students work 5-20 hours per week to earn units using the following formula: For paid work, 75 hours = 1 unit; for volunteer work 60 hours = 1 unit. Students may earn a total of 16 units toward graduation in Work Experience 098 courses. Students MUST be working for pay or volunteer before registering for a Work Experience class. NOTE: Only one section of Work Experience may be taken during a semester.

Schedule Description: This course involves supervised training, in the form of on the job employment that will enhance the student's knowledge in the selected field of study. The student's major and job must match. Students work 5-20 hours per week to earn units using the following formula: For paid work, 75 hours = 1 unit; for volunteer work 60 hours = 1 unit. Students may earn a total of 16 units toward graduation in Work Experience 098 courses. Students MUST be working for pay or volunteer before registering for a Work Experience class. NOTE: Only one section of Work Experience may be taken during a semester.

Equate: Course not offered at CHC.

Rationale: Updating catalog information.

Effective: Fall 2017

COURSE ID	COURSE TITLE
ART 161	DIGITAL PHOTOGRAPHY

Prerequisite: None.

Departmental Advisory: ENGL 015 or eligibility for ENGL 101 OR ENGL 101H as determined by the SBVC assessment process.

Equate: Course not offered at CHC.

Rationale: Offering this course in a hybrid format increases the availability of the course to individuals who need greater flexibility in course scheduling.

Effective: Fall 2017

COURSE ID	COURSE TITLE
BIOL 155	INTRODUCTORY ANATOMY AND PHYSIOLOGY

Departmental Advisory: ENGL 914 and or eligibility for ENGL 015 as determined by the SBVC assessment process.
 MATH 942
Equate: ANAT 101
Rationale: Content Review.
Effective: Fall 2017

COURSE ID	COURSE TITLE
CD 111	OBSERVATION AND ASSESSMENT IN CHILD DEVELOPMENT

Prerequisite: CD 105 or CD 105H
 ENGL 914 eligibility for English 015 as determined by the SBVC assessment process
Equate: CD 212
Rationale: Add Prerequisite of English 914 to course upon recommendation from CD Advisory Board.
Effective: Fall 2017

COURSE ID	COURSE TITLE
CD 114	INTRODUCTION TO CURRICULUM

Prerequisite: ENGL 914 or eligible for English 015 as determined by the SBVC assessment process
Equate: CD 132
Rationale: Add English 914 Prerequisite to course as recommended by CD Advisory Board.
Effective: Fall 2017

COURSE ID	COURSE TITLE
CIT 013	INTERMEDIATE KEYBOARDING

Prerequisite: CIT 010
Equate: Course not offered at CHC.
Rationale: Update textbooks and minor changes in assignments.
Effective: Fall 2017

COURSE ID	COURSE TITLE
GEOL 112	HISTORICAL GEOLOGY

Departmental Advisory: GEOL 101
 GEOL 111
Prerequisite: ENGL 015 or eligibility for ENGL 101 or ENGL 101H as determined by the SBVC process.
 MATH 952 or MATH 962 or eligibility for Math 090 as determined by the SBVC assessment process.
Equate: Course not offered at CHC.
Rationale: The GEOL 101 (or GEOG 110) prerequisite is being changed to a course advisory.

Effective: Fall 2017

COURSE ID	COURSE TITLE
GEOL 122	ENVIRONMENTAL GEOLOGY

Departmental Advisory: GEOL 101 or GEOG 110
Prerequisite: ENGL 015 or eligibility for ENGL 101 or ENGL 101H as determined by the SBVC process.
 MATH 952 or MATH 962 or eligibility for MATH 090 as determined by the SBVC assessment process.
Equate: GEOL 150
Rationale: This course is being submitted to reflect course advisory and prerequisite modifications.
Effective: Fall 2017

COURSE ID	COURSE TITLE
GEOL 170	GEOLOGICAL HISTORY OF THE GREAT BASIN PROVINCE

Departmental Advisory: GEOL 101 or GEOG 110
 GEOL 112
Prerequisite: ENGL 015 or eligibility for ENGL 101 OR ENGL 101H as determined by the SBVC assessment process.
 MATH 952 or MATH 962 or eligibility for MATH 090 as determined by the SBVC assessment process.
Equate: GEOL 170
Rationale: This course is being submitted to reflect course advisory and prerequisite modifications.
Effective: Fall 2017

COURSE ID	COURSE TITLE
GEOL 201	MINERALOGY

Prerequisite: GEOL 101
 GEOL 111
 CHEM 101 or CHEM 150 or CHEM 150H
Equate: Course not offered at CHC.
Rationale: GEOL 201 is being submitted to reflect course advisory and prerequisite modifications.
Effective: Fall 2017

COURSE ID	COURSE TITLE
GEOL 250	GEOLOGY OF CALIFORNIA

Prerequisite: ENGL 015 and or eligibility for ENGL 101 or ENGL 101H as determined by the SBVC process.
 MATH 952 or MATH 962 or eligibility for MATH 090 as determined by the SBVC assessment process.
Equate: Course not offered at CHC.
Rationale: This course is being submitted to reflect course advisory and prerequisite modifications.
Effective: Fall 2017

COURSE ID	COURSE TITLE
GEOL 251	GEOLOGY OF NATIONAL PARKS AND MONUMENTS

Departmental Advisory: GEOL 101 or GEOG 110
 GEOL 111 or GEOG 111

Prerequisite: ENGL 015 and or eligibility for ENGL 101 or ENGL 101H as determined by the SBVC process.
 MATH 952 or MATH 962 or eligibility for MATH 090 as determined by the SBVC assessment process.

Equate: GEOL 251

Rationale: This course is being submitted to reflect course advisory and prerequisite modifications.

Effective: Fall 2017

COURSE ID	COURSE TITLE
GIS 039	GLOBAL POSITIONING SYSTEMS (GPS) FIELD TECHNIQUES

Catalog Description: The Global positioning system (GPS) is a satellite-based navigation system comprised of a network of 24 satellites placed into orbit by the US Department of Defense. The aim of this course is to introduce students to the principles of the GPS and to demonstrate its application to GIS. GPS basic components are covered, including satellites, ground control stations, antennae, and receivers. GIS background or work experience in the field are recommended to succeed in this course.

Schedule Description: This course introduces students to the principles of the GPS and demonstrates its application to GIS. Basic components are covered, including satellites, ground control stations, antennae, and receivers. GIS background or work experience in the field are necessary and recommended to succeed in this course.

TOP Code: 2206.10

Equate: Course not offered at CHC.

Rationale: This course is due for content review. In addition, this course will be revised for DE delivery.

Effective: Fall 2017

COURSE ID	COURSE TITLE
GIS 133	GIS CARTOGRAPHY AND BASE MAP DEVELOPMENT

Prerequisite: GIS 130 or GEOG 130

TOP Code: 2206.10

Equate: Course not offered at CHC.

Rationale: This course is due for content review. In addition, this course will be revised for DE delivery.

Effective: Fall 2017

COURSE ID	COURSE TITLE
GIS 135	SPATIAL ANALYSIS WITH GIS

TOP Code: 2206.10
Equate: Course not offered at CHC.
Rationale: This course is due for content review. In addition, this course will be revised for DE delivery.
Effective: Fall 2017

COURSE ID	COURSE TITLE
GIS 136	GIS FOR SCIENCE, GOVERNMENT, AND BUSINESS

TOP Code: 2206.10
Equate: Course not offered at CHC.
Rationale: This course is due for content review. In addition, this course will be revised for DE delivery.
Effective: Fall 2017

COURSE ID	COURSE TITLE
GIS 137	GIS ADVANCED APPLICATIONS

TOP Code: 2206.10
Equate: Course not offered at CHC.
Rationale: This course is due for content review. In addition, this course will be revised for DE delivery.
Effective: Fall 2017

COURSE ID	COURSE TITLE
GIS 222	INDEPENDENT STUDY IN GEOGRAPHIC INFORMATION SYSTEMS

TOP Code: 2206.10
Equate: Course not offered at CHC.
Rationale: This course is due for content review, as well as distributed education approval.
Effective: Fall 2017

COURSE ID	COURSE TITLE
POLIT 138	SERVICE LEARNING: STUDENT LEADERSHIP

Departmental Advisory: ENGL 015 or eligibility for ENGL 101 or ENGL 101H as determined by the SBVC assessment process.
Equate: Course not offered at CHC.
Rationale: Course is being updated to be offered as distributed education.
Effective: Fall 2017

COURSE ID	COURSE TITLE
POLIT 139	SERVICE LEARNING: COMMUNITY LEADERSHIP

Departmental Advisory: ENGL 015 or eligibility for ENGL 101 or ENGL 101H as determined by the SBVC assessment process.
Equate: Course not offered at CHC.
Rationale: Course is being updated to be offered as distributed education.
Effective: Fall 2017

COURSE DELETION

ANTHRO 107 WST 095 A-Z

Rationale: Courses are no longer offered.
Effective: Fall 2017

DISTRIBUTED EDUCATION

ARCH 220	ART 161	CIT 013	CIT 031
CIT 051	CIT 140	GEOL 112	GEOL 122
GEOL 250	GEOL 251	GIS 039	GIS 133
GIS 134	GIS 135	GIS 136	GIS 137
GIS 222	POLIT 138	POLIT 138H	POLIT 139
POLIT 139H			

Rationale: **100% ONLINE**
 One of the planning themes of San Bernardino Valley College (SBVC) is access. For career technical courses, the issue of scheduling is crucial. Students working the night shift can only take class in the morning while those working traditional day schedules can only take evening classes. Given these variables and difficult schedules, students need the flexibility of time that an online class affords. An asynchronous online class allows students to study when their schedules allow and where they have the space and materials to do so effectively. The online delivery method of these courses supports the mission of SBVC by providing access to education to a diverse community of learners who find themselves in a community with complicated lives and difficult and demanding schedules and responsibilities.

Effective: Fall 2017

NEW CERTIFICATE

Medical Coding and Billing Certificate

This course of study prepares students for entry-level employment in the medical coding and billing field. The courses are geared towards the students' successful passing of the American Academy of Professional Coders National Certification Exam--Certified Professional Coder (CPC). During the course of study, students learn the basics of health care finance, office computer skills, anatomy and physiology, medical terminology, computerized health record, and other recommended elective courses needed to succeed in the field.

Required Courses:

Units

BIOL 155	Introductory Anatomy and Physiology	4
CIT 010	Beginning Keyboarding	3
CIT 045	Medical Insurance Billing and Coding	3
CIT 031	Business English	3
CIT 051	Introduction to Electronic Health Records	3
CIT 100	Introduction to Personal Computers	3
CIT 144	Medical Terminology	3

Recommended Courses:		Units
CIT 048	Medical Office Procedures	3
SPAN 015	Conversational Spanish I	3

Total Units	22
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PID 640

This is a Gainful Employment Program

DEGREE MODIFICATION

Anthropology Associate of Arts Transfer Degree, AA-T

Anthropology is the study of what it means to be human. It has been called the most scientific of the humanities and the most humanistic of the sciences as it takes a broad approach to the study of humanity, integrating biological, archaeological, cultural, and linguistic perspectives. Anthropologists often aim for their work to aid in understanding and solving real-world issues faced by humans today. The courses within this program are designed to provide students with applicable skills useful in a vast range of occupations.

The Associate in Arts for Transfer (AA-T) or the Associate in Science for Transfer (AS-T) is intended for students who plan to complete a bachelor's degree in a similar major at a CSU campus. Students completing these degrees (AA-T or AS-T) are guaranteed admission to the CSU system, but not to a particular campus or major. To earn this Anthropology AA-T degree, students must meet the following requirements:

- completion of the following major requirements with grades of C or better;
- completion of a minimum of 60 CSU transferable semester units with a grade point average of a least 2.0; and
- certified completion of the CSU General Education-Breadth (CSUGE) or Intersegmental General Education Transfer Curriculum (IGETC) for CSU, which requires a minimum of 37-39 units.

It is highly recommend that students complete courses that satisfy the U.S. History, Constitution, and American Ideals requirement as part of CSUGE or IGETC before transferring to a CSU.

Students planning to transfer to a four-year institution and major in Anthropology should consult with a counselor regarding the transfer process and lower division requirements.

Core Courses: (9 Units)	Units
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ANTHRO 100	Introduction to Archaeology	3
ANTHRO 102	Cultural Anthropology	3
	or	
ANTHRO 102H	Cultural Anthropology - Honors	3
ANTHRO 106	Biological Anthropology	3
	or	
ANTHRO 106H	Biological Anthropology - Honors	3

List A: Select one course from the following: (3 units minimum)		Units
ANTHRO 125	Language and Culture	3
ENGL 102	Intermediate Composition and Critical Thinking	4
	or	
ENGL 102H	Intermediate Composition and Critical Thinking - Honors	4
MATH 108	Introduction to Probability and Statistics	4
PSYCH 105	Statistics for the Behavioral Sciences	4

List B: Select one to two courses: (4 units maximum)		Units
BIOL 260	Human Anatomy	4
GEOL 101	Introduction to Physical Geology	3
	and	
GEOL 111	Introduction to Physical Geology Laboratory	1
GIS 130	Introduction to Geographic Information Systems (GIS)	3
PSYCH 201	Research Methods for the Behavioral Sciences	4

List C: Select one course (3 units minimum) or Any course from List A or B not already used:		Units
ANTHRO 106L	Biological Anthropology Laboratory	1
ANTHRO 108	North American Indians	3
ANTHRO 109	Visual Culture and Art	3
ANTHRO 110	Magic, Witchcraft, and Religion	3
ART 108	Art of Mexico and Mesoamerica	3
COMMST 174	Intercultural Communication	3
ENGL 163	Chicano Literature	3

ENGL 165	African-American Literature	3
ENGL 280	World Literature: To 17th Century	3
ENGL 281	World Literature: 17th Century to Present	3
HIST 107	The United States and the North American Indians	3
HIST 137	Racial and Ethnic Groups in United States History	3
HIST 139	African-American History 1877 to Present	3
HIST 140	Chicano History	3
HIST 150	Introduction to Latin American History	3
HIST 170	World History to 1500	3
HIST 171	World History Since 1500	3
POLIT 141	Introduction to World Politics	3
	or	
POLIT 141H	Introduction to World Politics - Honors	3
RELIG 101	Introduction to World Religions	3
SOC 100	Introduction to Sociology	3
	or	
SOC 100H	Introduction to Sociology - Honors	3
SOC 141	Race and Ethnic Relations	3

Major Total: 18-21 **Units**

CSU GE-Breadth or IGETC for CSU requirements: 37-39 **Units**

Total units that may be double-counted for CSUGE or IGETC: 19 **Units**

CSU electives (as needed to reach 60 transferable units): 19-24 **Units**

Total Units **60**

Rationale: Update to include new course, ANTHRO 106L
Effective: Fall 2017

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Wei Zhou, President, CHC
PREPARED BY: Bryan Reece, Vice President of Instruction, CHC
DATE: December 8, 2016
SUBJECT: Consideration of Approval of Curriculum Modifications

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached Curriculum Modifications.

OVERVIEW

The courses, certificates and degrees at CHC are continually being revised and updated to reflect and meet student needs.

ANALYSIS

These courses, certificates and degrees have been approved by the Curriculum Committee of the Academic Senate.

BOARD IMPERATIVE

II. Learning Centered Institution for Student Access, Retention and Success.

FINANCIAL IMPLICATIONS

None.

CRAFTON HILLS COLLEGE
SUBMITTED FOR BOARD OF TRUSTEES APPROVAL
December 8, 2016

NEW COURSES

DISCIPLINE: Public Safety
DEPARTMENT: Public Safety and Services
COURSE ID: PBSF 204
COURSE TITLE: Developing a Personal Philosophy of Leadership and Ethics
PREREQUISITE: None
COREQUISITE: None
DEPARTMENTAL RECOMMENDATION: None
SEMESTER UNITS: 3

MINIMUM SEMESTER HOURS:

LECTURE: 48

NEW CATALOG DESCRIPTION: This course will introduce the International Public Safety Leadership and Ethics Institute (IPSLEI) and its program in leadership and ethics. The course provides the student with a deeper understanding of self as it relates to leadership philosophies, knowledge, skills, and abilities for the exercise of effective and ethical leadership. Each student will study and explore the core values, ethics, decision making and begin to develop a personal philosophy of leadership. Through course presentations, dialogue, and learning activities, the student will identify leadership roles in the community as they relate to self, family, professional and social contexts. In addition, the student will be able to define the difference between the exercise of leadership and management. The student will complete self-assessments to gain insight into personal leadership style and characteristics and opportunity for growth. Readings, video and written case studies provide opportunity to further explore the exercise of leadership. The student will define and discuss personal responsibilities for the exercise of leadership in the context of critical incident management. This course is also offered as FIRET 204.

NEW SCHEDULE DESCRIPTION: This is the first of four courses in the International Public Safety Leadership and Ethics Institute (IPSLEI) Leadership Development Program, which will provide the student with a deeper understanding of self as it relates to leadership philosophies, knowledge, skills, and abilities for the exercise of effective and ethical leadership.

Note: This course is not currently equated with SBVC. The course is not offered at SBVC.

Effective: FA17

Rationale: The International Public Safety Leadership and Ethics Institute (IPSLEI) programs will bring the concepts of leadership and ethics into Public Safety/EMS/ Fire Technology. Effective leadership skills and influences are needed at all levels of Public Safety/EMS/Fire Technology. This course is applicable to the associate degree and transfers to CSU. This discipline is pending approval by the State Academic Senate.

DISCIPLINE: Public Safety
DEPARTMENT: Public Safety and Services
COURSE ID: PBSF 205
COURSE TITLE: Ethical Leadership in Organizations
PREREQUISITE: None
COREQUISITE: None
DEPARTMENTAL RECOMMENDATION: None
SEMESTER UNITS: 3
MINIMUM SEMESTER HOURS:

Curriculum Meeting: 10/10/16 (FIRET/PBSF), 10/24/16

Conjoint Meeting: 11/21/16

Board of Trustees Meeting: 12/08/16

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LECTURE: 48

NEW CATALOG DESCRIPTION: This course is the second in the continuing series of the International Public Safety Leadership and Ethics Institute (IPSLEI) program. The participants will explore the leadership process and the leader-follower relationship within organizational settings. Additionally, the influence of organizational culture, values, and contemporary societal issues on leadership effectiveness will be explored, as well as the concepts of organizational health, defenses and change. Students will also explore how a person exercising leadership moves the organization from vision to action. Case studies, video analyses, selected readings, and group activities will be used to help the participants further understand the theories and principles of organizational leadership. This course is also offered as FIRET 205.

NEW SCHEDULE DESCRIPTION: This course is the second in the continuing series of the International Public Safety Leadership and Ethics Institute (IPSLEI) Leadership Development Course. It will provide the participant with a deeper understanding of the knowledge, skills, and abilities for effective organizational leadership.

Note: This course is not currently equated with SBVC. The course is not offered at SBVC.

Effective: FA17

Rationale: The International Public Safety Leadership and Ethics Institute (IPSLEI) program will bring the concepts of leadership and ethics into Public Safety/EMS/Fire Technology. Effective leadership skills and influences are needed at all levels of Public Safety/EMS/Fire Technology. This course is applicable to the associate degree and transfers to CSU. This discipline is pending approval by the State Academic Senate.

DISCIPLINE: Public Safety
DEPARTMENT: Public Safety and Services
COURSE ID: PBSF 206
COURSE TITLE: Leading Others Ethically
PREREQUISITE: None
COREQUISITE: None

DEPARTMENTAL RECOMMENDATION: None

SEMESTER UNITS: 3

MINIMUM SEMESTER HOURS:

LECTURE: 48

NEW CATALOG DESCRIPTION: This course is the third in the International Public Safety Leadership and Ethics Program (IPSLEI). This course is designed to provide the student with the knowledge, skills, and abilities to effectively and ethically lead others. The student will explore various aspects of exercising ethical leadership as they relate to team building, delegating, facilitating conflict resolution, coaching and mentoring. The student will also gain an understanding of communication processes, empowerment, and leading in an ever-changing and diverse environment. The student will explore various theories of leadership, including situational leadership, transformational leadership, net-centric, and servant leadership. Readings, case studies, video analysis, and other interactive learning processes provide opportunities to explore the dynamic relationships that develop during the exercise of leadership. The student will define and practice applying skills for the exercise of leadership in the context of critical incident management. This course is also offered as FIRET 206.

NEW SCHEDULE DESCRIPTION: This course is the third in the continuing series of the International Public Safety Leadership and Ethics Institute (IPSLEI) Leadership Development Program. It is designed to provide the student with the knowledge, skills, and abilities to effectively and ethically lead others.

Note: This course is not currently equated with SBVC. The course is not offered at SBVC.

Curriculum Meeting: 10/10/16 (FIRET/PBSF), 10/24/16

Conjoint Meeting: 11/21/16

Board of Trustees Meeting: 12/08/16

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Effective: FA17

Rationale: The International Public Safety Leadership and Ethics Institute (IPSLEI) program will bring the concepts of leadership and ethics into Public Safety/EMS/Fire Technology. Effective leadership skills and influences are needed at all levels of Public Safety/EMS/Fire Technology. This course is applicable to the associate degree and transfers to CSU. This discipline is pending approval by the State Academic Senate.

DISCIPLINE: Public Safety
DEPARTMENT: Public Safety and Services
COURSE ID: PBSF 207
COURSE TITLE: Ethics and the Challenge of Leadership
PREREQUISITE: None
COREQUISITE: None
DEPARTMENTAL RECOMMENDATION: None
SEMESTER UNITS: 3
MINIMUM SEMESTER HOURS:
LECTURE: 48

NEW CATALOG DESCRIPTION: This is the fourth and final course in the Program of the International Public Safety Leadership and Ethics Institute (IPSLEI). In this course the student will correlate personal core values and characteristics to complex ethical decisions and behaviors. In addition, the student will explore ethical and principle-centered leadership, including ethical systems, ethical dilemmas, and ethical decision-making models. The student will also examine challenges and develop strategies for exercising leadership in agency's serving diverse and dynamic communities. The student will learn with a variety of learning methodologies including case studies, video analyses, and critical thinking scenarios to explore ethics and the challenges of leadership. This course is also offered as FIRET 207.

NEW SCHEDULE DESCRIPTION: This is the fourth and final course in the Program of the International Public Safety Leadership and Ethics Institute. This course will provide the student with a deeper understanding of personal and organizational ethics and the challenges to exercise ethical leadership in a complex world.

Note: This course is not currently equated with SBVC. The course is not offered at SBVC.

Effective: FA17

Rationale: The International Public Safety Leadership and Ethics Institute (IPSLEI) program will bring the concepts of leadership and ethics into Public Safety/EMS/Fire Technology. Effective leadership skills and influences are needed at all levels of Public Safety/EMS/Fire Technology. This course is applicable to the associate degree and transfers to CSU. This discipline is pending approval by the State Academic Senate.

COURSE MODIFICATIONS

COURSE ID	COURSE TITLE
AH 101	Medical Terminology

DISCIPLINE: Health Information Technologies
COURSE ID: HIT 101

Effective: FA17

Rationale: Realignment of courses into disciplines.

COURSE ID	COURSE TITLE
FIRET 204	Developing a Personal Philosophy of Leadership

COURSE TITLE: Developing a Personal Philosophy of Leadership and Ethics

DEPARTMENTAL RECOMMENDATION: None

SEMESTER UNITS: 3

MINIMUM SEMESTER HOURS:

LECTURE: 48

CATALOG DESCRIPTION: This course will introduce the International Public Safety Leadership and Ethics Institute (IPSLEI) and its program in leadership and ethics. The course provides the student with a deeper understanding of self as it relates to leadership philosophies, knowledge, skills, and abilities for the exercise of effective and ethical leadership. Each student will study and explore the core values, ethics, decision making and begin to develop a personal philosophy of leadership. Through course presentations, dialogue, and learning activities, the student will identify leadership roles in the community as they relate to self, family, professional and social contexts. In addition, the student will be able to define the difference between the exercise of leadership and management. The student will complete self-assessments to gain insight into personal leadership style and characteristics and opportunity for growth. Readings, video and written case studies provide opportunity to further explore the exercise of leadership. The student will define and discuss personal responsibilities for the exercise of leadership in the context of critical incident management. This course is also offered as PBSF 204.

NEW SCHEDULE DESCRIPTION: This is the first of four courses in the International Public Safety Leadership and Ethics Institute (IPSLEI) Leadership Development Program, which will provide the student with a deeper understanding of self as it relates to leadership philosophies, knowledge, skills, and abilities for the exercise of effective and ethical leadership.

Note: This course is not currently equated with SBVC. The course is not offered at SBVC.

Effective: FA17

Rationale: The International Public Safety Leadership and Ethics Institute (IPSLEI) programs will bring the concepts of leadership and ethics into Public Safety/EMS/ Fire Technology. Effective leadership skills and influences are needed at all levels of Public Safety/EMS/Fire Technology. This course is applicable to the associate degree and transfers to CSU.

COURSE ID	COURSE TITLE
FIRET 205	Organizational Leadership

COURSE TITLE: Ethical Leadership in Organizations

DEPARTMENTAL RECOMMENDATION: None

SEMESTER UNITS: 3

MINIMUM SEMESTER HOURS:

LECTURE: 48

CATALOG DESCRIPTION: This course is the second in the continuing series of the International Public Safety Leadership and Ethics (IPSLEI) Institute program. The participants will explore the leadership process and the leader-follower relationship within organizational settings. Additionally, the influence of organizational culture, values, and contemporary societal issues on leadership effectiveness will be explored, as well as the concepts of organizational health, defenses and change. Students will also explore how a person exercising leadership moves the organization from vision to action. Case studies, video analyses, selected readings, and group activities will be used to help the participants further understand the theories and principles of organizational leadership. This course is also offered as PBSF 205.

Curriculum Meeting: 10/10/16 (FIRET/PBSF), 10/24/16

Conjoint Meeting: 11/21/16

Board of Trustees Meeting: 12/08/16

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NEW SCHEDULE DESCRIPTION: This course is the second in the continuing series of the International Public Safety Leadership and Ethics Institute (IPSLEI) Leadership Development course. It will provide the participant with a deeper understanding of the knowledge, skills, abilities for effective organizational leadership.

Note: This course is not currently equated with SBVC. The course is not offered at SBVC.

Effective: FA17

Rationale: The International Public Safety Leadership and Ethics Institute (IPSLEI) programs will bring the concepts of leadership and ethics into Public Safety/EMS/ Fire Technology. Effective leadership skills and influences are needed at all levels of Public Safety/EMS/Fire Technology. This course is applicable to the associate degree and transfers to CSU.

COURSE ID	COURSE TITLE
FIRET 206	Leading Others

COURSE TITLE: Leading Others Ethically

DEPARTMENTAL RECOMMENDATION: None

SEMESTER UNITS: 3

MINIMUM SEMESTER HOURS:

LECTURE: 48

NEW CATALOG DESCRIPTION: This course is the third in the International Public Safety Leadership and Ethics Program (IPSLEI). This course is designed to provide the student with the knowledge, skills, and abilities to effectively and ethically lead others. The student will explore various aspects of exercising ethical leadership as they relate to team building, delegating, facilitating conflict resolution, coaching and mentoring. The student will also gain an understanding of communication processes, empowerment, and leading in an ever-changing and diverse environment. The student will explore various theories of leadership, including situational leadership, transformational leadership, net-centric, and servant leadership. Readings, case studies, video analysis, and other interactive learning processes provide opportunities to explore the dynamic relationships that develop during the exercise of leadership. The student will define and practice applying skills for the exercise of leadership in the context of critical incident management. This course is also offered as PBSF 206.

SCHEDULE DESCRIPTION: This course is the third in the continuing series of the International Public Safety Leadership and Ethics Institute (IPSLEI) Leadership Development Program. It is designed to provide the student with the knowledge, skills, and abilities to effectively and ethically lead others.

Note: This course is not currently equated with SBVC. The course is not offered at SBVC.

Effective: FA17

Rationale: The International Public Safety Leadership and Ethics Institute (IPSLEI) programs will bring the concepts of leadership and ethics into Public Safety/EMS/ Fire Technology. Effective leadership skills and influences are needed at all levels of Public Safety/EMS/Fire Technology. This course is applicable to the associate degree and transfers to CSU.

COURSE ID	COURSE TITLE
FIRET 207	Ethics and the Challenge of Leadership

DEPARTMENTAL RECOMMENDATION: None

CATALOG DESCRIPTION: This is the fourth and final course in the Program of the International Public Safety Leadership and Ethics Institute (IPSLEI). In this course the student will correlate personal core values and characteristics to complex ethical decisions and behaviors. In addition, the

Curriculum Meeting: 10/10/16 (FIRET/PBSF), 10/24/16

Conjoint Meeting: 11/21/16

Board of Trustees Meeting: 12/08/16

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student will explore ethical and principle-centered leadership, including ethical systems, ethical dilemmas, and ethical decision-making models. The student will also examine challenges and develop strategies for exercising leadership in agency's serving diverse and dynamic communities. The student will learn with a variety of learning methodologies including case studies, video analyses, and critical thinking scenarios to explore ethics and the challenges of leadership. This course is also offered as PBSF 207.

NEW SCHEDULE DESCRIPTION: This is the fourth and final course in the Program of the International Public Safety Leadership and Ethics Institute. This course will provide the student with a deeper understanding of personal and organizational ethics and the challenges to exercise ethical leadership in a complex world.

Note: This course is not currently equated with SBVC. The course is not offered at SBVC.

Effective: FA17

Rationale: The International Public Safety Leadership and Ethics Institute (IPSLEI) programs will bring the concepts of leadership and ethics into Public Safety/EMS/ Fire Technology. Effective leadership skills and influences are needed at all levels of Public Safety/EMS/Fire Technology. This course is applicable to the associate degree and transfers to CSU.

COURSE ID	COURSE TITLE
GIS 175	Introduction to Information Mapping

DISCIPLINE: Geography

COURSE ID: GEOG 175

Effective: FA17

Rationale: Realignment of courses into disciplines

COURSE ID	COURSE TITLE
MCS 110	The American Deaf Experience: Introduction to Deaf Studies

DISCIPLINE: Sign Language American

COURSE ID: ASL 115

Effective: FA17

Rationale: Realignment of courses into disciplines

COURSE ID	COURSE TITLE
RADIOL 100	Introduction to Radiologic Technology

Note: This course is not currently equated with SBVC. The course is not offered at SBVC.

Effective: FA17

Rationale: Six-year revision

COURSE ID	COURSE TITLE
RADIOL 103	Radiographic Positioning I

Note: This course is not currently equated with SBVC. The course is not offered at SBVC.

Curriculum Meeting: 10/10/16 (FIRET/PBSF), 10/24/16

Conjoint Meeting: 11/21/16

Board of Trustees Meeting: 12/08/16

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Effective: FA17

Rationale: Six-year revision

COURSE ID	COURSE TITLE
RADIOL 104	Radiologic Physics I

Note: This course is not currently equated with SBVC. The course is not offered at SBVC.

Effective: FA17

Rationale: Six-year revision

COURSE ID	COURSE TITLE
RADIOL 105	Radiographic Anatomy/Physiology I

Note: This course is not currently equated with SBVC. The course is not offered at SBVC.

Effective: FA17

Rationale: Six-year revision

COURSE ID	COURSE TITLE
RADIOL 106	Radiographic Positioning Lab I

Note: This course is not currently equated with SBVC. The course is not offered at SBVC.

Effective: FA17

Rationale: Six-year revision

COURSE ID	COURSE TITLE
RADIOL 107	Basic Radiologic Medical Techniques

Note: This course is not currently equated with SBVC. The course is not offered at SBVC.

Effective: FA17

Rationale: Six-year revision

COURSE DELETIONS

COURSE ID	COURSE TITLE
CHC 180	Community Service and Leadership I
CHC 181	Community Service and Leadership II
INTDIS 200A	The Honors Experience: World War I
INTDIS 200B-Z	The Honors Experience

Effective: FA17

Rationale: CHC is not a recognized discipline by the State Chancellor's office. INTDIS 200A is not Interdisciplinary, it is a History course that has never been taught. INTDIS 200B-Z have never been taught.

Curriculum Meeting: 10/10/16 (FIRET/PBSF), 10/24/16

Conjoint Meeting: 11/21/16

Board of Trustees Meeting: 12/08/16

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PROGRAM MODIFICATIONS – TRANSFER DEGREE

ASSOCIATE OF ARTS IN GEOGRAPHY FOR TRANSFER (AA-T) DEGREE

- GIS 175 is being changed to GEOG 175

Effective: FA17

Rationale: Realignment of courses into disciplines

PROGRAM MODIFICATIONS – AA/AS DEGREE

ASSOCIATE OF ARTS DEGREE AMERICAN SIGN LANGUAGE

- MCS 110 is being changed to ASL 115

Effective: FA17

Rationale: Realignment of courses into disciplines

ASSOCIATE OF SCIENCE DEGREE GEOGRAPHY

- GIS 175 is being changed to GEOG 175

Effective: FA17

Rationale: Realignment of courses into disciplines

ASSOCIATE OF SCIENCE DEGREE GEOLOGY

- GIS 175 is being changed to GEOG 175

Effective: FA17

Rationale: Realignment of courses into disciplines

ASSOCIATE OF SCIENCE DEGREE RESPIRATORY CARE

- AH 101 is being changed to HIT 101

Effective: FA17

Rationale: Realignment of courses into disciplines

PROGRAM MODIFICATIONS – CERTIFICATE

RADIOLOGIC TECHNOLOGY CERTIFICATE

- AH 090 is being changed to RADIOL 090
- AH 101 is being changed to HIT 101

Effective: FA17

Rationale: Realignment of courses into disciplines

Curriculum Meeting: 10/10/16 (FIRET/PBSF), 10/24/16

Conjoint Meeting: 11/21/16

Board of Trustees Meeting: 12/08/16

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REALIGNMENT OF DISCIPLINES

CURRENT DISCIPLINE	NEW DISCIPLINE
ANAT	Biological Sciences (Anatomy)
MICRO	Biological Sciences (Microbiology)
ASTRON	Physics (Astronomy)
BUSAD	Business
ASL	Sign Language, American
ENVS	Ecology (Environmental Sciences)
GEOL	Earth Science (Geology)
OCEAN	Earth Science (Oceanography)
RESP	Respiratory Technologies
LRC	Learning Assistance
READ	Reading
ARABIC	Foreign Language (Arabic)
FRENCH	Foreign Language (French)
JAPN	Foreign Language (Japanese)
RUS	Foreign Language (Russian)
SPAN	Foreign Language (Spanish)
SMS	Engineering Support
SOWO	Sociology (Social Work)

Effective: FA17

Rationale: Realignment of disciplines recognized by the State Chancellor's office. The course outline of record will reflect the discipline noted.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Bruce Baron, Chancellor
PREPARED BY: Bruce Baron, Chancellor
DATE: December 8, 2016
SUBJECT: Consideration of Acceptance of Employee Resignations

RECOMMENDATION

It is recommended that the Board of Trustees accept the resignations of Johnny Conley and Virginia Albarran.

OVERVIEW

Johnny Conley, Director First Year Experience, SBVC, 2 years of service. Last day of employment is November 30, 2016.

Virginia Albarran, Food Service Worker I, SBVC, 6 months of service. Last day of employment was October 31, 2016.

ANALYSIS

The resignation correspondence was received and accepted by the Human Resources Department.

BOARD IMPERATIVE

None.

FINANCIAL IMPLICATIONS

None.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Bruce Baron, Chancellor
PREPARED BY: Dr. Wei Zhou, President, CHC
Diana Rodriguez, President, SBVC
DATE: December 8, 2016
SUBJECT: Consideration of Approval of Adjunct and Substitute Academic Employees

RECOMMENDATION

It is recommended that the Board of Trustees approve the employment of adjunct and substitute academic employees as needed for the 2016-2017 academic year.

OVERVIEW

The following list of adjunct and substitute academic employees is submitted for approval of employment.

ANALYSIS

Part-time academic employees selected from the established pool are offered individual contracts on a semester-by-semester basis. Adjunct employees not assigned will remain in the pool for future consideration during the 2016-2017 academic year. All requirements for employment processing have been completed and Human Resources has cleared the individual(s) for employment.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness and Excellence.

FINANCIAL IMPLICATIONS

Included in the 2016-2017 budget.

Adjunct & Substitute Academic Employees
December 8, 2016

Crafton Hills College

<u>NAME</u>	<u>DISCIPLINE</u>
Abad, Jeremy	English
Adams, Emma El-Ragy	Biology
Ajioka, Mayumi	Japanese
Alatorre, Guadalupe	Communication Studies
Alvarenga-Canela, Nancy	Counselor
Alvarez, Jaime	Political Science
Alvarez, Richard	Counselor
Amaya, Makiko	Japanese
Andersen, Olivia	Dance
Anderson, Debra	Allied Health
Anderson, Jonathan	English
Andrade, Myra	Counselor, STEM
Andrews, Debra	Allied Health
Aniello, Lisa	Kinesiology
Aranda, Michael	Computer Information Systems
Armstrong, Jacob	Sociology
Arnold, Shimeka	Counselor
Arvio, Debra	Counselor
Asaro, Marcus	Mathematics
Atkinson, Anne	Health
Avery, George	Emergency Medical Services
Aycock, Larry	College Life
Bailey, Antoinette	Counselor
Baird, Eric	Physics
Ballester, Maria	Spanish
Barger, Heather	Business Administration
Barrie, Trinetta	Counselor, College Life
Bashir, Yaser	Chemistry
Bastedo, Yvonne	Kinesiology
Bauer Jeremiah	History
Beard, Joseph	Geography
Bedoya, Rosemary	Counselor, College Life
Begley, David	Mathematics
Bell, Eva Marie	College Life
Bell, Jacqueline M.	Art
Bernardo, Yecica	Counselor
Berube, Melissa	Biology
Bhavilal, Linda	Counselor
Blanck, Robert	English
Blanco, Glenn	Anatomy
Block, Micheal	Counselor
Bogh, Debbie	Counselor, College Life
Bonilla, Joshua	Counselor
Botros, Amir	Mathematics
Bouzidi, Djemoui	Physics
Bowman, Ron	Accounting
Bradford, Deborah	Theatre Arts

Branson, Joanna	English
Bray, Linda	Allied Health
Bridges, Andrew	Religious Studies
Brookins, Cedrick	Counselor
Brown, Amy	Kinesiology
Buchanan, Jamie	Psychology
Bullock, Scott	Mathematics
Burke, Jeffrey	Mathematics
Bungard, Patrick	Communication Studies
Burch, Cassandra	Counselor
Burns, Carole	Microbiology
Callahan, Ken	Political Science
Cannon, Judy K.	English
Cardenas, Yolanda	Spanish
Cardenas-Dow, Melissa	Librarian
Castaneda, David	Emergency Medical Services, Fire Technology
Chairez, Octavio	Mathematics
Chavira, Rejoice	Counselor, College Life
Cheney, Gina	Mathematics
Chhuon, Ny	Sociology
Chittenden, Heather	Public Safety and Services
Choi, Jennifer	Counselor
Christensen, Amy	Social Work
Cifelli, Jessica	Education
Ciuiello, Alyssa	Counselor
Clark, Parissa	Multicultural Studies, Political Science
Clarke, Sally	Allied Health
Cochrane-McClurkin, C.R.	Counselor
Colbert, Timothy	Art
Colvey, Kirsten	Counselor, College Life
Commander, John	Emergency Medical Services
Conilogue, Amy	Biology
Conrad, Paul	Mathematics
Contreras, Amber	Respiratory Care
Contreras, Lisa	Counselor
Corrales, Athena	Counselor
Costello, Gerarda	History
Cowles, Randee Teresa	English
Cretu, Camelia	Mathematics
Crews, Carly	Emergency Medical Services
Cruz, Jason	Business Administration
Cummings, Lou'Rie	Counselor, College Life
Curnyn, Katie	Biology, Microbiology
Curry, Victoria	Counselor, College Life
Cutkomp, Jeff	Counselor
Daraei, Khosrow	Computer Information System
Davis, Andrea Diane	English
Davis, Mia	Counselor
Davis, Shanell	Counselor
de Boer, Frank	Fire Technology
de Leon, Jairo	Counselor
DelMonico, Shana	Counselor, High School Dual Enrollment
Demerson, Rainy	Dance
Demetro, Marcy	Counselor

Denson, Tommie	Mathematics
Derosier, Wendy	Kinesiology
Dial, Troy	Counselor, College Life
Diaz-Nunez, Maria	Counselor
Dinu, Razvan	Mathematics
Dobbs, Anne	English
Dodd, Jennifer	English
Dolson-Andrew, Stephen	Political Science
Domenech, Esther	Spanish
Donnelly, Travis	Theatre Arts
Douthit, Milly	Counselor, College Life, Learning Disabilities, Learning Resources Center
Downey, Jennifer	Psychology
Drake-Green, Penny Marie	Communication Studies
Duarte, Elizabeth	Counselor
Dudash, Leigh	Geology
Durban, Mark	Fire Technology
Eads, Courtney	Kinesiology
Ebner, Noah	Geography
Eby, Larry	English
Edris, Emily	Communication Studies
Elali, Fatima	Counselor
Erikson, Natalie	Counselor
Estus, Steven	English
Fellenz, Kathryn	Public Safety and Services
Fernandez, April	Counselor
Fetters, Ralph	Fire Technology
Fiallo, Carolina	Spanish
Files, Shannon	Fire Technology
Firtha, Christie	English
Fleishman, Richard	Accounting
Flory-Sanchez, Pamela	English
Flowers, Todd	Education
Ford, Jacquelyn	Reading and Study Skills
Ford, Patricia	Health
Franko, Karla J.	Religious Studies
Fry, Maureen	Counselor, College Life, Learning Disabilities, Learning Resources Center
Fuller, Brent	Emergency Medical Services
Fyfe, Brooke	Counselor, College Life
Gaddy, Duran	Fire Technology
Gairson, Phillip	Fire Technology, Public Safety and Services
Galvan, Raquel	Spanish
Gamble, Trevor	Astronomy, Physics
Gamboa, Benjamin	Economics
Garcia, Armando	Counselor
Garcia, Claudia	Counselor, College Life
Garcia, Dulce	Spanish
Garcia, Maria	College Nurse
Garcia, Richard	Counselor
Gardner, Gerry	Fire Technology
Gavrilov, Ginka	Mathematics
Gergis, Nader	Art
Giles, Brizset	Accounting

Gimple, Tina Marie	College Life, Computer Information Systems
Gist, John	Counselor, College Life
Goliff, Wendy	Chemistry
Gomez, Elitania	Counselor, College Life
Gomez, Ellie	Counselor, Transfer Center
Gonzales, Robin F.	Counselor, High School Dual Enrollment
Gonzalez, Veronica	Counselor
Granado, Alycia	Child Development
Grigsby, Michael	Mathematics
Grip, Katie	Art
Groff, Nathan	Emergency Medical Services
Gunter, Melody	Theatre Arts
Gutierrez, Juan	Mathematics
Guzman, Jose	Philosophy
Guzman, Mildred	Social Work
Hadden, Jay	Anthropology
Hallex, Alicia	Learning Resources
Hamlett, Cynthia	English
Hammond, Belinda	Child Development
Hansler, Kathryn	English
Harding, Nathan	Kinesiology
Harrington, Judith	Counselor, College Life
Harris, Matti	English
Hartmann, Adam	English
Hassanzadah, Ali	Mathematics
Haupt, Timothy	Psychology
Hausman, Edward	Fire Technology
Hawkins, Damaris	English
Hawkins, Judith	English
Hayes, Ashley	English
Hayes, Chauncey	Kinesiology
Heinsma, Dewey	Business Administration
Helms, Nancy	Dance
Henderson, Larann	Counselor
Henriquez, Aja	English
Heredia, Evelyn	Counselor
Hernandez Jr., Eddie	Business Administration
Herrera Gil, Diana	Mathematics
Herrick, Terri	Psychology
Hicks, TaMarra	Counselor
Hidalgo, Joshua	Mathematics
Hoehn, Marisela	Counselor, College Life
Holderman, Charles	Mathematics
Holdiness, Christina	Mathematics
House, Kevin	Biology
Howard, Kristy	Biology
Hughes, Richard	Geography, Geology
Hunter, Morris	Radiologic Technology
Hunter-Southern, Cherisse	Counselor
ILori, Adekunie	Counselor
Inglis, Donna	Counselor
Ishihara, Annie	Counselor
Iyengar, Melissa	Anatomy
Jacinto, Christopher	Mathematics

Janssen, Joshua	Fire Technology
Jaravata-Hanson, Rodolfo	Allied Health
Jazayeri, Mona	Anatomy
Jefferson, Sherece	Counselor
Johansen, Greg	Microbiology
Johnsen, Torgeir	Anatomy
Johnson, Elizabeth	Kinesiology
Johnson, Jacqueline Bell	Art
Johnson, James	Anatomy
Jones, Hannah	Counselor
Jones, Tiffany	Psychology
Juan, Shirley	Mathematics
Juarez, Jesse	Counselor
Kalinski, Felix	Business Administration
Katkov, Andre	English
Kelsey, David	Philosophy
Kennedy, Scott	Computer Information Systems
Keys, Scott	History
Khalfallah, Hazem	Mathematics
Kim, Elliott	History
Kim, Jung Kwan	Computer Information Systems
Kimbrough, Guy	History
Kimbrough, Pamela	Mathematics
Koda, Ashley	Sociology
Korn, Thomas	American Sign Language, Multicultural Studies
Kowach, Melody	English
Lacson, Ron	Tutoring Center
Lamb, Wendy	English
Landa, Cristina	Respiratory Care
Langdon, Henriette	Counselor
Lapointe, Stacy	English
Larson, Amber	Reading and Study Skills
Lastra, Ulises	Mathematics
Leahy, Julie	Allied Health
Ledoux, Janine	Health
Lee, Chanel	Counselor
Lee, James	English
Leon, Ralph	Mathematics
Leslie, Grant	English, Philosophy
Levy, Steven	Theatre Arts
Levysohn, John	Counselor
Linfield, Leon	English
Lloyd, Courtney	American Sign Language
Loera, Anthony	Emergency Medical Services
Lomeli, Ozzie	Counselor
London, Laneay	Counselor
Lucier, Bradley	History
MacArthur, Carl	Counselor
Madrid, Frank	Computer Information Systems
Madrid, Hanna	Counselor
Maggard, Melanie	Psychology
Malik, Neal	Health
Maloney-Hinds, Colleen	Kinesiology
Maness, Christopher	Physics

Mann, Laurie	Counselor, College Life, Learning Disabilities, Learning Resources Center
Mann, Sean	Counselor
Manning, Lucas	Kinesiology
Mansourian, Farhad	Economics
Manzanilla Renteria, Elicinda	Counselor, College Life
Marcus, Asaro	Mathematics
Markin, Christopher	Counselor
Maroufkhani, Kevin	Philosophy, Religious Studies
Marrujo, Monique	College Life
Martin, Donna	Counselor
Martin, Lisa	Counselor, College Life
Masner, Patricia	Kinesiology
Mason, Elizabeth	Kinesiology
Matley, John	Computer Information Systems
Matsalia, Brandon	English
McAtee, Robert	Counselor, College Life
McCandless, Lillian	Chemistry
McCarty, Dennis	Allied Health
McCool, Karol	Librarian
McClurg, Bruce	Music
McCoy, Danielle	Mathematics
McCracken, Kristen	Counselor
McCrory, Benjamin	American Sign Language
McLean, Hilary	Art
McLoughlin, Kerry	Sociology
McNamara, Laurence	Art
McNaughton, Anna	Theatre Arts
McNaughton, Barry	Music
Mealey, Elizabeth	Librarian
Melvin, Paige	Art, Dance
Menjivar, Jose	Mathematics
Menzel, Joe Marie	Counselor
Menzing, Todd	History
Micham, Wendy	Psychology
Michel, Pamela	American Sign Language
Millan, Christopher	English
Mills, Bryan	Computer Information Systems
Minor, Ryan	History
Minter, Kristin	Health
Mogrovejo, Pablo	History
Molloy, David	Emergency Medical Services
Monteil, Liliana	English
Montes, Luis	Philosophy
Moreira, Tifany	Psychology
Moreno, Mariana	Counselor, College Life
Moreno-Terrill, Steven	Sociology
Morning, Sara	Emergency Medical Services
Morrow, Erin	Librarian
Moruzzi, Ryan	Mathematics
Mott, Justin	English
Msahli, Zina	Arabic
Munoz, Susana	Mathematics
Murphy, Ryan	English

Musch, German	Anatomy
Myers Hyatt, Diana	Librarian
Nahon Valero, Fernando	Spanish
Namekata, James	Kinesiology
Natividad, Beverly	Communication Studies
Nelson, Wendy	Business Administration
Neumann, Brent	Physics
Nguyen, Huyen "Henry"	Anatomy
Nguyen, Kiem	Mathematics
Nguyen, Nicholas	Respiratory Care
Nimri, Anas	Computer Science
Nunn, Masako	Japanese
Ogden, John	Kinesiology
Olivas, David	Fire Technology
Olivera, Christopher	Microbiology
O'Shaughnessy, Vonda	Communication Studies, Counselor, College Life, Learning Disabilities, Learning Resources Center
Overstreet-Murphy, Penni	Fire Technology
Page, Tony	Fire Technology
Pantoja, Suzanne	Business Administration
Papadakis, Christina	Counselor
Papp, Edward	Computer Information Systems
Parker, Mason	Kinesiology
Peck, Jacob	Counselor
Peterson, Charles	Biology
Pettaway-Jordan, Ali-Shah	Counselor
Piamonte, Rennard	Mathematics
Pierce, Liah C.	Mathematics
Pierce, Mary	Counselor
Piluso, Robert	English
Poffek, Christine	Kinesiology
Portenstein, Pamela	English
Portugal, Jesse	Accounting
Pritchard, Bekki Jo	Sociology
Przeklasa, Terence	History
Punsalan, Kevin	Mathematics
Purves, Dianne	Biology
Quintanar, Brittnee	Counselor, College Life
Quach, Patricia	Reading and Study Skills
Rafeedie, Nidal	Respiratory Care
Ragan, John	History, Political Science
Ramirez, Robert	Mathematics
Raney, Bret	Fire Technology
Razook, Aley	Communication Studies
Regalado, Sean	Art
Regan, John	History
Reid, Shirley	Mathematics
Reyes, Oscar	Counselor
Rickert, Darcie	History
Rigas Mulcahy, Christina	Counselor
Rinker, Courtney	English
Rivera, Ernesto	Counselor, STEM
Roberts, Charles	Geography, Oceanography
Robles, Irene	American Sign Language

Roche, Joshua	Mathematics
Romano, Nicholas	Computer Information Systems
Romero, Jose	Accounting
Rose, David	American Sign Language
Rose, Kendra	American Sign Language
Ross, Laura	Counselor
Ruiz, Sandra	Computer Information Systems, Computer Science
Sadiq, Fahima	Mathematics
Salvi, Lisa	Anthropology
Salyer, Kimberly	Communication Studies
Samadani, Nick	Anatomy
Sanchez, Abel	Biology
Sandez, Ann	Emergency Medical Services
Sandgren Wilson, Debra	Counselor, College Life
Sandoval Oyas, Charles	Counselor
Savoy, Kareem	Counselor
Schmidt, Lisa	Geography, Physical Science
Schoepf, Laura	Biology, Microbiology
Schreckengost, Jess	Counselor
Scott, Brad	Counselor, High School Dual Enrollment
Scott, Shella	Counselor, College Life
Scott, Trish	Counselor, High School Dual Enrollment
Seager, Elena	Mathematics
Sefferino, Ramos	English
Serrano, Thomas	Respiratory Care
Shafer, Alexander,	Spanish
Sheeran, Sara	Counselor
Shelby, Patricia A.	Sociology
Shore, Chelsea	Communication Studies
Shum, Cindy	Counselor, College Life
Sidhom, Patricia	Counselor
Simmers, Jennifer	Sociology
Simonson, Scott	Music
Smith, James	Political Science
Smith, Jeffrey	Mathematics
Snow, Stephen	History
Soza, Karen	American Sign Language
Spencer, Emily	Chemistry
Stephens, Samantha	Counselor
Sternard, Evan	Counselor, College Life
Stevens, Marc	Communication Studies
Stupin, Mary	Music
Swanson, Justin	Kinesiology
Ta, Canh	Anatomy
Tambunan, Makalerina	Accounting
Tasaka, Bethany	Mathematics
Tilman, Susan	Counselor, College Life
Tinoco, Michelle	Counselor, College Life
Troy, Janna	Kinesiology
Tureau, Troy	Business Administration
Turner, Austen	Anatomy
Urbanovich, Renee	Humanities
Vasquez, Alta	Computer Information Systems
Vasquez, Violeta	Counselor, College Life

Verosik, Eileen	Emergency Medical Services
Victor, Mark	Chemistry
Voight, Jessica	Emergency Medical Services
Walsh, Sherry	Counselor, High School Dual Enrollment
Walter, Michael D.	Computer Information Systems
Ward, Amanda	Emergency Medical Services
Warsinski Jeffrey	Mathematics
Wasbotten, Deborah	Child Development
Washburn, Ben	Counselor, College Life
Wassing, Amy	Communication Studies
Wawelo, Tara	Anthropology
Weiler, Lindsay	History
Whitfield, Isaiah	Counselor
Whitmore, Yarick	Counselor
Wilcox-Herzog, Amanda	Child Development
Williams, Carolyn	English
Williams, Chris	Counselor
Williams, Gary	College Life (Learning Assist), Psychology
Williams, Michelle	Counselor
Williams, Twanna	Counselor
Willis, Ashley	Counselor
Winokur, Robert	Music
Winter, Daniel	Respiratory Care
Woodcock, Alexandria	Librarian
Xayaphanthong, Soutsakhone	Counselor, College Life
Youssef, Suzan	Chemistry
Zeeb, John	Psychology
Zepeda, Isidro	English
Zuno-Eadie, Liana	Counselor

San Bernardino Valley College

<u>NAME</u>	<u>DISCIPLINE</u>
Dunning, Fred	Psychology
Hayes, Michael James	Economics
Hernandez, Roy	Chemistry
Inoue, Hiroko	Sociology
Loring, Michael	English

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Bruce Baron, Chancellor
PREPARED BY: Bruce Baron, Chancellor
DATE: December 8, 2016
SUBJECT: Consideration of Approval of Appointment of District Employees

RECOMMENDATION

It is recommended that the Board of Trustees approve the appointment and management contract, if applicable, of Bethany Taska, David Casillas, J. Manuel Villegas, Valentine Rodriguez, Thomas Cole, Timothy Vasquez, Colin Brooks, Carolyn Kirkpatrick, Ernie Loera, Renee Azenaro, Sabrina Jimenez and Darryl Swarm.

OVERVIEW

The employees on the attached list are submitted for approval.

ANALYSIS

All requirements for employment processing have been completed and Human Resources has cleared the individual(s) for employment.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness and Excellence.

FINANCIAL IMPLICATIONS

Included in the 2016-2017 budget.

Appointment of District Employees
December 8, 2016

Bethany Taska, Instructor, Mathematics, SBVC, effective January 12, 2017. 177 days of service. Salary placement to be determined upon verification of education and experience. New position. Funding Source Mathematics General Funds.

David Casillas, Instructor, Aeronautics, SBVC, effective January 12, 2017. 177 days of service. Salary placement to be determined upon verification of education and experience. New position. Funding Source Aeronautics General Funds.

J. Manuel Villegas, Clerical Assistant I, Financial Aid, CHC, 19 hours per week, effective January 3, 2017. Range 21, Step A at \$1,131.45 per month. Replacing Claudia Hayton. CHC Financial Aid General Fund.

Valentine Rodriguez, Assistive Technology Specialist, CHC, full time, effective January 3, 2017. Range 42, Step A at \$4,002.00 per month. New Position. CHC DSPS Budget and Student Equity Grant.

Thomas Cole, College Security Officer, District, Classified Salary Range 29, Step B, \$3049.00 monthly, Effective January 3, 2017, Police Department General Funds.

Timothy Vasquez, Assistant Manager, Workforce Development, District, Management Salary Range 4, Step A, \$52,986.05 annually, Effective January 3, 2017, EDCT Grant Funds.

Colin Brooks, Assistant Manager, Workforce Development, District, Management Salary Range 4, Step A, \$52,986.05 annually, Effective January 3, 2017, EDCT Grant Funds.

Carolyn Kirkpatrick, Interim Assistant Manager, Workforce Development, District, Management Salary Range 4, Step A, \$4,415.50 monthly, Effective January 3, 2017, EDCT Grant Funds.

Ernie Loera, Facilities Project Manager, Management Salary Range 14, Step B, \$90,635.44 annually, Effective Date, January 3, 2017, District Facilities General Funds.

Renee Azenaro, Instructor, Art, Crafton Hills College, effective January 12, 2017, 177 days. Salary placement to be determined upon verification of education and experience. Replacing Jessica McCambly. CHC Instructional fund.

Sabrina Jimenez, Instructor, History, Crafton Hills College, effective January 12, 2017, 177 days. Salary placement to be determined upon verification of education and experience. Replacing Jane Beitscher. CHC Instructional fund.

Darryl Swarm, Library Coordinator, Crafton Hills College, effective January 3, 2017, 221 days. Salary placement to be determined upon verification of education and experience. Replacing Laura Winningham. CHC Library budget.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Bruce Baron, Chancellor
PREPARED BY: Bruce Baron, Chancellor
DATE: December 8, 2016
SUBJECT: Consideration of Approval of Classified Employee Voluntary Demotion

RECOMMENDATION

It is recommended that the Board of Trustees approve the demotion of Elizabeth Lopez.

OVERVIEW

Elizabeth Lopez, from Tutorial Coordinator, Student Success Center, SBVC, to Secretary I, Student Success Center, SBVC, effective December 9, 2016, at Classified Salary Range 29, Step E, at \$3,530.00 per month. Funding Source Student Success Center General Fund.

ANALYSIS

Article 15.3.6 of the California School Employees Collective Bargaining Agreement allows a permanent unit member to take a voluntary demotion.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness and Excellence.

FINANCIAL IMPLICATIONS

Included in the 2016-2017 budget.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Bruce Baron, Chancellor

REVIEWED BY: Bruce Baron, Chancellor

PREPARED BY: Bruce Baron, Chancellor
Diana Rodriguez, President, SBVC
Dr. Wei Zhou, President, CHC

DATE: December 8, 2016

SUBJECT: Consideration of Approval of District Volunteers

RECOMMENDATION

It is recommended that the Board of Trustees approve District volunteers.

OVERVIEW

The individuals on the following list have volunteered their services and acknowledge that they will not receive payment of any kind for services performed.

ANALYSIS

Assignments performed by volunteers will not take away responsibilities or duties of regular academic or classified employees.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness and Excellence.

FINANCIAL IMPLICATIONS

None.

District Volunteers
December 8, 2016

San Bernardino Valley College

<u>NAME</u>	<u>ASSIGNMENT</u>	<u>DATE</u>
Aguilar, Cecilia	Science/Chemistry	01/03/2017-06/30/2017
Aguilar, Roy M.	Applied Technology/Machine Technology	12/09/2016-12/16/2016
Aguilar, Roy M.	Applied Technology/Machine Technology	01/17/2017-05/25/2017
Arenas, Miguel	Applied Technology/Machine Technology	12/09/2016-12/16/2016
Arenas, Miguel	Applied Technology/Machine Technology	01/17/2017-05/25/2017
Baca, Sarah	Science/Chemistry	01/03/2017-06/30/2017
Battisti, Mike	Social Sciences/Police Academies	01/01/2017-06/30/2017
Bernal, Victor	Social Sciences/Police Academies	01/01/2017-06/30/2017
Burquez, Edgardo	Social Sciences/Police Academies	01/01/2017-06/30/2017
Caballero, Alejandro	Social Sciences/Police Academies	01/01/2017-06/30/2017
Carpenter, Gregg	Social Sciences/Police Academies	01/01/2017-06/30/2017
Centro-Armenta, Nallely	Science/Biology	01/03/2017-06/30/2017
Cordova, Esther	Student Services/EOPS/CARE	01/04/2017-06/30/2017
Cotton, Robert A.	Applied Technology/Machine Technology	12/09/2016-12/16/2016
Cotton, Robert A.	Applied Technology/Machine Technology	01/17/2017-05/25/2017
Cuellar, Art	Social Sciences/Athletics	01/23/2017-06/30/2017
Elizondo, Antonio	President's Office/Marketing & PR	12/09/2016-12/31/2016
Elizondo, Antonio	President's Office/Marketing & PR	01/02/2017-05/28/2017
Federoff, Thomas	Social Sciences/Police Academies	01/01/2017-06/30/2017
Flores-Ibarra, Fernanda	Student Services/Student Health Services	01/17/2017-06/30/2017
Fries, Kevin	Social Sciences/Police Academies	01/01/2017-06/30/2017
Gardea, Michael	Social Sciences/Police Academies	01/01/2017-06/30/2017
Ikeda, Mark	Science/Biology	01/03/2017-06/30/2017
Jasso, Gabriel	Social Sciences/Police Academies	01/01/2017-06/30/2017
Koch, Brandon	Social Sciences/Police Academies	01/01/2017-06/30/2017
Lopez, Guillermo	Social Sciences/Police Academies	01/01/2017-06/30/2017
Mack, Joseph	Social Sciences/Human Services	12/09/2016-12/23/2016
Mack, Joseph	Social Sciences/Human Services	01/17/2017-06/30/2017
McCurry, Patrick II	Science/Chemistry	01/03/2017-06/30/2017
Mendez, Israel	Social Sciences/Police Academies	01/01/2017-06/30/2017
Mitchell, Kirsten	Social Sciences/Police Academies	01/01/2017-06/30/2017
Montes, Joseph	Social Sciences/Athletics	01/17/2017-06/30/2017
Montoya, Megan	Social Sciences/Police Academies	01/01/2017-06/30/2017
Ortega, Jose	Science/Chemistry	01/03/2017-06/30/2017
Parrott, Joshua	Social Sciences/Police Academies	01/01/2017-06/30/2017
Placencia, Miguel	Social Sciences/Police Academies	01/01/2017-06/30/2017
Renteria, Sylvia	Social Sciences/Police Academies	01/01/2017-06/30/2017
Robles, Sandra	Science/Chemistry	01/03/2017-06/30/2017
Rodriguez, Aaron	Social Sciences/Police Academies	01/01/2017-06/30/2017
Rodriguez, Alexis	Student Services/Student Health Services	01/17/2017-06/30/2017
Szumski, Edward	President's Office/Development and CR	12/09/2016-12/31/2016
Szumski, Edward	President's Office/Development and CR	01/01/2017-06/30/2017
Thornburg, Lisa	Humanities/Theater	01/15/2017-06/30/2017
Villalobos, Kenneth	Social Sciences/Athletics	01/17/2017-06/30/2017

Crafton Hills College

<u>NAME</u>	<u>ASSIGNMENT</u>	<u>DATE</u>
Mack, Jordan	Dept. of Student Life	01/02/2017–06/30/2017
Snowwhite, Mark	Instruction Office	01/02/2017–06/30/2017

District

<u>NAME</u>	<u>ASSIGNMENT</u>	<u>DATE</u>
Stone, Rebekah	KVCR FM	12/09/2016-12/31/2016
Tejeda, Ashley	KVCR Development	01/02/2017–06/30/2017

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Bruce Baron, Chancellor
PREPARED BY: Bruce Baron, Chancellor
DATE: December 8, 2016
SUBJECT: Consideration of Approval of Employment Rescission

RECOMMENDATION

It is recommended that the Board of Trustees rescind the employment of Jose Diaz.

OVERVIEW

Rescind the employment of Jose Diaz, Admissions and Records Technician, SBVC, effective December 9, 2016.

ANALYSIS

On October 20, 2016, the Board of Trustees approved the employment of Mr. Diaz. Mr. Diaz was unable to complete all requirements for qualification for this position.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness and Excellence.

FINANCIAL IMPLICATIONS

No impact to budget.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Bruce Baron, Chancellor

REVIEWED BY: Bruce Baron, Chancellor

PREPARED BY: Bruce Baron, Chancellor
Wei Zhou, President, CHC
Diana Rodriguez, President, SBVC

DATE: December 8, 2016

SUBJECT: Consideration of Approval of Non-Instructional Pay for Academic Employees

RECOMMENDATION

It is recommended that the Board of Trustees approve non-instructional pay for academic employees.

OVERVIEW

The following list of employees is submitted for approval.

ANALYSIS

Non-instructional pay, at \$49.00 per hour, is requested on a periodic basis to assist departments with various events on campus or in the community.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness and Excellence.

FINANCIAL IMPLICATIONS

Included in the 2016-2017 budget.

Non-Instructional Pay
December 8, 2016

San Bernardino Valley College

Allen, Tammy, First Year Experience and Valley Bound Commitment meetings, trainings, and workshops, 01/03/2017 to 06/30/2017, not to exceed 50 hours per semester. Funding source is the Student Equity Categorical Fund.

Banuelos, Elizabeth, Counseling, 12/14/2016 to 12/23/2016, not to exceed 23 hours per semester. Funding source is the Student Success and Support Program Categorical Fund.

Bernardo, Yecica, Counseling, 12/14/2016 to 12/23/2016, not to exceed 23 hours per semester. Funding source is the Student Success and Support Program Categorical Fund.

Blanquet, Rebeca, to work in the non-credit ALEKS (Assessment and Learning in Knowledge Spaces) math lab assisting special populations to more accurately place them in basic skills and transfer courses, 1/17/2017 to 6/30/2017, not to exceed 72 hours. Funding source is the Assessment and Learning in Knowledge Spaces General Fund.

Bond, Lauren, First Year Experience and Valley Bound Commitment meetings, trainings, and workshops, 01/03/2017 to 06/30/2017, not to exceed 50 hours per semester. Funding source is the Student Equity Categorical Fund.

Castro, Anthony, First Year Experience and Valley Bound Commitment meetings, trainings, and workshops, 01/03/2017 to 06/30/2017, not to exceed 50 hours per semester. Funding source is the Student Equity Categorical Fund.

Estrada, Laura, Student Health Services, 01/17/2017 to 06/30/2017, not to exceed 160 hours per semester. Funding source is the Student Health Fees Restricted Fund.

Glover, Earline, Counseling, 12/14/2016 to 12/23/2016, not to exceed 23 hours per semester. Funding source is the Student Success and Support Program Categorical Fund.

Henkle, Lisa, First Year Experience and Valley Bound Commitment meetings, trainings, and workshops, 01/03/2017 to 06/30/2017, not to exceed 50 hours per semester. Funding source is the Student Equity Categorical Fund.

Jefferson, Kimberly, First Year Experience and Valley Bound Commitment meetings, trainings, and workshops, 01/03/2017 to 06/30/2017, not to exceed 50 hours per semester. Funding source is the Student Equity Categorical Fund.

Johnson, Heather, Counseling, 12/14/2016 to 12/23/2016, not to exceed 23 hours per semester. Funding source is the Student Success and Support Program Categorical Fund.

Kelly-Silagy, Deana, Counseling, 12/14/2016 to 12/23/2016, not to exceed 23 hours per semester. Funding source is the Student Success and Support Program Categorical Fund.

Lamp, Leonard, to work in the non-credit ALEKS (Assessment and Learning in Knowledge Spaces) math lab assisting special populations to more accurately place them in basic skills and transfer courses, 1/17/2017 to 6/30/2017, not to exceed 36 hours. Funding source is the Assessment and Learning in Knowledge Spaces General Fund.

Maestre, Joanne, to provide instructional support to tutors and students in the Writing Center, 1/3/2017 to 5/30/2017, not to exceed 150 hours. Funding source is the English Department General Fund.

Mendez, Rebecca, Counseling, 12/14/2016 to 12/23/2016, not to exceed 23 hours per semester. Funding source is the Student Success and Support Program Categorical Fund.

Mubashshir, Haniyyah, First Year Experience and Valley Bound Commitment meetings, trainings, and workshops, 12/09/2016 to 12/31/2016, not to exceed 422 hours per semester. Funding source is the Student Equity Categorical Fund.

Naim, Rozaena, First Year Experience and Valley Bound Commitment meetings, trainings, and workshops, 01/03/2017 to 06/30/2017, not to exceed 50 hours per semester. Funding source is the Student Equity Categorical Fund.

Preston, Tammy, Counseling, 12/14/2016 to 12/23/2016, not to exceed 23 hours per semester. Funding source is the Student Success and Support Program Categorical Fund.

Shand, Herbert, to provide academic support to targeted student populations in the Student Success Center in order to increase student engagement and enhance student success and retention, 1/9/2017 to 6/30/2017, not to exceed 422 hours. Funding source is the Student Equity Funds.

Smith, Deborah, to work in the non-credit ALEKS (Assessment and Learning in Knowledge Spaces) math lab assisting special populations to more accurately place them in basic skills and transfer courses, 1/17/2017 to 6/30/2017, not to exceed 72 hours. Funding source is the Assessment and Learning in Knowledge Spaces General Fund.

Stewart, Rebecca, First Year Experience and Valley Bound Commitment meetings, trainings, and workshops, 01/03/2017 to 06/30/2017, not to exceed 50 hours per semester. Funding source is the Student Equity Categorical Fund.

Valcarcel, David Shawn, will be accompanying during the Avenue Q Band Production, 12/3/2016* and 12/5/2016, not to exceed 16 hours. Funding source is the Theatre Arts Trust Fund.

Voisard, Steve, First Year Experience and Valley Bound Commitment meetings, trainings, and workshops, 01/03/2017 to 06/30/2017, not to exceed 50 hours per semester. Funding source is the Student Equity Categorical Fund.

Wilson, Joseph, to work in the non-credit ALEKS (Assessment and Learning in Knowledge Spaces) math lab assisting special populations to more accurately place them in basic skills and transfer courses, 9/12/2016* to 6/30/2017, not to exceed 144 hours. Funding source is the Assessment and Learning in Knowledge Spaces General Fund.

Winokur, Robert, will be accompanying during the Avenue Q Band Production, 12/3/2016* and 12/5/2016, not to exceed 16 hours. Funding source is the Theatre Arts Trust Fund.

Crafton Hills College

Callahan, Kenyon, for Honors component, 06/06/2016* through 06/30/2016, not to exceed 10 hours. Funding source is the General Fund.

Edris, Emily, for Honors component, 06/06/2016* through 06/30/2016, not to exceed 10 hours. Funding source is General Fund.

Hadden, Jay, for Honors component, 06/06/2016* through 06/30/2016, not to exceed 10 hours. Funding source is General Fund.

Kim, Elliott, for Honors component, 06/06/2016* through 06/30/2016, not to exceed 10 hours. Funding source is General Fund.

Wassing, Amy Lyn, for Honors component, 06/06/2016* through 06/30/2016, not to exceed 10 hours. Funding source is General Fund.

Williams, Gary, for Honors component, 06/06/2016* through 06/30/2016, not to exceed 10 hours. Funding source is General Fund.

The Honors Component is a stipend that includes both instructional and non-instructional work related to the Honors program and Honors courses.

Crafton Hills College

Alder, Mike, Outreach, curriculum development and articulation for the Public Safety and Emergency Services program, 01/01/2017 through 06/30/2017, not to exceed 92 hours. Funding source is CTE Transitions, Enhancement, RAMP-UP Grants and Perkins Fund.

Allen, Denise, Develop ROP articulation agreements, 01/01/2017 through 06/30/2017, not to exceed 20 hours. Funding source is CTE Transition Grant, Perkins Funds and RAMP-UP Grants.

Andrews, Breanna, Develop ROP articulation agreements, 01/01/2017 through 06/30/2017, not to exceed 20 hours. Funding source is CTE Transition Grant, Perkins Funds and RAMP-UP Grants.

Cannon, Judy, Honors Coordinator, 01/01/2017 through 05/31/2017, not to exceed 400 hours. Funding source is Honors Fund.

Castaneda, David, Outreach opportunities for the Public Safety and Emergency Services program, 01/01/2017 through 06/30/2017, not to exceed 20 hours. Funding source is CTE Transitions, Enhancement, RAMP-UP Grants and Perkins Fund.

Commander, John, Conduct Fit Testing, 01/01/2017 through 06/30/2017, not to exceed 35 hours. Funding source is General Fund.

Crews, Carly, Outreach opportunities for the Public Safety and Emergency Services program, 01/01/2017 through 06/30/2017, not to exceed 20 hours. Funding source is CTE Transitions, Enhancement, RAMP-UP Grants and Perkins Fund.

deBoer, Frank, Outreach opportunities for the Public Safety and Emergency Services program, 01/01/2017 through 06/30/2017, not to exceed 92 hours. Funding source is CTE Transitions, Enhancement, RAMP-UP Grants and Perkins Fund.

DelMonico, Shana, Counselor, serve as liaison between high school and college for High School Dual Enrollment program, 01/01/2017 through 06/30/2017, not to exceed 50 hours. Funding source is Contract Education.

Duran, Gaddy, Outreach opportunities for the Public Safety and Emergency Services program, 01/01/2017 through 06/30/2017, not to exceed 20 hours. Funding source is CTE Transitions, Enhancement, RAMP-UP Grants and Perkins Fund.

Durban, Mark, Outreach opportunities for the Public Safety and Emergency Services program, 01/01/2017 through 06/30/2017, not to exceed 20 hours. Funding source is CTE Transitions, Enhancement, RAMP-UP Grants and Perkins Fund.

Gairson, Phillip, Outreach opportunities for the Public Safety and Emergency Services program, 01/01/2017 through 06/30/2017, not to exceed 20 hours. Funding source is CTE Transitions, Enhancement, RAMP-UP Grants and Perkins Fund.

Gardner, Gerry, Outreach opportunities for the Public Safety and Emergency Services program, 01/01/2017 through 06/30/2017, not to exceed 20 hours. Funding source is CTE Transitions, Enhancement, RAMP-UP Grants and Perkins Fund.

Gonzales, Robin F., Counselor, serve as liaison between high school and college for High School Dual Enrollment program, 01/01/2017 through 06/30/2017, not to exceed 50 hours. Funding source is Contract Education.

Loera, Anthony, Outreach opportunities, program articulation for the Public Safety and Emergency Services program, 01/01/2017 through 06/30/2017, not to exceed 20 hours. Funding source is CTE Transitions, Enhancement, RAMP-UP Grants and Perkins Fund.

McLaren, Meridyth, Develop ROP articulation agreements, 01/01/2017 through 06/30/2017, not to exceed 20 hours. Funding source is CTE Transition Grant, Perkins Funds and RAMP-UP Grants.

Raney, Bret, Outreach opportunities for the Public Safety and Emergency Services program, 01/01/2017 through 06/30/2017, not to exceed 20 hours. Funding source is CTE Transitions, Enhancement, RAMP-UP Grants and Perkins Fund.

Reese, Gary, Outreach, curriculum development and articulation for the Public Safety and Emergency Services program 01/01/2017 through 06/30/2017, not to exceed 92 hours. Funding source is CTE Transitions, Enhancement, RAMP-UP Grants and Perkins Fund.

Sandez, Ann, Outreach opportunities for the Public Safety and Emergency Services program, 01/01/2017 through 06/30/2017, not to exceed 20 hours. Funding source is CTE Transitions, Enhancement, RAMP-UP Grants and Perkins Fund.

Scott, Brad, Counselor, serve as liaison between high school and college for High School Dual Enrollment program, 01/01/2017 through 06/30/2017, not to exceed 50 hours. Funding source is Contract Education.

Scott, Trish, Counselor, serve as liaison between high school and college for High School Dual Enrollment program, 01/01/2017 through 06/30/2017, not to exceed 50 hours. Funding source is Contract Education.

Sullivan, Dan, Outreach, curriculum development and articulation for the Public Safety and Emergency Services program, 01/01/2017 through 06/30/2017, not to exceed 92 hours. Funding source is CTE Transitions, Enhancement, RAMP-UP Grants and Perkins Fund.

Truong, Sam, Develop ROP articulation agreements, 01/01/2017 through 06/30/2017, not to exceed 20 hours. Funding source is CTE Transition Grant, Perkins Funds and RAMP-UP Grants.

Verosik, Eileen, Conduct Fit Testing, 01/01/2017 through 06/30/2017, not to exceed 35 hours. Funding source is General Fund.

Walsh, Sherry, Counselor, serve as liaison between high school and college for High School Dual Enrollment program, 01/01/2017 through 06/30/2017, not to exceed 50 hours. Funding source is Contract Education.

Word, Dan, Outreach, curriculum development and articulation the Public Safety and Emergency Services program, 01/01/2017 through 06/30/2017, not to exceed 92 hours. Funding source is CTE Transitions, Enhancement, RAMP-UP Grants and Perkins Fund.

Word, Dan, Plan Preceptor workshop for the Public Safety and Emergency Services program, 01/01/2017 through 06/30/2017, not to exceed 35 hours. Funding source is the CTE Enhancement Funds.

Yau, Margaret, Develop ROP articulation agreements, 01/01/2017 through 06/30/2017, not to exceed 20 hours. Funding source is CTE Transition Grant, Perkins Funds and RAMP-UP Grants.

District

Nelson, Brandy, 2.5 hours of non-instructional pay on June 15, 2016*, for screening committee work outside of work calendar. Funding Source is Human Resources General Funds.

Gilbert, Jeremiah, not to exceed 6 hours of non-instructional pay on December 8, 2016*, for Board Member head shots. Funding Source is Chancellor General Funds.

*Necessary paperwork not completed timely

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Bruce Baron, Chancellor
PREPARED BY: Bruce Baron, Chancellor
DATE: December 8, 2016
SUBJECT: Consideration of Approval of Salary Step Advancement for Management Employee

RECOMMENDATION

It is recommended that the Board of Trustees approve the salary step advancement for Jose Torres.

OVERVIEW

Acting on the recommendation of Bruce Baron, Chancellor, it is being recommended that:

Jose Torres, Vice Chancellor, Fiscal Services, District, be advanced on the Management Salary Schedule from Range 26, Step C, \$170,892.51 annually, to Range 26, Step D, \$179,441.85 annually, effective December 1, 2016.

ANALYSIS

Advancement on the Management Salary Schedule for employees on Range 23 and higher is at the discretion of the Chancellor.

BOARD IMPERATIVE

- I. Resource Management for Efficiency, Effectiveness and Excellence.

FINANCIAL IMPLICATIONS

Included in the 2016-2017 budget.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Bruce Baron, Chancellor
PREPARED BY: Dr. Wei Zhou, President, CHC
Diana Rodriguez, President, SBVC
DATE: December 8, 2016
SUBJECT: Consideration of Approval of Stipends

RECOMMENDATION

It is recommended that the Board of Trustees approve stipends for the 2016-2017 academic year.

OVERVIEW

The employees on the attached list will receive Stipends for the 2016-2017 academic year.

ANALYSIS

Stipends for Coaches are based on the agreement between SBCCD and the SBCCD Chapter CTA/NEA, Appendix A-3. Stipends for Faculty Chairs are based on the agreement between SBCCD and the SBCCD Chapter CTA/NEA, Appendix A-4. Stipends for Coordinators are based on the agreement between SBCCD and the SBCCD Chapter CTA/NEA, A-5.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness and Excellence

FINANCIAL IMPLICATIONS

Included in the 2016 - 2017 budget

Approval of Stipends
December 8, 2016

Head Coaches

Mierzwik, William	Baseball	\$6,764.00
Powell, Michael	Men's Track & Field	\$6,764.00
Powell, Michael	Women's Track & Field	\$6,764.00
Tivey, Jerry	Softball	\$6,764.00

Assistant Coaches

Dees, Damon	Men and Women Track and Field	\$4,683.00
Edwards, Willie	Baseball	\$4,683.00
Kounas, Jason	Baseball	\$4,683.00
Leal, Rene	Baseball	\$4,683.00
Gonzales, Raymond	Softball	\$4,162.00
Gonzalez, Raul	Men and Women Track and Field	\$3,642.00
Ratigan, James	Men and Women Track and Field	\$4,683.00

Morris Hunter	Coordinator for Radiologic Technology	\$225 monthly for Spring 2017
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SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Bruce Baron, Chancellor
PREPARED BY: Bruce Baron, Chancellor
DATE: December 8, 2016
SUBJECT: Consideration of Approval of Temporary Academic Employees

RECOMMENDATION

It is recommended that the Board of Trustees approve the temporary academic appointment of Daniel Comiskey, Deana Kelly-Silagy, Kimberly Wingson, Earline Glover, Rebecca Mendez, Elizabeth Banuelos, Nicole Mendoza, Heather Johnson, Yecica Bernardo, and Tammy Preston.

OVERVIEW

The employees on the attached list are recommended for approval.

ANALYSIS

It is essential that each position be filled on a temporary basis while the recruitment process for a permanent replacement is being conducted.

BOARD IMPERATIVE

I. Institutional Effectiveness.

FINANCIAL IMPLICATIONS

Included in the 2016-2017 budget.

Temporary Academic Employees
December 8, 2016

Daniel Comiskey, Instructor, Welding, SBVC, effective January 16, 2017 through June 30, 2017. Salary placement Range D, Step 5, at \$339.70 per day. Replaces Eddie Sanker. Funding Source is SBVC General Funds.

Deana Kelly-Silagy, Counselor, SBVC, effective January 2, 2017 through June 30, 2017. Salary placement Range D, Step 6, at \$351.68 per day. New position. Funding Source Student Services and Support Programs Categorical Funds.

Kimberly Wingson, Counselor, SBVC, effective January 2, 2017 through June 30, 2017. Salary placement Range D, Step 3, at \$315.80 per day. New position. Funding Source Student Services and Support Programs Categorical Funds.

Earline Glover, Counselor, SBVC, effective January 2, 2017 through June 30, 2017. Salary placement Range E, Step 3, at \$330.70 per day. New position. Funding Source Student Services and Support Programs Categorical Funds.

Rebecca Mendez, Counselor, SBVC, effective January 2, 2017 through June 30, 2017. Salary placement Range D, Step 1, at \$291.93 per day. New position. Funding Source Student Services and Support Programs Categorical Funds.

Elizabeth Banuelos, Counselor, SBVC, effective January 2, 2017 through June 30, 2017. Salary placement Range D, Step 1, at \$291.93 per day. New position. Funding Source Student Services and Support Programs Categorical Funds.

Nicole Mendoza, Counselor, SBVC, effective January 2, 2017 through June 30, 2017. Salary placement to be determined upon verification of education and experience. New position. Funding Source Student Services and Support Programs Categorical Funds.

Heather Johnson, Counselor, SBVC, effective January 2, 2017 through June 30, 2017. Salary placement Range D, Step 1, at \$291.93 per day. New position. Funding Source Student Services and Support Programs Categorical Funds.

Yecica Bernardo, Counselor, SBVC, effective January 2, 2017 through June 30, 2017. Salary placement Range D, Step 1, at \$291.93 per day. New position. Funding Source Student Services and Support Programs Categorical Funds.

Tammy Preston, Counselor, SBVC, effective January 2, 2017 through June 30, 2017. Salary placement Range D, Step 1, at \$291.93 per day. New position. Funding Source Student Services and Support Programs Categorical Funds.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Bruce Baron, Chancellor
PREPARED BY: Bruce Baron, Chancellor
DATE: December 8, 2016
SUBJECT: Consideration of Approval of Transfer in Lieu of Layoff

RECOMMENDATION

It is recommended that the Board of Trustees approve the transfer of Ginger Sutphin in lieu of layoff.

OVERVIEW

Ginger Sutphin change of position from Administrative Secretary, Title V Department, CHC, to Administrative Secretary, Office of Instruction, CHC, full-time, 12 month position, with no change in salary, effective December 9, 2016.

ANALYSIS

The Board of Trustees approved elimination of the STEM Grant funded position in the Title V Department at CHC on September 8, 2016. Ms. Sutphin has elected to accept a transfer in lieu of layoff.

BOARD IMPERATIVE

None.

FINANCIAL IMPLICATIONS

No financial impact.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Bruce Baron, Chancellor

REVIEWED BY: Bruce Baron, Chancellor

PREPARED BY: Bruce Baron, Chancellor

DATE: December 8, 2016

SUBJECT: Consideration of Approval to Extend Interim Management Assignments

RECOMMENDATION

It is recommended that the Board of Trustees approve the interim management extension for Mark Snowwhite and Richard Galope.

OVERVIEW

Mark Snowwhite, Interim Dean, Math, English, Reading & Instructional Support, CHC, effective January 1, 2017, through June 30, 2017, or until position is filled on a permanent basis, whichever occurs first..

Galope, Richard, Interim Associate Vice Chancellor, Economic Development & Corporate Training, District, effective January 1, 2017, through June 30, 2017, or until position is filled on a permanent basis, whichever occurs first.

ANALYSIS

Management employees are currently serving in interim assignments due to vacancies created by resignations and retirements. It is recommended that they continue to serve in their interim assignments until the positions are filled on a permanent basis.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness and Excellence.

FINANCIAL IMPLICATIONS

Included in the 2016-2017 budget.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Bruce Baron, Chancellor
PREPARED BY: Bruce Baron, Chancellor
DATE: December 8, 2016
SUBJECT: Consideration of Approval of Professional Expert, Short-Term, and Substitute Employees

RECOMMENDATION

It is recommended that the Board of Trustees approve the employment of Professional Expert, Short-Term, and Substitute Employees.

OVERVIEW

The following list of Professional Expert, Short-Term, and Substitute Employees is submitted for approval.

ANALYSIS

Approval of Professional Expert, Short-Term, and Substitute Employees is essential to the operation and needs of the District.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness and Excellence.

FINANCIAL IMPLICATIONS

Included in the 2016-17 budget.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT						
Professional Expert Hourly Employees						
December 8, 2016						
Name	Department	Site	Duties	Start Date	End Date	Hourly Rate
Phong Nguyen	Emergency Medical Services	CHC	Medical Director	1/3/17	6/30/17	\$3,500.00
Alison Hesterly	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Barry Stewart	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Brad Micallef	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Brett Raney	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Cory Cisneros	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Dan Nafzgar	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
David Ketcherside	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Duran Gaddy	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00

Frank deBoer	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
James Teter	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Jeff Kelsheimer	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Jesus Ramos	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
John Pierson	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Josef Konrad	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Josh Janssen	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Joshua Tronaas	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Liz Brown	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Mark Durban	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00

Mike Horton	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Mike Liebel	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Paul Lagace	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Ralph Tovar	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Richard Martinez	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Richard Solometo	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Rick Groff	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Robert Timboe	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Ron Spellman	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Thomas Collins Jr.	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00

Tony Page	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Travis Valdez	Fire Technology Program	CHC	Fire Tech Specialist/ Tactical Officer/Safety Officer	1/1/17	6/30/17	\$22.50/\$23.00/\$30.00
Damien Cabrales	Marketing and Public Relations	CHC	Program Assistant	1/1/17	6/30/17	\$20.00
Anaiza Moreno Gonzalez	Marketing and Public Relations	CHC	Content Specialist	1/1/17	6/30/17	\$15.00
Nicholas Linares	Marketing and Public Relations	CHC	Content Specialist	1/1/17	6/30/17	\$15.00
Karen Olson	Marketing and Public Relations	CHC	Program Assistant	1/1/17	6/30/17	\$20.00
Catherine Garcia	Marketing and Public Relations	CHC	Staff Writer	1/1/17	6/30/17	\$20.00
Jorge Saucedo-Daniel	Mathematics, Business & Computer Information Technology	CHC	Program Assistant	1/2/17	6/30/17	\$35.00
Yvonne Chen	Mathematics, Business & Computer Information Technology	CHC	Program Assistant	1/2/17	6/30/17	\$25.00
Alexander Jabr	Public Safety & Emergency Services	CHC	Lab Inst/ Primary Inst/ EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Amanda Ward	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Ann Sandez	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Bradford Williams	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00

Brandie Long	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Brent Fuller	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Brian Stinnett	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Christian Martgan	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Christopher Cardenas	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Christopher Paladino	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Cisco Breazile	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Cody Smith	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Dennis McCarty	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Devan Clark	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Dustin Patchen	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Edward Aguilar	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00

Eileen Verosik	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Elizabeth Lynch-Walters	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Evan Bennett	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Gabriel Seek	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Gail Grindle	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Heather Saenz	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Henry Vasquez	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Jennifer Hughes	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Jennifer Orosco	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Jessica Voight	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
John Commander	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
John Grounds	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00

Jonathan Trovato	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Jose Arias	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Joseph Manuatu	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Junius Wilkins	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Kevin Compton	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Kevin Moledor	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Kevin Ramirez	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Kyle Gonering	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Kyle Mathews	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Lea Reed	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Madison Copeland	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Martin Marsman	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00

Mary Baca	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Matthew Miller	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Matthew Campbell	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Memory Carver	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Michael Sanchez	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Michael Pierce	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Morgan Elswick	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Nathan Brooks	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Nathan Groff	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Nesreen Sabbah	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Nicholas Riggs	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Noelle Drazin	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00

Omar Guterrez	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Phong Nguyen	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Richard Valenti	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Ross Francis	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Ruben Sarmiento	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Sara Morning	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Seth Macleod	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Shane Bohner	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Steven Moore	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Thomas Dennehy	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Trevor Valdez	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Trina Mancha	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00

William Jeide	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Yoshi Yamamoto	Public Safety & Emergency Services	CHC	Lab Inst/Primary Inst/EMS Specialist	1/3/17	6/30/17	\$20.00/\$25.00/\$30.00
Julie McClain	Resource Development	CHC	Project Assistant III	1/1/17	6/30/17	\$14.00
Roger Seheult	Respiratory Care Department	CHC	Medical Director	1/1/17	6/30/17	\$3,000.00
Amber Contreras	Respiratory Care Department	CHC	Respiratory Care Clinical	1/1/17	6/30/17	\$40.00
Amy Rahn	Respiratory Care Department	CHC	Respiratory Care Clinical	1/1/17	6/30/17	\$40.00
Colin Day	Respiratory Care Department	CHC	Respiratory Care Clinical	1/1/17	6/30/17	\$40.00
Corey Gloueman	Respiratory Care Department	CHC	Respiratory Care Clinical	1/1/17	6/30/17	\$40.00
Cristina Landa	Respiratory Care Department	CHC	Respiratory Care Clinical	1/1/17	6/30/17	\$40.00
Daniel Winter	Respiratory Care Department	CHC	Respiratory Care Clinical	1/1/17	6/30/17	\$40.00
Dawn Gaulke	Respiratory Care Department	CHC	Respiratory Care Clinical	1/1/17	6/30/17	\$40.00
Ernest Buan-Rinen	Respiratory Care Department	CHC	Respiratory Care Clinical	1/1/17	6/30/17	\$40.00
Jacob Parker	Respiratory Care Department	CHC	Respiratory Care Clinical	1/1/17	6/30/17	\$40.00
James Roberts	Respiratory Care Department	CHC	Respiratory Care Clinical	1/1/17	6/30/17	\$40.00
Jeanette Merrill-Henry	Respiratory Care Department	CHC	Respiratory Care Clinical	1/1/17	6/30/17	\$40.00
Joshua Westholder	Respiratory Care Department	CHC	Respiratory Care Clinical	1/1/17	6/30/17	\$40.00

Lori Rives	Respiratory Care Department	CHC	Respiratory Care Clinical	1/1/17	6/30/17	\$40.00
Michele Grainger	Respiratory Care Department	CHC	Respiratory Care Clinical	1/1/17	6/30/17	\$40.00
Nicholas Nguyen	Respiratory Care Department	CHC	Respiratory Care Clinical	1/1/17	6/30/17	\$40.00
Rafeedie Nidal	Respiratory Care Department	CHC	Respiratory Care Clinical	1/1/17	6/30/17	\$40.00
Ryan Rives	Respiratory Care Department	CHC	Respiratory Care Clinical	1/1/17	6/30/17	\$40.00
Sherleen Bose	Respiratory Care Department	CHC	Respiratory Care Clinical	1/1/17	6/30/17	\$40.00
William Horton	Respiratory Care Department	CHC	Respiratory Care Clinical	1/1/17	6/30/17	\$40.00
Daniel Estanque	Test Center	CHC	Program Assistant III	1/17/17	6/30/17	\$14.00
Rosemary Bedoya	Test Center	CHC	Project Assistant III	1/3/17	6/30/17	\$14.00
Aubrey Henricks	Tutoring Center	CHC	Tutor I	1/2/17	6/30/17	\$10.00
Austin Kemmerer	Tutoring Center	CHC	Tutor I	1/2/17	6/30/17	\$10.00
Cherie Nelson	Tutoring Center	CHC	Tutor I	1/2/17	6/30/17	\$10.00
Christian Valenzuela	Tutoring Center	CHC	Tutor I	1/2/17	6/30/17	\$10.00
Hiroimi Morales	Tutoring Center	CHC	Tutor I	1/2/17	6/30/17	\$10.00
Jason Cannon	Tutoring Center	CHC	Tutor I	1/2/17	6/30/17	\$10.00
Kjartan Lindsted	Tutoring Center	CHC	Tutor I	1/2/17	6/30/17	\$10.00
Maddox Buckwalter	Tutoring Center	CHC	Tutor I	1/2/17	6/30/17	\$10.00
Nathan Kemmerer	Tutoring Center	CHC	Tutor I	1/2/17	6/30/17	\$10.00
Stephen Smith	Tutoring Center	CHC	Tutor I	1/2/17	6/30/17	\$10.00
Thomas Ramirez	Tutoring Center	CHC	Tutor I	1/2/17	6/30/17	\$10.00
Cenia Pelayo	Tutoring Center	CHC	Tutor II	1/2/17	6/30/17	\$12.00

Justin Davis	Tutoring Center	CHC	Tutor II	1/2/17	6/30/17	\$12.00
Kimberly Krupka	Tutoring Center	CHC	Tutor II	1/2/17	6/30/17	\$12.00
Rachel Buitert	Tutoring Center	CHC	Tutor II	1/2/17	6/30/17	\$12.00
Samantha Dickey	Tutoring Center	CHC	Tutor II	1/2/17	6/30/17	\$12.00
Antonio Saucedo Jr.	Tutoring Center	CHC	Tutor III	1/2/17	6/30/17	\$14.00
Christina Slusarczyk	Tutoring Center	CHC	Tutor III	1/2/17	6/30/17	\$14.00
Edward Ferrari	Tutoring Center	CHC	Tutor III	1/2/17	6/30/17	\$14.00
Grace Hanley	Tutoring Center	CHC	Tutor III	1/2/17	6/30/17	\$14.00
Luthor Parks	Tutoring Center	CHC	Tutor III	1/2/17	6/30/17	\$14.00
Monica Aguilar	Tutoring Center	CHC	Tutor III	1/2/17	6/30/17	\$14.00
Ryan Hamlett	Tutoring Center	CHC	Tutor III	1/2/17	6/30/17	\$14.00
Sadia Anbari	Tutoring Center	CHC	Tutor III	1/2/17	6/30/17	\$14.00
Jayce Groves	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$20.00
Phillip Laure	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Roger Burgraff	EDCT	DIST	Workforce Development/ PDC Trainer	1/17/17	6/30/17	\$75.00
Daniel Gipson	EDCT	DIST	Workforce Development/ PDC Trainer	1/2/17	6/30/17	\$50.00
Gereau Servando	EDCT	DIST	Workforce Development/ PDC Trainer	1/2/17	6/30/17	\$75.00
Jeffrey Harris	EDCT	DIST	Workforce Development/ PDC Trainer	1/2/17	6/30/17	\$50.00
Joseph Barros	EDCT	DIST	Workforce Development/ PDC Trainer	1/2/17	6/30/17	\$50.00
Chris Grant	Human Resources	DIST	Emergency Preparedness Coordinator	1/1/17	6/30/17	\$35.00
Anthony Bolita	KVCR	DIST	Closed Caption III	1/2/17	6/30/17	\$21.00

Christine Moreno	KVCR	DIST	Closed Caption I	1/2/17	6/30/17	\$15.00
Julie Loffer	KVCR	DIST	Closed Caption I	1/2/17	6/30/17	\$15.00
Sarina Vargas	KVCR	DIST	Closed Caption I	1/2/17	6/30/17	\$15.00
Andre Jones	KVCR	DIST	Consultant	1/2/17	6/30/17	\$300.00 per day
Darian Manuz	KVCR	DIST	Content Specialist	1/2/17	6/30/17	\$16.00
Eddie Tahuka-Nunez	KVCR	DIST	Content Specialist	1/2/17	6/30/17	\$17.00
Karen Moreno	KVCR	DIST	Content Specialist	1/2/17	6/30/17	\$14.00
Matt Ornelas	KVCR	DIST	Content Specialist	1/2/17	6/30/17	\$16.00
Melissa Rossy	KVCR	DIST	Content Specialist	1/2/17	6/30/17	\$25.00
Sean Houlihan	KVCR	DIST	Content Specialist	1/2/17	6/30/17	\$22.00
Al Gondos	KVCR	DIST	Editor	1/2/17	6/30/17	\$30.00
Daniel Adame	KVCR	DIST	Editor	1/2/17	6/30/17	\$22.00
Jhoann Acosta-Idda	KVCR	DIST	Editor	1/2/17	6/30/17	\$30.00
Brandon Gunzel	KVCR	DIST	RTVF Intern II	1/2/17	6/30/17	\$12.00
Isel Cuapio	KVCR	DIST	RTVF Intern III	1/1/17	6/30/17	\$13.00
Robin Underwood	KVCR	DIST	Content Specialist	1/1/17	6/30/17	\$17.00
Lindsey Boyd	KVCR	DIST	Special Events	1/2/17	6/30/17	\$25.00
Ashley Bennett	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$15.00
Benson Li	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Brenda, Alfrey	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Brian Vanderzanden	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$75.00
Carlos Angulo	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$20.00
Carlos Gonzales	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$40.00/\$50.00

Carolina R. Bunyea	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Carolyn Ortman	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Chad W. Johnson	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$20.00
Charles Radney	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$55.00
Christopher Barta	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Daniel J. Comiskey	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Darlene Pitman	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$40.00/\$50.00
Dennis Boylin	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Frank Ortiz	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Gary Drylie	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$75.00
Gilbert Apodaca	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Davil W. Jackson III	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$30.00/\$50.00/\$60.00
James Hoyt	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Jeffrey Harris	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Jeremy Sullivan	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00

Jonie Kipling	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$40.00/\$50.00
Jorge Chavarin	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Joseph Barros	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Joshua Milligan	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Kaitlyn K. Myler	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Kimberly Ramirez	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$15.00
La Vanne Shields	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Lawrence L. Mills	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Linda Brattz-Brown	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$40.00/\$50.00
Louisa L. Miller	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Markazan Romero	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$75.00
Marlene Cain	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Mary Walls	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$40.00/\$50.00
Miguel Ortiz	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$50.00
Mike Miller	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$62.50

Mike Rounds	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$75.00
Paul Pooler	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$40.00/\$50.00
Robert Moreno	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$30.00/\$50.00/\$60.00
Servando Gereau	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$75.00
Stacy Jones	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$20.00/\$21.00/\$30.00
Susanne M. Mata	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$43.57
Tayte Olma	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$40.00
Timm A. Reese	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$60.00
William Napoli	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/17	6/30/17	\$60.00
Brittany Sysawang	Applied Technology, Transportation & Culinary Arts Division	SBVC	Program Assistant	1/3/17	3/3/17	\$20.00
Edgar Ramirez	Applied Technology, Transportation & Culinary Arts Division/Auto motive Collision	SBVC	Assistant Instructor	11/14/16	12/16/16	\$20.00

Larry Mills	Applied Technology, Transportation & Culinary Arts Division/Automotive Collision	SBVC	Program Assistant	1/3/17	6/30/17	\$20.00
Kathy Wessels	ART	SBVC	Special Event Planner	1/17/17	5/31/17	\$25.00
Omar Castro	CalWORKs & Workforce Development	SBVC	Training Specialist	1/3/17	6/30/17	\$19.00
Daniel Hermann	Development and Community Relations	SBVC	Special Event Planner	12/9/16	12/31/16	\$25.00
Sonja Pang	Development and Community Relations	SBVC	Special Event Planner	1/1/17	6/30/17	\$25.00
Samantha Valencia	Development and Community Relations	SBVC	Staff Writer/Photographer	1/1/17	6/30/17	\$20.00
Jorge Armando Mendoza	Disabled Student Programs & Services	SBVC	Assistant Instructor	1/17/17	6/30/17	\$20.00
Patrick Sheldon	Disabled Student Programs & Services	SBVC	Assistant Instructor	1/17/17	5/25/17	\$20.00
Albert Covarrubias	Disabled Student Programs & Services	SBVC	Interpreting Transliterating II	1/1/17	6/30/17	\$21.00
Brittany Magill	Disabled Student Programs & Services	SBVC	Interpreting Transliterating II	1/1/17	6/30/17	\$21.00
Irene Coleman	Disabled Student Programs & Services	SBVC	Interpreting Transliterating II	1/1/17	6/30/17	\$21.00
Javier Rodriguez Valencia	Disabled Student Programs & Services	SBVC	Interpreting Transliterating II	1/1/17	6/30/17	\$21.00

Melissa Cable	Disabled Student Programs & Services	SBVC	Interpreting Transliterating II	1/1/17	6/30/17	\$21.00
Shamica Kelly	Disabled Student Programs & Services	SBVC	Interpreting Transliterating II	1/1/17	6/30/17	\$21.00
Aimee Mele	Disabled Student Programs & Services	SBVC	Interpreting Transliterating III	1/1/17	6/30/17	\$18.00
Alex Gillis	Disabled Student Programs & Services	SBVC	Interpreting Transliterating III	1/1/17	6/30/17	\$18.00
Catherine Trevino	Disabled Student Programs & Services	SBVC	Interpreting Transliterating III	1/1/17	6/30/17	\$18.00
Krista Picker	Disabled Student Programs & Services	SBVC	Interpreting Transliterating III	1/1/17	6/30/17	\$18.00
Lashon Steward	Disabled Student Programs & Services	SBVC	Interpreting Transliterating III	1/1/17	6/30/17	\$21.00
Marlon Ellen	Disabled Student Programs & Services	SBVC	Interpreting Transliterating III	1/1/17	6/30/17	\$18.00
Sophroniadene Powell	Disabled Student Programs & Services	SBVC	Interpreting Transliterating III	1/1/17	6/30/17	\$18.00
Steffany Smith	Disabled Student Programs & Services	SBVC	Interpreting Transliterating III	1/1/17	6/30/17	\$18.00
Alisha Martinez Porter	Disabled Student Programs & Services	SBVC	Interpreting Transliterating IV	1/1/17	6/30/17	\$15.00
Angel Acosta Perez	Disabled Student Programs & Services	SBVC	Interpreting Transliterating IV	1/1/17	6/30/17	\$15.00

Janielle Torrez	Disabled Student Programs & Services	SBVC	Interpreting Transliterating IV	1/1/17	6/30/17	\$15.00
Kerry Fraticelli	Disabled Student Programs & Services	SBVC	Interpreting Transliterating IV	1/1/17	6/30/17	\$15.00
Lourena Fortner	Disabled Student Programs & Services	SBVC	Interpreting Transliterating IV	1/1/17	6/30/17	\$15.00
Michael Bigishe	Disabled Student Programs & Services	SBVC	Interpreting Transliterating IV	1/1/17	6/30/17	\$15.00
Roberto Nunez	Disabled Student Programs & Services	SBVC	Interpreting Transliterating IV	1/1/17	6/30/17	\$15.00
Rocio Ramirez	Disabled Student Programs & Services	SBVC	Interpreting Transliterating IV	1/1/17	6/30/17	\$15.00
Sawsan Ahmad	Disabled Student Programs & Services	SBVC	Interpreting Transliterating IV	1/1/17	6/30/17	\$15.00
Suzanne Phelps	Disabled Student Programs & Services	SBVC	Interpreting Transliterating IV	1/1/17	6/30/17	\$15.00
Catherine Solorzano	Disabled Student Programs & Services	SBVC	Interpreting Transliterating I	1/1/17	6/30/17	\$24.00
Delaynee Watson	Disabled Student Programs & Services	SBVC	Interpreting Transliterating I	1/1/17	6/30/17	\$24.00
Jennifer Conde	Disabled Student Programs & Services	SBVC	Interpreting Transliterating I	1/1/17	6/30/17	\$24.00
Norma Santos	Disabled Student Programs & Services	SBVC	Interpreting Transliterating I	1/1/17	6/30/17	\$24.00

Norma Santos	Disabled Student Programs & Services	SBVC	Interpreting Transliterating I	1/1/17	6/30/17	\$24.00
Tabatha King	Disabled Student Programs & Services	SBVC	Interpreting Transliterating I	1/1/17	6/30/17	\$24.00
Evan Guevara	Disabled Student Programs & Services	SBVC	Interpreting Transliterating II	1/1/17	6/30/17	\$21.00
Yvette Romero	Disabled Student Programs & Services	SBVC	Interpreting Transliterating IV	1/1/17	6/30/17	\$15.00
Carlee Franklin	English	SBVC	Tutor III	1/9/17	6/30/17	\$14.00
Dudley Irris	English	SBVC	Tutor III	1/9/17	6/30/17	\$14.00
Edward Shea	English	SBVC	Tutor III	1/9/17	6/30/17	\$14.00
Jessica Hunter	English	SBVC	Tutor III	1/9/17	6/30/17	\$14.00
Linda McDowell	English	SBVC	Tutor III	1/9/17	6/30/17	\$14.00
Lisa Henry	English	SBVC	Tutor III	1/9/17	6/30/17	\$14.00
Micah Tasaka	English	SBVC	Tutor III	1/9/17	6/30/17	\$14.00
Patricia Harper	English	SBVC	Tutor III	1/9/17	6/30/17	\$14.00
Patrick Strong	English	SBVC	Tutor III	1/9/17	6/30/17	\$14.00
Roselyn Duong	English	SBVC	Tutor III	1/9/17	6/30/17	\$14.00
Rosemary Coopriider	English	SBVC	Tutor III	1/9/17	6/30/17	\$14.00
Sabehha Asad	English	SBVC	Tutor III	1/9/17	6/30/17	\$14.00
Shirley Hill	English	SBVC	Tutor III	1/9/17	6/30/17	\$14.00
Victoria Dalzell	English	SBVC	Tutor III	1/9/17	6/30/17	\$14.00
Slyvia Juarez-Magana	First Year Experience	SBVC	Dreamers Liaison	1/3/17	6/30/17	\$45.00
Cindy Flores	First Year Experience	SBVC	Tutor III	1/2/17	6/30/17	\$14.00
James Tillman	First Year Experience	SBVC	Program Assistant	1/2/17	6/30/17	\$20.00
Javier Galvan	First Year Experience	SBVC	Program Assistant	1/2/17	6/30/17	\$20.00
Haniyyah Mubashshir	First Year Experience	SBVC	Dreamers Liaison	1/2/17	6/30/17	\$45.00
Chache Wright	First Year Experience	SBVC	Tutor III	1/2/17	6/30/17	\$14.00
Ibrahim Mubashshir	First Year Experience	SBVC	Tutor III	1/2/17	6/30/17	\$14.00
Krystel Garcia	First Year Experience	SBVC	Tutor III	1/2/17	6/30/17	\$14.00

Rebecca Stuart	First Year Experience	SBVC	Tutor III	1/2/17	6/30/17	\$14.00
Suleyhma Padilla	First Year Experience	SBVC	Tutor III	1/2/17	6/30/17	\$14.00
Charles Cervantes	Foster & Kinship Care Education	SBVC	Foster Parenting Educations	1/1/17	6/30/17	\$45.00
Daniel Crain	Foster & Kinship Care Education	SBVC	Foster Parenting Educations	1/1/17	6/30/17	\$45.00
Elisa Arteaga	Foster & Kinship Care Education	SBVC	Foster Parenting Educations	1/1/17	6/30/17	\$45.00
Gwendolyn Harville-Washington	Foster & Kinship Care Education	SBVC	Foster Parenting Educations	1/1/17	6/30/17	\$45.00
Ida Tyler	Foster & Kinship Care Education	SBVC	Foster Parenting Educations	1/1/17	6/30/17	\$45.00
Jorge Razo	Foster & Kinship Care Education	SBVC	Foster Parenting Educations	1/1/17	6/30/17	\$45.00
Karen Dixon	Foster & Kinship Care Education	SBVC	Foster Parenting Educations	1/1/17	6/30/17	\$45.00
Keith Hosea	Foster & Kinship Care Education	SBVC	Foster Parenting Educations	1/1/17	6/30/17	\$45.00
Luis Fernando Bolivar	Foster & Kinship Care Education	SBVC	Foster Parenting Educations	1/1/17	6/30/17	\$45.00
Vernon Bradley	Foster & Kinship Care Education	SBVC	Foster Parenting Educations	1/1/17	6/30/17	\$45.00
Wanda Cooper	Foster & Kinship Care Education	SBVC	Foster Parenting Educations	1/1/17	6/30/17	\$45.00
Wandalyn Lane	Foster & Kinship Care Education	SBVC	Foster Parenting Educations	1/1/17	6/30/17	\$45.00
Cynthia Davis	GIS	SBVC	Tutor III	10/27/16	12/20/16	\$14.00
Joshua Camacho	Marketing & Public Relations	SBVC	Content Specialist	1/2/17	6/30/17	\$17.00
Nadia Solis	Marketing & Public Relations	SBVC	Content Specialist	1/2/17	6/30/17	\$17.00

Alejandra Aguilera	Marketing & Public Relations	SBVC	Social Media Specialist	1/2/17	6/30/17	\$21.00
Emmanuel Popudrebko	Marketing & Public Relations	SBVC	Social Media Specialist	1/2/17	6/30/17	\$21.00
Louis Penna	Marketing & Public Relations	SBVC	Social Media Specialist	1/2/17	6/30/17	\$25.00
Gloria Posada	Marketing & Public Relations	SBVC	Staff Writer/ Photographer	1/2/17	6/30/17	\$17.00
Luis Macedo	Marketing & Public Relations	SBVC	Staff Writer/ Photographer	1/2/17	6/30/17	\$17.00
Ben Boswell	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Brian Wolfe	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Charles Stanzione	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Dennis Houser	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Doris Stuart	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Douglas Poston	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Douglas Skinner	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session

Eric Campa	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Eric Robinson	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
George Griffith	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Grant Zemel	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Gus Asboth	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Horace Boatwright	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
James Blankenship	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
James Engen	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
James Sutcliffe	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
John Chencharick	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session

Joseph Paulino	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Julian Gonzales	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Kenneth Green	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Leah Nash	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Lonnie Gardner	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Lynette Jones	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Mark Anderson	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Nicholas Schoen	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Peter Recatto	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Richard Rincon	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session

Robert Corral	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Robert Price	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Robert Randolph	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Sean Ramos	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Stephen Dickey	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Ted Byerly	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Will Martinez	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
William McGreevy	Police Academies/ Criminal Justice/Safety Facilitator	SBVC	Facilitator/ Evaluator/ Safety Facilitator	1/1/17	6/30/17	\$25.00/\$35.00/\$105.00 per session
Kevin Morris	RTVF	SBVC	Intern I	1/2/17	5/25/17	\$11.00
Donna Trehwella	RTVF	SBVC	Intern III	1/2/17	5/25/17	\$13.00
Andrew Loera	Student Health Services	SBVC	Counseling Trainee	1/3/17	6/30/17	\$15.00
Helen Newsom	Student Health Services	SBVC	Nurse Practitioner III	1/17/17	6/30/17	\$65.00

Cadisha Gravesande	Student Health Services	SBVC	Counseling Intern II	1/17/17	6/30/17	\$30.00
Chelsea Lamb	Student Health Services	SBVC	Counseling Intern III	1/17/17	6/30/17	\$35.00
Natalie Chavez	Student Health Services	SBVC	Tutor III	1/3/17	6/30/17	\$14.00
Mildred Treash	Student Success Center	SBVC	Grant Program Specialist	1/2/17	6/30/17	\$35.00
Cassandra Aldridge	Student Success Center	SBVC	Tutor I	1/2/17	6/30/17	\$10.00
Claudia Castro-Leon	Student Success Center	SBVC	Tutor I	1/2/17	6/30/17	\$10.00
David Cobb	Student Success Center	SBVC	Tutor I	1/2/17	6/30/17	\$10.00
Ebony Perez	Student Success Center	SBVC	Tutor I	1/2/17	6/30/17	\$10.00
Karen Rivera	Student Success Center	SBVC	Tutor I	1/2/17	6/30/17	\$10.00
Kassandra Valetina	Student Success Center	SBVC	Tutor I	1/2/17	6/30/17	\$10.00
Luis Velazquez	Student Success Center	SBVC	Tutor I	1/2/17	6/30/17	\$10.00
Miguel Padilla	Student Success Center	SBVC	Tutor I	1/2/17	6/30/17	\$10.00
Mizael Huante	Student Success Center	SBVC	Tutor I	1/2/17	6/30/17	\$10.00
Nhu Nguyen	Student Success Center	SBVC	Tutor I	1/2/17	6/30/17	\$10.00
Alexis Acosta	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Ame Almeida-Kelley	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00

Antonio Gonzalez-Reyes	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Barry Sheehan	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Brooke Gomez	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Christopher Herrera	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Daniel Dang	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Daniel Willey	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
David Lopez	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Derek Devilbiss	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Edwin Flores	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Gustavo Salazar	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Jamelia McClure	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Janet Vega	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Jennifer Garcia	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
John Eyler	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Johnathan Cruz	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Jonathan Montano	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00

Laralynn Pantan	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Ledric Pantan	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Leon Nguyen	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Michael Nguyen	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Michael Tulisak	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Michael Witort	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Monika Abdelmalek	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Noe Chavez	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Ruben Aranda	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Rubi Ramirez	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Salvador Rojas	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Samar Kasouha	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Stephanie Lee	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Steve Flores	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Steven Rodriguez	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Thomas Hassani	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00

Travis Wood	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Yancey Gastelum	Student Success Center	SBVC	Tutor II	1/2/17	6/30/17	\$12.00
Brenda Morales	Student Success Center	SBVC	Tutor III	1/2/17	6/30/17	\$14.00
Cesar Flores	Student Success Center	SBVC	Tutor III	1/2/17	6/30/17	\$14.00
Dan Truong	Student Success Center	SBVC	Tutor III	1/2/17	6/30/17	\$14.00
Ivan Alvarez	Student Success Center	SBVC	Tutor III	1/2/17	6/30/17	\$14.00
John Tenorio	Student Success Center	SBVC	Tutor III	1/2/17	6/30/17	\$14.00
Raquel Rabago	Student Success Center	SBVC	Tutor III	1/2/17	6/30/17	\$14.00
Sebastian Galvez	Student Success Center	SBVC	Tutor III	1/2/17	6/30/17	\$14.00
Thuy Pham	Student Success Center	SBVC	Tutor III	1/2/17	6/30/17	\$14.00
Pedro Gonzalez	Student Success Center	SBVC	Veteran Resource Specialist	1/2/17	6/30/17	\$50.00
Thomas Montanez	Supplemental Instruction Across the Curriculum	SBVC	Tutor II	1/17/17	6/30/17	\$12.00
James Tillman	EDCT	DIST	Workforce Development/ PDC Trainer	12/9/16	12/31/16	\$30.00
James Tillman	EDCT	DIST	Workforce Development/ PDC Trainer	1/1/16	6/3/17	\$30.00

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT						
Short Term Hourly Employees						
December 8, 2016						
Name	Department	Site	Duties	Start Date	End Date	Hourly Rate
Alec McLellan	Admin Services/Aquatics	CHC	Lifeguard	1/1/17	6/30/17	\$12.00
Alekander Kunf	Admin Services/Aquatics	CHC	Lifeguard	1/1/17	6/30/17	\$12.00
Andrew Sheble	Admin Services/Aquatics	CHC	Lifeguard	1/1/17	6/30/17	\$12.00
Camille Alcanices	Admin Services/Aquatics	CHC	Lifeguard	1/1/17	6/30/17	\$12.00
Christopher Carso	Admin Services/Aquatics	CHC	Lifeguard	1/1/17	6/30/17	\$12.00
Conner Green	Admin Services/Aquatics	CHC	Lifeguard	1/1/17	6/30/17	\$12.00
Diego Alcala	Admin Services/Aquatics	CHC	Lifeguard	1/1/17	6/30/17	\$12.00
Jacob Riggs	Admin Services/Aquatics	CHC	Lifeguard	1/1/17	6/30/17	\$12.00
Josh Fellenz	Admin Services/Aquatics	CHC	Lifeguard	1/1/17	6/30/17	\$12.00
Meagan Van Hoozen	Admin Services/Aquatics	CHC	Lifeguard	1/1/17	6/30/17	\$12.00
Miles Taylor	Admin Services/Aquatics	CHC	Lifeguard	1/1/17	6/30/17	\$12.00
Savannah Willworth	Admin Services/Aquatics	CHC	Lifeguard	1/1/17	6/30/17	\$12.00
Vanessa Arlt	Admin Services/Aquatics	CHC	Lifeguard	1/1/17	6/30/17	\$12.00
Jakob Salinas	Admin Services/Aquatics	CHC	Program Assistant II	1/1/17	6/30/17	\$12.00
Jennie Trees	Admin Services/Aquatics	CHC	Program Assistant II	1/1/17	6/30/17	\$12.00
Josh Estrada	Admin Services/Aquatics	CHC	Program Assistant II	1/1/17	6/30/17	\$12.00
Justin Peach	Admin Services/Aquatics	CHC	Program Assistant II	1/1/17	6/30/17	\$12.00
Millicent Mwaniki	Admin Services/Aquatics	CHC	Program Assistant II	1/1/17	6/30/17	\$12.00
Sean Davis	Admin Services/Aquatics	CHC	Program Assistant II	1/1/17	6/30/17	\$12.00
Alberto Nunez	Admin Services/Aquatics	CHC	Project Assistant II	1/1/17	6/30/17	\$12.00
Veronica Smith	CHC Public Safety & Emergency Services	CHC	Project Assistant III	1/3/17	6/30/17	\$14.00

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

Substitute Employees

December 8, 2016

Name	Department	Site	Duties	Start Date	End Date	Hourly Rate	Justification
Jasmine Simonian	Admissions & Records	CHC	Admissions & Records Technician	11/1/16	12/30/16	\$17.97	Ext: Coverage for employee working out of class
Paige A Dulay	Allied Health -Respiratory Care	CHC	Secretary II	10/24/16	12/24/16	\$18.41	New: Coverage for vacancy in recruitment
Samantha Davila	Bookstore	CHC	Bookstore Assistant I	11/7/16	1/6/17	\$14.37	New: Coverage for employee on medical leave
Gilda Cardenas	Child Development Center	CHC	CDC Assistant	11/1/16	1/1/17	\$13.35	New: On call for Sick/Vac Coverage
Irene Shalhoub	Child Development Center	CHC	CDC Assistant	11/1/16	1/1/17	\$13.35	New: On call for Sick/Vac Coverage
Mary Scott	Child Development Center	CHC	CDC Assistant	10/29/16	12/27/16	\$13.35	Ext: On call for Sick/Vac Coverage
Jamie M Sierra	DSPS	CHC	Student Services Technician II	10/25/16	11/7/16	\$18.86	New: For vacancy in recruitment. Filled 11/7/16
Lindsay M Weiler	Instruction	CHC	Administrative Secretary	10/24/16	12/16/16	\$20.32	Ext: Vacancy will be filled 12/9/16
Christina Sweeting	Public Safety & Services	CHC	Secretary II	11/3/16	1/3/17	\$18.41	New: Coverage for employee on leave
Donald Miller	KVCR	DIST	Broadcast Technician	1/4/2017	3/4/2017	\$20.82	Extension: On Call vacancy in active recruitment/Sick/Vac Coverage
Janine Porter	KVCR	DIST	Broadcast Technician	1/4/2017	3/4/2017	\$20.82	Extension: On Call vacancy in active recruitment/Sick/Vac Coverage
Joseph Shaff	KVCR	DIST	Broadcast Technician	1/4/2017	3/4/2017	\$20.82	Extension: On Call vacancy in active recruitment/Sick/Vac Coverage

Yesica Alatorre	KVCR	DIST	Traffic Coordinator	12/7/2016	1/16/2017	\$23.00	Extension: On Call vacancy in active recruitment/Sick/Vac Coverage
James Quigley	Police Department	DIST	College Security Officer	10/17/2016	12/16/2016	\$16.69	Extension: On Call vacancy in active recruitment/Sick/Vac Coverage
Luc Paulson	Police Department	DIST	College Security Officer	11/9/2016	1/8/2017	\$16.69	Extension: On Call vacancy in active recruitment/Sick/Vac Coverage
Brian Romo	Bookstore	SBVC	Customer Service Asst.	12/18/16	2/18/17	\$13.03	New: On Call vacancy in active recruitment/Sick/Vac Coverage
Michelle Chow-Torres	CBO	SBVC	Account Clerk I	12/26/16	2/23/17	\$15.48	Extension: On Call vacancy in active recruitment/Sick/Vac Coverage
Sandra Robles	Chemistry	SBVC	Lab Tech	10/17/16	12/15/16	20.82	Extension: On Call vacancy in active recruitment/Sick/Vac Coverage
Jazmin, Lucia Ramire	Child Development Center	SBVC	CDC Assistant	10/29/16	12/27/16	\$13.35	Extension: On Call vacancy in active recruitment/Sick/Vac Coverage
Lena Huizar	Child Development Center	SBVC	CDC Assistant	10/29/16	12/27/16	\$13.35	Extension: On Call vacancy in active recruitment/Sick/Vac Coverage
Priscilla Acosta	Child Development Center	SBVC	CDC Assistant	10/29/16	12/27/16	\$13.35	Extension: On Call vacancy in active recruitment/Sick/Vac Coverage
Rebecca Reynolds	Child Development Center	SBVC	CDC Teacher	10/29/196	12/27/16	\$19.21	Ext: On Call vacancy in active recruitment/Sick/Vac Coverage
Islas, Cosme	Child Development Center	SBVC	CDC Assistant	10/29/16	12/27/16	\$13.35	Extension: On call vacancy in active recruitment/Sick/Vac Coverage

Martha Morales	Child Development Center	SBVC	CDC Assistant	10/29/16	12/27/16	\$13.35	Extension: On Call vacancy in active recruitment/Sick/Vac Coverage
Rebecka Carlin	Child Development Center	SBVC	CDC Teacher	10/29/16	12/27/16	\$19.21	Extension: On Call for Sick/Vac Coverage
George Rojas	Child Development Center	SBVC	Clerical Assistant	10/29/16	12/27/16	\$13.69	Extension: On Call vacancy in active recruitment/Sick/Vac Coverage
Lorena Zapien	Counseling	SBVC	Clerical Assistant II	11/07/16	1/7/17	\$15.11	Extension: On Call vacancy/Sick/Vac Coverage
David Chi	Custodial	SBVC	Custodian	12/29/16	2/26/17	\$15.87	Extension: On Call vacancy in active recruitment/Sick/Vac Coverage
Ernest Ritchie	Custodial	SBVC	Custodian	12/29/16	2/26/17	\$15.87	Extension: On Call vacancy in active recruitment/Sick/Vac Coverage
Irene Mulgado	Custodial	SBVC	Custodian	12/29/16	2/26/17	\$15.87	Extension: On Call vacancy in active recruitment/Sick/Vac Coverage
Dorothy Morris	Food Service	SBVC	Food Service Worker	12/29/16	2/26/17	\$12.71	Ext: On Call for Sick/Vac Coverage
Cynthia Garcia	Food Services	SBVC	Food Service Worker I	12/29/16	2/26/17	\$12.71	Extension: On Call vacancy/Sick/Vac Coverage.
Edward Chavez	Maintenance & Operations	SBVC	Custodian	12/29/16	2/26/17	\$15.87	Extension: On Call vacancy in active recruitment/Sick/Vac Coverage
Leon Brewer III	Maintenance & Operations	SBVC	Custodian	11/29/16	2/26/17	\$15.87	Extension: On Call vacancy in active recruitment/Sick/Vac Coverage
Jonathan Nova	Maintenance & Operations	SBVC	Custodian	12/29/16	2/26/17	\$15.87	Extension: On Call vacancy in active recruitment/Sick/Vac Coverage
Kevin Sutton	Printing Services	DIST	Printing Operations Specialist	10/2/2016	1/3/2017	\$21.36	Extension: On Call vacancy in active recruitment/Sick/Vac Coverage

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services
PREPARED BY: Steven J. Sutorus, Business Manager
DATE: December 8, 2016
SUBJECT: Consideration of Approval of Professional Services Contracts/Agreements

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached list of Professional Services contracts/agreements.

OVERVIEW

In accordance with Board Policy 6340 and Administrative Procedure 6340, Section A, Sub-section 3, the attached list of contracts for Professional Services, Consultants and Legal Services is submitted for approval.

ANALYSIS

The attached list of contracts, agreements and their associated purchase orders are for fiscal audits, legal services, consultants and other professional services that are needed by the District. Unless otherwise noted the amount shown for multi-year agreements is the projected total amount for the full contract period. Any changes to these amounts will be submitted for board ratification and/or approval.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness and Excellence

FINANCIAL IMPLICATIONS

The contracts/agreements on the attached list are budgeted for via purchase orders.

Contracts for Approval

Scheduled Board Date 12/8/2016

Contract Type

<i>Firm</i>	<i>Purpose and Information</i>	<i>Department / Location</i>	<i>Amount</i>	<i>Signed</i>
<i>Professional Services</i>				
Griffin Structures, Inc.	(14388) Provide project management and construction management services; for non-bond projects on an as needed basis Term: 11/10/2016 - 10/20/2019 Funding Source: Capital Outlay	Facilities Planning/SBCCD	\$100,000.00	SSutorus
Harris, Dennis L. M.S., M.F.T	(14381) Provide assistance in crisis intervention and short term psychotherapy; hourly rate of \$70 per professional hour and total funding of \$34,540 per year Term: 1/20/2017 - 6/30/2019 Funding Source: Student Health Fee	Health Center/SBVC	\$69,080.00	SSutorus
Marino Consulting, Inc.	(14358) Project Management for the implementation of ADP System for Human Resources and Payroll Term: 11/14/2016 - 6/30/2017 Funding Source: Capital Outlay	Fiscal Services/SBCCD	\$200,000.00	SSutorus

SubTotal for Professional Services: 3

Grand Total Contracts for Board Date 12/8/2016: 3

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services
PREPARED BY: Steven J. Sutorus, Business Manager
DATE: December 8, 2016
SUBJECT: Consideration of Approval of Purchase Order Report

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached list of purchase orders.

OVERVIEW

Education Code 81656 provides that all transactions entered into by an authorized officer shall be reviewed by the Board every 60 days. All Purchase Orders have been issued in accordance with the District's policies and procedures by an authorized officer of the District.

ANALYSIS

Purchase Orders between the ranges of 172490 - 172778 are attached for approval, except those approved through the contract agenda items. Purchase Orders are detailed by number, vendor, purpose, and amount.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

Included in the 2016/2017 budget.

PO#	Vendor Name	Purchase Order Description	Amount
172608	REVOLVING CASH	Athletic Entry Fee	480
172609	REVOLVING CASH	Athletic Entry Fee	77
172669	REVOLVING CASH	Athletic Entry Fee	400
172760	US BANK CORPORATE PMT SYSTEMS	Conferences	364
172532	MORENO, MARIANA	Conferences	15.2
172750	US BANK CORPORATE PMT SYSTEMS	Conferences	1,312.89
172525	MORENO, ROBERT	Conferences	478
172735	COLVEY, KIRSTEN	Conferences	416.88
172559	GRABOW, JAMES	Conferences	250
172671	RAMIREZ, MARIA	Conferences	255.7
172626	PEREZ, AMALIA	Conferences	75
172632	BLANQUET, FRANCISCO	Conferences	500
172757	BLANQUET, FRANCISCO	Conferences	200
172517	RUBIO, EDUARDO	Conferences	158
172540	GALOPE, RICHARD GLEN ENRIQUEZ	Conferences	158
172542	FEDERAL RESERVE BANK OF	Conferences	400
172575	MARQUIS, JEANNE	Conferences	60
172756	US BANK CORPORATE PMT SYSTEMS	Conferences	1,474.00
172768	PRZEKLASA, TERENCE	Conferences	148.07
172676	JENNINGS, AMY	Conferences	35
172501	US BANK CORPORATE PMT SYSTEMS	Conferences	335
172652	US BANK CORPORATE PMT SYSTEMS	Conferences	991.2
172773	KUCK, GLEN	Conferences	42
172536	HUA, HENRY	Conferences	110.43
172683	CCCCIO	Conferences	625
172678	HUA, HENRY	Conferences	110.43
172679	HUA, HENRY	Conferences	12.32
172741	ANDREWS, BREANNA	Conferences	70.67
172497	US BANK CORPORATE PMT SYSTEMS	Conferences	425
172528	MORENO, MARIANA	Conferences	80
172537	HOEHN, MARISELA	Conferences	85
172567	SRJC FOUNDATION/CCCAA	Conferences	150
172625	SRJC FOUNDATION/CCCAA	Conferences	150
172534	LEVESQUE, ROBERT	Conferences	586.41
172498	US BANK CORPORATE PMT SYSTEMS	Conferences	1,984.00
172524	OROZCO, DEBBIE	Conferences	1,984.00
172539	GOMEZ, LAURA	Conferences	1,984.00
172555	CARLOS, RAYMOND	Conferences	1,984.00
172557	BELL, EVA	Conferences	125
172563	BURTON, CHARLES	Conferences	54
172771	PADDOCK, ERICKA	Conferences	2,335.04
172772	CHC STUDENT REP FEE FUND	Conferences	1,591.67
172580	US BANK CORPORATE PMT SYSTEMS	Conferences	1,500.00
172581	BLANQUET, FRANCISCO	Conferences	50
172597	CHC STUDENT REP FEE FUND	Conferences	2,858.00

172530 MORENO, MARIANA	Conferences	100
172533 MELLO, BRANDICE	Conferences	100
172607 P&L MARKETING INC	Conferences	50
172598 CABRALES, JOE	Conferences	2,300.00
172599 STERNARD, EVAN	Conferences	2,300.00
172560 CERRO COSO COMMUNITY COLLEGE	Conferences	540.5
172600 HOLBROOK, JAMES	Conferences	999
172653 US BANK CORPORATE PMT SYSTEMS	Conferences	879
172763 CCCEOPSA	Conferences	150
172691 WARREN-MARLATT, REBECCA	Conferences	100
172574 SHABAZZ, RICKY	Conferences	300
172582 GILES, KEENAN	Conferences	2,700.00
172677 HUSTON, CELIA	Conferences	1,170.76
172688 ACADEMIC SENATE, THE	Conferences	470
172564 COMMUNITY COLLEGE LEAGUE	Conferences	12,700.00
172694 VALENZUELA, PATRICIA	Conferences	1,021.00
172698 TILLMAN, SHALITA	Conferences	1,181.00
172707 RODRIGUEZ-CRUZ, BONNIE	Conferences	1,021.00
172726 HERNANDEZ, ANITA	Conferences	1,021.00
172727 GREGORY, LESLIE	Conferences	1,021.00
172738 CALWORKS ASSOCIATION	Conferences	2,500.00
172758 CALWORKS ASSOCIATION	Conferences	1,000.00
172656 US BANK CORPORATE PMT SYSTEMS	Conferences	3,150.00
172734 COMMUNITY COLLEGE LEAGUE	Conferences	850
172670 REECE, BRYAN	Conferences	758.77
172664 SBVC STUDENT REP FEE ACCOUNT	Conferences	774.67
172561 BOGH, DEBRA	Conferences	60
172614 US BANK CORPORATE PMT SYSTEMS	Conferences	150
172651 US BANK CORPORATE PMT SYSTEMS	Conferences	908.92
172490 WILSON, DEBBIE	Conferences	117.78
172518 RIVERA, ERNESTO	Conferences	105.36
172529 MORENO, MARIANA	Conferences	101.79
172556 BOGH, DEBRA	Conferences	75
172623 XAYAPHANTHONG, SOUTS	Conferences	90.12
172633 MCATEE, ROBERT	Conferences	554.21
172647 WARREN-MARLATT, REBECCA	Conferences	27.44
172736 COLVEY, KIRSTEN	Conferences	29.16
172767 HUGHES III, RICHARD	Conferences	500
172531 US BANK CORPORATE PMT SYSTEMS	Conferences	6,000.00
172549 CHC STUDENT REP FEE FUND	Conferences	3,584.09
172565 US BANK CORPORATE PMT SYSTEMS	Conferences	800
172630 SAN BERNARDINO AREA	Conferences	1,100.00
172654 US BANK CORPORATE PMT SYSTEMS	Conferences	422.92
172509 SOUTHERN CALIFORNIA	Dues & Memberships	1,963.00
172541 FOUNDATION FOR	Dues & Memberships	1,000.00
172543 DISTRIBUTION MANAGEMENT ASSOC	Dues & Memberships	995
172635 US BANK CORPORATE PMT SYSTEMS	Dues & Memberships	270

172642 CCCCIO	Dues & Memberships	300
172645 US BANK CORPORATE PMT SYSTEMS	Dues & Memberships	8.57
172706 SCIAC	Dues & Memberships	100
172743 STERNARD, EVAN	Dues & Memberships	169
172745 NATIONAL ASSOCIATION OF	Dues & Memberships	500
172547 CM SCHOOL SUPPLY CO	Equipment	2,836.08
172551 BOYD & ASSOCIATES	Equipment	1,395.00
172584 POCKET NURSE	Equipment	598.22
172621 COLORADO TIME SYSTEMS	Equipment	763.04
172622 POCKET NURSE	Equipment	2,154.60
172684 CALIFORNIA TOOL & WELDING SPLY	Equipment	14,259.61
172494 US BANK CORPORATE PMT SYSTEMS	Instructional Supplies	48
172562 SCANTRON CORPORATION	Instructional Supplies	246.08
172568 BIO-RAD LABORATORIES	Instructional Supplies	760.75
172569 HARDY DIAGNOSTICS	Instructional Supplies	98.56
172570 WARD'S NATURAL SCIENCE EST INC	Instructional Supplies	143.43
172571 FLINN SCIENTIFIC INC	Instructional Supplies	130.37
172572 ULINE	Instructional Supplies	38.4
172576 WEST COAST TRANSMISSION PARTS	Instructional Supplies	588.6
172627 EASTBAY TEAM SALES	Instructional Supplies	1,380.00
172657 STAPLES	Instructional Supplies	229.43
172659 STAPLES	Instructional Supplies	228.59
172661 STAPLES	Instructional Supplies	334.25
172696 US BANK CORPORATE PMT SYSTEMS	Instructional Supplies	96.43
172711 RATIGAN, JAMES	Instructional Supplies	826.17
172753 FISHER SCIENTIFIC	Instructional Supplies	513.45
172759 MEDCO SPORTS MEDICINE	Instructional Supplies	497.73
172762 ULINE	Instructional Supplies	43.75
172764 SOCCER.COM	Instructional Supplies	464.18
172766 FLINN SCIENTIFIC INC	Instructional Supplies	976.96
172544 DELL COMPUTER COMPANY	IT Equipment	4,648.59
172545 DELL COMPUTER COMPANY	IT Equipment	21,636.21
172546 DELL COMPUTER COMPANY	IT Equipment	529.39
172681 DELL COMPUTER COMPANY	IT Equipment	4,749.35
172682 DELL COMPUTER COMPANY	IT Equipment	31,928.14
172755 AVI SPL	IT Equipment	1,135.86
172606 AIRGAS USA LLC	Maintenance Supplies	200
172592 SBVC FOOD SERVICES	Meals & Refreshments	309.8
172593 SBVC FOOD SERVICES	Meals & Refreshments	185.88
172605 SBVC SUN ROOM	Meals & Refreshments	2,430.00
172649 US BANK CORPORATE PMT SYSTEMS	Meals & Refreshments	23.7
172655 US BANK CORPORATE PMT SYSTEMS	Meals & Refreshments	25.75
172495 US BANK CORPORATE PMT SYSTEMS	Meals & Refreshments	44.05
172499 US BANK CORPORATE PMT SYSTEMS	Meals & Refreshments	68.16
172502 TORRES, JOSE	Meals & Refreshments	106.55
172510 SBVC FOOD SERVICES	Meals & Refreshments	355.97
172515 SBVC FOOD SERVICES	Meals & Refreshments	247.84

172577 US BANK CORPORATE PMT SYSTEMS	Meals & Refreshments	87.89
172578 US BANK CORPORATE PMT SYSTEMS	Meals & Refreshments	298.01
172611 US BANK CORPORATE PMT SYSTEMS	Meals & Refreshments	46.86
172665 SBVC FOOD SERVICES	Meals & Refreshments	232.58
172697 US BANK CORPORATE PMT SYSTEMS	Meals & Refreshments	24.64
172769 CRUZ, ALFREDO	Meals & Refreshments	15.17
172777 PEREZ, AMALIA	Meals & Refreshments	90.03
172748 STERNARD, EVAN	Media	299
172749 AUDIO SOLUTIONZ	Media	224.92
172522 PEARSON ASSESSMENT	Non-Instructional Supplies	377.78
172662 STAPLES	Non-Instructional Supplies	278.57
172663 STAPLES	Non-Instructional Supplies	308.1
172675 KAFELA, KATHY	Non-Instructional Supplies	200
172613 STAPLES	Non-Instructional Supplies	354.59
172506 STAPLES	Non-Instructional Supplies	1,370.88
172507 STAPLES	Non-Instructional Supplies	62.64
172508 STAPLES	Non-Instructional Supplies	65.19
172602 AIS	Non-Instructional Supplies	1,463.70
172610 CHC BOOKSTORE	Non-Instructional Supplies	100
172624 STAPLES	Non-Instructional Supplies	187.02
172631 STAPLES	Non-Instructional Supplies	1,324.56
172637 STAPLES	Non-Instructional Supplies	59.37
172639 SIMPLER LIFE EMERGENCY	Non-Instructional Supplies	1,191.58
172640 CDW GOVERNMENT INC	Non-Instructional Supplies	3,694.57
172644 SBVC BOOKSTORE	Non-Instructional Supplies	646.63
172658 STAPLES	Non-Instructional Supplies	150.52
172660 STAPLES	Non-Instructional Supplies	120.49
172666 SALVESEN, KATHLEEN	Non-Instructional Supplies	115.87
172716 P & R PAPER	Non-Instructional Supplies	65.88
172717 MINT PRINT MEDIA	Non-Instructional Supplies	3,693.60
172720 MILLER, SARAH	Non-Instructional Supplies	25.16
172765 STAPLES	Non-Instructional Supplies	210.42
172778 US BANK CORPORATE PMT SYSTEMS	Non-Instructional Supplies	240.96
172505 STAPLES	Non-Instructional Supplies	126.09
172519 REVOLVING CASH	Officials	1,100.00
172619 REVOLVING CASH	Officials	800
172620 REVOLVING CASH	Officials	4,290.00
172668 REVOLVING CASH	Officials	650
172553 ROSCOE'S HOUSE OF CHICKEN	Operational Expenses & Fees	886
172500 US BANK CORPORATE PMT SYSTEMS	Operational Expenses & Fees	250
172511 SBVC FOOD SERVICES	Operational Expenses & Fees	496.8
172512 SBVC FOOD SERVICES	Operational Expenses & Fees	425.42
172513 SBVC FOOD SERVICES	Operational Expenses & Fees	425.42
172514 SBVC FOOD SERVICES	Operational Expenses & Fees	425.42
172523 MORENO, MARIANA	Operational Expenses & Fees	250
172526 MORENO, MARIANA	Operational Expenses & Fees	280
172527 MORENO, MARIANA	Operational Expenses & Fees	220

172558 CRUZ, ALFREDO	Operational Expenses & Fees	142.15
172583 MARKET BASED SOLUTIONS	Operational Expenses & Fees	14,402.00
172586 WESTIN LOS ANGELES AIRPORT,THE	Operational Expenses & Fees	9,450.00
172594 SBVC FOOD SERVICES	Operational Expenses & Fees	495.68
172646 REVOLVING CASH	Operational Expenses & Fees	580
172674 MORENO, MARIANA	Operational Expenses & Fees	65.15
172702 STONE'S & CHIN'S CORPORATION	Operational Expenses & Fees	1,063.07
172742 NPR	Operational Expenses & Fees	10,130.00
172503 SVM LP	Other Student Aid	3,137.90
172701 TEDDY BEAR TYMES	Other Student Aid	4,000.00
172601 HOLBROOK, JAMES	Personal Mileage	68.04
172618 RODRIGUEZ, ANGEL	Personal Mileage	500
172685 CABRALES, DAMIEN	Personal Mileage	750
172648 VERIZON BUSINESS	Phone Utilities	350
172692 VERIZON BUSINESS	Phone Utilities	60
172754 VERIZON BUSINESS	Phone Utilities	1,350.00
172634 BATTLE, YENDIS	Postage	6.45
172573 US BANK CORPORATE PMT SYSTEMS	Reference Books	387.13
172612 PASILLAS, KAROL	Reference Books	172.79
172695 US BANK CORPORATE PMT SYSTEMS	Reference Books	260.33
172732 CURE, THE	Reference Books	431.95
172770 US BANK CORPORATE PMT SYSTEMS	Reference Books	100

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services
PREPARED BY: Steven J. Sutorus, Business Manager
DATE: December 8, 2016
SUBJECT: Consideration of Approval of Routine Contracts/Agreements and Memorandums of Understanding

RECOMMENDATION

It is recommended that the Board of Trustees ratify the attached list of routine contracts/agreements and memorandums of understanding.

OVERVIEW

In accordance with Board Policy 6340, the attached list is submitted for Board ratification and/or approval.

ANALYSIS

The attached list of contracts, agreements and their associated purchase orders are routine, customary and necessary for the on-going operations of the District. Unless otherwise noted the amount shown for multi-year agreements is the projected total amount for the full contract period. Any changes to these amounts will be submitted for board ratification and/or approval.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness and Excellence

FINANCIAL IMPLICATIONS

The contracts/agreements/memorandums of understanding on the attached list are budgeted for via purchase orders.

Routine Contracts and Agreements***Scheduled Board Date 12/8/2016***

Contract Type

<i>Firm</i>	<i>Purpose and Information</i>	<i>Department / Location</i>	<i>Amount</i>	<i>Signed</i>
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Bond Measure Funded

Southern California West Coast Electric Inc.	(14353) Install electrical and audio visual projectors and screens for smart classrooms in Crafton Center Building Term: 11/3/2016 - 2/28/2017	Kitchell/SBCCD	\$10,580.00	SSutorus
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Funding Source: Bond Construction

Southern California West Coast Electric Inc.	(14354) Install wiring and devices for additional receptacles under desks, install 42 inch monitor, and supply and install lights in CHC Career Center Term: 11/3/2016 - 2/28/2017	Kitchell/SBCCD	\$11,520.00	SSutorus
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Funding Source: Bond Construction

SubTotal for Bond Measure Funded: 2***\$22,100.00***

Braille Transcribing

Nichols, Ronald	(14345) Braille Transcribing Term: 7/1/2016 - 6/30/2019	ATPC/SBCCD	\$60,000.00	SSutorus
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Funding Source: Braille Grant

SubTotal for Braille Transcribing: 1***\$60,000.00***

<i>Contract Type</i>				
<i>Firm</i>	<i>Purpose and Information</i>	<i>Department / Location</i>	<i>Amount</i>	<i>Signed</i>
<u>Broadcasting Rights</u>				
Briet, Kayla	(14357) Broadcast rights for the airing of "Smoke That Travels" Term: 12/9/2016 - 12/8/2021 Funding Source: KVCR - FNX Grant	TV/KVCR	\$1,025.00	SSutorus
Buena Vista Television	(14317) Broadcasting rights for the airing of "Finding Nemo" Term: 12/1/2016 - 12/31/2016 Funding Source: KVCR - FNX Grant	FNX/KVCR	\$5,000.00	SSutorus
Chubb, Winston dba STUN	(14368) Broadcast rights and music licensing for the use of musical compositions and recordings for "Hold The Pride"; no cost to SBCCD Term: 11/10/2016 - 11/9/2019 Funding Source: N/A	FNX/KVCR		SSutorus
PBS - Public Broadcasting Service	(14121) Broadcast rights to fundraising programming; this is to increase the estimated surcharge for this programming by \$8,000 Term: 7/1/2016 - 6/30/2017 Funding Source: KVCR - CPB Grant - TV	TV/KVCR	\$40,000.00	SSutorus
<i>SubTotal for Broadcasting Rights: 4</i>			<i>\$46,025.00</i>	

<i>Contract Type</i>				
<i>Firm</i>	<i>Purpose and Information</i>	<i>Department / Location</i>	<i>Amount</i>	<i>Signed</i>
<u>General</u>				
4 Imprint	(14375) Production of 3,000 sports packs with SBVC logo for promotional giveaways at outreach/recruiting events Term: 11/1/2016 - 12/31/2016 Funding Source: Student Equity	First Year/SBVC	\$4,371.62	SSutorus
AppleOne Employment Services dba Act 1 Group	(14395) Temporary Employment Services for Payable Technician at a cost of up to \$24.98 per hour plus \$0.54 per hour for Affordable Care Act surcharge for a maximum amount of \$25.52 per hour; these services are to be used until vacant position is filled; approved through CSEA Union Term: 11/18/2016 - 6/30/2017 Funding Source: General Funds	Fiscal Services/SBCCD	\$24,000.00	SSutorus
Assistance League of San Bernardino	(14384) Full page advertisement and costume sponsorship at the "Headdress Ball" Term: 4/22/2017 - 4/22/2017 Funding Source: General Funds	Marketing/CHC	\$625.00	SSutorus
Bishop, Keith	(14382) Performance to provide musical accompaniment for the SBVC student production of the musical "Avenue Q" Term: 12/3/2016 - 12/11/2016 Funding Source: Trust Account	Theater Arts/SBVC	\$800.00	SSutorus

<i>Contract Type</i>				
<i>Firm</i>	<i>Purpose and Information</i>	<i>Department / Location</i>	<i>Amount</i>	<i>Signed</i>
<u>General</u>				
California State University - San Bernardino	(14371) Advertising sponsorship at the 2017 California State University, San Bernardino Latino Education and Advocacy Days Conference Term: 3/25/2017 - 4/1/2017 Funding Source: General Funds	Marketing/SBCCD	\$1,500.00	SSutorus
Citadel Environmental Services, Inc.	(14377) Update the existing Spill Prevention Control and Countermeasure (SPCC) plans for SBVC and CHC Term: 7/1/2016 - 6/30/2017 Funding Source: General Funds	Safety/SBCCD	\$2,376.00	SSutorus
Crest Chevrolet/Geo	(14355) Repairs to District Police Chevy Cruze Term: 11/1/2016 - 12/31/2016 Funding Source: General Funds	District Police/SBCCD	\$2,108.87	SSutorus
Direct Connection	(14383) Printing and mailing of CHC Spring 2017 Newsletter Term: 11/7/2016 - 12/30/2016 Funding Source: General Funds	Marketing/CHC	\$6,541.36	SSutorus

<i>Contract Type</i>	<i>Firm</i>	<i>Purpose and Information</i>	<i>Department / Location</i>	<i>Amount</i>	<i>Signed</i>
<u>General</u>					
	EMI Fundraising	(14356) Production of 2,100 ASB discount cards; funded through Associated Student Body fee Term: 11/1/2016 - 6/30/2017 Funding Source: Trust Account	Student Life/CHC	\$4,000.00	SSutorus
	Foreman, Becky	(14360) Facilitation of a two hour AB86 Executive Committee Meeting Term: 1/27/2017 - 1/27/2017 Funding Source: AB86 Adult Consortium	Mathematics/SBVC	\$300.00	SSutorus
	Foreman, Becky	(14361) Facilitation of a two hour AB86 Executive Committee Meeting Term: 2/24/2017 - 2/24/2017 Funding Source: AB86 Adult Consortium	Mathematics/SBVC	\$300.00	SSutorus
	Foreman, Becky	(14362) Facilitation of a two hour AB86 Executive Committee Meeting Term: 3/31/2017 - 3/31/2017 Funding Source: AB86 Adult Consortium	Mathematics/SBVC	\$300.00	SSutorus
	Foreman, Becky	(14363) Facilitation of a two hour AB86 Executive Committee Meeting Term: 4/28/2017 - 4/28/2017 Funding Source: AB86 Adult Consortium	Mathematics/SBVC	\$300.00	SSutorus

<i>Contract Type</i>				
<i>Firm</i>	<i>Purpose and Information</i>	<i>Department / Location</i>	<i>Amount</i>	<i>Signed</i>
<u>General</u>				
Foreman, Becky	(14364) Facilitation of a two hour AB86 Executive Committee Meeting Term: 5/26/2017 - 5/26/2017 Funding Source: AB86 Adult Consortium	Mathematics/SBVC	\$300.00	SSutorus
Hobsons, Inc.	(14347) On-site training for Education Planning Initiative Starfish project for the Student Services Department Term: 11/17/2016 - 11/18/2016 Funding Source: Matriculation	Counseling/CHC	\$1,400.00	SSutorus
Kelly, Thomas	(14340) Caricature artist for the Chancellor's Holiday Party Term: 12/9/2016 - 12/9/2016 Funding Source: General Funds	Chancellor/SBCCD	\$300.00	SSutorus
Laboratory Microscope Specialist - LMS	(14349) Repairs to 32 Olympus CH30 and 12 Nikon E200 microscopes Term: 11/1/2016 - 6/30/2017 Funding Source: General Funds	Science/SBVC	\$1,316.00	SSutorus

<i>Contract Type</i>	<i>Firm</i>	<i>Purpose and Information</i>	<i>Department / Location</i>	<i>Amount</i>	<i>Signed</i>
<u>General</u>					
	Luth, Heather	(14376) Speaker on the topic of "Equity in Higher Education" Term: 1/11/2017 - 1/11/2017 Funding Source: Student Equity	Student Services/CHC	\$700.00	SSutorus
	Macerich - Inland Center Mall	(14392) Kiosk rental in the Inland Center Mall for outreach activities Term: 11/14/2016 - 2/3/2017 Funding Source: Student Equity	First Year/SBVC	\$8,100.00	SSutorus
	Mooney D'Arcy, Angela	(14372) Keynote speaker on the topic "Native American Sacred Sites in the U.S. and their Influences" Term: 11/9/2016 - 11/9/2016 Funding Source: General Funds	Arts & Humanities/SBVC	\$600.00	SSutorus
	Party Plus Rental	(14366) Rental of 60 dinner settings with linen and 1 red carpet for the "FNX Live Recognition Event" on October 27, 2016 Term: 10/26/2016 - 10/28/2016 Funding Source: KVCR - FNX Grant	FNX/KVCR	\$606.79	SSutorus

<i>Contract Type</i>	<i>Firm</i>	<i>Purpose and Information</i>	<i>Department / Location</i>	<i>Amount</i>	<i>Signed</i>
<u>General</u>					
	Patient Point Hospital Solutions	(14342) Digital display advertisement of CHC programs at Arrowhead Regional Medical Center waiting room Term: 11/1/2016 - 10/31/2017 Funding Source: General Funds	Marketing/SBVC	\$3,895.00	SSutorus
	Pineault, Gabriela dba Folklore Mexicano	(14390) Performance at the "Puente's 30th Anniversary" event at SBVC Term: 12/9/2016 - 12/9/2016 Funding Source: Matriculation	Counseling/SBVC	\$500.00	SSutorus
	Positive Promotions	(14367) Production of 1,000 pens, 250 hand sanitizers, 250 notebook and pen sets, 250 memo pads, 250 highlighters, 100 mechanical pencils, 200 water bottles, and 100 contemporary portfolios with CalWorks logo for promotional giveaways to promote the Calworks Program Term: 11/1/2016 - 12/31/2016 Funding Source: CalWorks	Calworks/SBVC	\$3,935.34	SSutorus
	San Bernardino City USD	(14370) Advertising sponsorship at the "5th Annual Community Gathering for Excellence" event Term: 11/10/2016 - 11/10/2016 Funding Source: General Funds	Marketing/SBCCD	\$1,000.00	SSutorus

<i>Contract Type</i>				
<i>Firm</i>	<i>Purpose and Information</i>	<i>Department / Location</i>	<i>Amount</i>	<i>Signed</i>
<i>General</i>				
So Cal Harpist	(14386) Harpist performance for the "Chancellor's Holiday Party" Term: 12/9/2016 - 12/9/2016 Funding Source: General Funds	Chancellor/SBCCD	\$250.00	SSutorus
Thermair Integrated Technologies	(14359) On-site training for HVAC employees on repairs to fume hoods Term: 11/1/2016 - 12/31/2016 Funding Source: General Funds	Maintenance/SBVC	\$3,017.80	SSutorus
Vislink	(14391) Engineering services to repair the KVCR television equipment Term: 11/16/2016 - 12/31/2016 Funding Source: KVCR - Foundation	TV/KVCR	\$3,621.00	SSutorus
Western Audio Visual	(14348) Purchase agreement for seven display players and display software; needed for campus digital signage Term: 11/15/2016 - 6/30/2017 Funding Source: Matriculation	Counseling/CHC	\$18,488.52	SSutorus

<i>Contract Type</i>				
<i>Firm</i>	<i>Purpose and Information</i>	<i>Department / Location</i>	<i>Amount</i>	<i>Signed</i>
<u>General</u>				
Woodburn Press	(14344) Promotional giveaway pamphlets on "Staying Motivated, Manage Your Time, College Success Tips, College Success 1 & 2 Year program, How to Get Good Grades in College" with SBVC color logo on the cover Term: 11/1/2016 - 1/24/2017 Funding Source: Matriculation	Counseling/SBVC	\$22,491.00	SSutorus
Yucaipa Valley Chamber of Commerce	(14341) Sponsorship at the Yucaipa Valley Chamber Golf Tournament event; booth set up included Term: 11/14/2016 - 11/14/2016 Funding Source: General Funds	Marketing/CHC	\$250.00	SSutorus
<i>SubTotal for General: 31</i>			<i>\$118,294.30</i>	
<u>Income - Grant</u>				
California Department of Ed	(14389) Continued Funding Application for California State Preschool Program (CSPP) and California Center - Infant/Toddler (CCTR) for the 2017-2018 year Term: 7/1/2017 - 6/30/2018 Funding Source: N/A	Child Care Center/SBVC		SSutorus
<i>SubTotal for Income - Grant: 1</i>				

<i>Contract Type</i>	<i>Firm</i>	<i>Purpose and Information</i>	<i>Department / Location</i>	<i>Amount</i>	<i>Signed</i>
<u>Income - Underwriter</u>					
	La Sierra University	(14369) Underwriter agreement to sponsor KVCR-FM morning programs Term: 10/28/2016 - 11/11/2016 Funding Source: N/A	FM/KVCR	\$1,000.00	SSutorus
<i>SubTotal for Income - Underwriter: 1</i>				<i>\$1,000.00</i>	
<u>Joint Power/Piggyback Purchase</u>					
	McWil Sports Surfaces, Inc.	(14404) (Master Agreement) Purchase and installation of sports surfaces and other floor covering products; CMAS 4-15-78-0065F; cost to be covered by departmental/area budgets Term: 7/29/2015 - 9/30/2020 Funding Source: N/A	Business Services/SBCCD		SSutorus
<i>SubTotal for Joint Power/Piggyback Purchase: 1</i>					
<u>Maintenance Agreement</u>					
	Konica Minolta	(14346) Maintenance agreement for BizHub copier; funded through IDRC/Acute Labor grant Term: 7/1/2016 - 6/30/2017 Funding Source: Grant Funded	PDC/SBCCD	\$1,000.00	SSutorus

<i>Contract Type</i>	<i>Firm</i>	<i>Purpose and Information</i>	<i>Department / Location</i>	<i>Amount</i>	<i>Signed</i>
<u>Maintenance Agreement</u>					
	Presstek, LLC	(14387) Maintenance of the Print Shop Vector FL52 digital press Term: 11/1/2016 - 6/30/2017 Funding Source: General Funds	TESS/SBCCD	\$5,200.00	SSutorus
	TriCounty Aire	(13160) Maintenance agreement for heating and cooling systems; This is to approve Amendment 1 - to switch the service from ATPC's old location to their new location at 198 Camino Ruiz, Camarillo CA Term: 7/1/2016 - 6/30/2017 Funding Source: Braille Grant	ATPC/SBCCD	\$10,000.00	SSutorus
<i>SubTotal for Maintenance Agreement: 3</i>				<i>\$16,200.00</i>	
<u>Program Acquisition</u>					
	KUAC and University of Alaska Fairbanks	(14378) Program acquisition rights for "The Winter Bear Project"; no cost to SBCCD Term: 12/8/2016 - 12/7/2021 Funding Source: N/A	FNX/KVCR		SSutorus
<i>SubTotal for Program Acquisition: 1</i>					

<i>Contract Type</i>	<i>Firm</i>	<i>Purpose and Information</i>	<i>Department / Location</i>	<i>Amount</i>	<i>Signed</i>
<u><i>Software/Online Services</i></u>					
	College Board, The	(14343) Accuplacer test units for online assessments for new students Term: 11/1/2016 - 6/30/2017 Funding Source: Matriculation	Counseling/SBVC	\$39,600.00	SSutorus
	Constant Contact, Inc.	(14380) E-mail marketing service used to communicate with District wide personnel and to promote District wide programs to area businesses and citizens Term: 11/1/2016 - 10/31/2017 Funding Source: General Funds	Chancellor/SBCCD	\$900.00	SSutorus
	Getty Images US, Inc. DBA JupiterImages	(14385) Online subscription for "Essential" images; online stock photos for use in SBCCD marketing campaigns Term: 10/1/2016 - 10/31/2016 Funding Source: General Funds	Marketing/SBCCD	\$40.00	SSutorus
	Innovative Educators	(14379) Software licensing for "StudentLingo" used for interactive workshops, action plans, and resources for students to achieve their academic goals Term: 11/3/2016 - 11/2/2017 Funding Source: Matriculation	Student Services/CHC	\$26,994.60	SSutorus

<i>Contract Type</i>	<i>Firm</i>	<i>Purpose and Information</i>	<i>Department / Location</i>	<i>Amount</i>	<i>Signed</i>
<u>Software/Online Services</u>					
<i>SubTotal for Software/Online Services: 4</i>				<i>\$67,534.60</i>	
<u>Subgrantee</u>					
	San Bernardino City USD	(14365) Subgrantee - Provide opportunities for high school students to visit and participate in Collaborative Activities on the college campuses; funded through Middle College grant from State Chancellor's Office Term: 1/1/2016 - 4/30/2017 Funding Source: State Grant	Middle College/SBVC	\$10,000.00	SSutorus
<i>SubTotal for Subgrantee: 1</i>				<i>\$10,000.00</i>	
<i>Grand Total Contracts for Board Date 12/8/2016: 50</i>					

Routine Contracts - Summary

Scheduled Board Meeting 12/08/2016

EXPENSES

<u>Category</u>	<u>Number of Contracts</u>	<u>Contract Value</u>
<i><u>Bond Measure Funded</u></i>	2	\$22,100.00
<i><u>Braille Transcribing</u></i>	1	\$60,000.00
<i><u>Broadcast Rights</u></i>	4	\$46,025.00
<i><u>General</u></i>	31	\$118,294.30
<i><u>Joint Power/Pigyback Purchase</u></i>	1	\$0.00
<i><u>Maintenance Agreement</u></i>	3	\$16,200.00
<i><u>Program Acquisition</u></i>	1	\$0.00
<i><u>Software/Online Services</u></i>	4	\$67,534.60
<i><u>Subgrantee</u></i>	1	\$10,000.00
	48	
		Total Expenses
		<u><u>\$340,153.90</u></u>

INCOME

<u>Category</u>	<u>Number of Contracts</u>	<u>Contract Value</u>
<i><u>Income - Grant</u></i>	1	\$0.00
<i><u>Income - Underwriter</u></i>	1	\$1,000.00
	2	Total Income
		<u><u>\$1,000.00</u></u>
Total Number of Contracts	<u><u>50</u></u>	

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services
PREPARED BY: Steven J. Sutorus, Business Manager
DATE: December 8, 2016
SUBJECT: Consideration of Approval of Surplus Property and Authorization for Private Sale or Disposal

RECOMMENDATION

It is recommended that the Board of Trustees declare the equipment and/or materials listed on the attached as surplus property, and direct the Business Manager to arrange for its sale or disposal.

OVERVIEW

California Education Code 81452 states that if a governing board, by a unanimous vote of those members present, finds that property, whether one or more items, does not exceed in value the sum of \$5,000, the property may be sold at private sale without advertising or disposed of.

ANALYSIS

The items listed on the attached have been identified as obsolete and no longer usable. Upon approval by the board, they will be sold or disposed of through reputable auction houses and/or salvage companies.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

Funds for materials sold will be provided to the district within 30 days after auction and positively impact the budget.

Fixed Assets Surplus Report
December 8, 2016

Asset #	Date Retired	Location	Description	Date In Service	Initial Value	Current Value
30036	10/21/2016	CHC	CPU	1/3/2010	\$1,224.00	\$0.00
30037	10/21/2016	CHC	CPU	1/3/2010	\$1,224.00	\$0.00
30038	10/21/2016	CHC	CPU	1/3/2010	\$1,224.00	\$0.00
30039	10/21/2016	CHC	CPU	1/3/2010	\$1,224.00	\$0.00
30040	10/21/2016	CHC	CPU	1/3/2010	\$1,224.00	\$0.00
30041	10/21/2016	CHC	CPU	1/3/2010	\$1,224.00	\$0.00
30042	10/21/2016	CHC	CPU	1/3/2010	\$1,224.00	\$0.00
30043	10/21/2016	CHC	CPU	1/3/2010	\$1,224.00	\$0.00
30276	10/21/2016	CHC	CPU	5/4/2010	\$1,300.47	\$0.00
30277	10/21/2016	CHC	CPU	5/4/2010	\$1,300.47	\$0.00
30279	10/21/2016	CHC	CPU	5/4/2010	\$1,300.47	\$0.00
30285	10/21/2016	CHC	CPU	5/4/2010	\$1,300.47	\$0.00
30312	10/21/2016	CHC	COMPUTER SYSTEM	5/1/2010	\$1,184.29	\$0.00
30367	10/21/2016	CHC	MacBook Pro 15	5/13/2010	\$2,183.00	\$0.00
30368	10/21/2016	CHC	MacBook Pro 15	5/13/2010	\$2,183.00	\$0.00
30370	10/21/2016	CHC	MacBook Pro 15	5/13/2010	\$2,183.00	\$0.00
30372	10/21/2016	CHC	MacBook Pro 15	5/13/2010	\$2,183.00	\$0.00
30374	10/21/2016	CHC	MacBook Pro 15	5/13/2010	\$2,183.00	\$0.00
30956	10/21/2016	CHC	COMPUTER, LAPTOP	5/1/2010	\$1,745.74	\$0.00
37084	10/21/2016	CHC	Scaler 5-in HDCP	7/15/2013	\$2,534.82	\$0.00

Non-Fixed Assets Surplus Report
December 8, 2016

APC SmartUPS 1000	2 ea
Samsung TV	1 ea
Panasonic DVD Player	1 ea
JVC VCR	1 ea
Dell 1708FP Monitors	1 ea
HP Deskjet 950c Printer	1 ea
IMB Typewriter	1 ea
Carvin Receiver	2 ea
Crestron Switch	3 ea
Brother Fax	1 ea
Epson Printer	2 ea
Crestron Transmitters	13 ea

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services
PREPARED BY: Steven Sutorus, Business Manager
DATE: December 8, 2016
SUBJECT: Consideration of Approval of Surplus Property and Authorize Donation to Resources Education and Careers in Healthcare of Rancho Cucamonga

RECOMMENDATION

It is recommended that the Board of Trustees approve the surplus and donation of 25 office chairs and one office filing cabinet to Resources Education and Careers in Healthcare of Rancho Cucamonga.

OVERVIEW

The Economic Development & Corporate Training Division (EDCT) wishes to surplus these items which are no longer used by the District. Education Code 81452 (c) provides that the governing board may, by unanimous vote, declare property of insignificant value as surplus and donate the surplus property to a charitable organization. The estimated value of the donation is \$300.

ANALYSIS

The Economic Development & Corporate Training Division (EDCT) no longer uses the chairs and cabinet and these items are non-essential to ongoing operations. Resources Education and Careers in Healthcare has examined the property and is willing to accept the donation for use in supporting their mission.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness and Excellence

FINANCIAL IMPLICATIONS

No cost to the District.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Bruce Baron, Chancellor

REVIEWED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services

PREPARED BY: Steven Sutorus, Business Manager

DATE: December 8, 2016

SUBJECT: Consideration of Approval of Surplus Property and Authorize Donation to Silver Valley Unified School District of Yermo, CA

RECOMMENDATION

It is recommended that the Board of Trustees approve the surplus and donation of a 2000 Ford Explorer to Silver Valley Unified School District of Yermo, CA.

OVERVIEW

SBCCD's Police Department wishes to surplus the vehicle which is no longer used by the District. Education Code 81450.5 provides that a community college district may donate property to another public entity. The estimated value of the donation is \$2,500.00.

ANALYSIS

The SBCCD Police Department no longer uses the vehicle and it is non-essential to ongoing operations. Silver Valley Unified School District has examined the property and is willing to accept the donation for use in supporting their mission.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness and Excellence

FINANCIAL IMPLICATIONS

No cost to the District.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Jose Torres, Vice Chancellor, Business & Fiscal Services
PREPARED BY: Lawrence Strong, Director of Fiscal Services
DATE: December 8, 2016
SUBJECT: Consideration of Approval of Vacation Payout

RECOMMENDATION

It is recommended that the Board of Trustees approve the payout of 15 days of earned vacation for Bruce Baron at the rate of \$995.61 per day, totaling \$14,934.15.

OVERVIEW

Payout of vacation for district administrative personnel requires approval from its Board of Trustees.

ANALYSIS

Bruce Baron, Chancellor of the San Bernardino Community College District, has requested a payout of vacation in the amount of \$14,934.15.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

There are no financial implications associated with this board item.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Bruce Baron, Chancellor

REVIEWED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services

PREPARED BY: Lawrence P. Strong, Director, Fiscal Services

DATE: December 8, 2016

SUBJECT: Consideration of Approval to Adopt a Resolution Approving Transfers from the Reserve for Contingencies to Various Expenditure Classifications

RECOMMENDATION

It is recommended that the Board of Trustees adopt a resolution approving the transfer of funds from the reserve for contingencies to various expenditure classifications as indicated in the attached resolution.

OVERVIEW

The 2015-16 Final Budget adopted by the Board of Trustees on September 8, 2016 represents the District's best estimates for income and expenditures during the ensuing fiscal year. However, as the year progresses, additional income is sometimes received and must be distributed to appropriate accounts, expenditures change from projected levels, and increased costs may need to be covered. As provided in Title 5, §58307, and in accordance with SBCCD Administrative Procedure 6250, the Board of Trustees may approve the transfer of funds from the reserve for contingencies to any expenditure classifications via the adoption of a resolution by a two-thirds majority vote.

ANALYSIS

The Board is being asked to adopt a resolution approving budget transfers from the reserve for contingencies to the expenditure classifications indicated on the attached resolution.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

The approval of this board item will reduce the reserve for contingency accounts by the amounts indicated in the attached resolution.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
RESOLUTION TO APPROVE TRANSFERS FROM
RESERVE FOR CONTINGENCIES TO VARIOUS EXPENDITURE CLASSIFICATIONS
December 8, 2016

ON MOTION of Member _____, seconded by Member _____,
the following resolution is hereby adopted:

WHEREAS, on the 8th day of September, 2015, the San Bernardino Community College District (the District) adopted the 2015-16 Final Budget specifying the maximum amount which may be expended for each classification of expenditure; and

WHEREAS, Title 5, §58307 of the California Code of Regulations and District Administrative Procedure 6250 allows the Board of Trustees to approve transfers from the reserve for contingencies to any expenditure classification via a resolution adopted by a two-thirds majority; and

WHEREAS, the transfers listed on the attached Exhibit A were deemed necessary and prudent by the District;

NOW THEREFORE, BE IT RESOLVED that the governing body of the San Bernardino Community College District hereby adopts this resolution and authorizes, by a two-thirds majority vote, to approve said transfers.

PASSED AND ADOPTED by the Board of Trustees on December 8, 2016, by the following majority vote:

AYES: _____
NOES: _____
ABSTENTIONS: _____
ABSENT: _____

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)

I, Bruce Baron, Secretary of the Board of Trustees, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Board at a regularly called and conducted meeting held on said date.

WITNESSED my hand this _____ day of _____, 20_____.

_____ Secretary of the Board of Trustees

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
 RESOLUTION TO APPROVE TRANSFERS FROM
 RESERVE FOR CONTINGENCIES TO VARIOUS EXPENDITURE CLASSIFICATIONS
 December 8, 2016

EXHIBIT A

Fund 01 – General Fund

Fund Balance Prior to Transfer(s)			\$15,116,893	
Date	Ref #	Transfer to Classification	Amount	Comments
11/10/2016	170122	5000 Other Expenses	(\$269,112)	<i>To set up carryover budget for District Indirect Charges received FY 2016 but not set up during budget development process</i>
Fund Balance After Transfer(s)			\$14,847,781	

Fund 79 – EDCT Foundation

Fund Balance Prior to Transfer(s)			\$70,936	
Date	Ref #	Transfer to Classification	Amount	Comments
		4000 Supplies & Materials	(\$5,000)	
10/28/2016	170079	5000 Other Expenses	(\$23,000)	<i>To increase Fund 79 budget for FY 2017</i>
		6000 Capital Outlay	(\$23,000)	
Fund Balance After Transfer(s)			\$19,936	

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services
PREPARED BY: Lawrence P. Strong, Director, Fiscal Services
DATE: December 8, 2016
SUBJECT: Consideration of Approval to Adopt a Resolution to Appropriate Funds

RECOMMENDATION

It is recommended that the Board of Trustees adopt a resolution approving the appropriation of income from the general reserve to various major expense classifications as indicated by need on the attached resolution.

OVERVIEW

The 2016-17 Final Budget adopted by the Board of Trustees on September 8, 2016 represents the District's best estimates for income and expenditures during the ensuing fiscal year. However, as the year progresses, additional funds may become available. According to Title 5, §58308, and in accordance with Administrative Procedure 6250, all income in excess of budgeted amounts shall be added to the general reserve. However, the Board of Trustees may approve the appropriation of such funds, according to need, by the adoption of a resolution by a majority vote.

ANALYSIS

The Board is being asked to adopt a resolution approving the appropriation of funds in excess of final budget allocation, based on need, to the various expenditure classifications indicated on the attached resolution.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

The approval of this board item will allow for the appropriation of income to various expense classifications to match revenues over and above that which was anticipated in the 2016-17 budget.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
RESOLUTION TO APPROPRIATE ASSURED INCOME OVER THE FINAL BUDGETED ALLOCATION
FROM THE GENERAL RESERVE TO VARIOUS EXPENDITURE CLASSIFICATIONS
December 8, 2016

ON MOTION of Member _____, seconded by Member _____,
the following resolution is hereby adopted:

WHEREAS, on the 8th day of September, 2016, the San Bernardino Community College District (the District) adopted the 2016-17 Final Budget specifying the maximum amount which may be expended for each classification of expenditure; and

WHEREAS, Title 5, §58308 of the California Code of Regulations and District Administrative Procedure 6250 stipulate that all income accruing to the District in excess of the amounts required to finance the total proposed expenditures, including transfers to other community college districts and funds, as shown in the budget of the District shall be added to the general reserve of the District; and

WHEREAS, Title 5, §58308 of the California Code of Regulations and District Administrative Procedure 6250 also stipulate that the governing board may pass a resolution setting forth the need according to major classification, expenditures to be met from any portion of the general reserve derived from assured income in excess of the total amount anticipated in the budget; and

WHEREAS, the appropriations listed on the attached Exhibit A were deemed necessary and prudent by the District;

NOW THEREFORE, BE IT RESOLVED that the governing body of the San Bernardino Community College District hereby adopts this resolution and authorizes, by a majority vote, to approve said appropriations.

PASSED AND ADOPTED by the Board of Trustees on December 8, 2016, by the following majority vote:

AYES: _____
NOES: _____
ABSTENTIONS: _____
ABSENT: _____

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)

I, Bruce Baron, Secretary of the Board of Trustees, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Board at a regularly called and conducted meeting held on said date.

WITNESSED my hand this _____ day of _____, 20_____.

_____ Secretary of the Board of Trustees

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
 RESOLUTION TO APPROPRIATE ASSURED INCOME OVER THE FINAL BUDGETED ALLOCATION
 FROM THE GENERAL RESERVE TO VARIOUS EXPENDITURE CLASSIFICATIONS
 December 8, 2016

EXHIBIT A

Ref #	Income	Amount	Major Classification	Comments	
Fund 01 – General Fund, Restricted					
11/04/2016	170105	\$1,287.50	\$1,287.50	5000 Other Expenses	To adjust carryover budget for welding certificate test revenues
10/25/2016	170064	\$40,754.00	\$40,754.00	7600 Other Student Aid	To adjust carryover budget for EOPS (Extended Opportunity Programs & Services) and CARE (Cooperative Agencies Resources for Education)
10/25/2016	170066	\$9,097.00	\$9,097.00	5000 Other Expenses	To adjust carryover budget for TANF (Temporary Assistance for Needy Families)
10/25/2016	170067	\$23,592.00	\$23,592.00	5000 Other Expenses	To adjust carryover budget for CalWORKS (California Work Opportunity and Responsibility to Kids)
11/04/2016	170100	\$3,300.00	\$3,300.00	5000 Other Expenses	To setup budget for Respiratory Care test fee revenue received FY 2017
		\$78,030.50	\$78,030.50	Total Funds to be Appropriated	

Ref #	Income	Amount	Major Classification	Comments	
Fund 74 – KVCR					
			\$10,000.00	4000 Supplies & Materials	
11/04/2016	170097	\$706,496.29	\$581,496.29	5000 Other Expenses	To setup carryover budget for FNX excess revenue received in FY 2016
			\$115,000.00	6000 Capital Outlay	
		\$706,496.29	\$706,496.29	Total Funds to be Appropriated	

Ref #	Income	Amount	Major Classification	Comments	
Fund 76 – KVCR Educational Foundation					
11/04/2016	170106	\$20,423.47	\$20,423.47	5000 Other Expenses	To setup carryover budget for Legacy funds received in FY 2016
		\$20,423.47	\$20,423.47	Total Funds to be Appropriated	

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Bruce Baron, Chancellor

REVIEWED BY: Bruce Baron, Chancellor

PREPARED BY: Stacey Nikac, Executive Assistant to the Chancellor

DATE: December 8, 2016

SUBJECT: Consideration to Approve District/College Expenses

RECOMMENDATION

It is recommended that the Board of Trustees approve the requests for District/College Expenses.

OVERVIEW

Individual requests are submitted to fund expenses related to various functions planned for the colleges and district office.

BOARD IMPERATIVE

IV. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

Included in the budget.

CHC EXPENSES

EVENT	DATE	ITEM BEING PURCHASED	ESTIMATED COST	FUNDING SOURCE	RATIFICATION/ AMENDMENT
Radiologic Technology 42nd Annual Conference & Competition	01/25/17 - 01/27/17	Registration Cost for 16 students to attend the Radiologic Academic Student Challenge Competition. Morris Hunter and Debra Anderson will serve as chaperones at no cost.	\$3,200 (\$200 each)	Perkins and RAMP-UP Grant Funds	
Learning Disabilities Eligibility and Services Model Training	02/03/17 - 02/05/17	Transportation, Hotel and Meals for Vonda O'Shaughnessy. The California Community College Chancellor's Office requires Learning Disabilities Specialists complete this yearly training. It will ensure that I am adequately trained on the required model used to perform my job as a Learning Disabilities Specialists	\$1,144.00	DSPS General Fund	

CHC EXPENSES

EVENT	DATE	ITEM BEING PURCHASED	ESTIMATED COST	FUNDING SOURCE	RATIFICATION/ AMENDMENT
California Community Colleges HBCU (Historical Black Colleges and Universities) Tour	03/11/17-03/18/17	Airfare, Hotel, Transportation, Meals and Tour. Sponsored by the University Transfer Center. This event allows participants to visit Historically Black College and Universities. Provides students with campus tours, admision requirements, lodging, meals and transportation. Anticipated attendance is 13 students and 2 faculty members. Mariana Moreno and Kashaunda Harris will serve as chaperones.	\$27,613.00	Student Equity Categorical Funds	
Graduation/ Scholars Ceremony	05/12/17	Refreshments and Supplies. Graduation & Scholars Ceremony for granduating and continuing students in EOPS/CARE/CalWORKS program.	\$3,500.00	CalWORKS and EOPS Categorical Fund	

SBVC EXPENSES

EVENT	DATE	ITEM BEING PURCHASED	ESTIMATED COST	FUNDING SOURCE	RATIFICATION/AMENDMENT
President's Holiday Gathering & Gift Basket Extravaganza	12/01/16	Refreshments/linens, Supplies, Decorations, and Baskets Sponsored by the President's Office, the President's Annual Holiday Gathering and Gift Basket Extravaganza event. Anticipated attendance is approximately 360 faculty, staff, administrators, and trustees.	\$6,500.00	SBVC Foundation, President's Pepsi Fund Account and President's Office General Funds.	Ratification & Amendment: This item was previously board approved at the 7/14/16 meeting. The date changed from 12/2/16 to 12/1/16. The date was changed after much consultation with the Faculty, Classified, and Management leadership, it was decided that this event will be held on Thursday this year out of respect for members of our campus community who lost loved ones during the 12/2/15 tragedy at Inland Regional Center.
Avenue Q Production	12/3/16, 12/5/16, and 12/11/16	Payment for Musician. The Theatre Department needs musical accompaniment for the Avenue Q Production in December for rehearsals and performances.	\$800.00	Student Clubs & Trust/Theatre Program Trust Account	Ratification: The Avenue Q Production was initially scheduled to be produced during the Spring semester. Because a last minute change happened for the Fall production, auditions for musicians to hire for accompaniment for Avenue Q was delayed.

SBVC EXPENSES

EVENT	DATE	ITEM BEING PURCHASED	ESTIMATED COST	FUNDING SOURCE	RATIFICATION/AMENDMENT
Puente 30th Year Celebration	12/09/16	Refreshments, Decorations and Awards, Performer/Speaker and Rentals Sponsored by the Puente Project, the 30 Year Celebration is to acknowledge the Puente Project and the success of the students that attended the program. This will be an opportunity for everyone to celebrate Puente's 30 years. Anticipated attendance is 250 students, staff, representatives from the UC Regents of California and community members.	\$11,800.00	Student Equity Categorical Funds, Matriculation Categorical Funds and Puente Trust Account	Amendment: This item was previously board approved at the November 10, 2016 board meeting for a total amount of \$10,800.00 and is being amended to reflect an increase of the amount requested from \$10,800.00 to \$11,800.00 to cover the cost of renting a stage, tables and chairs.

SBVC EXPENSES

EVENT	DATE	ITEM BEING PURCHASED	ESTIMATED COST	FUNDING SOURCE	RATIFICATION/AMENDMENT
First Year Experience/Meal Vouchers	12/09/16-06/01/17	Meals Sponsored by First Year Experience, the meal vouchers provide students in the equity programs a meal voucher; part of the student success reward program. Each month, the program will receive an invoice from the San Bernardino Valley College cafeteria Personnel with a student list attached. The meal vouchers are \$5.00 each. Approximately 150-300 students use these meal vouchers on a monthly basis.	\$20,000.00	Student Equity Categorical Fund	

SBVC EXPENSES

EVENT	DATE	ITEM BEING PURCHASED	ESTIMATED COST	FUNDING SOURCE	RATIFICATION/AMENDMENT
Associated Student Government Winter Retreat	01/09/17-01/13/17	Supplies and Meals Sponsored by Associated Student Government (ASG), ASG will host their 2017 Winter Retreat on Monday, January 9th through Friday, January 13, 2017 in San Bernardino, CA. The purpose of this retreat is to provide continuous personal and professional development for student leaders in Associated Student Government.	\$3,000.00	Associated Student Government Student Representation Fee	
Spring 2017 Adjunct Orientation	01/11/16	Meals, Refreshments, and Supplies. Sponsored by the Office of Instruction, the Adjunct Orientation gives part-time faculty members the opportunity to learn about the upcoming Spring semester, attend break-out sessions, and division meetings. Anticipated attendance is approximately 325 District, Faculty, and Staff members.	\$6,000.00	Student Equity Categorical Funds	

SBVC EXPENSES

EVENT	DATE	ITEM BEING PURCHASED	ESTIMATED COST	FUNDING SOURCE	RATIFICATION/AMENDMENT
Spring In-Service Day, All Campus Meeting	01/13/17	Refreshments and Supplies Sponsored by the President's Office, this event is SBVC's annual all campus meeting to kick off the spring semester. Anticipated attendance is approximately 360 faculty, staff , administrators and trustees.	\$2,300.00	President's Office General Funds	
Commercial Sexual Exploitation of Children (CSEC) Training	01/19/17	Refreshments Sponsored by Foster & Kinship Care Education (FKCE) Program this training is to ensure that foster parents and kinship caregivers, along with professionals, understand the Commercial Sexual Exploitation of Children (CSEC) problem, and how to provide or refer to appropriate services. Anticipated attendance is approximately two San Bernardino Valley College staff and 20 community members.	\$350.00	Foster & Kinship Care Education Program Categorical Fund	

SBVC EXPENSES

EVENT	DATE	ITEM BEING PURCHASED	ESTIMATED COST	FUNDING SOURCE	RATIFICATION/AMENDMENT
Commercial Sexual Exploitation of Children (CSEC) Training	02/03/17	Refreshments Sponsored by Foster & Kinship Care Education (FKCE) Program this training is to ensure that foster parents and kinship caregivers, along with professionals, understand the Commercial Sexual Exploitation of Children (CSEC) problem, and how to provide or refer to appropriate services. Anticipated attendance is approximately two San Bernardino Valley College staff and 20 community members.	\$350.00	Foster & Kinship Care Education Program Categorical Fund	

SBVC EXPENSES

EVENT	DATE	ITEM BEING PURCHASED	ESTIMATED COST	FUNDING SOURCE	RATIFICATION/AMENDMENT
Associated Student Government Week of Welcome (WOW)	02/21/17-02/23/17	Rentals, Meals, Supplies Advertising and Prizes Sponsored by Associated Student Government (ASG), ASG will host their spring 2017 Week of Welcome (WOW) on Tuesday, February 21st through Thursday, February 23rd, 2017. The purpose of WOW is to inform and involve our new and current students of services offered and avenues to become more involved in campus life. Anticipated attendance is 1,500 students over a three day span. Raymond Carlos will serve as the advisor.	\$13,300.00	Associated Student Government General Fund	

SBVC EXPENSES

EVENT	DATE	ITEM BEING PURCHASED	ESTIMATED COST	FUNDING SOURCE	RATIFICATION/AMENDMENT
Alpha Gamma Sigma State Convention	04/22/17	Registration Sponsored by Alpha Gamma Sigma, Delta Chapter at San Bernardino Valley College, this annual convention honors students from all chapters of the statewide society meet to learn about academic and professional development, network, and receive scholarships. It is one of three annual events in which at least the advisor is required to attend. Anticipated attendance is twenty students and two faculty members. Chaperones will be Dr. Melissa King and Susan Mattson.	\$1,400.00	Student Clubs & Trust/Alpha Gamma Sigma Club Account	

SBVC EXPENSES

EVENT	DATE	ITEM BEING PURCHASED	ESTIMATED COST	FUNDING SOURCE	RATIFICATION/AMENDMENT
<p>Hispanic Association of Colleges and Universities (HACU) 22nd Annual National Capitol Forum on Hispanic Higher Education</p>	<p>04/23/17-04/26/17</p>	<p>Registration, Meals, Lodging and Transportation Sponsored by the Hispanic Association of Colleges and Universities, HACU's 22nd Annual National Capitol Forum on Hispanic Higher Education will be held on April 24-25, 2017 in Washington, D.C. The purpose of this retreat is to provide leaders in the Associated Student Government an opportunity to advocate for the student body and network with key members of the House and Senate. Anticipated attendance is 17 students and one faculty member. Chaperone will be Raymond Carlos.</p>	<p>\$30,000.00</p>	<p>Associated Student Government Student Representation Fee</p>	

TESS EXPENSES

EVENT	DATE	ITEM BEING PURCHASED	ESTIMATED COST	FUNDING SOURCE	RATIFICATION/AMENDMENT
All TESS areas mid-year meeting	12/14/16	refreshments	\$750.00	DCS General Funds	

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Bruce Baron, Chancellor

REVIEWED BY: Bruce Baron, Chancellor

PREPARED BY: Stacey Nikac, Executive Assistant to the Chancellor

DATE: December 8, 2016

SUBJECT: Consideration of Approval of Individual Memberships

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached request for individual memberships.

OVERVIEW

Individual requests are submitted to fund expenses related to various functions planned for the colleges and district office.

ANALYSIS

Individual memberships related to job duties are submitted when institutional memberships are not available.

BOARD IMPERATIVE

I. Institutional Effectiveness
IV. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

Included in the budget.

SBVC MEMBERSHIPS

NAME	MEMBERSHIP	PURPOSE	ESTIMATED COST	FUNDING SOURCE	RATIFICATION/AMENDMENT
Karen Childers	Network of California Community College Foundations (NCCCF)	Provides members with networking, educational opportunities, and resources that can't be found elsewhere. The NCCCF membership includes membership benefits for Council for Advancement and Support of Education (CASE). See why so many resource development professionals have made NCCCF their professional home. Institutions are not members of NCCCF; instead an institution designates one or more representatives and receives membership in the name of those staff member's.	\$1,450.00	Development & Community Relations General Fund	

SBVC MEMBERSHIPS

NAME	MEMBERSHIP	PURPOSE	ESTIMATED COST	FUNDING SOURCE	RATIFICATION/AMENDMENT
Karen Childers	Partnership for Philanthropic Planning (PPP) and Inland Empire Planned Giving Roundtable (IEPGRT)	The PPP is the source for education, research, and advocacy for professionals who have a role in designing and implementing donors' philanthropic plans. The IEPGRT is the local chapter of PPP for the Inland Empire. Institutions are not members of PPP and the IEPGR; instead an institution designates one or more representatives and receives membership in the name of those staff member's.	\$200.00 (includes IEPGRT membership)	Development & Community Relations General Fund	

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Bruce Baron, Chancellor

REVIEWED BY: Bruce Baron, Chancellor

PREPARED BY: Stacey Nikac, Executive Assistant to the Chancellor

DATE: December 8, 2016

SUBJECT: Consideration to Approve Conference Attendance

RECOMMENDATION

It is recommended that the Board of Trustees approve the requests for Conference Attendance.

OVERVIEW

Individual requests are submitted to fund expenses related to conference expenses planned for the colleges and district office.

ANALYSIS

Faculty and staff attend conferences to obtain updated information on policies and procedures in their fields. In addition, conference attendance provides professional growth and staff development.

BOARD IMPERATIVE

IV. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

Included in the budget.

DISTRICT CONFERENCE ATTENDANCE

NAME	DEPARTMENT	CONFERENCE NAME	TRAVEL START DATE	TRAVEL END DATE	CITY, STATE	PURPOSE	ESTIMATED COST PER PERSON	FUNDING SOURCE	RATIFICATION/ AMENDMENT
Angel Rodriguez	Marketing	2017 CCPRO Conference	04/18/17	04/21/17	Anaheim, CA	The statewide Community College Public Relations Organization is a professional development and service organization that seeks to promote excellence in California's community college public relations and related professions. The organization serves as a central resource of information and provides counsel and assistance relating to the advancement of community colleges statewide and the professional growth of its members.	\$2,000.00	General Funds	
Jose Torres	Business & Fiscal Services	Cancellation of CASBO CBO Symposium	11/17/16	11/18/16	Universal City, CA	To network with and learn from experts in the California education industry on key topics such as state and federal economic forecasts, managing to build leadership, school bonds, risk management, negotiations, finance and budgeting, student enrollment, etc.	(\$1,398.00)	Controller General Fund	Cancellation of trip (approved 10/20/2016) due to conflict in scheduling.

DISTRICT CONFERENCE ATTENDANCE

NAME	DEPARTMENT	CONFERENCE NAME	TRAVEL START DATE	TRAVEL END DATE	CITY, STATE	PURPOSE	ESTIMATED COST PER PERSON	FUNDING SOURCE	RATIFICATION/ AMENDMENT
Jose Torres	Business & Fiscal Services	2016-17 SEAC School Management Negotiators Certification Program	10/20/2016, Thursdays & Fridays	03/24/17	Cerritos, CA	To enhance labor relations knowledge, skills, and competencies, especially as it pertains to the California Educational Employment Relations Act.	\$5,274.00	Controller General Fund	Amending amount from \$3,800.00 registration fee (approved 9/8/16) by \$1,474.00 to cover possible travel expenses. Revised end date from 4/28/17 to 3/24/17.
Kate Myers	Business & Fiscal Services	California Association of School Business Officials Annual Conference	04/13/17	04/15/17	Long Beach, CA	To afford the Accounting Supervisor an opportunity to network and interface with industry peers, as well as increase her knowledge of community college business and the issues that impact SBCCD.	\$2,000.00	Controller General Fund	

DISTRICT CONFERENCE ATTENDANCE

NAME	DEPARTMENT	CONFERENCE NAME	TRAVEL START DATE	TRAVEL END DATE	CITY, STATE	PURPOSE	ESTIMATED COST PER PERSON	FUNDING SOURCE	RATIFICATION/ AMENDMENT
Joseph Williams	Board of Trustees	California Economic Summit 2016	12/12/16	12/14/16	Sacramento , CA	2016 California Economic Summit will galvanize action to put even more families on the road to shared prosperity. It will also give participants a unique opportunity to discuss how business executives, civic innovators and policy leaders can work together to promote a prosperous economy, a green and resilient environment, and thriving communities.	\$1,500.00	Board of Trustees General Funds	

CHC CONFERENCE ATTENDANCE

NAME	DEPARTMENT	CONFERENCE NAME	TRAVEL START DATE	TRAVEL END DATE	CITY, STATE	PURPOSE	ESTIMATED COST PER PERSON	FUNDING SOURCE	RATIFICATION/AMENDMENT
Morris Hunter, Debra Anderson	Radiologic Technology	Radiologic Technology 42nd Annual Conference & Competition	01/25/17	01/27/17	Las Vegas, NV	Provides Crafton Hills College (CHC) Students with the opportunity to compete in the Radiologic Academic Student Challenge Competition. The conference also offers the opportunity for students to network and attend career development workshops in Radiologic Technology.	Time Only	N/A	
16 Crafton Hills College Students	Radiologic Technology	Radiologic Technology 42nd Annual Conference & Competition	01/25/17	01/27/17	Las Vegas, NV	Provides Crafton Hills College (CHC) Students with the opportunity to compete in the Radiologic Academic Student Challenge Competition. The conference also offers the opportunity for students to network and attend career development workshops in Radiologic Technology.	\$200 each	Perkins and RAMP-UP Grant Funds	

CHC CONFERENCE ATTENDANCE

NAME	DEPARTMENT	CONFERENCE NAME	TRAVEL START DATE	TRAVEL END DATE	CITY, STATE	PURPOSE	ESTIMATED COST PER PERSON	FUNDING SOURCE	RATIFICATION/AMENDMENT
Vonda O'Shaughnessy	Disabled Students Program & Services	Learning Disabilities Eligibility and Services Model Training	02/03/17	02/05/17	San Diego, CA	The California Community College Chancellor's Office requires Learning Disabilities Specialists complete this yearly training. It will ensure that I am adequately trained on the required model used to perform my job as a Learning Disabilities Specialists	\$1,144	DSPS General Fund	
Mariana Moreno and Kashaunda Harris	University Transfer Center	California Community Colleges HBCU (Historical Black Colleges and Universities) Tour	03/11/17	03/18/17	Washington D.C. with stops in the following states MD, NC, PA, VA, WV	Sponsored by the University Transfer Center. This event allows participants to visit Historically Black College and Universities. Provides students with campus tours, admission requirements, cost include lodging, meals and transportation. Anticipated attendance is 13 students and 2 faculty members. Mariana Moreno and Kashaunda Harris will serve as chaperones.	\$2,048 each	Student Equity Categorical Funds	

CHC CONFERENCE ATTENDANCE

NAME	DEPARTMENT	CONFERENCE NAME	TRAVEL START DATE	TRAVEL END DATE	CITY, STATE	PURPOSE	ESTIMATED COST PER PERSON	FUNDING SOURCE	RATIFICATION/AMENDMENT
13 Crafton Hills College Students	University Transfer Center	California Community Colleges HBCU (Historical Black Colleges and Universities) Tour	03/11/17	03/18/17	Washington D.C. with stops in the following states MD, NC, PA, VA, WV	Sponsored by the University Transfer Center. This event allows participants to visit Historically Black College and Universities. Provides students with campus tours, admission requirements, cost include lodging, meals and transportation. Anticipated attendance is 13 students and 2 faculty members. Mariana Moreno and Kashaunda Harris will serve as chaperones	\$1,809 each	Student Equity Categorical Funds	

SBVC CONFERENCE ATTENDANCE

NAME	DEPARTMENT	CONFERENCE NAME	TRAVEL START DATE	TRAVEL END DATE	CITY, STATE	PURPOSE	ESTIMATED COST PER PERSON	FUNDING SOURCE	RATIFICATION/ AMENDMENT
Kenneth Lawler and Jason Vandiver	Kinesiology/Athletics	American Football Coaches Association Convention	01/07/17	01/11/17	Nashville, TN	This is a national convention at which over 10,000 teachers/coaches collaborate on new innovative ways to implement teaching and coaching techniques and philosophies. The benefit to the district is that it is a way to promote San Bernardino Valley College to Universities across the nation to allow our student athletes to transfer on athletic scholarships.	\$500.00 each	Professional Development General Funds	
Ricky Shabazz	Student Services	36th Annual First Year Experience (FYE) Conference	02/10/17	02/15/17	Atlanta, GA	To provide professional networking where experiences and accomplishments related to supporting student learning, development and success in the first year college can be shared.	\$2,485.16	Student Equity Categorical Fund	

SBVC CONFERENCE ATTENDANCE

NAME	DEPARTMENT	CONFERENCE NAME	TRAVEL START DATE	TRAVEL END DATE	CITY, STATE	PURPOSE	ESTIMATED COST PER PERSON	FUNDING SOURCE	RATIFICATION/ AMENDMENT
Keenan Giles	Student Services/ EOPS/CARE	36th Annual First Year Experience (FYE) Conference	02/10/17	02/15/17	Atlanta, GA	The conference is designed to provide educators from every segment of higher education a comfortable and welcoming environment to share innovative ideas, programs, tools and research critical to the learning and success of first year college students. Keenan will bring back techniques to promote male success and first year college students the opportunity to work better for the enhancement of learning.	\$2,731.00	EOPS Categorical Fund	
Celia Huston	Library	2017 Accreditation Institute sponsored by Academic Senate of California Community Colleges (ASCCC)	02/16/17	02/18/17	Napa, CA	Accreditation is a continuous cycle of improvement. It is vital to stay up to date with the latest accreditation trends. ASCCC's Accreditation Institute will provide guidance and support for SBVC's cycle of accreditation.	\$1,620.76	Academic Senate General Fund	

SBVC CONFERENCE ATTENDANCE

NAME	DEPARTMENT	CONFERENCE NAME	TRAVEL START DATE	TRAVEL END DATE	CITY, STATE	PURPOSE	ESTIMATED COST PER PERSON	FUNDING SOURCE	RATIFICATION/ AMENDMENT
Leslie Gregory, Anita Hernandez, Bonnie Rodriguez-Cruz and Patricia Valenzuela	Student Services/ CalWORKs and Workforce Development	"Inspire! Engage! Empower!"	03/27/17	03/31/17	Garden Grove, CA	To promote and encourage work to enable families to become self-sufficient; provide financial aid for children who lack financial support and care; provide the opportunity for rehabilitation of the family whenever possible.	\$1,521.00 each	CalWORKS Categorical Fund	
Shalita Tillman	Student Services/ CalWORKs and Workforce Development	"Inspire! Engage! Empower!"	03/27/17	03/31/17	Garden Grove, CA	To promote and encourage work to enable families to become self-sufficient; provide financial aid for children who lack financial support and care; provide the opportunity for rehabilitation of the family whenever possible.	\$1,681.00	CalWORKs Categorical Fund	

SBVC CONFERENCE ATTENDANCE

NAME	DEPARTMENT	CONFERENCE NAME	TRAVEL START DATE	TRAVEL END DATE	CITY, STATE	PURPOSE	ESTIMATED COST PER PERSON	FUNDING SOURCE	RATIFICATION/ AMENDMENT
Diana Rodriguez	President's Office	Community College League of California (CCLC) 2017 CEO Leadership Academy	06/11/17	06/14/17	Olympic Valley, CA	To address the unique challenges/opportunities of California Community Colleges. Subject matter experts will facilitate workshops and discussions. To learn about President/Trustee roles/relationships, enrollment management, resource development and fundraising, and accreditation.	\$4,000.00	President's Office General Fund	

TESS CONFERENCE ATTENDANCE

NAME	DEPARTMENT	CONFERENCE NAME	TRAVEL START DATE	TRAVEL END DATE	CITY, STATE	PURPOSE	ESTIMATED COST PER PERSON	FUNDING SOURCE	RATIFICATION/ AMENDMENT
Jeff Baugher	TESS/ATPC	California Association for Postsecondary Education & Disability Conference	10/9/2016	10/10/2016	Monterey, CA	Representing the ATPC grant at the CAPED Professional Association. Presenting information on the products and services of the ATPC grant to all California Community Colleges.	\$ 1,160.00	ATPC Grant Funds	Approval to present at the conference was received after the date to submit for Board approval.
Dawn Gross	TESS/ATPC	National Braille Association Conference	10/26/2016	10/30/2016	St. Louis, MO	To attend a three-day conference focusing on the Unified English Braille Code and braille production. This conference helps our production Center stay current with the changes in braille. Networking opportunities help ATPC to contract with additional braille transcribers.	\$ 2,500.00	ATPC Grant Funds	
Dawn Gross	TESS/ATPC	Braille Authority of North America Board Meeting	10/30/2016	11/5/2016	Atlanta, GA	ATPC is a voting board member of this organization, attendance is required. This conference helps our production Center stay current with the changes in braille. Networking opportunities help ATPC to contract with additional braille transcribers.	\$ 1,825.00	ATPC Grant Funds	

TESS CONFERENCE ATTENDANCE

NAME	DEPARTMENT	CONFERENCE NAME	TRAVEL START DATE	TRAVEL END DATE	CITY, STATE	PURPOSE	ESTIMATED COST PER PERSON	FUNDING SOURCE	RATIFICATION/ AMENDMENT
Michael Aquino and Glen Kuck	TESS	Ellucian Live 2017	3/18/2017	3/23/2017	Orlando, FL	Ellucian is our District's Student Information System creator. The purpose of this conference is to learn about the product roadmap, emerging features and opportunities, and to network with other Ellucian schools	\$4,270.00	DCS General Funds	
Glen Kuck	TESS	Chief Information Systems Officers Association	03/25/17	03/29/17	Monterey, CA	This is the annual conference for Chief Technology Officers for the California Community Colleges. The purpose of this conference is to learn about the future technology from the State Chancellor's Officer, represent our District with both ideas and concerns, and network with counterparts at other CCCs	\$2,388.00	DE General Funds	

KVCR CONFERENCE ATTENDANCE

NAME	DEPARTMENT	CONFERENCE NAME	TRAVEL START DATE	TRAVEL END DATE	CITY, STATE	PURPOSE	ESTIMATED COST PER PERSON	FUNDING SOURCE	RATIFICATION/ AMENDMENT
Sahar Khadjenoury	KVCR/FNX	Meeting with American Indian Art Institute and Indigenous Comic Con	11/16/16	11/21/16	Albuquerque, NM	Discuss the possibility of broadcasting FNX to the Navajo Nation area	\$750.00	FNX San Manuel Funds	Other FNX team member unable to attend
Frank Blanquet, Eddie Nunez, Sahar Khadjenoury, Robin Underwood	KVCR/FNX	Native Indian Gaming Association	04/10/16	04/14/16	San Diego, CA	Partner with Vision Maker Media to host a booth to promote FNX programming.	\$ 1,000.00	FNX San Manuel Funds	

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Bruce Baron, Chancellor

REVIEWED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services

PREPARED BY: George Johnson, Bond Program Manager, Kitchell/BRj

DATE: December 8, 2016

SUBJECT: Consideration of Approval of Measure M Construction Change Orders and Contract Amendments

RECOMMENDATION

It is recommended that the Board of Trustees approve the following contract amendments and ratify the following change orders. These changes are required and necessary, benefit the District, and reflect the most favorable negotiated costs.

San Bernardino Valley College – Applied Technology Phase II						
	<u>Change #</u>	<u>Original Contract</u>	<u>Previous Changes</u>	<u>Proposed Changes</u>	<u>New Contract</u>	<u>Total CO %</u>
Preferred General Services, Apple Valley CA	CO-01	\$241,862.00	\$0.00	\$217.00	\$242,079.00	1.0%

OVERVIEW

Construction change orders may be generated by a number of circumstances. These include changes directed by the District to address contractor or architect recommendations for efficiency, occupant needs, or to improve future building or space usability. California Public Contract Code 20118.4 establishes a guideline that limits construction contract change orders to 10% of the base contract amount.

All change orders and amendments are approved following a specific process of review by the construction manager, architect, program/project managers, and District staff. Nonessential changes are rejected and never receive approval. Any changes determined to be essential to the health of the project and of major benefit to the District are approved and implemented.

ANALYSIS

Construction contract amendments and change orders submitted with this board item total \$217.00.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

Included in the Fund 42 Revenue Bond Construction budget.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

42-50-01-5233
Project Number

Capital Facilities Program Management

ATII Upgr-GC-CO1

CHANGE ORDER

Original Contract Amount: **\$241,862.00**
 Amount of Previous Contract Amendments: **\$0.00**
 Amount of Previous Change Orders: **\$0.00**

School Name:	<u>San Bernardino Valley College</u>	Date:	<u>October 18, 2016</u>
Project Description:	<u>Applied Technology Phase II - HVAC and Restroom Upgrades</u>	Contract No.:	<u>General Contractor</u>
To (Contractor):	<u>Preferred General Services</u>	Attn:	<u>Gary Witthans</u>

You are hereby directed to make the following changes in the above reference contract for:

Item No.: Refer to attachments Reference RFP No.: Refer to attachments

Description of Work:

Close out two allowances and cover the overrun of one of those allowances. For the Restroom project, perform additional work as the result of a variety of unforeseen field conditions, primarily related inadequate space in the plumbing wall. For the HVAC project, return the unused portion of the allowance. On account of these items, the net increase to the contract will be \$217.00. See the attached Allowance Disbursement Authorizations.

Refer to attached Project Memo No. 488
 Contract Change Order No. ATII Upgr-GC-CO1: Items 1.1 and 1.2

TOTAL COST of CONTRACT CHANGE ORDER ATII Upgr-GC-CO1: \$217.00

Reason for Change:

- 1 A-1 Unforeseen Field Conditions
- 2 L-2 Administrative Adjustment

Initiator of Change:

- 1 General Contractor

The original Base Contract Sum was:	<u>\$241,862.00</u>
Net change by previous authorized Contract Amendment(s):	<u>\$0.00</u>
The contract AMOUNT due to C.O. No. ATII Upgr-GC-CO1 will be decreased by:	<u>\$217.00</u>
The revised BASE Contract Sum:	<u>\$242,079.00</u>
Net change by previous authorized Change Order(s):	<u>\$0.00</u>
The Contract Sum including previous authorized Change Orders:	<u>\$242,079.00</u>
The revised Contract Amount, including this Contract Change Order is, therefore:	<u>\$242,079.00</u>
The contract TIME due to C.O. No. ATII Upgr-GC-CO1 will be increased by:	<u>0</u> calendar days.
The revised Contract Completion Date, including this Contract Change Order is, therefore	<u>NA</u>
SBCCD Change Order No. <u>ATII Upgr-GC-CO1</u> includes Item Number(s):	<u>1.1</u>

This Contract Change Order is not valid until signed by the District Representative (on behalf of the San Bernardino Community College District Board of Education)

Contractor's signature indicates agreement herewith, including any adjustment in the contract amount or contract time. Contractor waives any claim for further adjustments of the Contract Sum and the Contract Time related to the above described change in the Work.

I have reviewed the figures submitted by the Contractor and they have been reviewed by the District, I believe this request is valid and recommend your approval for acceptance.

	Signature	Name (printed)	Date
Architect:		Ken Salyer, HMC Architects	10/27/16
Project Mgr.:		Glenn Nadalet, Kitchell/BRJ	10/19/2016
District:		Jose F. Torres, Vice Chancellor, Business and Fiscal Services, SBCCD	
Contractor:		Gary Witthans, Owner, Preferred General Services	10-19-2016

CHANGE ORDER NO. ATII Upgr-GC-CO1

REF.	DESCRIPTION OF ITEM	CODE	%	CREDIT	COST	BALANCE
CO						
Item 1.1	Cover allowance overrun caused by unforeseen conditions in restrooms.	A-1	100	\$0	\$7,394.00	\$7,394.00
Item 1.2	Return unused portion of allowance related to HVAC and electrical upgrades.	L-2	100	(\$7,177)	\$0.00	(\$7,177.00)
Subtotal						\$217.00

TOTAL CONTRACT CHANGE ORDER # ATII Rest-GC-CO1 **\$217.00**

CODE LEGEND

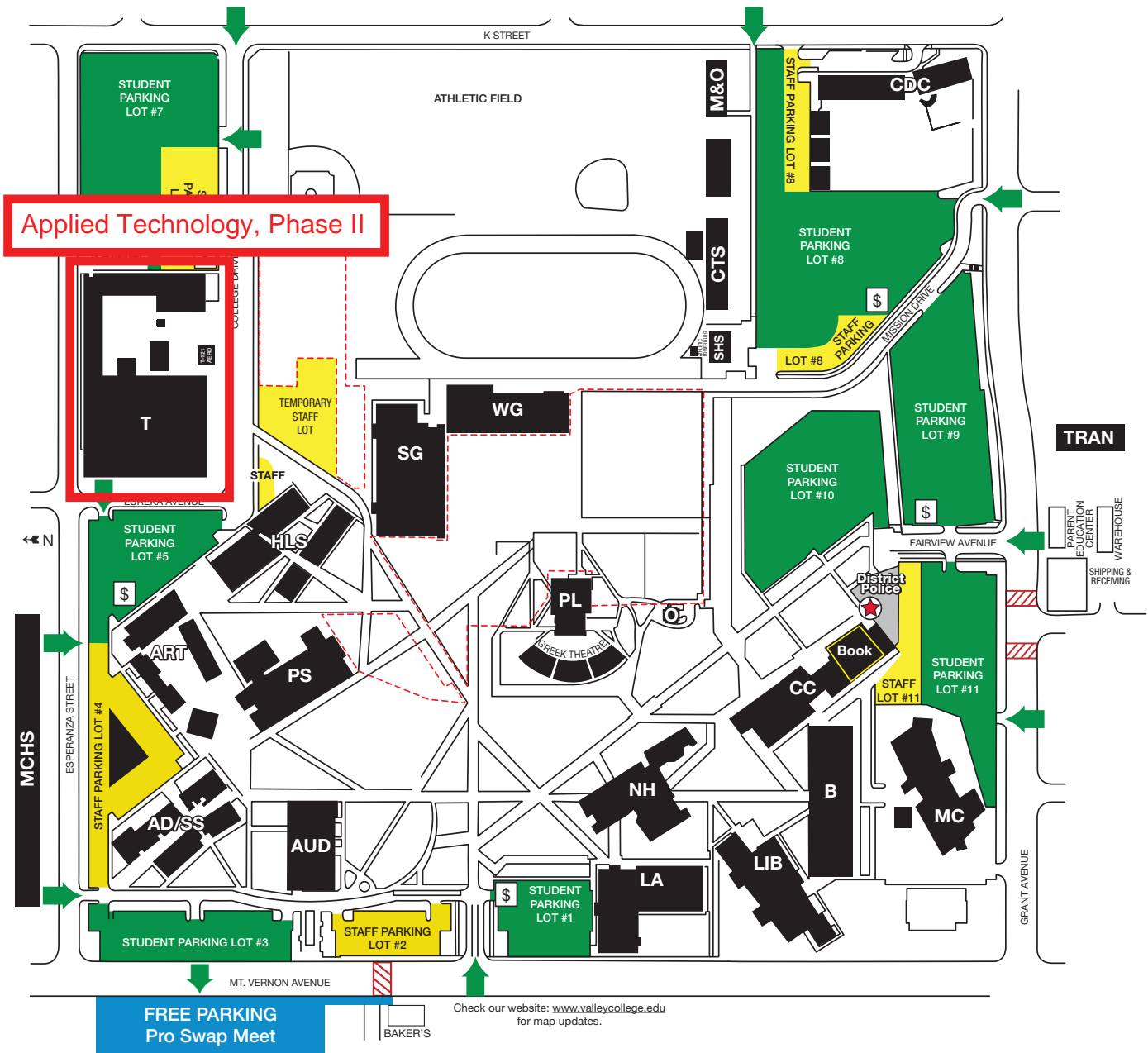
- A SITE COST, UNFORESEEN FIELD CONDITION
- B SITE COST, ERROR AND/OR OMISSION
- C SITE COST, DISTRICT ADDED OR DELETED/REDUCED SCOPE
- D SITE COST, AGENCY OR CODE REVISION
- E SITE COST, CONTRACTOR IMPACT TO ANOTHER CONTRACTOR
- F BUILDING COST, UNFORESEEN FIELD CONDITION
- G BUILDING COST, ERROR AND/OR OMISSION
- H BUILDING COST, DISTRICT ADDED OR DELETED/REDUCED SCOPE
- J BUILDING COST, AGENCY OR CODE REVISION
- K BUILDING COST, CONTRACTOR IMPACT TO ANOTHER CONTRACTOR
- L CONTRACT ADMINISTRATIVE ISSUE

* Note: "I" has been omitted not to be confused with "1"

- 1 CONTRACTOR GENERATED
- 2 CONSTRUCTION MANAGER GENERATED
- 3 ARCHITECT/ENGINEER GENERATED
- 4 DISTRICT GENERATED
- 5 INSPECTOR OR AGENCY GENERATED

San Bernardino Valley College

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CTS.....Computer Technology Services	SHS..... Student Health Services
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LA..... Liberal Arts	TRAN..... Transportation Center
LIB..... Library	WG..... Women's Gym

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Bruce Baron, Chancellor

REVIEWED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services

PREPARED BY: Hussain Agah, Director, Facilities Planning & Construction

DATE: December 8, 2016

SUBJECT: Consideration of Approval of Non-bond Construction Change Orders and Contract Amendments

RECOMMENDATION

It is recommended that the Board of Trustees approve the following contract amendments and ratify the following change orders.

San Bernardino Valley College – Elevator Hydraulic Ram Replacement						
Amtech Elevator Services Anaheim, CA	<u>Change #</u>	<u>Original Contract</u>	<u>Previous Changes</u>	<u>Proposed Changes</u>	<u>New Contract</u>	<u>Total CO %</u>
	CO-01	\$31,328.00	\$0.00	\$0.00	\$31,328.00	0.00%

OVERVIEW

Construction change orders may be generated by a number of circumstances. These include changes directed by the District to address contractor or architect recommendations for efficiency, occupant needs, or to improve future building or space usability. California Public Contract Code 20118.4 establishes a guideline that limits construction contract change orders to 10% of the base contract amount.

All change orders and amendments are approved following a specific process of review by the construction manager, architect, program/project managers, and District staff. Nonessential changes are rejected and never receive approval. Any changes determined to be essential to the health of the project and of major benefit to the District are approved and implemented.

ANALYSIS

The construction change order submitted with this board item is for a time extension only in order to accommodate the academic schedule.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

There is no cost associated with this board item.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

01-1516-03
Project Number

Capital Facilities Program Management

Non-Bond Project

CHANGE ORDER

Original Contract Amount: **\$31,328.00**
 Amount of Previous Contract Amendments: **\$0.00**
 Amount of Previous Change Orders: **\$0.00**

School Name:	San Bernardino Valley College	Date:	November 3, 2016
Project Description:	Elevator Hydraulic Ram Replacement	Contract No.:	01-1516-03
To (Contractor):	Amtech Elevator Services	Attn:	Abdalla Robbin

You are hereby directed to make the following changes in the above reference contract for:

Item No.: Refer to attachments

Reference RFP No.: Refer to attachments

Description of Work:

This change order includes a non-compensable time extension associated with scopes of work for the General Contractor generated from NTP through January 13, 2017. This change order represents an inclusive and final settlement for all aspects and impacts associated with the scope of work and approved change order outline on page # 2 for the period from NTP through January 13, 2017. For further detailed description of each item associated with change order see attached back-up.

Contract Change Order No.-CO-001

TOTAL COST of CONTRACT CHANGE Order No.-CO-001 \$0.00

Reason for Change:

Please see page # 02

Initiator of Change:

1 Campus Direction

The original Base Contract Sum was:	<u>\$31,328.00</u>
Net change by previous authorized Contract Amendment(s):	<u>\$0.00</u>
The contract AMOUNT due to C.O. No.-CO-001 will be increased by:	<u>\$0.00</u>
The revised BASE Contract Sum:	<u>\$31,328.00</u>
Net change by previous authorized Change Order(s):	<u>\$0.00</u>
The Contract Sum including previous authorized Change Orders:	<u>\$31,328.00</u>
The revised Contract Amount, including this Contract Change Order is, therefore:	<u>\$31,328.00</u>
The contract TIME due to CO#01 will be increased by:	(time extension only) <u>212</u> calendar days.
The revised Contract Completion Date, including this Contract Change Order is, therefore	<u>13-Jan-17</u>
SBCCD Change Order No. <u>CO # 01</u> Includes Item Number(s):	<u>1.1</u>

This Contract Change Order is not valid until signed by the District Representative (on behalf of the San Bernardino Community College District Board of Education)

Contractor's signature indicates agreement herewith, including any adjustment in the contract amount or contract time. Contractor waives any claim for further adjustments of the Contract Sum and the Contract Time related to the above described change in the Work.

I have reviewed the figures submitted by the Contractor and they have been reviewed by the District, I believe this request is valid and recommend your approval for acceptance.

Signature	Name (printed)	Date
	Robert Jenkins, Director, Facilities, Maintenance, & Operations, SBVC	
	Glenn Nadalet, Kitcheli	11/3/16
	Jose F. Torres, Vice Chancellor, Business and Fiscal Services, SBCCD	
	Abdalla Robbin, Account Executive - Amtech Elevator Services	11/9/16

State of California - Division of the State Architect DSA Application No. N/A File No. N/A
 Approved: N/A per Engineer of Record: N/A

SBVC - Elevator Hydraulic Ram Replacement						3-Nov-16
CHANGE ORDER No.-CO-001						
REF.	DESCRIPTION OF ITEM	CODE	%	CREDIT	COST	BALANCE
CO #01						
Item 1.1	This change order extends the contract duration based on direction from the school regarding when work could be performed.	L2			\$0.00	\$0.00
TOTAL CONTRACT CHANGE ORDER						\$0.00

CODE LEGEND

- A SITE COST, UNFORESEEN FIELD CONDITION
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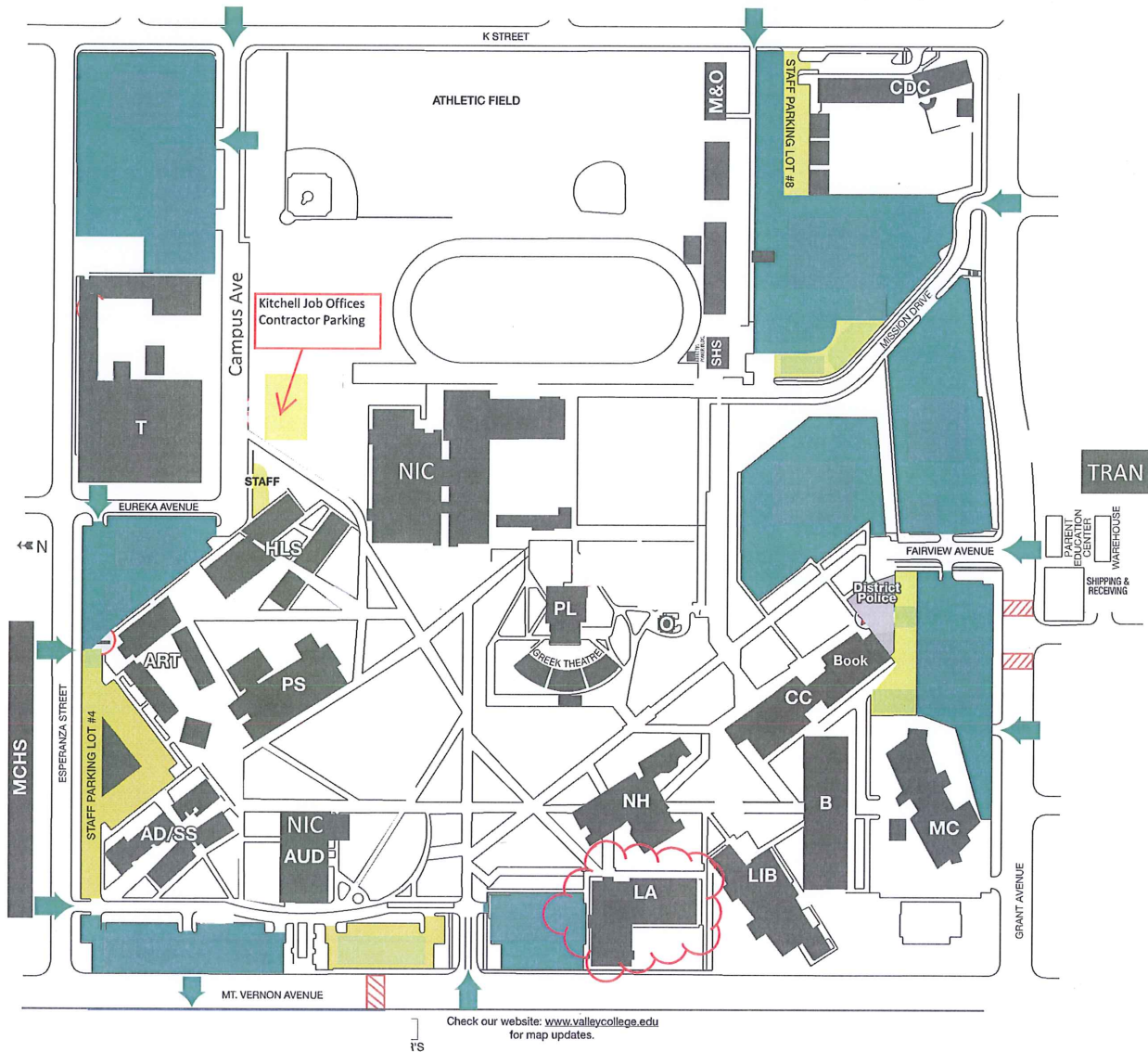
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Elevator Hydraulic Ram Replacement Project

San Bernardino Valley College

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LA.....Liberal Arts	T.....Applied Tech
LIB.....Library	TRAN.....Transportation Center
	WG.....Women's Gym

DISTRICT POLICE
Campus Center Rm. 100
(909) 384-4491

Parking permit/decals are required to park in all parking lots and on all college streets.

Parking in disabled stalls requires a valid California disabled placard and a valid SBCCD parking permit/decals.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Jose Torres, Vice Chancellor, Business & Fiscal Services
PREPARED BY: George Johnson, Bond Program Manager, Kitchell/BRj
DATE: December 8, 2016
SUBJECT: Consideration of Approval to Award a Small Scale Construction Contract to Dan Lyman Construction, Inc. of San Bernardino CA

RECOMMENDATION

It is recommended that the Board of Trustees award a small scale construction contract to Dan Lyman Construction, Inc. of San Bernardino CA for the New Gymnasium & Fields Project at SBVC in the amount of \$3,375.00.

OVERVIEW

This contract is for removal and replacement of select door mullion hardware in the New Gymnasium and Fields Project at SBVC per campus request. This door-hardware change will allow staff to move large cleaning equipment items in and out of the two gymnasiums.

ANALYSIS

Per Public Contract Code 22032(a), public projects of \$45,000 or less may be performed by the employees of a public agency by force account, by negotiated contract, or by purchase order. Dan Lyman Construction, Inc. was the sole responsive bidder to submit a proposal for construction services.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness, and Excellence


FINANCIAL IMPLICATIONS

Included in Fund 42 Revenue Bond Construction budget.

No. VC 517 – Gymnasium Project

DATE: 11/02/2016

TO: Hussain Agah
Director, Facilities Planning & Construction
San Bernardino Community College District (SBCCD)

FROM: Samir Shah 
Senior Project Manager / Senior Campus Manager
San Bernardino Valley College (SBVC)
Kitchell/BRj

RE: **San Bernardino Valley College (SBVC) Measure M**
SBVC – 1510 – New Gymnasium & Pools (Gymnasium and Fields Project)
Dan Lyman Construction, Inc. - Approval for a New Construction Contract

SCOPE:

SBCCD approval for a New Construction Contract and Purchase Order for Dan Lyman Construction, Inc., for the New Gymnasium and Fields Project at San Bernardino Valley College (SBVC).

NARRATIVE:

Kitchell/BRj used an informal bid process for removal and replacement of select door mullion hardware in the New Gymnasium and Fields Project at SBVC per Campus request. This door-hardware change will allow Campus staff to move large cleaning equipment items in and out of the two Gymnasiums. Kitchell/BRj has determined that the lowest responsible and responsive bidder is Dan Lyman Construction, Inc. at \$3,375.00.

RECOMMENDATION:

Kitchell/BRj recommends that SBCCD approve the execution of a New Construction Contract and issue a Purchase Order for Dan Lyman Construction, Inc. for a total of \$3,375.00.

BUDGET INFORMATION:

Gymnasium Project – 1510
Info from Measure M Budget Version 38 9/30/2016

Project Original Budget Amount:	\$ 69,376,038.00
Project Current Spent to Date:	\$ 59,072,091.34
Project Current Estimate to Complete:	\$ 71,526,130.84
Project Memo Forecast Cost:	\$ 3,375.00
Project Change Amount:	\$ 00.00

Project Memo cost of \$3,375.00 will be added to Budget Line Item 42-50-01-1510-0257-6210.50-7100.



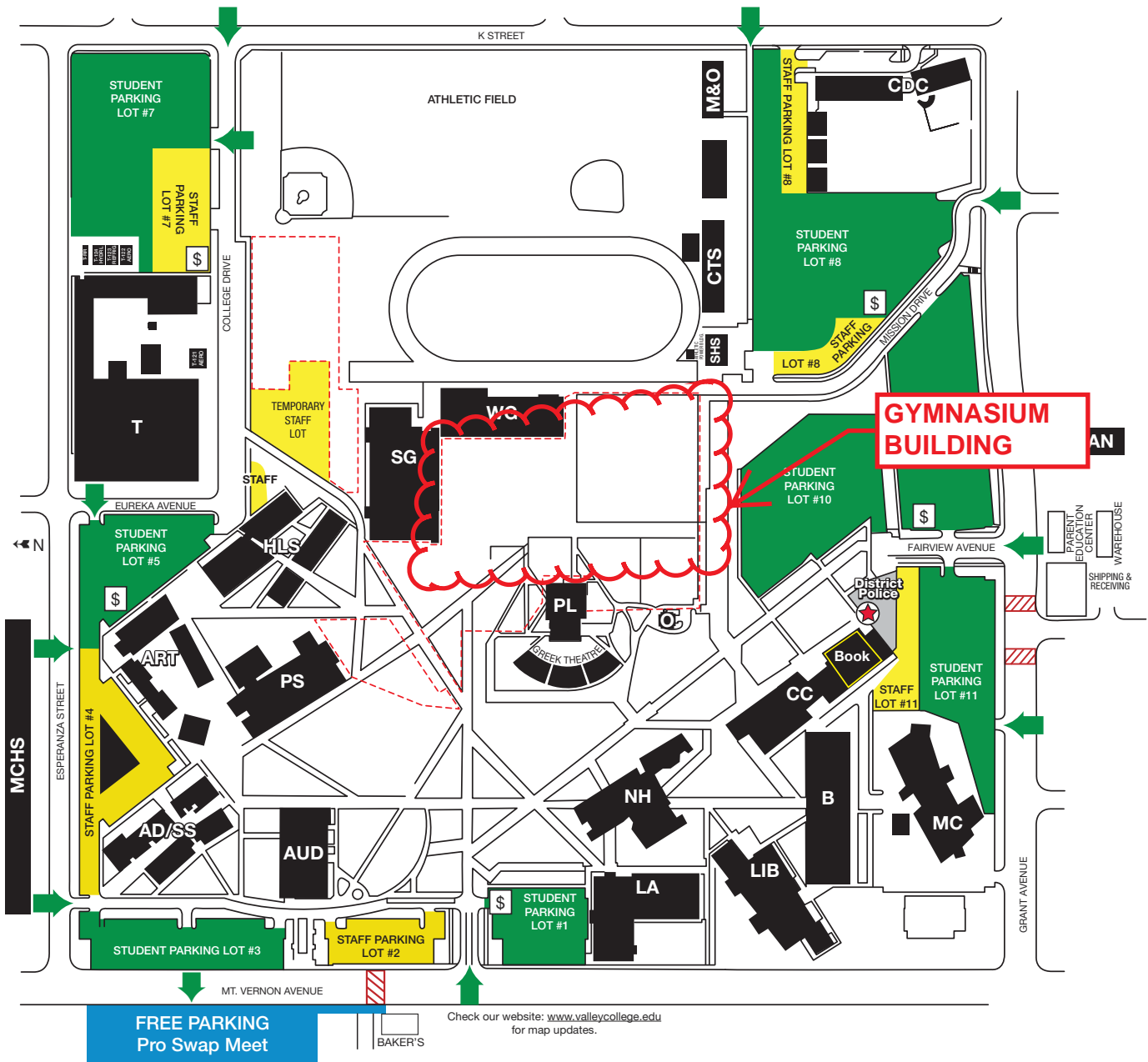
Approvals:

	11/3/16
Samir Shah, Senior Project Manager / Senior Campus Manager, Kitchell/BRj	Date
	11/4/16
George Johnson, Bond Program Director, Kitchell/BRj	Date
	11/10/16
Scott Stark, Vice President, Administrative Services, SBVC	Date
	11-14-16
Hussain Agah, Director, Facilities Planning & Construction, SBCCD	Date

Attachments: Dan Lyman Construction, Inc. Bid Proposal Dated October 20, 2016, along with plan identifying doors within scope of work.

San Bernardino Valley College

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SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services
PREPARED BY: George Johnson, Bond Program Manager, Kitchell/BRj
DATE: December 8, 2016
SUBJECT: Consideration of Approval to Award a Small Scale Construction Contract to Three Peaks Corporation of Calimesa CA

RECOMMENDATION

It is recommended that the Board of Trustees award a small scale construction contract to Three Peaks Corporation of Calimesa CA for the New Gymnasium & Fields Project at SBVC in the amount of \$17,335.50.

OVERVIEW

This contract is for the removal and replacement of an existing landing which is non-compliant with the Americans with Disabilities Act.

ANALYSIS

Per Public Contract Code 22032(a), public projects of \$45,000 or less may be performed by the employees of a public agency by force account, by negotiated contract, or by purchase order. Proposals were solicited for this project and an analysis of proposals received indicates that Three Peaks Corporation is the lowest, most responsive.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness, and Excellence


FINANCIAL IMPLICATIONS

Included in the Fund 42 Revenue Bond Construction budget.

No. VC 520 – Gymnasium Project

DATE: 11/03/2016

TO: Hussain Agah
 Director, Facilities Planning & Construction
 San Bernardino Community College District (SBCCD)

FROM: Samir Shah
 Senior Project Manager / Senior Campus Manager
 San Bernardino Valley College (SBVC)
 Kitchell/BRj 

RE: **San Bernardino Valley College (SBVC) Measure M**
 SBVC – 1510 – New Gymnasium & Pools (Gymnasium and Fields Project)
 Three Peaks Corp. - Approval for a New Construction Contract

SCOPE:

SBCCD approval for a New Construction Contract and Purchase Order for Three Peaks Corp. for the New Gymnasium and Fields Project at San Bernardino Valley College (SBVC).

NARRATIVE:

Kitchell/BRj used an informal bid process for construction work on the New Gymnasium and Fields Project at SBVC, which includes the removal and replacement of an existing non-compliant ADA landing outside of Swinerton’s scope of work along the northwest side of the Planetarium building, and the installation of a storm trench drain in front of Elevator #2. Kitchell/BRj has determined that the lowest responsible and responsive bidder is Three Peaks Corp. at \$17,335.50.

RECOMMENDATION:

Kitchell/BRj recommends that SBCCD approve the execution of a New Construction Contract and issue a Purchase Order for Three Peaks Corp. for a total of \$17,335.50.

BUDGET INFORMATION:




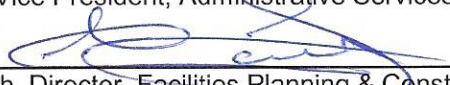
Gymnasium Project – 1510
Info from Measure M Budget Version 38 9/30/2016

Project Original Budget Amount:	\$ 69,376,038.00
Project Current Spent to Date:	\$ 59,072,091.34
Project Current Estimate to Complete:	\$ 71,526,130.84
Project Memo Forecast Cost:	\$ 17,335.50
Project Change Amount:	\$ 00.00

Project Memo cost of \$17,335.50 will be added to Budget Line Item 42-50-01-1510-0257-6210.50-7100.



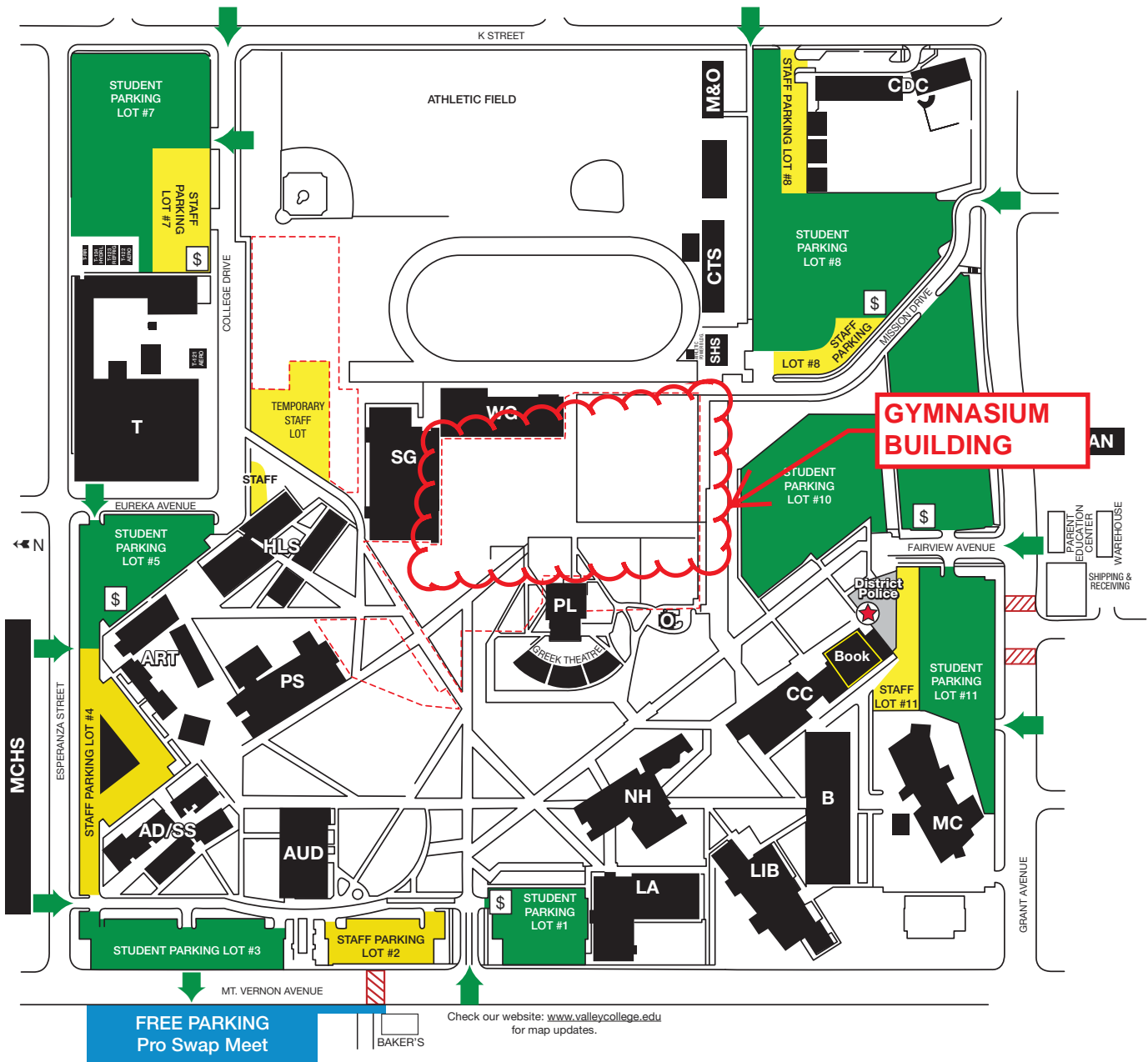
Approvals:

	11/7/16
Samir Shah, Senior Project Manager / Senior Campus Manager, Kitchell/BRj	Date
	11/7/16
George Johnson, Bond Program Director, Kitchell/BRj	Date
	11/7/16
Scott Stark, Vice President, Administrative Services, SBVC	Date
	11-10-16
Hussain Agah, Director, Facilities Planning & Construction, SBCCD	Date

Attachments: Two (2) Three Peaks Corp. Estimates.

San Bernardino Valley College

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SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services
PREPARED BY: George Johnson, Bond Program Manager, Kitchell/BRj
DATE: December 8, 2016
SUBJECT: Consideration of Approval to Award Informal Bid and Contract to Three Peaks Corp of Calimesa CA

RECOMMENDATION

It is recommended that the Board of Trustees award an informal bid and contract to Three Peaks Corp of Calimesa CA for the PAC Battery Inverter and Sewer Ejector Controls project at CHC in the amount of \$164,262.00.

OVERVIEW

This project replaces aged equipment and is necessary for the maintenance and operation of the Performing Arts Center. The old generator is being replaced with a battery inverter which will promote safety and provide emergency power to the building. The existing sewer ejector control panel is being replaced to extend the life of the sewer system.

ANALYSIS

As part of UCCAP, the District maintains a pre-qualified list of contractors according to trade category for public works projects valued between \$45,000.00 and \$175,000.00. Informal bids were solicited from those qualified contractors and two bids were received:

<u>Vendor</u>	<u>Total Bid Cost</u>
Atom Engineering, Hemet CA	\$267,398.00
Three Peaks, Calimesa CA	\$164,262.00

The lowest; most responsive was from Three Peaks Corp of Calimesa CA.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness, and Excellence


FINANCIAL IMPLICATIONS

Included in the Fund 42 Revenue Bond Construction budget.

No. 02 – PAC – Battery Inverter/SE Controls

DATE: November 04, 2016

TO: Hussain Agah
Director Facilities Planning & Construction
San Bernardino Community College District (SBCCD)

FROM:  Brooke Duncan
Sr Campus Manager
Crafton Hills College (CHC)
Kitchell/BRj

RE: **Crafton Hills College (CHC) Measure M**
CHC-9525-PAC Battery Inverter/Sewer Ejector Controls
Three Peaks Corp. Construction Agreement

PROJECT SCOPE:

SBCCD approval to execute a construction agreement with Three Peaks Corp., Inc. for the PAC Battery Inverter / Sewer Ejector Controls project for the total amount of \$164,262.00.

NARRATIVE:

Bids for the PAC Battery Inverter / Sewer Ejector Controls project were accepted until 10:00 AM on 11/4/16 at the SBCCD Board Room (PDC 104). Two (2) UCCAP Contractors submitted bids for this project. The lowest responsible and responsive bidder was determined to be Three Peaks Corp, Inc. with a total bid amount of \$164,262.00. The second bid submitted for this project exceeded the UCCAP limits and was considered to be unresponsive.

RECOMMENDATION:

Kitchell/BRj recommends that SBCCD execute a contract for construction for the CHC PAC Battery Inverter / Sewer Ejector Controls project scope of work to Three Peaks Corp., Inc. in the amount of \$164,262.00. The contract will be submitted to the next available SBCCD Board of Trustees meeting for approval.

BUDGET INFORMATION:

PAAC Battery / Sewer Ejector Controls – #9525

Info from Measure M Budget V#38 10/31/16

Project Original Budget Amount:	\$ 200,070.00
Project Current Spent to date:	\$ 0.00
Project Current Estimate to Complete:	\$ 200,070.00
Project Memo Forecast Cost:	\$ 164,262.00
Project Change Amount:	\$ 0.00

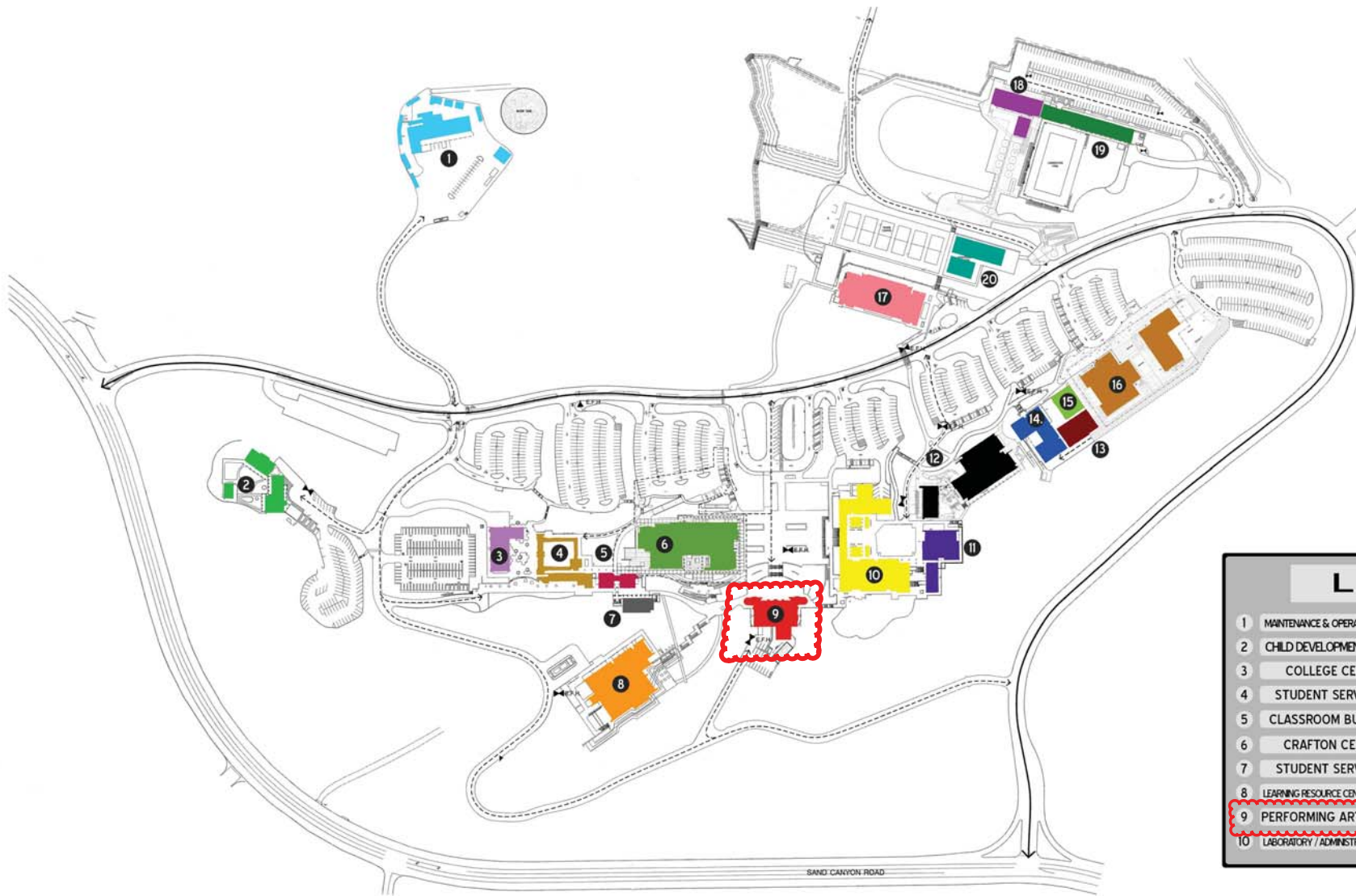
Project Memo cost of \$164,262.00 will come from Budget Line Item # 42-50-02-9525-0257-6220.50-7100 – Construction



Approvals:

	11-4-16
_____ Brooke Duncan, Sr. Campus Manager, Kitchell/BRj	Date
	11/8/16
_____ George Johnson, Bond Program Manager, Kitchell/BRj	Date
	11/8/16
_____ Mike Strong, Vice President, Administrative Services, CHC	Date
	11-10-16
_____ Hussain Agah, Director Facilities Planning & Construction	Date

Attachments: Bid Evaluation & Recommendation
Back-up Documents for District & County Records



LEGEND			
1	MAINTENANCE & OPERATIONS / M&O	11	CHEMISTRY / HEALTH SCIENCE
2	CHILD DEVELOPMENT CENTER	12	NEW SCIENCE BUILDING
3	COLLEGE CENTER	13	BOOKSTORE
4	STUDENT SERVICES A	14	OCCUPATIONAL EDUCATION 1 / OE-1
5	CLASSROOM BUILDINGS	15	CLASSROOM AT BOOKSTORE
6	CRAFTON CENTER	16	OCCUPATIONAL EDUCATION 2 / OE-2
7	STUDENT SERVICES B	17	GYMNASIUM
8	LEARNING RESOURCE CENTER / LIBRARY	18	PHYSICAL EDUCATION COMPLEX / PE
9	PERFORMING ART CENTER	19	AQUATICS CENTER / CRF
10	LABORATORY / ADMINISTRATION / LADM	20	SCIENCE PORTABLES

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Bruce Baron, Chancellor

REVIEWED BY: Bruce Baron, Chancellor

PREPARED BY: Stacey Nikac, Executive Assistant

DATE: December 8, 2016

SUBJECT: Consideration of Approval of Board Policies and Administrative Procedures

RECOMMENDATION

It is recommended that the Board of Trustees approve the Board Policies and Administrative Procedures.

AP 3516 Registered Sex Offender Information; BP/AP 3520 Local Law Enforcement; BP/AP 3530 Weapons on Campus; BP/AP 7600 District Police Department

ANALYSIS

The changes to the APs and BPs were submitted for First Reading on November 10, 2016.

BOARD IMPERATIVE

- I. Institutional Effectiveness
- II. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

None.

San Bernardino Community College District
Administrative Procedure
Chapter 3 – General Institution

AP 3516 REGISTERED SEX OFFENDER INFORMATION

The District shall include in its Annual Security Report a statement advising the campus community where information pertaining to registered sex offenders may be obtained.

Sex offenders are required to register with the police in the jurisdiction in which they reside and at institutions of higher learning if they are students there or if they work there as employees, contractors, or volunteers. A sex offender who is an employee or volunteer in the District must disclose his/her status as a registrant upon his/her application or acceptance of the position if he/she:

- 1) would be working directly and in an unaccompanied setting with minor children on more than an incidental and occasional basis or have supervision or disciplinary power over minor children or
- 2) would be working directly and in an accompanied setting with minor children and his/her work would require touching minor children on more than an incidental basis.

A sex offender who must register for committing a crime against a minor victim under the age of 16 is prohibited from serving as an employer, employee, contractor, or volunteer in any capacity in which the sex offender would be working directly and in an unaccompanied setting with minor children on more than an incidental and occasional basis or involving having supervision or disciplinary power over minor children.

Sex offenders who may be required to register should do so at: San Bernardino Community College District Police Department 701 S. Mt. Vernon Ave. San Bernardino CA, 92410 Campus Center Room 100 or at 11711 Sand Canyon Road, Yucaipa, CA 92399 during normal business hours.

Information concerning registered sex offenders can be obtained from San Bernardino Community College District Police Department during normal business hours please call 909-384-4491 for more information or visit www.meganslaw.ca.gov or www.icrimewatch.net

The District Police Department shall not release information regarding a sex offender, unless the person seeking the information has signed a statement, on a form provided by the Department of Justice, stating that he/she is not a registered sex offender, that he/she

45 understands the purpose of the release of information is to allow members of the campus
46 community to protect themselves and their children from sex offenders, and that he/she
47 understands it is unlawful to use the information received to commit a crime against any
48 registered sex offender or to engage in illegal discrimination or harassment of a registered
49 sex offender. The department will maintain the signed statement in its records for a period
50 of five years.

51

52 The District Police Department will release the following information regarding a
53 registered sex offender:

- 54 1) full name;
- 55 2) known aliases;
- 56 3) gender;
- 57 4) race;
- 58 5) physical description;
- 59 6) photograph;
- 60 7) date of birth;
- 61 8) crimes resulting in registration; and
- 62 9) The date of last registration or re-registration.

63

64 **References:** Penal Code Sections 290, 290.01, and 290.95;

65 34 Code of Federal Regulations Part 668;

66 42 U.S. Code Section 14071j;

67 20 U.S. Code Sections 1092(f)(1)(I) and 1232g(b)(7)(A) (Campus Sex
68 Crimes Prevention Act)

69

Approved:

70

71

72
73

COMMENTS

BP or AP #	Representative group	COMMENT	RESPONSE
AP3516	POLICE	LINE 36 The San Bernardino LINE 37 Community College District Police Department-701 S. Mt. Vernon Ave. San Bernardino LINE 38 Ca. 92410, Campus Center room 100 or at 11711 Sand Canyon road, Yucaipa Ca LINE 39 92399 during normal business hours.] LINE 42 San Bernardino LINE 43 Community College District Police Department during normal business hours please call LINE44 909-384-4491 for more information or visit www.meganslaw.ca.gov or Line 45 www.icrime.net	
AP 3516	8/24/16- Chancellor's Cabinet reviewed		
	10/4/16 – District Assembly	Agreed with changes	

74

San Bernardino Community College District
Board Policy
Chapter 3 – General Institution

BP 3520 LOCAL LAW ENFORCEMENT

NOTE: *The language in red ink is **legally required** and is applicable whether or not the District includes a police department as part of its structure.*

The District, on behalf of each campus or center, shall enter into a written agreement with local law enforcement agencies. The agreement shall clarify operational responsibilities for investigations of Part I violent crimes, defined by law as willful homicide, forcible rape, robbery, and aggravated assault, occurring at each location.

The written agreement shall designate which law enforcement agency shall have operational responsibility for violent crimes and delineate the specific geographical boundaries of each agency's operational responsibility, including maps as necessary.

The written agreements required by this policy shall be public records and shall be made available for inspection by members of the public upon request.

The District encourages accurate and prompt reporting of all crimes to the campus police and/or the appropriate police agencies. The Chancellor shall establish procedures that encourage pastoral counselors and professional counselors, if and when they deem it appropriate, to inform the persons they are counseling of any procedures to report crimes on a voluntary, confidential basis for inclusion in the annual disclosure of crime statistics.

References: Education Code Section 67381; [67381.1](#);
34 Code of Federal Regulations Section 668.46(b)(4)

NOTE: *The red ink signifies language that is **legally required** and recommended and recommended by the Policy and Procedure Service and its legal counsel (Liobert Cassidy Whitmore).*

Adopted:

41

COMMENTS

42

BP or AP #	Representative group	COMMENT	RESPONSE
BP 3520	SEE Legal Update #28-4/7/16	BP 3520 Local Law Enforcement – This policy was updated to reflect the new Education Code Section 67381.1 and alternate language for districts to use after a governing board adopts a rule requiring its campus(es) to update written agreements with local law enforcement agencies governing operational responsibilities for investigating violent crimes, sexual assaults, and hate crimes.	
<u>BP 3520</u>	<u>8/24/16- Chancellor's Cabinet Reviewed</u>		
	<u>10/4/16 – District Assembly</u>	<u>Agreed with changes</u>	

43

44

San Bernardino Community College District
Administrative Procedure
Chapter 3 – General Institution

AP 3520 LOCAL LAW ENFORCEMENT

The District, on behalf of each campus or center, has a written agreement with local law enforcement agencies. The agreement clarifies operational responsibilities for investigations of Part I violent crimes, defined by law as willful homicide, forcible rape, robbery, and aggravated assault, occurring at each location.

The written agreement designates which law enforcement agency has operational responsibility for violent crimes and delineates the specific geographical boundaries of each agency's operational responsibility, including maps as necessary.

The written agreements required by the Board policy are public records and are made available for inspection by members of the public upon request to Human Resources.

The District Chief of Police maintains a close working relationship with the with the local law enforcement agencies. The District Police Department occasionally works with other law enforcement agencies, including San Bernardino Police Department, Colton Police Department and San Bernardino County Sherriff Department. Meetings may be held between the leaders of these agencies on both a formal and informal basis. The District Police Department and San Bernardino Police Department and San Bernardino County Sherriff Department communicate regularly on the scene of incidents that occur in and around the campus area. When incidents arise that require joint investigative efforts, resources, crime related reports and exchanges of information, the District Police Department will work closely with San Bernardino Police Department and San Bernardino County Sherriff Department. There is a written memorandum of understanding between the District Police Department and San Bernardino Police Department and San Bernardino County Sherriff Department.

In response to a call, the District Police Department will take the required action, dispatching an officer or asking the victim to file an incident report. All incident reports received by the District Police Department are forwarded to the Director of Student Life for review and potential action. The District Police Department may investigate a report when it is deemed appropriate.

43 Crimes should be reported to the District Police Department to ensure inclusion in the
44 annual crime statistics and to aid in providing timely warning notices to the community,
45 when appropriate.

46
47 Community members, students, faculty, staff, and guests are encouraged to report all
48 crimes and public safety related incidents to the District Police Department in a timely
49 manner. To report a crime on all District Sites, call the District Police Department 909-
50 384-4491. For an emergency call 911. To report a non-emergency security or public
51 safety related matter, call the District Police Department at 909-384-4491.

52
53 The District Police have complete police authority to apprehend and arrest anyone
54 involved in illegal acts on-campus and areas immediately adjacent to the campus. If
55 minor offenses involving District rules and regulations are committed by a student, the
56 campus police may also refer the individual to the Director of Student Life. Major offenses
57 such as rape, murder, aggravated assault, robbery, and auto theft are reported to the
58 local law enforcement and the District Police Department and local law enforcement work
59 together to solve these serious felony crimes. District Police personnel work closely with
60 local, state, and federal police agencies. The District Police Department is also a part of
61 the local 911 Emergency System. Through coordination with local law enforcement
62 agencies, any criminal activity engaged in by students at off-campus locations of student
63 organizations, is monitored and recorded. This information is provided to the Director of
64 Student Life for any action or follow-up that may be required.

65
66 Security officers have the authority to ask persons for identification and to determine
67 whether individuals have lawful business at the District. Safety and Security officers do
68 not possess arrest power. Criminal incidents are referred to the local law enforcement
69 officers who have jurisdiction on the campus. The District maintains a highly professional
70 working relationship with the local law enforcement agencies. All crime victims and
71 witnesses are strongly encouraged to immediately report the crime to campus Security
72 Services Office and the appropriate police agency. Prompt reporting will assure timely
73 warning notices on-campus and timely disclosure of crime statistics.

74
75 Campus "Pastoral Counselors" and Campus "Professional Counselors," when acting as
76 such, are not considered to be a campus security officers and are not required to report
77 crimes for inclusion into the annual disclosure of crime statistics. As a matter of policy,
78 they are encouraged, if and when they deem it appropriate, to inform persons being
79 counseled of the procedures to report crimes on a voluntary basis for inclusion into the
80 annual crime statistics.

81
82 A Pastoral Counselor is a person who is associated with a religious order or
83 denomination, recognized by that religious order or denomination as someone who
84 provides confidential counseling and who is functioning within the scope of that
85 recognition as a pastoral counselor.

86

87 A Professional Counselor is an employee of a District whose official responsibilities
88 include providing psychological counseling to members of the District's community and
89 who is functioning within the scope of his or her license or certification.

90
91 All reports will be investigated. The District does not have procedures for voluntary,
92 confidential reporting of crime statistics. Violations of the law will be referred to law
93 enforcement agencies and when appropriate, to the District's Disciplinary Committee for
94 review. When a potentially dangerous threat to the District's community arises, timely
95 reports or warnings will be issued through e-mail announcements, the posting of flyers at
96 local campuses, in-class announcements, or other appropriate means.

97
98 **References:** Education Code Section 67381;
99 34 Code of Federal Regulations Part 668.46

100

Approved:

101

102

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COMMENTS

BP or AP #	Representative group	COMMENT	RESPONSE
AP 3520	SEE Legal Update #28-4/7/16	AP 3520 Local Law Enforcement – This procedure was updated to reflect new Education Code Section 67381.1 and alternate language for districts to use after a governing board adopts a rule requiring its campus(es) to update written agreements with local law enforcement agencies governing operational responsibilities for investigating violent crimes, sexual assaults, and hate crimes.	
AP 3520	8/24/16- Chancellor's Cabinet reviewed		
	10/4/16 – District Assembly	Agreed with changes.	

105

San Bernardino Community College District
Board Policy
Chapter 3 – General Institution

BP 3530 WEAPONS ON CAMPUS

(Replaces current SBCCD BP 3530)

NOTE: *The language in current SBCCD BP 3530 parallels the language recommended by the Policy and Procedure Service.*

~~❖ From current SBCCD BP 3530 titled Weapons on Campus~~

Firearms or other weapons shall be prohibited on any college or District center or in any facility of the District except for activities conducted under the direction of District officials or as authorized by an official law enforcement agency.

References: Penal Code Sections 626.7, 626.9 and 626.10

NOTE: *The red ink signifies language that is legally required and recommended and recommended by the Policy and Procedure Service and its legal counsel (Liebert Cassidy Whitmore). The language in black ink is from the current SBCCD BP 3530 titled Weapons on Campus approved on 5/13/04.*

Adopted: 5/13/04

Revised:

31
32

COMMENTS

BP or AP #	Representative group	COMMENT	RESPONSE
BP 3530	8/24/16- Chancellor's Cabinet reviewed		
	10/4/16 – District Assembly	Agreed with changes	

33
34

San Bernardino Community College District
Administrative Procedure
Chapter 3 – General Institution

AP 3530 WEAPONS ON CAMPUS

~~NOTE: The language in red ink is suggested as good practice. It incorporates requirements of the penal code, which will apply whether or not a procedure is in place. Local practice may be inserted. If local practice is inserted, it should address the following.~~

Firearms, knives, explosives or other dangerous objects, including but not limited to any facsimile firearm, knife or explosive, are prohibited on any District campus or at any District center, or in any facility of the District.

Activities involving firearms or other weapons conducted under the direction of District officials or as authorized by an official law enforcement agency shall be reported to the ~~[designate]~~ District Police Department before taking place.

Any person who believes that he/she may properly possess a firearm or other weapon on campus or in a District center or other facility of the District must promptly notify the ~~[designate]~~ District Police Department.

Bringing or possessing any dirk, dagger, ice pick, or knife having a fixed blade longer than 2 1/2 inches upon the grounds, unless the person is authorized to possess such a weapon in the course of his/her employment, has been authorized by a District employee to have the knife, or is a duly appointed peace officer, who is engaged in the performance of his/her duties, is prohibited on any District campus or at any District Center, or in any facility of the District.

References: Penal Code Sections 626.9 and 626.10

~~NOTE: The red ink signifies language that is recommended as good practice by the Policy and Procedure Service and its legal counsel (Liobert Cassidy Whitmore).~~

Approved:

44
45

COMMENTS

BP or AP #	Representative group	COMMENT	RESPONSE
AP 3530	SEE Legal Update #28-4/7/16	AP 3530 Weapons on Campus – This procedure was updated to reflect new legislation in SB 707, which prohibits bringing loaded or unloaded firearms onto district property even with a license to carry a concealed firearm. <u>Line 17 District Police Department</u> <u>Line 21 District Police Department</u>	
<u>AP 3530</u>	<u>8/24/16- Chancellor's Cabinet reviewed</u>		
	<u>10/4/16 – District Assembly</u>	<u>Agreed with changes</u>	

46
47

San Bernardino Community College District
Board Policy
Chapter 7 – Human Resources

BP 7600 DISTRICT POLICE DEPARTMENT

NOTE: *The following language in red ink is legally required.*

The Board of Trustees has established a District Police Department under the supervision of a Chief of Police, who shall report directly to the Chancellor. The purpose of the District Police Department is to enforce the law on or near the campus and other grounds or properties owned, operated, controlled, or administered by the District or by the State acting on behalf of the District.

District police officers shall be employed as members of the classified service but shall, when duly sworn, be peace officers as defined by law. Prior to employment, they shall satisfy the training requirements set out in Penal Code Sections 830 et seq.

The Chancellor shall establish minimum qualifications of employment for the Chief of Police including, but not limited to, prior employment as a peace officer or completion of a peace officer training course approved by the Commission on Peace Officers' Standards and Training.

The Chancellor shall ensure that every member of the District Police Department first employed by the District before July 1, 1999 satisfies the requirements of state law regarding qualifications for continued employment.

Every member of the District Police Department shall be issued a suitable identification card and badge bearing the words "San Bernardino Community College District Police Department."

The Chancellor, in cooperation with the Chief of Police, shall issue such other regulations as may be necessary for the administration of the District Police Department.

References: Education Code Sections 72330 et seq.;
Government Code Sections 3300 et seq.;
Penal Code Sections 830 et seq.

50

COMMENTS

51

BP or AP #	Representative group	COMMENT	RESPONSE
BP 7600	Police Department 7/7/16	Reviewed and no changes.	
	10/4/16 – District Assembly	Agreed	

52

53

San Bernardino Community College District
Administrative Procedure
Chapter 7 – Human Resources

AP 7600 DISTRICT POLICE DEPARTMENT

NOTE: *The language in red ink is ~~legally advised~~.*

The ~~[designate position]~~ Chancellor is delegated the responsibility to establish minimum qualifications of employment for the Chief of Police including but not limited to the conditions contained in BP 7600 titled District Police Department.

Every member of the police department first employed by the District before July 1, 1999 must, in order to retain his/her employment, meet the requirements of Education Code Section 72330.2, including but not limited to:

- Submission of one copy of his/her fingerprints which shall be forwarded to the Federal Bureau of Investigation
- A determination that the employee is not a person prohibited from employment by a California community college district, and
- If the employee is required to carry a firearm, is not a person prohibited from possessing a firearm.

Every member of the college police shall be supplied with, and authorized to wear, a badge bearing the words “San Bernardino Community College District Police Department.” Every member of the District Police Department shall be issued a suitable identification card.

Salaries for District Police Department employees shall be established after appropriate negotiations with their exclusive representative. If no such unit is established, salaries shall be recommended by the ~~[designate position]~~ Vice Chancellor of HR.

The ~~[designate position]~~ Chancellor in cooperation with the Chief of Police, shall issue such other regulations as may be necessary for the administration of the District Police Department.

- Schedules and shifts
- Call back procedures
- Weapons practices, especially drawing weapons

- 45 • Use of vehicles
- 46 • Pursuit practices
- 47 • Discipline procedures
- 48 • Training

49
50 The District Police Department shall cooperate with local law enforcement in accordance
51 with an agreement to be entered into in accordance with the requirements of Education
52 Code Section 67381. The agreement shall address, but not be limited to, the following:

- 53 • Operational responsibilities for investigations of the following violent crimes:
54 willful homicide, forcible rape, robbery, aggravated assault
- 55 • Geographical boundaries of the operational responsibilities
- 56 • Mutual aid procedures

57
58 **References:** Education Code Section 72330;
59 Government Code Sections 3300 et seq.

60
61
62

***NOTE:** The ~~red ink~~ signifies language that is **legally advised** and recommended by the Policy and
63 Procedure Service and its legal counsel (Liebert Cassidy Whitmore).*
64

Approved:

65
66

67
68

COMMENTS

BP or AP #	Representative group	COMMENT	RESPONSE
AP 7600	SEE Legal Update #28-4/7/16	AP 7600 College [Police or Security] – This procedure was updated to correct a typographical error under Option B. Line 14 Chancellor Line 36 Vice Chancellor of HR Line 38 Chancellor	
	10/4/16 – District Assembly	Agreed with changes	

69
70

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Bruce Baron, Chancellor
PREPARED BY: Stacey Nikac, Executive Assistant
DATE: December 8, 2016
SUBJECT: Consideration of Approval to Accept Final Master Plans for San Bernardino Valley College, Crafton Hills College, and the District Needs & Institutional Support Plan

RECOMMENDATION

It is recommended that the Board of Trustees Accept Final Master Plans for San Bernardino Valley College, Crafton Hills College, and the District Needs & Institutional Support Plan.

The revised portions have been highlighted in pink and revised pages are listed in the SBCCD Document Pages with Changes (attached). The full reports can be found at:

http://www.sbccd.org/research/Institutional_Effectiveness_and_Planning/Planning_Con_sultants/Documents_Provided_by_Planning_Consultants

OVERVIEW

The purpose of the Educational Master Planning process is to facilitate and support the Colleges and District Offices in their current educational planning processes, which will help to inform the development of the facilities master plans for the District ant the Colleges. The formation of the Educational Master Plans will inform the developmental of the Facilities Master Plans.

BOARD IMPERATIVE

- I. Institutional Effectiveness
- II. Learning Centered Institution for Student Access, Retention and Success
- III. Resource Management for Efficiency, Effectiveness and Excellence
- IV. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

None.

SBCCD DOCUMENT CHANGES

DOCUMENT	SECTION	PAGE NUMBER
Crafton Hills College Comprehensive Master Plan	CMP Overview	ii
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Crafton Hills College Comprehensive Master Plan	CMP Overview	iv
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Crafton Hills College Comprehensive Master Plan	CMP Overview	1.2
Crafton Hills College Comprehensive Master Plan	CMP Overview	1.4
Crafton Hills College Comprehensive Master Plan	CMP Overview	1.5
Crafton Hills College Comprehensive Master Plan	CMP Overview	1.6
Crafton Hills College Comprehensive Master Plan	CMP Overview	1.7
Crafton Hills College Comprehensive Master Plan	EMP	2.3
Crafton Hills College Comprehensive Master Plan	EMP	2.6
Crafton Hills College Comprehensive Master Plan	EMP	2.8
Crafton Hills College Comprehensive Master Plan	EMP	2.94
Crafton Hills College Comprehensive Master Plan	EMP	2.95
Crafton Hills College Comprehensive Master Plan	EMP	2.99
Crafton Hills College Comprehensive Master Plan	EMP	2.100
Crafton Hills College Comprehensive Master Plan	EMP	2.103
Crafton Hills College Comprehensive Master Plan	EMP	2.104
Crafton Hills College Comprehensive Master Plan	EMP	2.105
Crafton Hills College Comprehensive Master Plan	EMP	2.106
Crafton Hills College Comprehensive Master Plan	EMP	2.109
Crafton Hills College Comprehensive Master Plan	EMP	2.113
Crafton Hills College Comprehensive Master Plan	FMP	3.6
Crafton Hills College Comprehensive Master Plan	FMP	3.8
Crafton Hills College Comprehensive Master Plan	FMP	3.26
Crafton Hills College Comprehensive Master Plan	FMP	3.27
Crafton Hills College Comprehensive Master Plan	FMP	3.37
Crafton Hills College Comprehensive Master Plan	FMP	3.38
Crafton Hills College Comprehensive Master Plan	FMP	3.56
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Crafton Hills College Comprehensive Master Plan	FMP	3.59

Crafton Hills College Comprehensive Master Plan	FMP	3.61
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Crafton Hills College Comprehensive Master Plan	FMP	3.65
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Crafton Hills College Comprehensive Master Plan	FMP	3.78
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SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Bruce Baron, Chancellor

REVIEWED BY: Bruce Baron, Chancellor

PREPARED BY: Stacey Nikac, Executive Assistant

DATE: December 8, 2016

SUBJECT: Consideration of Approval to Reaffirm Board Imperatives and Approve 2016-2017 Board Goals

RECOMMENDATION

It is recommended that the Board of Trustees reaffirm the Board Imperatives and approve the 2016-2017 Board Goals.

OVERVIEW

The Board reviews its goals and develops new ones annually. The Board goals were developed along with suggested activities and tasks to complete each goal.

ANALYSIS

At the August 22, 2016 Board Retreat, the Trustees discussed the 2016-2017 goals related to the Board Imperatives per Board Policy 2200. On September 22 and November 10, 2016 the Goals Ad Hoc Committee met to draft the Board Goals.

BOARD IMPERATIVES

- I. Institutional Effectiveness
- II. Learning Centered Institution for Student Access, Retention and Success
- III. Resource Management for Efficiency, Effectiveness and Excellence
- IV. Enhanced and Informed Governance and Leadership

FINANCIAL IMPLICATIONS

None

(DRAFT) Board of Trustees Goals 2016-2017

The San Bernardino Community College District Board of Trustees has the following priorities and goals related to the Board Imperatives (Board Policy 2200).

Board Goal		Action	Accountability
1	Develop a district-wide leadership development plan	Work with Human Resources, district and campus professional development committees and others as necessary to develop reporting mechanism for professional development activities and participants.	Provide update on process by end of spring 2017.
2	Develop a plan to incorporate career ladders as part of professional development planning across the district.	Discuss how to incorporate a leadership emphasis and career ladders in future professional development.	Complete report by end of spring 2017
3	Continue to develop collaborative partnerships with government agencies, educational institutions, including Pr-12 and 4-year universities.	Convene joint-meetings with SBCCD Trustees and regional K-12 Governing Boards. Discuss MOUs with CSUSB, University of Redlands and other educational institutions, as well as campus' transfer plans and dual enrollment.	Meeting scheduled for Wednesday, Jan. 25, 2017 at 4 p.m.
		Cultivate partnerships in conjunction with the Inland Empire/Desert Regional Consortium Strong Workforce Program that are aligned with district and college initiatives such as: AB288 (Dual Enrollment), College Promise, Student Equity and AB104 (Adult Education Block Grant).	Meet with regional committee members to coordinate proposals for career and technical education funding for current year. District Assembly Strong Workforce Program Ad Hoc Committee to begin planning for FY17-18 regional proposals due March 2017.

3	(Continued) Continue to develop collaborative partnerships with government agencies, educational institutions, including P-12 and 4-year universities.	Pursue the creation of a Middle College High School affiliated with Crafton Hills College and aligned with CHC's College Promise planning.	Request status report from CHC Academic Senate with a project timeline and recommended next steps. College Promise plan grant application to be completed March-April 2017.
		Work with SBCCD Public Affairs and Government Relations to expand engagement with public policy leaders to increase understanding of SBCCD's educational programs, economic development initiatives and civic impact	Coordinate campus visits, advocacy trips and briefings with legislators, mayors and SBCCD leadership throughout the year.
		Engage with P-12 districts, students, teachers, staff, administrators and four-year universities in focus groups to inform SBCCD's rebranding and marketing efforts.	Planned for spring 2017.
4	Strengthen student success through the SBCCD Trustee's policy role in the Student Success Committee.	Develop student success policy which promote and supports diversity.	On October 2016, Board approved item to ask Chancellor to develop student success policy through collegial consultation Will provide update in spring 2017.
		Develop dashboard to monitor student success.	Planning underway with implementation of pilot in fall 2017.
		Develop plan to implement a local Promise Program, building off of SBVC's Valley Bound Commitment, that can generate additional funding to cover the cost of student fees, books and per-student funding for support services. College Promise Plan will consider leveraging district and college programs including Strong Workforce Program, Dual Enrollment, Student Equity and Adult Education Block Grant.	Grant application under development. Target date: March 2017.

4	(Continued) Strengthen student success through the SBCCD Trustee's policy role in the Student Success Committee.	Develop plan to replace WebAdvisor with new student registration system.	Plan will be developed by fall 2017.
		Share student success stories.	Develop communication strategy to highlight student successes in all of its many forms to inform the public and enhance the reputation of the colleges.
		Financially sustain innovative student success programs.	Explore feasibility of creating a district-wide funding campaign.
5	Monitor budget process	Develop improved financial reporting to make it more user-friendly and better inform decision-making.	New reports planned for December 2016 Board agenda.
		Explore possibility of developing online financial dashboard accessible from anywhere.	Budget dashboard and software to be reviewed, selected and implemented in spring 2018.
		Review Board of Trustees budget in Board Budget Committee.	Board budget will be added to each Board Budget Committee agenda beginning in December 2016.
6	Strengthen the effectiveness of the Board of Trustees	Plan study session on 10+1 with Academic Senate and CCLC and State Academic Senate.	Study session will take place in spring 2017.
		Chancellor to attend CCLC Annual Conference and ACCT Legislative Conference.	Chancellor is planning to attend these conferences.
		Continue Board and Chancellor professional development.	Professional development activities will be pursued by the Board members and the Chancellor.
		Hold two-day Board of Trustees retreat.	Planned for May 2017.
7	Update Board of Trustees policies and procedures.	Update Board policies and procedures on appropriate cycle and/or as necessary.	Ongoing.
		Monitor and ensure that Board policies are being followed.	Ongoing.

8	More efficiently leverage KVCR TV/FM media resources to the greater benefit of students and community.	Work with KVCR, SBVC and CHC to create media training opportunities that can support and prepare students for professional media careers.	Progress report by end of spring 2017.
		Engage KVCR leadership and staff in focus groups to inform SBCCD's comprehensive rebranding to enhance the visibility and reputation of the district and colleges.	Planned for spring 2017.

DRAFT

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services
PREPARED BY: Erika Almaraz, Director of Internal Audits
DATE: December 8, 2016
SUBJECT: Consideration of Approval to Accept Independent Audit Report of the San Bernardino Community College District for 2015-16

RECOMMENDATION

It is recommended that the Board of Trustees accept the 2015-16 independent audit report of the San Bernardino Community College District.

OVERVIEW

Vavrinek, Trine, Day & Company has conducted the yearly districtwide independent audit for the period ending June 30, 2016.

ANALYSIS

Each year the District undergoes an independent audit, after which the auditing firm compiles a written report detailing its financial statements.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

This board item has no financial implications.



SAN BERNARDINO
COMMUNITY COLLEGE
DISTRICT

ANNUAL FINANCIAL REPORT

JUNE 30, 2016

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

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JUNE 30, 2016

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Board of Trustees
San Bernardino Community College District
San Bernardino, California

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and the aggregate remaining fund information of San Bernardino Community College District (the District) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the 2015-2016 *Contracted District Audit Manual*, issued by the California Community Colleges Chancellor's Office. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate remaining fund information of the District as of June 30, 2016, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter - Change in Accounting Principles

As discussed in Note 2 to the financial statements, in 2016, the District adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*; GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*; GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*; and GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require the Management Discussion and Analysis on pages 5 through 11, the Schedule of Other Postemployment Benefits (OPEB) Funding Progress on page 64, the Schedule of the District's Proportionate Share of the Net Pension Liability on page 65, and the Schedule of District Contributions on page 66 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying supplementary information listed in the Table of Contents, including the Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The accompanying supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2016, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Vaurvik, Irine, Day & Co. LLP

Rancho Cucamonga, California

November 16, 2016

USING THIS ANNUAL REPORT

The purpose of this annual report is to provide readers with information about the activities programs and financial condition of San Bernardino Community College District (the District) as of June 30, 2016. The report consists of the following three basic financial statements: Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position, and Statement of Cash Flows and provides information about the District as a whole. This section of the annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2016. Please read it in conjunction with the District's financial statements, which immediately follow this section. Responsibility for the completeness and accuracy of this information rests with the District management.

OVERVIEW OF THE FINANCIAL STATEMENTS

San Bernardino Community College District's financial statements are presented in accordance with Governmental Accounting Standards Board Statements No. 34, *Basic Financial Statements - and Management Discussion and Analysis - for State and Local Governments* and No. 35, *Basic Financial Statements - and Management Discussion and Analysis - for Public College and Universities*. These statements allow for the presentation of financial activity and results of operations which focus on the District as a whole. The entity-wide financial statements present the overall results of operations whereby all of the District's activities are consolidated into one total versus the traditional presentation by fund type. The focus of the Statement of Net Position is designed to be similar to the bottom line results of the District. This statement combines and consolidates current financial resources with capital assets and long-term obligations. The Statement of Revenues, Expenses, and Changes in Net Position focuses on the costs of the District's operational activities with revenues and expenses categorized as operating and nonoperating, and expenses are reported by natural classification. The Statement of Cash Flows provides an analysis of the sources and uses of cash within the operations of the District.

The California Community Colleges Chancellor's Office has recommended that all State community colleges follow the Business-Type Activity (BTA) model for financial statement reporting purposes.

FINANCIAL HIGHLIGHTS

- The District's primary funding source is apportionment received from the State of California. The District's apportionment amount is determined by the number and size of colleges in the District and the number of Full-Time Equivalent Students (FTES). In fiscal year 2015-2016, the District continued to increase access to classes and restored 97 percent of the fiscal year 2009-2010 student enrollment. The District FTES for the year ended June 30, 2016, increased 4.3 percent over the prior year as noted below.

	Year Ended June 30		
	2016	2015	Change
San Bernardino Valley College	10,504	10,117	3.8%
Crafton Hills College	4,848	4,600	5.4%
San Bernardino Community College District	15,352	14,717	4.3%

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

MANAGEMENT DISCUSSION AND ANALYSIS

JUNE 30, 2016

- During the year ended June 30, 2016, the District endeavored to fill various vacant employee positions across the District and improved staffing levels by 5.1 percent over the prior year as noted below.

	Year Ended June 30		
	2016	2015	Change
Administrators	95	91	4.4%
Faculty	262	240	9.2%
Classified	410	399	2.8%
Total	767	730	5.1%

- The District continues to monitor compliance with the 50 percent law, which requires that at least 50 percent of the current expense of education be spent on instructional salaries. For the year ended June 30, 2016, the District achieved a rate of 50.97 percent.

Statement of Net Position

The Statement of Net Position presents the assets, liabilities, and net position of the District as of the end of the fiscal year and is prepared using the accrual basis of accounting, which is similar to the accounting method used by most private-sector organizations. The Statement of Net Position is a point-of-time financial statement whose purpose is to present to the readers a fiscal snapshot of the District. The Statement of Net Position primarily presents end-of-year data concerning assets (current and noncurrent), liabilities (current and noncurrent), and net position (assets plus deferred outflows of resources minus liabilities).

From the data presented, readers of the Statement of Net Position are able to determine the assets available to continue the operations of the District. Readers are also able to determine how much the District owes vendors and employees. Finally, the Statement of Net Position provides a picture of the assets and their availability for expenditure by the District.

The difference between the sum of total assets plus deferred outflows of resources and total liabilities plus deferred inflows (net position) is one indicator of the current financial condition of the District. Another indicator is the change in net position which shows whether the overall financial condition has improved or worsened during the year. Assets and liabilities are generally measured using current values. One notable exception is capital assets, which are stated at historical cost less an allocation for depreciation expense.

The Net Position is divided into three major categories. The first category, net investment in capital assets, provides the equity amount in property, plant, and equipment owned by the District. The second category is expendable restricted assets. These assets are available for expenditure by the District, but must be spent for purposes as determined by external entities and/or donors that have placed time or purpose restrictions on the use of the assets. The final category is unrestricted net position that is available to the District for any lawful purpose of the District.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

MANAGEMENT DISCUSSION AND ANALYSIS

JUNE 30, 2016

The Statement of Net Position as of June 30, 2016 and June 30, 2015, is summarized below.

(Amounts in thousands)

	<u>2016</u>	<u>2015</u>
ASSETS		
Current Assets		
Cash and investments	\$ 185,595	\$ 184,718
Accounts receivable (net)	7,670	6,740
Other current assets	2,061	1,331
Total Current Assets	<u>195,326</u>	<u>192,789</u>
Net OPEB Assets	4,030	4,234
Capital Assets (net)	513,865	470,098
Total Assets	<u>713,221</u>	<u>667,121</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charge on refunding	14,078	23,612
Deferred outflows of resources related to pensions	31,737	5,894
Total Deferred Outflows of Resources	<u>45,815</u>	<u>29,506</u>
LIABILITIES		
Current Liabilities		
Accounts payable and accrued liabilities	39,097	36,357
Current portion of long-term debt	10,139	7,502
Total Current Liabilities	<u>49,236</u>	<u>43,859</u>
Long-Term Obligations	631,646	565,803
Total Liabilities	<u>680,882</u>	<u>609,662</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows of resources related to pensions	17,729	16,600
NET POSITION		
Net investment in capital assets	40,833	54,980
Restricted	49,818	40,133
Unrestricted	(30,226)	(24,748)
Total Net Position	<u>\$ 60,425</u>	<u>\$ 70,365</u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

MANAGEMENT DISCUSSION AND ANALYSIS

JUNE 30, 2016

Statement of Revenues, Expenses, and Changes in Net Position

Changes in total net position are presented in the Statement of Revenues, Expenses, and Changes in Net Position. The purpose of this statement is to present the operating and nonoperating revenues earned, whether received or not by the District; the operating and nonoperating expense incurred, whether paid or not by the District; and any other revenues, expenses, gains and/or losses earned or incurred by the District. Thus, this statement presents the District's results of operations.

Generally, operating revenues are earned for providing goods and services to the various customers and constituencies of the District. Operating expenses are those expenses incurred to acquire or produce the goods and services provided in return for the operating revenues and to fulfill the mission of the District. Nonoperating revenues are those received or pledged for which goods and services are not provided. For example, State appropriations are nonoperating because they are provided by the legislature to the District without the legislature directly receiving commensurate goods and services for those revenues.

The Statement of Revenues, Expenses, and Changes in Net Position for the years ended June 30, 2016 and June 30, 2015, is summarized below.

(Amounts in thousands)

	2016	2015
Operating Revenues		
Tuition and fees	\$ 6,421	\$ 6,545
Auxiliary sales and charges	4,538	4,549
Total Operating Revenues	<u>10,959</u>	<u>11,094</u>
Operating Expenses		
Salaries and benefits	95,941	86,009
Supplies and maintenance	35,655	27,832
Student financial aid	28,332	27,425
Depreciation	15,310	15,159
Total Operating Expenses	<u>175,238</u>	<u>156,425</u>
Operating Loss	<u>(164,279)</u>	<u>(145,331)</u>
Nonoperating Revenues		
State apportionments	59,827	55,259
Property taxes	48,302	42,590
Grants and contracts	60,697	46,550
State revenues	3,519	4,338
Net interest expense	(30,601)	(31,180)
Other nonoperating revenues	10,582	7,054
Total Nonoperating Revenue	<u>152,326</u>	<u>124,611</u>
Other Revenues		
State and local capital income	<u>2,013</u>	<u>1,670</u>
Net Change in Net Position	<u>\$ (9,940)</u>	<u>\$ (19,050)</u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

MANAGEMENT DISCUSSION AND ANALYSIS

JUNE 30, 2016

In accordance with requirements set forth by the California Community Colleges Chancellor's Office, the District reports operating expenses by object code. Operating expenses by functional classification are as follows:

Year ended June 30, 2016:

	Salaries	Employee Benefits	Supplies, Material, and Other Expenses and Services	Equipment, Maintenance, and Repairs	Student Financial Aid	Depreciation	Total
Instructional activities	\$ 33,078	\$ 12,632	\$ 913	\$ 1,010	\$ -	\$ -	\$ 47,633
Academic support	4,685	1,726	1,380	2,697	-	-	10,488
Student services	10,578	3,057	5,434	256	-	-	19,325
Plant operations and maintenance	3,226	1,547	3,027	248	-	-	8,048
Instructional support services	10,633	4,051	10,579	2,446	-	-	27,709
Community services and economic development	3,132	1,090	1,977	49	-	-	6,248
Ancillary services and auxiliary operations	4,447	1,798	2,350	52	-	-	8,647
Student aid	-	-	-	-	28,332	-	28,332
Physical property and related acquisitions	206	55	-	3,237	-	-	3,498
Unallocated depreciation	-	-	-	-	-	15,310	15,310
Total	\$ 69,985	\$ 25,956	\$ 25,660	\$ 9,995	\$ 28,332	\$ 15,310	\$ 175,238

Statement of Cash Flows

The Statement of Cash Flows provides information about cash receipts and cash payments during the fiscal year. This statement also helps users assess the District's ability to generate positive cash flows, meet obligations as they come due, and the need for external financing.

The Statement of Cash Flows reports cash provided by or used in the following activities:

- Operating - consists of cash receipts from enrollment fees, grants and contracts, and cash payments for salaries, benefits, supplies, utilities, and other items related to the instructional program.
- Noncapital financing - primarily State apportionment and property taxes.
- Capital financing - purchase of capital assets (land, buildings, and equipment) and bond interest payments and receipts from Federal and State grants for capital purposes, as well as property tax revenue for bond repayments.
- Investing - consists of investment activities and earnings on those investments.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

MANAGEMENT DISCUSSION AND ANALYSIS

JUNE 30, 2016

The Statement of Cash Flows for the years ended June 30, 2016 and June 30, 2015, is summarized below.

(Amounts in thousands)

	<u>2016</u>	<u>2015</u>
Cash Provided by (Used in)		
Operating activities	\$ (135,810)	\$ (127,049)
Noncapital financing activities	151,360	137,553
Capital financing activities	(15,008)	(69,298)
Investing activities	<u>19,092</u>	<u>48,955</u>
Net Increase (Decrease) in Cash	19,634	(9,839)
Cash, Beginning of Year	<u>89,934</u>	<u>99,773</u>
Cash, End of Year	<u><u>\$ 109,568</u></u>	<u><u>\$ 89,934</u></u>

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

As of June 30, 2016, the District had \$640.2 million in capital assets, less \$126.3 million accumulated depreciation for net capital assets of \$513.9 million. The District continues to work on the facilities projects that are part of the \$450 million bond master plan. The District spent approximately \$59.1 million on capital assets during the year, the majority of which relate to bond proceeds. Depreciation charges during the year totaled \$15.3 million. Note 6 in the financial statements provides additional information on capital assets.

(Amounts in thousands)

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
Land and construction in progress	\$ 110,496	\$ 52,416	\$ (11,274)	\$ 151,638
Buildings and improvements	446,216	15,756	(125)	461,847
Furniture and equipment	<u>25,792</u>	<u>2,195</u>	<u>(1,322)</u>	<u>26,665</u>
Subtotal	582,504	70,367	(12,721)	640,150
Accumulated depreciation	<u>(112,406)</u>	<u>(15,310)</u>	<u>1,431</u>	<u>(126,285)</u>
	<u><u>\$ 470,098</u></u>	<u><u>\$ 55,057</u></u>	<u><u>\$ (11,290)</u></u>	<u><u>\$ 513,865</u></u>

Obligations

As of June 30, 2016, the District had \$641.8 million in debt consisting of \$550.8 million from general obligation bonds, \$84.9 million from pension obligation, \$.2 million from community service grant payable, \$2.8 million from compensated absences, and \$3.1 million claims liability.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

MANAGEMENT DISCUSSION AND ANALYSIS

JUNE 30, 2016

Details including the type, interest rates, and maturities of the general obligation bonds are found in Note 10.

(Amounts in thousands)

	Balance Beginning of Year	Additions	Deletions	Balance End of Year
General obligation bonds	\$ 509,538	\$ 114,622	\$ (73,378)	\$ 550,782
Compensated absences	2,587	172	-	2,759
Claims liability	2,920	158	-	3,078
Community service grant payable	328	-	(109)	219
Aggregate pension liability	57,932	27,015	-	84,947
Total Long-Term Debt	<u>\$ 573,305</u>	<u>\$ 141,967</u>	<u>\$ (73,487)</u>	<u>\$ 641,785</u>
Amount due within one year				<u>\$ 10,139</u>

ECONOMIC FACTORS AFFECTING THE FUTURE OF SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

The financial position of San Bernardino Community College District is closely tied to that of the State of California. The District receives approximately 75 percent of its combined general fund revenues through State apportionments and local property taxes. These two sources, along with allocations from the Education Protection Account, redevelopment allocations, and student paid enrollment fees, essentially make up the District's general apportionment, the main funding support for California community colleges.

Management continues to closely monitor the State budget information and operating costs of the District and will maintain a close watch over resources to ensure financial stability and retain reserve levels required by Board Policy and the State Chancellor's Office.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Vice Chancellor, Business and Fiscal Services, at San Bernardino Community College District, 114 South Del Rosa Drive, San Bernardino, California 92408.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

STATEMENT OF NET POSITION - PRIMARY GOVERNMENT JUNE 30, 2016

ASSETS

Current Assets

Cash and cash equivalents	\$ 1,294,527
Investments	184,300,299
Accounts receivable	7,242,919
Student loans receivable, net	426,957
Due from fiduciary funds	12,902
Prepaid expenses	1,001,901
Inventories	1,044,499
Other current assets	1,750
Total Current Assets	<u>195,325,754</u>

Noncurrent Assets

Net OPEB assets	4,029,971
Nondepreciable capital assets	151,637,845
Depreciable capital assets, net of depreciation	362,227,602
Total Noncurrent Assets	<u>517,895,418</u>
TOTAL ASSETS	<u>713,221,172</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred charge on refunding	14,078,085
Deferred outflows of resources related to pensions	31,736,551
Total Deferred Outflows of Resources	<u>45,814,636</u>

LIABILITIES

Current Liabilities

Accounts payable	19,793,869
Accrued interest payable	6,583,990
Due to fiduciary funds	236,661
Unearned revenue	12,482,702
Bonds payable - current portion	10,029,285
Community service grant payable - current portion	109,373
Total Current Liabilities	<u>49,235,880</u>

Noncurrent Liabilities

Compensated absences payable	2,758,991
Bonds payable - noncurrent portion	540,752,829
Claims liability	3,078,245
Community service grant payable - noncurrent portion	109,374
Aggregate net pension obligation	84,946,634
Total Noncurrent Liabilities	<u>631,646,073</u>
TOTAL LIABILITIES	<u>680,881,953</u>

DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources related to pensions	17,729,306
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NET POSITION

Net investment in capital assets	40,832,647
Restricted for:	
Debt service	35,955,247
Capital projects	13,432,378
Educational programs	430,244
Unrestricted	(30,225,967)
TOTAL NET POSITION	<u>\$ 60,424,549</u>

The accompanying notes are an integral part of these financial statements.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - PRIMARY GOVERNMENT
FOR THE YEAR ENDED JUNE 30, 2016**

OPERATING REVENUES	
Student Tuition and Fees	\$ 19,679,609
Less: Scholarship discount and allowance	(13,258,131)
Net tuition and fees	<u>6,421,478</u>
Auxiliary Enterprise Sales and Charges	
Bookstore	3,906,680
Cafeteria	<u>630,607</u>
TOTAL OPERATING REVENUES	<u>10,958,765</u>
OPERATING EXPENSES	
Salaries	69,985,148
Employee benefits	25,956,181
Supplies, materials, and other operating expenses and services	25,659,842
Equipment, maintenance, and repairs	9,994,839
Student financial aid	28,331,807
Depreciation	<u>15,309,710</u>
TOTAL OPERATING EXPENSES	<u>175,237,527</u>
OPERATING LOSS	<u>(164,278,762)</u>
NONOPERATING REVENUES (EXPENSES)	
State apportionments, noncapital	59,827,136
Local property taxes, levied for general purposes	21,681,347
Taxes levied for other specific purposes	26,620,823
Federal grants	29,508,162
State grants	31,188,340
State taxes and other revenues	3,519,219
Investment income	437,580
Interest expense on capital related debt	(31,125,122)
Investment income on capital asset-related debt, net	86,623
Transfer from fiduciary fund	1,131,015
Transfer to fiduciary fund	(256,000)
Other nonoperating revenue	<u>9,706,637</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>152,325,760</u>
LOSS BEFORE OTHER REVENUES	<u>(11,953,002)</u>
State revenues, capital	211,475
Local revenues, capital	<u>1,801,499</u>
TOTAL OTHER REVENUES	<u>2,012,974</u>
CHANGE IN NET POSITION	<u>(9,940,028)</u>
BEGINNING FUND BALANCE	<u>70,364,577</u>
NET POSITION, END OF YEAR	<u><u>\$ 60,424,549</u></u>

The accompanying notes are an integral part of these financial statements.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**STATEMENT OF CASH FLOWS - PRIMARY GOVERNMENT
FOR THE YEAR ENDED JUNE 30, 2016**

CASH FLOWS FROM OPERATING ACTIVITIES

Tuition and fees	\$ 6,780,676
Payments to or on behalf of employees	(92,671,583)
Payments to vendors for supplies and services	(26,124,865)
Payments to students for scholarships and grants	(28,331,807)
Auxiliary enterprise sales and charges	4,537,287
Net Cash Flows From Operating Activities	<u>(135,810,292)</u>

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

State apportionments	55,989,903
Grant and contracts	29,810,560
Property taxes	34,997,498
State taxes and other apportionments	21,681,347
Other nonoperating	8,880,739
Net Cash Flows From Noncapital Financing Activities	<u>151,360,047</u>

CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES

Purchase of capital assets	(62,642,531)
State revenue, capital projects	211,475
Local revenue, capital projects	1,801,499
Property taxes - related to capital debt	26,620,823
Proceeds from capital debt	114,622,098
Principal paid on capital debt	(73,377,737)
Interest paid on capital debt	(22,330,669)
Interest received on capital asset-related debt	86,623
Net Cash Flows From Capital Financing Activities	<u>(15,008,419)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Sale of investments	335,702
Interest received from investments	18,757,040
Net Cash Flows From Investing Activities	<u>19,092,742</u>

NET CHANGE IN CASH AND CASH EQUIVALENTS

CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR

CASH AND CASH EQUIVALENTS, END OF YEAR

19,634,078
89,933,618
<u><u>\$ 109,567,696</u></u>

The accompanying notes are an integral part of these financial statements.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**STATEMENT OF CASH FLOWS - PRIMARY GOVERNMENT, Continued
FOR THE YEAR ENDED JUNE 30, 2016**

**RECONCILIATION OF NET OPERATING LOSS TO NET CASH
FLOWS FROM OPERATING ACTIVITIES**

Operating Loss	<u>\$ (164,278,762)</u>
Adjustments to Reconcile Operating Loss to Net Cash Flows From Operating Activities	
Depreciation expense	15,309,710
Changes in Assets, Liabilities, Deferred Inflows and Deferred Outflows of Resources:	
Receivables	359,198
Inventories	13,122
Prepaid expenses	(805,535)
Accounts payable and accrued liabilities	1,000,388
Unearned revenue	9,867,085
Compensated absences	171,647
Change in deferred outflows related to pensions	(25,843,726)
Change in deferred inflows related to pensions	1,129,367
Community service grant payable	(109,373)
Net OPEB assets	203,798
Claims liability	158,245
Aggregate net pension obligation	<u>27,014,544</u>
Total Adjustments	<u>28,468,470</u>
Net Cash Flows From Operating Activities	<u><u>\$ (135,810,292)</u></u>

CASH AND CASH EQUIVALENTS CONSIST OF THE FOLLOWING:

Cash in banks	\$ 1,294,527
Cash in county treasury	<u>108,273,169</u>
Total Cash and Cash Equivalents	<u><u>\$ 109,567,696</u></u>

NONCASH TRANSACTIONS

On behalf payments for benefits	<u><u>\$ 2,044,902</u></u>
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The accompanying notes are an integral part of these financial statements.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**STATEMENT OF FIDUCIARY NET POSITION
JUNE 30, 2016**

	<u>Trust</u>	<u>Agency Funds</u>
ASSETS		
Cash and cash equivalents	\$ 430,039	\$ 246,485
Investments	2,037,000	-
Accounts receivable	3,506	-
Due from primary government	236,441	220
Prepaid expenses	45,636	-
Other current assets	17,062	-
Total Assets	<u>2,769,684</u>	<u>\$ 246,705</u>
LIABILITIES		
Accounts payable	507,656	\$ 5,476
Due to primary government	12,902	-
Unearned revenue	52,421	-
Due to student groups	-	241,229
Total Liabilities	<u>572,979</u>	<u>\$ 246,705</u>
NET POSITION		
Unreserved	<u>2,196,705</u>	
Total Net Position	<u>\$ 2,196,705</u>	

The accompanying notes are an integral part of these financial statements.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Trust</u>
ADDITIONS	
Local revenues	<u>\$ 2,849,886</u>
DEDUCTIONS	
Classified salaries	553,709
Employee benefits	154,366
Services and operating expenditures	1,060,012
Capital outlay	<u>6,097</u>
Total Deductions	<u>1,774,184</u>
OTHER FINANCING SOURCES (USES)	
Transfer from primary government	256,000
Operating transfers out	(1,131,015)
Other uses	<u>(7,520,264)</u>
Total Other Financing Sources (Uses)	<u>(8,395,279)</u>
Change in Net Position	(7,319,577)
Net Position - Beginning	<u>9,516,282</u>
Net Position - Ending	<u>\$ 2,196,705</u>

The accompanying notes are an integral part of these financial statements.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

NOTE 1 - ORGANIZATION

San Bernardino Community College District (the District) was established in 1926 as a political subdivision of the State of California and is a comprehensive, public, two-year institution offering educational services to residents of the surrounding area. The District operates under a locally elected seven-member Board of Trustees form of government, which establishes the policies and procedures by which the District operates. The Board must approve the annual budgets for the General Fund, special revenue funds, and capital project funds, but these budgets are managed at the department level. Currently, the District operates two colleges, a Professional Development Center, and a television and radio station located within San Bernardino County. While the District is a political subdivision of the State of California, it is legally separate and is independent of other State and local governments, and it is not a component unit of the State in accordance with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 61. The District is classified as a Public Educational Institution under Internal Revenue Code Section 115 and is, therefore, exempt from Federal taxes.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The District has adopted GASB Statement No. 61, *Determining Whether Certain Organizations are Component Units*. This statement amends GASB Statement No. 14, *The Financial Reporting Entity*, to provide additional guidance to determine whether certain organizations, for which the District is not financially accountable, should be reported as component units based on the nature and significance of their relationship with the District. The three components used to determine the presentation are: providing a "direct benefit", the "environment and ability to access/influence reporting", and the "significance" criterion. As defined by accounting principles generally accepted in the United States of America and established by the Governmental Accounting Standards Board, the financial reporting entity consists of the primary government, the District, and the following component units:

- KVCR Educational Foundation, Inc.

The KVCR Educational Foundation, Inc. (the Foundation) is a legally separate, tax-exempt component unit of the District. The Foundation acts primarily as a fundraising organization to provide funding support to KVCR-TV/FM, a wholly owned broadcasting affiliate of the District. Although the District does not control the timing or amount of receipts, the majority of resources, or income thereon that the Foundation holds and invests, are restricted to the activities of the District by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of, the District, the Foundation is considered a component unit of the District with the inclusion of the statements as a blended component unit.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

Condensed Statement of Net Position

The Foundation is a not-for-profit organization under Internal Revenue Code (IRC) Section 501(c)(3) that reports its financial results in accordance with Financial Accounting Standards Codifications. As such, certain revenue recognition criteria and presentation features have been accounted for within this report using GASB revenue recognition criteria and presentation features.

- Economic Development and Corporate Training Foundation

The Economic Development and Corporate Training Foundation (EDCT Foundation) is a legally separate, tax-exempt component unit of the District. The EDCT Foundation's primary focus is to develop resources and philanthropic support for the advancement of the economic and workforce development and student success efforts of the San Bernardino Community College District. Because of the types of activities and the restricted resources held by the EDTC Foundation can only be used by, or for the benefit of, the District, the EDTC Foundation is considered a component unit of the District with the inclusion of the statements as a blended component unit.

Complete financial statements for the Foundation and the EDTC Foundation can be obtained from the District's Business Office. Condensed component unit information for the Foundation and the EDTC Foundation, the District's blended component units, for the year ended June 30, 2016, is as follows:

Condensed Statement of Net Position

	KVCR Educational Foundation	Economic Development and Corporate Training Foundation
	<u> </u>	<u> </u>
ASSETS		
Total Assets	<u>\$ 1,185,576</u>	<u>\$ 107,910</u>
LIABILITIES		
Total Liabilities	<u>530,713</u>	<u>25,489</u>
NET POSITION		
Total Net Position	<u><u>\$ 654,863</u></u>	<u><u>\$ 82,421</u></u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

Condensed Statement of Revenues, Expenses, and Changes in Net Position

	KVCR Educational Foundation	Economic Development and Corporate Training Foundation
	<u> </u>	<u> </u>
REVENUES		
Total Revenues	\$ 2,160,633	\$ 7,152
EXPENSES		
Total Expenditures	<u>1,173,912</u>	<u>167,417</u>
Transfer from primary government	56,000	200,000
Transfer to primary government	<u>(1,131,015)</u>	<u>-</u>
CHANGE IN NET POSITION	<u>(88,294)</u>	<u>39,735</u>
NET POSITION, BEGINNING OF YEAR	<u>743,157</u>	<u>42,686</u>
NET POSITION, END OF YEAR	<u><u>\$ 654,863</u></u>	<u><u>\$ 82,421</u></u>

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

For financial reporting purposes, the District is considered a special-purpose government engaged only in business-type activities as defined by GASB Statements No. 34 and No. 35 as amended by GASB Statements No. 37, No. 38, and No. 39. This presentation provides a comprehensive entity-wide perspective of the District's assets, liabilities, activities, and cash flows and replaces the fund group perspective previously required. Accordingly, the District's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. The significant accounting policies followed by the District in preparing these financial statements are in accordance with accounting principles generally accepted in the United States of America as prescribed by GASB. Additionally, the District's policies comply with the California Community Colleges Chancellor's Office *Budget and Accounting Manual*. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All material intra-agency and intra-fund transactions have been eliminated.

Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, are classified as operating revenues. These transactions are recorded on the accrual basis when the exchange takes place. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, operating revenues consist primarily of student fees and auxiliary activities through the bookstore and cafeteria.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

Nonexchange transactions, in which the District receives value without directly giving equal value in return, include State apportionments, property taxes, certain Federal and State grants, entitlements, and donations. Property tax revenue is recognized in the fiscal year received. State apportionment revenue is earned based upon criteria set forth from the Community Colleges Chancellor's Office and includes reporting of full-time equivalent students (FTES) attendance. The corresponding apportionment revenue is recognized in the period the FTES are generated. Revenue from Federal and State grants and entitlements are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements may include time and/or purpose requirements.

Operating expenses are costs incurred to provide instructional services including support costs, auxiliary services, and depreciation of capital assets. All other expenses not meeting this definition are reported as nonoperating. Expenses are recorded on the accrual basis as they are incurred, when goods are received, or services are rendered.

The District reports are based on all applicable GASB pronouncements, as well as applicable Financial Accounting Standards Board (FASB) pronouncements issued on or before November 30, 1989, unless those pronouncements conflict or contradict GASB pronouncements. The District has not elected to apply FASB pronouncements after that date.

The financial statements are presented in accordance with the reporting model as prescribed in GASB Statement No. 34, *Basic Financial Statements and Management Discussion and Analysis for State and Local Governments*, and GASB Statement No. 35, *Basic Financial Statements and Management Discussion and Analysis for Public Colleges and Universities*, as amended by GASB Statements No. 37, No. 38, and No. 39. The business-type activities model followed by the District requires the following components of the District's financial statements:

- Management Discussion and Analysis
- Basic Financial Statements for the District as a whole including:
 - Statements of Net Position - Primary Government
 - Statements of Revenues, Expenses, and Changes in Net Position - Primary Government
 - Statements of Cash Flows - Primary Government
 - Financial Statements for the Fiduciary Funds including:
 - Statements of Fiduciary Net Position
 - Statements of Changes in Fiduciary Net Position
- Notes to the Financial Statements

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be unrestricted cash on hand, demand deposits, and short-term unrestricted investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include unrestricted cash with county treasury balances for purposes of the Statement of Cash Flows. Restricted cash and cash equivalents represent balances restricted by external sources such as grants and contracts or specifically restricted for the repayment of capital debt.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

Investments

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and External Investment Pools*, investments held at June 30, 2016, are stated at fair value. Fair value is estimated based on quoted market prices at year-end. Short-term investments have an original maturity date greater than three months, but less than one year at time of purchase. Long-term investments have an original maturity of greater than one year at the time of purchase.

Accounts Receivable

Accounts receivable include amounts due from the Federal, State and/or local governments, or private sources, in connection with reimbursement of allowable expenditures made pursuant to the District's grants and contracts. Accounts receivable also consist of tuition and fee charges to students and auxiliary enterprise services provided to students, faculty, and staff, the majority of each residing in the State of California. The District provides for an allowance for uncollectible accounts as an estimation of amounts that may not be received. This allowance is based upon management's estimates and analysis. The allowance was estimated at \$419,527 for the year ended June 30, 2016.

Prepaid Expenses

Prepaid expenses represent payments made to vendors and others for services that will benefit periods beyond June 30.

Inventories

Inventories consist primarily of bookstore merchandise and cafeteria food and supplies held for resale to the students and faculty of the colleges. Inventories are stated at cost, utilizing the lower of cost or market. The cost is recorded as an expense as the inventory is consumed.

Capital Assets and Depreciation

Capital assets are stated at cost at the date of acquisition or fair value at the date of gift. The District's capitalization policy includes all items with a unit cost of \$5,000 for machinery and equipment and an estimated useful life of greater than one year. Buildings, renovations to buildings, infrastructure, and land improvements that cost more than \$25,000, significantly increase the value, or extend the useful life of the structure, are capitalized. Routine repair and maintenance costs are charged to operating expenses in the year in which the expense is incurred. Depreciation of equipment and vehicles, facilities, and other physical properties is provided using the straight-line method over the estimated useful lives of the respective assets, or in the case of assets acquired under capital leases, the shorter of the lease term or useful life. Costs for construction in progress are capitalized when incurred.

Depreciation of capital assets is computed and recorded utilizing the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 40 to 50 years; improvements, 25 to 50 years; equipment, 5 to 10 years.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities, and long-term obligations are reported in the entity-wide financial statements.

Bond Premiums and Discounts

Debt premiums and discounts are amortized over the life of the bonds using the straight-line method.

Deferred Charge on Refunding

Deferred charge on refunding is amortized using the straight-line method over the remaining life of the new debt.

Deferred Outflows/Inflows of Resources

In addition to assets, the Statement of Net Position also reports deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period and so will not be recognized as an expense or expenditure until then. The District reports deferred outflows of resources for deferred charges on refunding of debt and for pension related items. The District reports deferred outflows of resources for the unamortized charges on the refunding of general obligation bonds, current year pension contributions, net change in proportionate share of net pension obligation, difference between projected and actual earnings on pension plan investments, and difference between expected and actual experience in the measurement of the total pension liability.

In addition to liabilities, the Statement of Net Position reports a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to a future period and so will not be recognized as revenue until then. The District reports deferred inflows of resources for pension related items. The District reports deferred inflows of resources for the net change in proportionate share of net pension obligation, difference between projected and actual earnings on pension plan investments specific to the net pension liability, difference between expected and actual experience in the measurement of the total pension liability, and change in assumptions related to pension liabilities.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions and pension expense, information about the fiduciary net position of the California State Teachers' Retirement System (CalSTRS) and the California Public Employees' Retirement System (CalPERS) plan for schools (the Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalSTRS and CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Member contributions are recognized in the period in which they are earned. Investments are reported at fair value.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

Compensated Absences

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the entity-wide financial statements. The current portion of unpaid compensated absences is recognized upon the occurrence of relevant events such as employee resignation and retirements that occur prior to year end that have not yet been paid within the fund from which the employees who have accumulated the leave are paid. The liability for this benefit is reported on the entity-wide financial statements.

Sick leave is accumulated without limit for each employee based upon negotiated contracts. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, retirement credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave. Retirement credit for unused sick leave is applicable to all academic employees and is determined by dividing the number of unused sick days by the number of base service days required to complete the last school year, if employed full time.

Unearned Revenue

Unearned revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized. Unearned revenue includes (1) amounts received for tuition and fees prior to the end of the fiscal year that are related to the subsequent fiscal year and (2) amounts received from Federal and State grants received before the eligibility requirements are met.

Noncurrent Liabilities

Noncurrent liabilities include bonds, compensated absences, and claims payable with maturities greater than one year.

Net Position

GASB Statements No. 34 and No. 35 report equity as "Net Position" and represent the difference between assets and liabilities. The net position is classified according to imposed restrictions or availability of assets for satisfaction of District obligations according to the following net asset categories:

Net Investment in Capital Assets consists of capital assets, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets. To the extent debt has been incurred, but not yet expended for capital assets, such accounts are not included as a component invested in capital assets – net of related debt.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

Restricted: Net position is reported as restricted when there are limitations imposed on their use, either through enabling legislation adopted by the District, or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted resources are available.

None of the District's restricted net position has resulted from enabling legislation adopted by the District.

Unrestricted: Net position that is not subject to externally imposed constraints. Unrestricted net position may be designated for specific purposes by action of the Board of Trustees or may otherwise be limited by contractual agreements with outside parties.

When both restricted and unrestricted resources are available for use, it is the District's practice to use restricted resources first and the unrestricted resources when they are needed. The entity-wide financial statements report \$49,817,869 of restricted net position.

State Apportionments

Certain current year apportionments from the State are based on financial and statistical information of the previous year. Any corrections due to the recalculation of the apportionment are made in February of the subsequent year. When known and measurable, these recalculations and corrections are accrued in the year in which the FTES are generated.

Property Taxes

Secured property taxes attach as an enforceable lien on property as of January 1. The County Assessor is responsible for assessment of all taxable real property. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of San Bernardino bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

The voters of the District passed General Obligation Bonds in November 2002 and February 2008 for the acquisition, construction, and remodeling of certain District property. As a result of the passage of the Bond, property taxes are assessed on the property within the District specifically for the repayment of the debt incurred. The taxes are assessed, billed, and collected as noted above and remitted to the District when collected.

Scholarships, Discounts, and Allowances

Student tuition and fee revenue is reported net of scholarships, discounts, and allowances. Fee waivers approved by the Board of Governors are included within the scholarships, discounts, and allowances in the Statement of Revenues, Expenses, and Changes in Net Position. Scholarship discounts and allowances represent the difference between stated charges for enrollment fees and the amount that is paid by students or third parties making payments on the students' behalf.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

Federal Financial Assistance Programs

The District participates in federally funded Pell Grants, SEOG Grants, and Federal Work-Study programs, as well as other programs funded by the Federal government. Financial aid to students is either reported as operating expenses or scholarship allowances, which reduce revenues. The amount reported as operating expense represents the portion of aid that was provided to the student in the form of cash. Scholarship allowances represent the portion of aid provided to students in the form of reduced tuition. These programs are audited in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Interfund Activity

Interfund transfers and interfund receivables and payables are eliminated during the consolidation process in the Primary Government and Fiduciary Funds' financial statements, respectively.

Change in Accounting Principles

In February 2015, the GASB issued Statement No. 72, *Fair Value Measurement and Application*. This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.

The District has implemented the provisions of this Statement as of June 30, 2016.

In June 2015, the GASB issued Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of State and local governments for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

This Statement establishes requirements for defined benefit pensions that are not within the scope of Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment to GASB Statement No. 27*, as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of GASB Statement No. 68. It also amends certain provisions of GASB Statement No. 67, *Financial Reporting for Pension Plans—an amendment to GASB Statement No. 25*, and GASB Statement No. 68 for pension plans and pensions that are within their respective scopes.

The provisions in this Statement, effective as of June 30, 2016, include the provisions for assets accumulated for purposes of providing pensions through defined benefit plans and the amended provisions of GASB Statements No. 67 and No. 68. The District has implemented these provisions as of June 30, 2016. The provisions in this Statement related to defined benefit pensions that are not within the scope of GASB Statement No. 68 are effective for periods beginning after June 15, 2016.

In June 2015, the GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of State and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

This Statement supersedes GASB Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*.

The District has implemented the provisions of this Statement as of June 30, 2016.

In December 2015, the GASB issued Statement No. 79, *Certain External Investment Pools and Pool Participants*. This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the applicable criteria established in this Statement. The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification, and liquidity; and (3) calculation and requirements of a shadow price. Significant noncompliance prevents the external investment pool from measuring all of its investments at amortized cost for financial reporting purposes. Professional judgment is required to determine if instances of noncompliance with the criteria established by this Statement during the reporting period, individually or in the aggregate, were significant.

If an external investment pool does not meet the criteria established by this Statement, that pool should apply the provisions in paragraph 16 of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, as amended. If an external investment pool meets the criteria in this Statement and measures all of its investments at amortized cost, the pool's participants also should measure their investments in that external investment pool at amortized cost for financial reporting purposes. If an external investment pool does not meet the criteria in this Statement, the pool's participants should measure their investments in that pool at fair value, as provided in paragraph 11 of GASB Statement No. 31, as amended.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

This Statement establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments that participate in those pools. Those disclosures, for both the qualifying external investment pools and their participants, include information about any limitations or restrictions on participant withdrawals.

The District has implemented the provisions of this Statement as of June 30, 2016.

New Accounting Pronouncements

In June 2015, the GASB issued Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. The objective of this Statement is to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of State and local governmental OPEB plans for making decisions and assessing accountability. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces GASB Statements No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in GASB Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, as amended, No. 43, and No. 50, *Pension Disclosures*.

The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2016. Early implementation is encouraged.

In June 2015, the GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pension*. The primary objective of this Statement is to improve accounting and financial reporting by State and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by State and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces the requirements of GASB Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. GASB Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, establishes new accounting and financial reporting requirements for OPEB plans.

The requirements of this Statement are effective for financial statements for periods beginning after June 30, 2017. Early implementation is encouraged.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

In August 2015, the GASB issued Statement No. 77, *Tax Abatement Disclosures*. This Statement requires governments that enter into tax abatement agreements to disclose the following information about the agreements:

- Brief descriptive information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients
- The gross dollar amount of taxes abated during the period
- Commitments made by a government, other than to abate taxes, as part of a tax abatement agreement

The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2015. Early implementation is encouraged.

In December 2015, the GASB issued Statement No. 78, *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*. The objective of this Statement is to address a practice issue regarding the scope and applicability of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment to GASB Statement No. 27*. This issue is associated with pensions provided through certain multiple-employer defined benefit pension plans and to State or local governmental employers whose employees are provided with such pensions.

Prior to the issuance of this Statement, the requirements of GASB Statement No. 68 applied to the financial statements of all State and local governmental employers whose employees are provided with pensions through pension plans that are administered through trusts that meet the criteria in paragraph 4 of that Statement.

This Statement amends the scope and applicability of GASB Statement No. 68 to exclude pensions provided to employees of State or local governmental employers through a cost-sharing multiple-employer defined benefit pension plan that (1) is not a State or local governmental pension plan; (2) is used to provide defined benefit pensions both to employees of State or local governmental employers and to employees of employers that are not State or local governmental employers; and (3) has no predominant State or local governmental employer (either individually or collectively with other State or local governmental employers that provide pensions through the pension plan). This Statement establishes requirements for recognition and measurement of pension expense, expenditures, and liabilities; note disclosures; and required supplementary information for pensions that have the characteristics described above.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2015. Early implementation is encouraged.

In January 2016, the GASB issued Statement No. 80, *Blending Requirements for Certain Component Units—an amendment to GASB Statement No. 14*. The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. This Statement amends the blending requirements established in paragraph 53 of GASB Statement No. 14, *The Financial Reporting Entity*. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units—an amendment to GASB Statement No. 14*.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

The requirements of this Statement are effective for reporting periods beginning after June 15, 2016. Early implementation is encouraged.

In March 2016, the GASB issued Statement No. 81, *Irrevocable Split-Interest Agreements*. The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement.

This Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Furthermore, this Statement requires that a government recognize assets representing its beneficial interests in irrevocable split-interest agreements that are administered by a third party, if the government controls the present service capacity of the beneficial interests. This Statement requires that a government recognize revenue when the resources become applicable to the reporting period.

The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2016, and should be applied retroactively. Early implementation is encouraged.

In March 2016, the GASB issued Statement No. 82, *Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73*. The objective of this Statement is to address certain issues that have been raised with respect to GASB Statement No. 67, *Financial Reporting for Pension Plans—an amendment to GASB Statement No. 25*, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions—an amendment to GASB Statement No. 27*, and GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information; (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes; and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2016, except for the requirements of this Statement for the selection of assumptions in a circumstance in which an employer's pension liability is measured as of a date other than the employer's most recent fiscal year end. In that circumstance, the requirements for the selection of assumptions are effective for that employer in the first reporting period in which the measurement date of the pension liability is on or after June 15, 2017. Early implementation is encouraged.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

NOTE 3 - DEPOSITS AND INVESTMENTS

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

Investment in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section (ECS) 41001). The fair value of the District's investment in the pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Authorized Under Debt Agreements

Investments of debt proceeds held by bond trustees are governed by provisions of the debt agreements rather than the general provisions of the California Government Code. These provisions allow for the acquisition of investment agreements with maturities of up to 30 years.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

Summary of Deposits and Investments

Deposits and investments as of June 30, 2016, consist of the following:

Primary government	\$ 185,594,826
Fiduciary funds	2,713,524
Total Deposits and Investments	<u>\$ 188,308,350</u>
Cash on hand and in banks	\$ 1,883,701
Cash in revolving	87,350
Cash in County Treasury	110,795,672
Investments	75,541,627
Total Deposits and Investments	<u>\$ 188,308,350</u>

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by primarily investing in the San Bernardino County Investment pool and various short-term securities evenly over time as necessary to provide the cash flow and liquidity needed for operations. The District maintains an investment of \$110,795,672 with the San Bernardino County Investment Pool with a weighted maturity of 311 days. In addition, the District maintains investments of \$75,241,981 and \$299,646 in Short-Term Securities and Certificates of Deposits, respectively.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment in the San Bernardino County Investment pool is rated at AAA/VI by Fitch Ratings agency. All other investments are not required to be rated, nor have they been rated as of June 30, 2016.

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk. However, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2016, the District's bank balance of \$1,614,013 was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institution's trust department or agent.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

NOTE 4 - FAIR VALUE MEASUREMENTS

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

Level 2 - Observable inputs, other than Level 1 prices, such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the San Bernardino County Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements are as follows at June 30, 2016:

Investment Type	Fair Value	Fair Value Measurements Using			Uncategorized
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs	
San Bernardino County Investment Pool	\$ 111,068,584	\$ -	\$ -	\$ -	\$ 111,068,584
Short-Term Securities	75,241,981	75,241,981	-	-	-
Certificate of Deposits	299,646	299,646	-	-	-
Total	<u>\$ 186,610,211</u>	<u>\$ 75,541,627</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 111,068,584</u>

All assets have been valued using a market approach, with quoted market prices.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 5 - ACCOUNTS RECEIVABLE

Accounts receivable for the District consisted primarily of intergovernmental grants, entitlements, interest, and other local sources.

The accounts receivable are as follows:

	<u>Primary Government</u>	<u>Fiduciary Funds</u>
Federal Government		
Categorical aid	\$ 1,199,364	\$ -
State Government		
Categorical aid	1,296,754	-
Lottery	1,666,381	-
Local Sources		
Interest	148,783	-
Other local sources	2,931,637	3,506
Total	<u>\$ 7,242,919</u>	<u>\$ 3,506</u>
Student loans receivables	\$ 846,484	
Less allowance for bad debt	(419,527)	
Student loans receivables, net	<u>\$ 426,957</u>	

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the District for the fiscal year ended June 30, 2016, was as follows:

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Capital Assets Not Being Depreciated				
Land	\$ 4,518,454	\$ -	\$ -	\$ 4,518,454
Construction in progress	105,977,704	52,416,218	11,274,531	147,119,391
Total Capital Assets Not Being Depreciated	<u>110,496,158</u>	<u>52,416,218</u>	<u>11,274,531</u>	<u>151,637,845</u>
Capital Assets Being Depreciated				
Land improvements	76,167,293	2,051,796	125,261	78,093,828
Buildings and improvements	370,048,672	13,704,990	-	383,753,662
Furniture and equipment	25,792,466	2,194,436	1,322,074	26,664,828
Total Capital Assets Being Depreciated	<u>472,008,431</u>	<u>17,951,222</u>	<u>1,447,335</u>	<u>488,512,318</u>
Total Capital Assets	<u>582,504,589</u>	<u>70,367,440</u>	<u>12,721,866</u>	<u>640,150,163</u>
Less Accumulated Depreciation				
Land improvements	33,820,993	6,725,908	125,261	40,421,640
Buildings and improvements	57,504,075	7,246,374	-	64,750,449
Furniture and equipment	21,081,421	1,337,428	1,306,222	21,112,627
Total Accumulated Depreciation	<u>112,406,489</u>	<u>15,309,710</u>	<u>1,431,483</u>	<u>126,284,716</u>
Net Capital Assets	<u>\$ 470,098,100</u>	<u>\$ 55,057,730</u>	<u>\$ 11,290,383</u>	<u>\$ 513,865,447</u>

Depreciation expense for the year was \$15,309,710.

Interest expense on capital related debt for the year ended June 30, 2016, was \$35,486,785. Of this amount, \$4,361,663 was capitalized.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 7 - ACCOUNTS PAYABLE

Accounts payable for the District consisted of the following:

	<u>Primary Government</u>	<u>Fiduciary Funds</u>
Accrued payroll	\$ 3,038,741	\$ 20,169
Apportionment	2,252,731	-
Construction	8,001,519	-
Other	6,500,878	492,963
Total	<u>\$ 19,793,869</u>	<u>\$ 513,132</u>

NOTE 8 - UNEARNED REVENUE

Unearned revenue consisted of the following:

	<u>Primary Government</u>	<u>Fiduciary Funds</u>
Federal financial assistance	\$ 96,804	\$ -
State categorical aid	9,782,162	-
Enrollment fees	910,545	-
Other local	1,693,191	52,421
Total	<u>\$ 12,482,702</u>	<u>\$ 52,421</u>

NOTE 9 - INTERFUND TRANSACTIONS

Interfund Receivables and Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund activity within the governmental funds and fiduciary funds has been eliminated respectively in the consolidation process of the basic financial statements. Balances owing between the Primary Government and the Fiduciary Funds are not eliminated in the consolidation process. As of June 30, 2016, the amount owed to the Fiduciary Funds from the Primary Government was \$236,661, and the amount owed to Primary Government from the Fiduciary Funds was \$12,902.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

Interfund Operating Transfers

Operating transfers between funds of the District are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use restricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Operating transfers within the funds of the District have been eliminated in the consolidation process. Transfers between the primary government and the Fiduciary Funds are not eliminated in the consolidation process. During the 2016 fiscal year, the Primary Government transferred \$256,000 to the Fiduciary Funds, and the Fiduciary Funds transferred \$1,131,015 to the Primary Government.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

NOTE 10 - LONG-TERM OBLIGATIONS

Summary

The changes in the District's long-term obligations during the 2016 fiscal year consisted of the following:

	Balance Beginning of Year	Additions	Deductions	Balance End of Year	Due in One Year
Bonds Payable					
Election 2002 Series C	\$ 58,390,000	\$ -	\$ 58,390,000	\$ -	\$ -
Election 2002 Series D	7,567,606	584,795	-	8,152,401	-
Election 2002 Series E	15,000,000	-	-	15,000,000	-
Subtotal Election 2002	80,957,606	584,795	58,390,000	23,152,401	-
2005 GO Refunding Bonds	13,844,932	827,495	7,150,000	7,522,427	-
Election 2008 Series A	6,465,000	-	935,000	5,530,000	1,365,000
Election 2008 Series B	106,704,408	7,668,495	633,097	113,739,806	629,285
Election 2008 Series C	45,210,000	-	-	45,210,000	-
Election 2008 Series D	-	37,645,641	-	37,645,641	1,160,000
Subtotal Election 2008	158,379,408	45,314,136	1,568,097	202,125,447	3,154,285
2013 GO Refunding Bonds Series A	194,370,000	-	1,195,000	193,175,000	1,235,000
2013 GO Refunding Bonds Series B	31,335,000	-	600,000	30,735,000	5,040,000
2015 GO Refunding Bonds	-	55,975,000	-	55,975,000	600,000
Premium on debt	30,650,807	11,920,672	4,474,640	38,096,839	-
Total Bonds Payable	509,537,753	114,622,098	73,377,737	550,782,114	10,029,285
Other Liabilities					
Community service grant payable	328,120	-	109,373	218,747	109,373
Compensated absences	2,587,344	171,647	-	2,758,991	-
Claims liability	2,920,000	158,245	-	3,078,245	-
Aggregate net pension obligation	57,932,090	27,014,544	-	84,946,634	-
Total Other Liabilities	63,767,554	27,344,436	109,373	91,002,617	109,373
Total Long-Term Obligations	\$ 573,305,307	\$ 141,966,534	\$ 73,487,110	\$ 641,784,731	\$ 10,138,658

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

Description of Obligations

Payments on the general obligation bonds are made by the bond interest and redemption fund with local property tax collections. Workers' compensation claims liability is an estimate based on an actuarial study completed by a third party specialist. Actual claims paid will be made from the Self-Insurance Fund. Management is responsible to evaluate the adequacy of the change in value. The compensated absences will be paid by the fund for which the employee worked. Pension expense related to the Aggregate net pension obligation will be paid by the fund for which the employee worked. The community service grant payable is for the overpayment of grant monies received from the Corporation for Public Broadcasting. The community service grant payable will be paid from the KVCR Special Revenue Fund as a reduction in future grants. The obligation is expected to be met in fiscal year 2018. See Note 13 for further details of the Aggregate net pension obligation.

Bonded Debt

The San Bernardino Community College District Election of 2002

General obligation bonds were approved by a local election in November 2002. The total amount approved by the voters was \$190,000,000. As of June 30, 2016, \$189,999,797 had been issued, and \$23,152,401 was outstanding. Interest rates on the bonds range from 4.25 to 7.63 percent.

The San Bernardino Community College District 2005 Refunding Bonds

In April 2005, the District issued \$56,562,550 in general obligation bonds to advance refund a portion of 2002 Series A and B Bonds. Interest rates on the bonds range from 3.00 to 5.14 percent. The proceeds were deposited into an escrow account to pay future principal and interest amounts on the refunded bonds. The assets and liabilities for the defeased bonds are not included on the District's financial statements. As of June 30, 2016, the outstanding balance was \$7,522,427.

The San Bernardino Community College District Election of 2008

General obligation bonds were approved by a local election in November 2008. The total amount approved by the voters was \$500,000,000. As of June 30, 2016, \$295,849,349 had been issued, and \$202,125,447 was outstanding. Interest rates on the bonds range from 2.00 to 7.63 percent.

The San Bernardino Community College District 2013 Refunding Bonds

In April 2013, the District issued 2013 General Obligation Series A Refunding Bonds and 2013 General Obligation Series B Refunding Bonds to advance refund portions of 2002 Series C, the 2005 General Obligation Refunding Bonds, and the 2008 Series A Bonds. Interest rates on the bonds range from 0.49 to 5.00 percent. The proceeds from the bonds were deposited into an escrow account to pay future principal and interest amounts on the refunded bonds. The assets and liabilities for the defeased bonds are not included on the District's financial statements. The outstanding balances for the 2013 General Obligation Series A Refunding Bonds and the 2013 General Obligation Series B Refunding Bonds are \$193,175,000 and \$30,735,000, respectively.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

The San Bernardino Community College District 2015 Refunding Bonds

In September 2015, the District issued \$55,975,000 in general obligation bonds to advance refund the 2002 Series C and a portion of 2005 Refunding Bonds. Interest rates on the bonds range from 2.00 to 5.00 percent. The proceeds were deposited into an escrow account to pay future principal and interest amounts on the refunded bonds. The assets and liabilities for the defeased bonds are not included on the District's financial statements. As of June 30, 2016, the outstanding balance was \$55,975,000.

Debt Maturity

General Obligation Bonds

Issue Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds
					Outstanding July 1, 2015	Additions	Redeemed	Outstanding June 30, 2016
2002 C	8/22/2006	8/1/2031	4.25%-5.00%	\$ 100,000,000	\$ 58,390,000	\$ -	\$ 58,390,000	\$ -
2002 D	6/9/2009	8/1/2033	6.02%-6.79%	4,999,797	7,567,606	584,795	-	8,152,401
2002 E	6/9/2009	8/1/2033	7.63%	15,000,000	15,000,000	-	-	15,000,000
Refunding								
2005	3/22/2005	8/1/2023	3.00%-5.14%	56,562,550	13,844,932	827,495	7,150,000	7,522,427
2008 A	12/17/2008	8/1/2018	3.75%-6.50%	140,000,000	6,465,000	-	935,000	5,530,000
2008 B	6/9/2009	8/1/2048	2.60%-7.19%	73,102,389	106,704,408	7,668,495	633,097	113,739,806
2008 C	6/9/2009	8/1/2044	7.43%-7.63%	45,210,000	45,210,000	-	-	45,210,000
2008 D	9/22/2015	8/1/2048	2.00%-5.00%	37,536,960	-	37,645,641	-	37,645,641
Refunding								
2013 Series A	4/10/2013	8/1/2033	.50%-5.00%	198,570,000	194,370,000	-	1,195,000	193,175,000
Refunding								
2013 Series B	4/10/2013	8/1/2021	.49%-3.06%	32,460,000	31,335,000	-	600,000	30,735,000
Refunding								
2015	9/22/2015	8/1/2031	2.00%-5.00%	55,975,000	-	55,975,000	-	55,975,000
Subtotal General Obligation Bonds					478,886,946	102,701,426	68,903,097	512,685,275
Premium on debt					30,650,807	11,920,672	4,474,640	38,096,839
					<u>\$ 509,537,753</u>	<u>\$ 114,622,098</u>	<u>\$ 73,377,737</u>	<u>\$ 550,782,114</u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

The 2002 General Obligation Series D Bonds mature through August 1, 2033, as follows:

Fiscal Year	Principal Including Accreted Interest	Accreted Interest	Total
2017	\$ -	\$ -	\$ -
2018	-	-	-
2019	-	-	-
2020	-	-	-
2021	-	-	-
2022-2026	225,302	164,698	390,000
2027-2031	1,330,869	1,694,131	3,025,000
2032-2034	6,596,230	18,878,770	25,475,000
Total	\$ 8,152,401	\$ 20,737,599	\$ 28,890,000

The 2002 General Obligation Series E Bonds mature through August 1, 2033, as follows:

Fiscal Year	Principal	Interest to Maturity	Total
2017	\$ -	\$ 1,144,500	\$ 1,144,500
2018	-	1,144,500	1,144,500
2019	-	1,144,500	1,144,500
2020	-	1,144,500	1,144,500
2021	-	1,144,500	1,144,500
2022-2026	-	5,722,500	5,722,500
2027-2031	-	5,722,500	5,722,500
2032-2034	15,000,000	2,289,000	17,289,000
Total	\$ 15,000,000	\$ 19,456,500	\$ 34,456,500

The 2005 General Obligation Refunding Bonds mature through August 1, 2023, as follows:

Fiscal Year	Principal Including Accreted Interest	Accreted Interest	Total
2017	\$ -	\$ -	\$ -
2018	-	-	-
2019	-	-	-
2020	-	-	-
2021	-	-	-
2022-2024	7,522,427	9,162,573	16,685,000
Total	\$ 7,522,427	\$ 9,162,573	\$ 16,685,000

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

The 2008 General Obligation Series A Bonds mature through August 1, 2018, as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2017	\$ 1,365,000	\$ 248,212	\$ 1,613,212
2018	1,830,000	168,338	1,998,338
2019	2,335,000	61,294	2,396,294
Total	<u>\$ 5,530,000</u>	<u>\$ 477,844</u>	<u>\$ 6,007,844</u>

The 2008 General Obligation Series B Bonds mature through August 1, 2048, as follows:

<u>Fiscal Year</u>	<u>Principal Including Accreted Interest</u>	<u>Accreted Interest</u>	<u>Current Interest</u>	<u>Total</u>
2017	\$ 629,285	\$ 765,715	\$ -	\$ 1,395,000
2018	621,190	918,810	-	1,540,000
2019	609,583	1,080,417	-	1,690,000
2020	595,086	1,249,914	1,005,019	2,850,019
2021	-	-	2,010,038	2,010,038
2022-2026	510,222	2,139,778	10,050,188	12,700,188
2027-2031	1,022,698	6,757,302	10,050,188	17,830,188
2032-2036	16,634,282	14,895,718	6,538,838	38,068,838
2037-2041	19,638,174	117,241,826	-	136,880,000
2042-2046	17,653,457	180,166,543	-	197,820,000
2047-2049	12,585,720	186,934,230	-	199,519,950
Subtotal	<u>70,499,697</u>	<u>512,150,253</u>	<u>29,654,271</u>	<u>612,304,221</u>
Accumulated Accretion	43,240,109	(43,240,109)	-	-
	<u>\$ 113,739,806</u>	<u>\$ 468,910,144</u>	<u>\$ 29,654,271</u>	<u>\$ 612,304,221</u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

The 2008 General Obligation Series C Bonds mature through August 1, 2044, as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2017	\$ -	\$ 3,387,103	\$ 3,387,103
2018	-	3,387,103	3,387,103
2019	-	3,387,103	3,387,103
2020	-	3,387,103	3,387,103
2021	-	3,387,103	3,387,103
2022-2026	-	16,935,515	16,935,515
2027-2031	-	16,935,515	16,935,515
2032-2036	-	16,935,515	16,935,515
2037-2041	31,210,000	13,457,161	44,667,161
2042-2045	14,000,000	3,738,700	17,738,700
Total	<u>\$ 45,210,000</u>	<u>\$ 84,937,921</u>	<u>\$ 130,147,921</u>

The 2008 General Obligation Series D Bonds mature through August 1, 2048, as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Accreted Interest</u>	<u>Interest to Maturity</u>	<u>Total</u>
2017	\$ 1,160,000	\$ -	\$ 1,374,200	\$ 2,534,200
2018	1,200,000	-	1,344,600	2,544,600
2019	445,000	-	1,319,925	1,764,925
2020	-	-	1,313,250	1,313,250
2021	54,349	5,651	1,313,603	1,373,603
2022-2026	1,526,479	148,521	6,533,897	8,208,897
2027-2031	2,601,202	1,728,798	6,384,201	10,714,201
2032-2036	2,703,427	3,251,573	6,391,498	12,346,498
2037-2041	2,540,184	4,999,816	6,389,718	13,929,718
2042-2046	13,155,000	-	4,867,125	18,022,125
2047-2049	12,260,000	-	961,500	13,221,500
Total	<u>\$ 37,645,641</u>	<u>\$ 10,134,359</u>	<u>\$ 38,193,517</u>	<u>\$ 85,973,517</u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

The 2013 General Obligation Series A Refunding Bonds mature through August 1, 2033, as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2017	\$ 1,235,000	\$ 8,659,100	\$ 9,894,100
2018	1,285,000	8,608,700	9,893,700
2019	1,330,000	8,556,400	9,886,400
2020	4,275,000	8,444,300	12,719,300
2021	4,890,000	8,236,550	13,126,550
2022-2026	55,210,000	35,447,250	90,657,250
2027-2031	82,615,000	16,420,600	99,035,600
2032-2034	42,335,000	2,300,300	44,635,300
Total	<u>\$ 193,175,000</u>	<u>\$ 96,673,200</u>	<u>\$ 289,848,200</u>

The 2013 General Obligation Series B Refunding Bonds mature through August 1, 2021, as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2017	\$ 5,040,000	\$ 683,658	\$ 5,723,658
2018	2,190,000	633,570	2,823,570
2019	5,725,000	553,966	6,278,966
2020	6,070,000	415,430	6,485,430
2021	6,460,000	249,213	6,709,213
2022	5,250,000	80,194	5,330,194
Total	<u>\$ 30,735,000</u>	<u>\$ 2,616,031</u>	<u>\$ 33,351,031</u>

The 2015 General Obligation Series B Refunding Bonds mature through August 1, 2031, as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest to Maturity</u>	<u>Total</u>
2017	\$ 600,000	\$ 2,711,150	\$ 3,311,150
2018	3,180,000	2,657,450	5,837,450
2019	-	2,609,750	2,609,750
2020	-	2,609,750	2,609,750
2021	-	2,609,750	2,609,750
2022-2026	-	13,048,750	13,048,750
2027-2031	37,325,000	10,364,375	47,689,375
2032	14,870,000	371,750	15,241,750
Total	<u>\$ 55,975,000</u>	<u>\$ 36,982,725</u>	<u>\$ 92,957,725</u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

Community Service Grant Payable

Principal is due through 2018 as follows:

<u>Fiscal Year</u>	<u>Principal</u>
2017	\$ 109,373
2018	109,374
Total	<u>\$ 218,747</u>

Compensated Absences

At June 30, 2016, the liability for compensated absences was \$2,758,991.

Aggregate Net Pension Obligation

At June 30, 2016, the liability for the aggregate net pension obligation amounted to \$84,946,634. See Note 13 for additional information.

NOTE 11 - POSTEMPLOYMENT HEALTH CARE PLAN AND OTHER POSTEMPLOYMENT BENEFITS (OPEB) ASSET

The District provides postemployment health care benefits for retired employees in accordance with negotiated contracts with the various bargaining units of the District. The District has entered into an agreement with Benefit Trust Company to form the Futuris Public Entity Investment Trust to be used for the funding and payments of the District's obligations under the employee benefit plans that provide retiree health and other postemployment benefits.

Plan Description

The San Bernardino Community College District Health Plan (the Plan) is a single-employer defined benefit health care plan administered by the District. The Plan provides medical and dental insurance benefits to eligible retirees. Membership of the Plan consists of 599 retirees and beneficiaries currently receiving benefits and 37 active Plan members.

Contribution Information

The contribution requirements of Plan members and the District are established and may be amended by the District and the District's bargaining units. The required contribution is based on projected pay-as-you-go financing requirements with an additional amount to prefund benefits as determined annually through agreements between the District and the bargaining units. For fiscal year 2015-2016, the District contributed \$304,023, all of which was used for current premiums. The District did not make any contributions to an irrevocable trust in the current year.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

Annual OPEB Cost and Net OPEB Asset

The District's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the payments of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liabilities (UAAL) (or funding costs) over a period not to exceed 30 years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the District's net OPEB asset to the Plan:

Annual required contribution	\$ 568,558
Adjustment of amortization of unfunded liability	(16,017)
Change in value of irrevocable trusts	<u>(44,720)</u>
Annual OPEB cost (expense)	507,821
Pay as you go contribution	<u>(304,023)</u>
Decrease in net OPEB asset	203,798
Net OPEB asset, beginning of year	<u>(4,233,769)</u>
Net OPEB asset, end of the year	<u><u>\$ (4,029,971)</u></u>

Trend Information

Trend information for the annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan, and the net OPEB asset for the past three years is as follows:

Year Ended June 30,	Annual OPEB Cost	Actual Contribution	Percentage Contributed	Net OPEB Asset
2014	\$ 355,220	\$ 4,384,127	1234%	\$ (4,605,101)
2015	745,558	374,226	50%	(4,233,769)
2016	507,821	304,023	60%	(4,029,971)

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

Funding Status and Funding Progress

Actuarial Accrued Liability (AAL)	\$ 8,325,249
Actuarial Value of Plan Assets	<u>7,816,021</u>
Unfunded Actuarial Accrued Liability (UAAL)	<u>\$ 509,228</u>
Funded Ratio (Actuarial Value of Plan Assets/AAL)	93.88%
Covered Payroll	<u>35,025,360</u>
UAAL as Percentage of Covered Payroll	<u>1.45%</u>

The above noted actuarial accrued liability was based on the February 1, 2016, actuarial valuation. Actuarial valuation of an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the health care cost trend. Amounts determined regarding the funded status of the Plan and the annual required contribution of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Other Postemployment Benefits Funding Progress, presented as required supplementary information, follows the notes to the financial statements and presents multi-year trend information about whether the actuarial value of Plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive Plan (the Plan as understood by the employer and the Plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and the Plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial values of assets, consistent with the long-term perspective of the calculations.

In the February 1, 2016, actuarial valuation, the Entry Age Normal cost method was used. The actuarial assumptions included a 6.0 percent investment rate of return based on the Plan being funded in an irrevocable employee benefit trust fund. The health care cost trend rate used was an ultimate rate of 4.0 percent. The UAAL is being amortized using a level percentage of payroll method. The actuarial value of assets was \$7,816,021 as of the actuarial valuation date. At June 30, 2016, the Trust held assets in the amount of \$7,355,270.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

NOTE 12 - RISK MANAGEMENT

Property and Liability Insurance Coverages

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year ended June 30, 2016, the District contracted with the Statewide Association for Excess Risks (SAFER) for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

Workers' Compensation

For fiscal year 2015-2016, the District participated in the Schools Alliance for Workers' Compensation Excess (SAWCX II) Joint Powers Authority (JPA), an insurance purchasing pool. The District is self insured for the first \$500,000 of each workers' compensation claim. The intent of the JPA is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in the JPA. The workers' compensation experience of the participating districts is calculated as one experience, and a common premium rate is applied to all districts in the JPA. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall saving. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity pooling" arrangement ensures that each participant shares equally in the overall performance of the JPA. Participation in the JPA is limited to K-12 and community college districts that can meet the JPA's selection criteria.

<u>Insurance Program / Company Name</u>	<u>Type of Coverage</u>	<u>Limits</u>
Schools Alliance for Worker's Compensation Excess (SAWCX II)	Excess Workers' Compensation	\$ 50,500,000
Schools Association for Excess Risk (SAFER)	Property	250,000,000
Schools Association for Excess Risk (SAFER)	Liability	25,000,000

NOTE 13 - EMPLOYEE RETIREMENT SYSTEMS

Qualified employees are covered under multiple-employer defined benefit pension plans maintained by agencies of the State of California. Academic employees are members of CalSTRS and classified employees are members of CalPERS.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

For the fiscal year ended June 30, 2016, the District reported the net pension liabilities, pension expense, and deferred outflows of resources and deferred inflows of resources for each of the above plans as follows:

<u>Pension Plan</u>	<u>Collective Net Pension Liability</u>	<u>Collective Deferred Outflows of Resources</u>	<u>Collective Deferred Inflows of Resources</u>	<u>Collective Pension Expense</u>
CalSTRS	\$ 52,472,482	\$ 20,256,853	\$ 9,288,528	\$ 5,922,469
CalPERS	32,474,152	11,479,698	8,440,778	3,376,308
Total	<u>\$ 84,946,634</u>	<u>\$ 31,736,551</u>	<u>\$ 17,729,306</u>	<u>\$ 9,298,777</u>

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)

Plan Description

The District contributes to the State Teachers' Retirement Plan (STRP) administered by CalSTRS. STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2014, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publically available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

Benefits Provided

The STRP provides retirement, disability, and survivor benefits to beneficiaries. Benefits are based on members' final compensation, age, and years of service credit. Members hired on or before December 31, 2012, with five years of credited service are eligible for the normal retirement benefit at age 60. Members hired on or after January 1, 2013, with five years of credited service are eligible for the normal retirement benefit at age 62. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service.

The STRP is comprised of four programs: Defined Benefit Program, Defined Benefit Supplement Program, Cash Balance Benefit Program, and Replacement Benefits Program. The STRP holds assets for the exclusive purpose of providing benefits to members and beneficiaries of these programs. CalSTRS also uses plan assets to defray reasonable expenses of administering the STRP. Although CalSTRS is the administrator of the STRP, the State is the sponsor of the STRP and obligor of the trust. In addition, the State is both an employer and non-employer contributing entity to the STRP.

The District contributes exclusively to the STRP Defined Benefit Program, thus disclosures are not included for the other plans.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

The STRP provisions and benefits in effect at June 30, 2016, are summarized as follows:

	<u>STRP Defined Benefit Program</u>	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	December 31, 2012	January 1, 2013
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	60	62
Monthly benefits as a percentage of eligible compensation	2.0% - 2.4%	2.0% - 2.4%
Required employee contribution rate	9.20%	8.56%
Required employer contribution rate	10.73%	10.73%
Required State contribution rate	7.12589%	7.12589%

Contributions

Required member, District, and State of California contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. The contribution rates are expressed as a level percentage of payroll using the entry age normal actuarial method. In accordance with AB 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2016, are presented above, and the District's total contributions were \$3,743,259.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2016, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

Total net pension liability, including State share:

District's proportionate share of net pension liability	\$ 52,472,482
State's proportionate share of net pension liability associated with the District	27,752,159
Total	<u><u>\$ 80,224,641</u></u>

The net pension liability was measured as of June 30, 2015. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating college districts and the State, actuarially determined. The District's proportionate share for the measurement periods of June 30, 2015 and June 30, 2014, was 0.0779 percent and 0.0581 percent, respectively, resulting in a net increase in the proportionate share of 0.0198 percent.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

For the year ended June 30, 2016, the District recognized pension expense of \$5,922,469. In addition, the District recognized pension expense and revenue of \$2,149,716 for support provided by the State. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 3,743,259	\$ -
Net change in proportionate share of net pension liability	12,379,254	-
Difference between projected and actual earnings on pension plan investments	4,134,340	8,411,700
Difference between expected and actual experience in the measurement of the total pension liability	-	876,828
Total	<u>\$ 20,256,853</u>	<u>\$ 9,288,528</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earning on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2017	\$ (1,770,315)
2018	(1,770,315)
2019	(1,770,315)
2020	1,033,585
Total	<u>\$ (4,277,360)</u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the 2014-2015 measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2017	\$ 1,917,071
2018	1,917,071
2019	1,917,071
2020	1,917,071
2021	1,917,071
Thereafter	1,917,071
Total	<u>\$ 11,502,426</u>

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2014, and rolling forward the total pension liability to June 30, 2015. The financial reporting actuarial valuation as of June 30, 2014, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2014
Measurement date	June 30, 2015
Experience study	July 1, 2006 through June 30, 2010
Actuarial cost method	Entry age normal
Discount rate	7.60%
Investment rate of return	7.60%
Consumer price inflation	3.00%
Wage growth	3.75%

CalSTRS uses custom mortality tables to best fit the patterns of mortality among its members. These custom tables are based on RP2000 series tables adjusted to fit CalSTRS experience.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS general investment consultant. Based on the model for CalSTRS consulting actuary's investment practice, a best estimate range was determined by assuming the portfolio is re-balanced annually and that the annual returns are lognormally distributed and independent from year to year to develop expected percentiles for the long-term distribution of annualized returns. The assumed asset allocation is based on the Teachers' Retirement Board of the California State Teachers' Retirement System (board) policy for target asset allocation in effect on February 2, 2012, the date the current experience study was approved by the board. Best estimates of 10-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global equity	47%	4.50%
Private equity	12%	6.20%
Real estate	15%	4.35%
Inflation sensitive	5%	3.20%
Fixed income	20%	0.20%
Cash/liquidity	1%	0.00%

Discount Rate

The discount rate used to measure the total pension liability was 7.60 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.60 percent) and assuming that contributions, benefit payments, and administrative expense occurred midyear. Based on these assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

<u>Discount Rate</u>	<u>Net Pension Liability</u>
1% decrease (6.60%)	\$ 79,229,364
Current discount rate (7.60%)	\$ 52,472,482
1% increase (8.60%)	\$ 30,235,354

California Public Employees' Retirement System (CalPERS)

Plan Description

Qualified employees are eligible to participate in the School Employer Pool (SEP) under CalPERS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law.

A full description of the pension plan regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2014, annual actuarial valuation report, Schools Pool Actuarial Valuation, 2014. This report and CalPERS audited financial information are publically available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>.

Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members who must be public employees and beneficiaries. Benefits are based on years of service credit, a benefit factor, and the member's final compensation. Members hired on or before December 31, 2012, with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. Members hired on or after January 1, 2013, with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after five years of service. The Basic Death Benefit is paid to any member's beneficiary if the member dies while actively employed. An employee's eligible survivor may receive the 1957 Survivor Benefit if the member dies while actively employed, is at least age 50 (or age 52 for members hired on or after January 1, 2013), and has at least five years of credited service. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

The CalPERS provisions and benefits in effect at June 30, 2016, are summarized as follows:

	<u>School Employer Pool (CalPERS)</u>	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.000%	6.000%
Required employer contribution rate	11.847%	11.847%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on July 1 following notice of a change in the rate. Total plan contributions are calculated through the CalPERS annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The contribution rates are expressed as a percentage of annual payroll. The contribution rates for each plan for the year ended June 30, 2016, are presented above, and the total District contributions were \$3,255,332.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of June 30, 2016, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$32,474,152. The net pension liability was measured as of June 30, 2014. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating college districts, actuarially determined. The District's proportionate share for the measurement periods of June 30, 2015 and June 30, 2014, was 0.1032 percent and 0.1033 percent, respectively, resulting in a net decrease in the proportionate share of 0.0001 percent.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

For the year ended June 30, 2016, the District recognized pension expense of \$3,376,308. At June 30, 2016, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 3,255,332	\$ -
Net change in proportionate share of net pension liability	1,034,886	-
Difference between projected and actual earnings on pension plan investments	5,333,534	6,445,476
Difference between expected and actual experience in the measurement of the total pension liability	1,855,946	-
Changes of assumptions	-	1,995,302
Total	<u>\$ 11,479,698</u>	<u>\$ 8,440,778</u>

The deferred outflow of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2017	\$ (815,109)
2018	(815,109)
2019	(815,109)
2020	1,333,385
Total	<u>\$ (1,111,942)</u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, changes of assumptions, and differences between expected and actual experience in the measurement of the total pension liability will be amortized over the EARSL of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the 2014-2015 measurement period is 3.9 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2017	\$ 308,803
2018	308,803
2019	277,924
Total	<u>\$ 895,530</u>

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2014, and rolling forward the total pension liability to June 30, 2015. The financial reporting actuarial valuation as of June 30, 2014, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2014
Measurement date	June 30, 2015
Experience study	July 1, 1997 through June 30, 2011
Actuarial cost method	Entry age normal
Discount rate	7.65%
Investment rate of return	7.65%
Consumer price inflation	2.75%
Wage growth	Varies by entry age and services

Mortality assumptions are based on mortality rates resulting from the most recent CalPERS experience study adopted by the CalPERS Board. For purposes of the post-retirement mortality rates, those revised rates include five years of projected ongoing mortality improvement using Scale AA published by the Society of Actuaries.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations, as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global equity	51%	5.25%
Global fixed income	19%	0.99%
Private equity	10%	6.83%
Real estate	10%	4.50%
Inflation sensitive	6%	0.45%
Infrastructure and Forestland	2%	4.50%
Liquidity	2%	-0.55%

Discount Rate

The discount rate used to measure the total pension liability was 7.65 percent. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at statutory contribution rates. Based on these assumptions, the School Employer Pool fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine total pension liability.

The following presents the District's proportionate share of the net pension liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

<u>Discount Rate</u>	<u>Net Pension Liability</u>
1% decrease (6.65%)	\$ 52,854,387
Current discount rate (7.65%)	\$ 32,474,152
1% increase (8.65%)	\$ 15,526,624

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

Accumulation Program for Part-Time and Limited-Service Employees (APPLE) Plan

Plan Description

The District contributes to the Accumulation Program for Part-Time and Limited-Service Employees (APPLE) plan. All employees who do not participate in another retirement plan provided by the District are eligible to participate in the APPLE plan, a multi-employer defined-contribution retirement program.

The District's contributions for employees covered by the APPLE plan for the years ended June 30, 2016, 2015, and 2014, were \$68,460, \$63,538, and \$62,610, respectively.

Participants become 100 percent vested in the Employer Contribution Account at normal retirement age, total disability, or death. Participants are 100 percent vested in the Employee Contribution Account at all times.

On Behalf Payments

The State of California makes contributions to CalSTRS and CalPERS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS for the fiscal year ended June 30, 2016, which amounted to \$2,044,902 (7.12589 percent) of salaries subject to CalSTRS. Contributions are no longer appropriated in the annual *Budget Act* for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. No contributions were made for CalPERS for the years ended June 30, 2016, 2015, and 2014. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. These amounts have been reflected in the basic financial statements as a component of nonoperating revenue and employee benefit expense.

NOTE 14 - PARTICIPATION IN PUBLIC ENTITY RISK POOLS AND JOINT POWERS AUTHORITIES

The District is a member of several JPAs. The relationship between the District and the JPAs is such that they are not considered component units of the District for financial reporting purposes. The following is summary of these arrangements:

Schools Association for Excess Risk (SAFER)

SAFER's excess property and liability insurance program was established in 2002 to meet the needs of California K-12 schools and community college districts. The program provides their members with comprehensive coverage and competitive rates. SAFER's membership consists of one individual member district and three joint powers authority members, which represent 547 school and college districts. A board comprised of two representatives from each member with an average daily attendance (ADA) of over 100,000, or one representative for ADAs with less than 100,000, governs SAFER. Each member is allowed votes based on a weighted system based on ADA.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2016

Statewide Association of Community Colleges (SWACC)

SWACC arranges for and provides the broadest possible property and liability protection available to school districts. SWACC's membership consists of 44 community college districts and two joint powers authority members, which represent 20 districts. A board comprised of one representative from each member governs SWACC. Each member is allowed votes based on a weighted system based on ADA. The board controls the operations of SWACC and elects officers from its members.

Schools Alliance for Workers' Compensation Excess II Self Joint Powers Authority (SAWCX II)

SAWCX II arranges for and provides services necessary for members to establish, operate, and maintain a joint program of workers' compensation protection. SAWCX II membership consists of various educational districts and JPAs statewide. A board comprised of one representative from each member governs SAWCX II.

California Community College Financing Authority (CCCFA)

CCCFA provides short-term financing for members. A board of 16 elected voting members, elected alternates, and two ex-officio members governs CCCFA. Membership consists of community college districts throughout California. A board comprised of one representative from each member governs CCCFA.

San Bernardino Regional Emergency Training Center (SBRETC)

SBRETC was formed to establish a live-fire aircraft, rescue, and fire-fighting training facility in Southern California.

Membership consists of the San Bernardino County Consolidated Fire District, the City of San Bernardino, and the San Bernardino Community College District. The governing board is comprised of representatives from each member agency.

NOTE 15 - COMMITMENTS AND CONTINGENCIES

Grants

The District receives financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the District. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2016.

Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2016.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

Operating Leases

The District leases land on Box Springs Mountain for KVCR's broadcasting equipment. The lease term expires on October 31, 2032.

The District leases land in the City of Desert Hot Springs for additional broadcasting equipment. The five-year lease agreement was renewed for an additional five years commencing on January 1, 2011. The terms of the lease provide for quarterly payments of rent.

The District leases equipment for general use. Payout amounts vary by lease agreement.

Year Ending June 30,	Lease Payment
2017	\$ 191,779
2018	176,203
2019	44,670
2020	15,600
Total	<u>\$ 428,252</u>

Construction Commitments

As of June 30, 2016, the District had the following commitments with respect to the unfinished capital projects:

CAPITAL PROJECT	Spent to Date	Remaining Construction Commitment
SBVC Gymnasium and Stadium	\$ 54,752,143	\$ 14,723,942
SBVC Applied Technology	2,936,843	535,166
SBVC 2nd Auditorium Renovation	34,128	421,813
CHC Performing Arts Center Renovation	450,139	1,965,179
CHC Science Building	26,211,519	1,303,600
CHC LADM Renovation	3,279,048	10,125,967
CHC Occupational Education 2 - OE2	23,372,020	409,476
CHC College Center Renovation	436,839	3,596,650
CHC Student Services A Renovation	1,459,545	6,040,773
CHC Student Services Bldg (Crafton Ctr)	31,749,584	250,416
CHC Classroom Building Renovation	277,569	25,129
	<u>\$ 144,959,377</u>	<u>\$ 39,398,111</u>

The projects are funded through a combination of general obligation bonds and capital project apportionments from the California State Chancellor's Office.

REQUIRED SUPPLEMENTARY INFORMATION

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF OTHER POSTEMPLOYMENT BENEFITS (OPEB) FUNDING
PROGRESS
FOR THE YEAR ENDED JUNE 30, 2016**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Method *Used (b)	Unfunded AAL (UAAL) (b - a)	Funded Ratio (a / b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll (b - a / c)
February 1, 2012	\$ 2,027,100	\$ 6,253,735	\$ 4,226,635	32.41%	\$ 43,070,755	9.81%
February 1, 2014	3,288,535	7,224,899	3,936,364	45.52%	52,594,073	7.48%
February 1, 2016	7,816,021	8,325,249	509,228	93.88%	35,025,360	1.45%

* Entry age normal costs method

See accompanying note to required supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>2016</u>	<u>2015</u>
CalSTRS		
District's proportion of the net pension liability	<u>0.0779%</u>	<u>0.0581%</u>
District's proportionate share of the net pension liability	\$ 52,472,482	\$ 33,957,179
State's proportionate share of the net pension liability associated with the District	<u>27,752,159</u>	<u>20,504,811</u>
Total	<u>\$ 80,224,641</u>	<u>\$ 54,461,990</u>
District's covered - employee payroll	<u>\$ 33,717,601</u>	<u>\$ 30,941,662</u>
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	<u>155.62%</u>	<u>109.75%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>77%</u>	<u>77%</u>
CalPERS		
District's proportion of the net pension liability	<u>0.2203%</u>	<u>0.2112%</u>
District's proportionate share of the net pension liability	<u>\$ 32,474,152</u>	<u>\$ 23,974,911</u>
District's covered - employee payroll	<u>27,711,770</u>	<u>21,652,411</u>
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	<u>117.19%</u>	<u>110.73%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>83%</u>	<u>83%</u>

Note : In the future, as data become available, ten years of information will be presented.

See accompanying note to required supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF THE DISTRICT CONTRIBUTIONS
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>2016</u>	<u>2015</u>
CalSTRS		
Contractually required contribution	\$ 3,743,259	\$ 2,994,123
Contributions in relation to the contractually required contribution	<u>3,743,259</u>	<u>2,994,123</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered - employee payroll	<u>\$ 34,885,918</u>	<u>\$ 33,717,601</u>
Contributions as a percentage of covered - employee payroll	<u>10.73%</u>	<u>8.88%</u>
CalPERS		
Contractually required contribution	\$ 3,255,332	\$ 2,897,702
Contributions in relation to the contractually required contribution	<u>3,255,332</u>	<u>2,897,702</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered - employee payroll	<u>\$ 27,478,113</u>	<u>\$ 24,617,297</u>
Contributions as a percentage of covered - employee payroll	<u>11.847%</u>	<u>11.771%</u>

Note : In the future, as data become available, ten years of information will be presented.

See accompanying note to required supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION JUNE 30, 2016

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Other Postemployment Benefits (OPEB) Funding Progress

This schedule is intended to show trends about the funding progress of the District's actuarially determined liability for postemployment benefits other than pensions.

Schedule of the District's Proportionate Share of the Net Pension Liability

This schedule presents information on the District's proportionate share of the net pension liability (NPL), the plans' fiduciary net positions and, when applicable, the State's proportionate share of the NPL associated with the District. In the future, as data becomes available, ten years of information will be presented.

Schedule of District Contributions

This schedule presents information on the District's required contribution, the amounts actually contributed, and any excess or deficiency related to the required contribution. In the future, as data becomes available, ten years of information will be presented.

Changes in Benefit Terms

There were no changes in benefit terms since the previous valuation for either CalSTRS or CalPERS.

Changes in Assumptions

The CalSTRS plan rate of investment return assumption was not changed from the previous valuation. The CalPERS plan rate of investment return assumption was changed from 7.50 percent to 7.65 percent since the previous valuation.

SUPPLEMENTARY INFORMATION

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

DISTRICT ORGANIZATION

JUNE 30, 2016

San Bernardino Community College District was established in 1926 and is located in San Bernardino County. There were no changes in the boundaries of the District during the current year. The District's colleges are accredited by the Accrediting Commission for Community and Junior Colleges, Western Association of Schools and Colleges, which is one of six regional associations that accredit public and private schools, colleges, and universities in the United States.

BOARD OF TRUSTEES

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
John Longville	President	2020
Joseph Williams	Vice President	2018
Gloria Macias Harrison	Clerk	2016
Donna Ferracone	Member	2018
Dr. Donald L. Singer	Member	2018
Dr. Anne Viricel	Member	2016
Nickolas W. Zoumbos	Member	2016
Beverly Rapouw	Student Trustee, CHC	2016
Pablo Machado	Student Trustee, SBVC	2016

ADMINISTRATION

Bruce Baron, M.S.	Chancellor
Diana Rodriguez, M.Ed.	President - San Bernardino Valley College
Dr. Wei Zhou, Ph.D.	President - Crafton Hills College

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2016**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF EDUCATION			
Student Financial Assistance Cluster			
Supplemental Educational Opportunity Grant	84.007		\$ 390,300
Federal Work Study	84.033		372,219
Federal Pell Grant	84.063		24,237,272
Federal Perkins Loan	84.038		2,384
Supplemental Educational Opportunity Grant - Administrative Allowance	84.007		21,091
Federal Work Study - Administrative Allowance	84.033		19,590
Federal Pell Grant - Administrative Allowance	84.063		34,225
Perkins Loan Administration	84.038		100
Total Student Financial Assistance Cluster			<u>25,077,181</u>
Title IV - TRIO - Student Support Services	84.042A		249,484
Minority Science and Engineering Improvement Program	84.120A		222,499
Title V - Hispanic Serving Institutions - Strategies to Improve Hispanic Student Success and Transfer	84.031S		91,185
Title V - Hispanic Serving Institutions - Creating a STEM Pathway to Increase Hispanic Student STEM Degrees and Transfer	84.031C		2,334,082
Passed through from the California Community Colleges Chancellor's Office			
Career and Technical Education Act (Perkins Title I-C)	84.048	13-C01-046	458,225
CTE Transitions	84.048A	13-112-982	77,543
Passed through the State of California-Department of Rehabilitation			
Workability III Program	84.126A	EP1302201	130,012
Total U.S. Department of Education			<u>28,640,211</u>
U.S. DEPARTMENT OF VETERANS AFFAIRS			
Veterans Services	64.117		5,077
U.S. DEPARTMENT OF AGRICULTURE			
Passed through the California Department of Education			
Child and Adult Care Food Program	10.558	[1]	176,977
United States Department of Agriculture Cultivating Diversity Grant	10.226		4,000
Total U.S. Department of Agriculture			<u>180,977</u>

[1] Pass-Through Entity Identifying Number not available.

[2] The difference between the Schedule of Expenditures of Federal Awards and Federal revenues reported on the Statement of Revenues, Expenses, and Changes in Net Position is due to differences of \$50,692 related to revenue recognition principles in various programs.

** Research and Development Grant.

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, Continued
FOR THE YEAR ENDED JUNE 30, 2016**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF LABOR			
TANF Work Study	17.258		\$ 50,000
Passed through from the Chaffey Community College Trade Adjustment Assistance Community College and Career Training Grants	17.282	[1]	<u>285,447</u>
Total U.S. Department of Labor			<u>335,447</u>
NATIONAL SCIENCE FOUNDATION			
Bridging the Water Divide **	47.076		51,641
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through from Yosemite Community College District Child Development Consortium	93.575	[1]	28,733
Passed through from the California Community Colleges Chancellor's Office Temporary Assistance for Needy Families	93.558	[1]	<u>144,900</u>
Total U.S. Department of Health and Human Services			<u>173,633</u>
U.S. DEPARTMENT OF COMMERCE			
Pass-through California Manufacturers and Technology Consulting (CMTC) Manufacturing Extension Partnership	11.611	70NANB10H292	<u>70,484</u>
Total Expenditures of Federal Awards			<u>\$ 29,457,470</u> [2]
Student Financial Aid Loan Programs			
Loans Outstanding San Bernardino Community College District had the following loan balance outstanding as of June 30, 2016: Perkins Program	84.038		<u>\$ 33,078</u>

[1] Pass-Through Entity Identifying Number not available.

[2] The difference between the Schedule of Expenditures of Federal Awards and Federal revenues reported on the Statement of Revenues, Expenses, and Changes in Net Position is due to differences of \$50,692 related to revenue recognition principles in various programs.

** Research and Development Grant.

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2016**

Program	Program Entitlements		
	Current Year	Prior Year	Total Entitlement
Proposition 30 - EPA	\$ 13,094,544	\$ -	\$ 13,094,544
AEBG Data and Accountability	494,311	-	494,311
AB86 Adult Consortium	2,996,771	135,826	3,132,597
SFAA-BFAP Administrative Allowance	252,638	509,278	761,916
Enrollment Growth/Nursing Program	126,737	-	126,737
EOPS-CARE Program	203,637	-	203,637
EOPS	1,356,415	-	1,356,415
Handicapped Student Programs	1,173,445	-	1,173,445
Child Development	802,855	-	802,855
State Preschool Grant	1,729,411	-	1,729,411
Foster Parents	175,764	3,750	179,514
Youth Empowerment	22,500	-	22,500
Student Equity Grant	1,967,163	462,741	2,429,904
Telecommunications Technology		5,641	5,641
Basic Skills	206,654	171,406	378,060
Instructional Equipment		403,560	403,560
Block Grant	1,934,283	1,098,504	3,032,787
Matriculation Funds	5,014,341	628,273	5,642,614
Lottery - Restricted Portion	465,556	277,152	742,708
3C Media Solutions		291,394	291,394
Proposition 39 - Clean Energy Funding	427,006	69,134	496,140
Alternate Text Production Center	1,500,000	-	1,500,000
CalWORKS	741,364	-	741,364
CTE Enhancement Grant	-	495,821	495,821
Proposition 39 Region F Colleges/SBVC	25,190	-	25,190
Equal Employment Opportunity	6,676	13,403	20,079
WIA-State Match II	-	63	63
Middle College High School	99,000	-	99,000
ETP #4 ATTTTC	-	265,197	265,197
Ramp Up/Victor Valley Community College	379,672	417,884	797,556
Industry Driven	-	341,921	341,921
ETP#5 16-0111	949,926	-	949,926

See accompanying note to supplementary information.

Program Revenues

Cash Received	Accounts Receivable	Unearned Revenue	Total Revenue	Program Expenditures
\$ 13,055,255	\$ 39,289	\$ -	\$ 13,094,544	\$ 13,094,544
494,311	-	494,311	988,622	988,622
3,132,596	-	2,881,916	6,014,512	6,014,512
761,916	-	-	761,916	761,916
85,242	-	-	85,242	85,242
200,536	-	-	200,536	200,536
1,313,112	-	-	1,313,112	1,313,112
1,173,445	-	-	1,173,445	1,173,445
865,422	-	-	865,422	865,422
1,626,454	119,173	-	1,745,627	1,745,627
84,412	91,602	-	176,014	176,014
2,638	19,762	-	22,400	22,400
2,429,905	-	723,003	3,152,908	3,152,908
5,641	-	5,641	11,282	11,282
381,058	-	206,802	587,860	587,860
403,560	-	306,996	710,556	710,556
3,031,118	-	847,519	3,878,637	3,878,637
5,642,614	-	2,722,345	8,364,959	8,364,959
330,248	729,172	-	1,059,420	1,059,420
291,394	-	291,394	582,788	582,788
496,139	-	319,684	815,823	815,823
1,489,876	-	-	1,489,876	1,489,876
638,161	102,406	-	740,567	740,567
305,134	136,216	-	441,350	441,350
3,730	25,000	-	28,730	28,730
20,079	-	10,420	30,499	30,499
63	-	-	63	63
39,600	56,128	-	95,728	95,728
191,319	-	-	191,319	191,319
607,747	189,836	463,748	1,261,331	1,261,331
341,204	-	102,039	443,243	443,243
58,401	158,295	-	216,696	216,696

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF EXPENDITURES OF STATE AWARDS, Continued
FOR THE YEAR ENDED JUNE 30, 2016**

Program	Program Entitlements		
	Current Year	Prior Year	Total Entitlement
CALTRANS Workcrew Project	\$ -	\$ 1,302,354	\$ 1,302,354
ICT/Digital Media ATTC	200,000	147,560	347,560
ICT/Digital Media - 1070	-	99,513	99,513
Staff Development	-	1,791	1,791
Total State Awards			

See accompanying note to supplementary information.

Program Revenues				
Cash Received	Accounts Receivable	Unearned Revenue	Total Revenue	Program Expenditures
\$ 970,469	\$ 147,000	\$ 403,223	\$ 1,520,692	\$ 1,520,692
67,560	120,000	1,880	189,440	189,440
-	92,047	-	92,047	92,047
1,791	-	1,241	3,032	3,032
<u>\$ 40,542,150</u>	<u>\$ 2,025,926</u>	<u>\$ 9,782,162</u>	<u>\$ 52,350,238</u>	<u>\$ 52,350,238</u>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**SCHEDULE OF WORKLOAD MEASURES FOR STATE GENERAL
 APPORTIONMENT
 FOR THE YEAR ENDED JUNE 30, 2016**

CATEGORIES	<u>Reported Data</u>	<u>Audit Adjustments</u>	<u>Audited Data</u>
A. Summer Intersession (Summer 2015 only)			
1. Noncredit	-	-	-
2. Credit	1,013	-	1,013
B. Summer Intersession (Summer 2016 - Prior to July 1, 2016)			
1. Noncredit	-	-	-
2. Credit	952	-	952
C. Primary Terms (Exclusive of Summer Intersession)			
1. Census Procedure Courses			
(a) Weekly Census Contact Hours	9,459	-	9,459
(b) Daily Census Contact Hours	1,257	-	1,257
2. Actual Hours of Attendance Procedure Courses			
(a) Noncredit	67	-	67
(b) Credit	846	-	846
3. Independent Study/Work Experience			
(a) Weekly Census Contact Hours	944	-	944
(b) Daily Census Contact Hours	814	-	814
(c) Noncredit Independent Study/Distance Education Courses	-	-	-
D. Total FTES	<u>15,352</u>	<u>-</u>	<u>15,352</u>
SUPPLEMENTAL INFORMATION (Subset of Above Information)			
E. In-Service Training Courses (FTES)	-	-	-
F. Basic Skills Courses and Immigrant Education			
1. Noncredit	-	-	-
2. Credit	1,180	-	1,180

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**RECONCILIATION OF EDUCATION CODE SECTION 84362 (50 PERCENT LAW) CALCULATION
FOR THE YEAR ENDED JUNE 30, 2016**

	Object/TOP Codes	ECS 84362 A Instructional Salary Cost AC 0100 - 5900 and AC 6110			ECS 84362 B Total CEE AC 0100 - 6799		
		Reported Data	Audit Adjustments	Revised Data	Reported Data	Audit Adjustments	Revised Data
<u>Academic Salaries</u>							
Instructional Salaries							
Contract or Regular	1100	\$ 16,841,530	\$ -	\$ 16,841,530	\$ 16,841,530	\$ -	\$ 16,841,530
Other	1300	12,757,427	-	12,757,427	12,757,427	-	12,757,427
Total Instructional Salaries		29,598,957	-	29,598,957	29,598,957	-	29,598,957
Noninstructional Salaries							
Contract or Regular	1200	-	-	-	5,698,660	-	5,698,660
Other	1400	-	-	-	537,864	-	537,864
Total Noninstructional Salaries		-	-	-	6,236,524	-	6,236,524
Total Academic Salaries		29,598,957	-	29,598,957	35,835,481	-	35,835,481
<u>Classified Salaries</u>							
Noninstructional Salaries							
Regular Status	2100	-	-	-	15,216,913	-	15,216,913
Other	2300	-	-	-	1,317,944	-	1,317,944
Total Noninstructional Salaries		-	-	-	16,534,857	-	16,534,857
Instructional Aides							
Regular Status	2200	1,434,841	-	1,434,841	1,434,841	-	1,434,841
Other	2400	492,292	-	492,292	492,292	-	492,292
Total Instructional Aides		1,927,133	-	1,927,133	1,927,133	-	1,927,133
Total Classified Salaries		1,927,133	-	1,927,133	18,461,990	-	18,461,990
Employee Benefits	3000	7,639,130	1,656,371	9,295,501	16,397,171	2,044,902	18,442,073
Supplies and Material	4000	-	-	-	744,134	-	744,134
Other Operating Expenses	5000	143,176	-	143,176	8,842,289	-	8,842,289
Equipment Replacement	6420	-	-	-	568,634	-	568,634
Total Expenditures Prior to Exclusions		39,308,396	1,656,371	40,964,767	80,849,699	2,044,902	82,894,601

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**RECONCILIATION OF *EDUCATION CODE* SECTION 84362 (50 PERCENT LAW) CALCULATION, Continued
FOR THE YEAR ENDED JUNE 30, 2016**

	Object/TOP Codes	ECS 84362 A Instructional Salary Cost AC 0100 - 5900 and AC 6110			ECS 84362 B Total CEE AC 0100 - 6799		
		Reported Data	Audit Adjustments	Revised Data	Reported Data	Audit Adjustments	Revised Data
<u>Exclusions</u>							
Activities to Exclude							
Student Health Services Above Amount Collected	6441	\$ -	\$ -	\$ -	\$ 225,572	\$ -	\$ 225,572
Objects to Exclude							
Rents and Leases	5060	-	-	-	543,256	-	543,256
Lottery Expenditures							-
Books, Magazines, and Periodicals	4200	-	-	-	-	-	-
Instructional Supplies and Materials	4300	-	-	-	-	-	-
Total Supplies and Materials		-	-	-	-	-	-

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**RECONCILIATION OF EDUCATION CODE SECTION 84362 (50 PERCENT LAW) CALCULATION, Continued
FOR THE YEAR ENDED JUNE 30, 2016**

	ECS 84362 A Instructional Salary Cost AC 0100 - 5900 and AC 6110			ECS 84362 B Total CEE AC 0100 - 6799			
	Object/TOP Codes	Reported Data	Audit Adjustments	Revised Data	Reported Data	Audit Adjustments	Revised Data
Other Operating Expenses and Services	5000	\$ -	\$ -	\$ -	\$ 1,753,930	\$ -	\$ 1,753,930
Capital Outlay							
Equipment	6300	-	-	-	-	-	-
Equipment - Replacement	6420	-	-	-	-	-	-
Total Equipment		-	-	-	-	-	-
Total Exclusions		-	-	-	2,522,758	-	2,522,758
Total for ECS 84362, 50 Percent Law		\$ 39,308,396	\$ 1,656,371	\$ 40,964,767	\$ 78,326,941	\$ 2,044,902	\$ 80,371,843
Percent of CEE (Instructional Salary Cost/Total CEE)		50.19%		50.97%	100.00%		100.00%
50% of Current Expense of Education					\$ 39,163,471		\$ 40,185,922

* Audit adjustment was necessary to recognize on behalf payments made by the State of California for STRS retirement contributions.

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT (CCFS-311)
WITH FUND FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2016**

Summarized below are the fund balance reconciliations between the Annual Financial and Budget Report (CCFS-311) and the fund financial statements.

	General Fund	Bond Fund	KVCR Fund	Economic Development and Corporate Training Foundation	Associated Students Trust	Student Representation Fee Fund
FUND BALANCE						
Balance, June 30, 2016, (CCFS-311)	\$ 18,332,496	\$ 77,749,043	\$ 83	\$ 78,621	\$ 191,762	\$ 103,148
Change in:						
Prepaid expense	8	271	66,109	-	-	-
Accounts payable	(40,403)	-	-	3,800	-	979
Due from other funds	(177,068)	-	-	-	2,876	-
Balance, June 30, 2016, Audited	<u>\$ 18,115,033</u>	<u>\$ 77,749,314</u>	<u>\$ 66,192</u>	<u>\$ 82,421</u>	<u>\$ 194,638</u>	<u>\$ 104,127</u>

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**PROPOSITION 30 EDUCATION PROTECTION ACT (EPA) EXPENDITURE REPORT
FOR THE YEAR ENDED JUNE 30, 2016**

Activity Classification	Object Code	Unrestricted			
EPA Proceeds:	8630				\$ 13,133,833
Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	1000-5900	\$ 12,761,304	-	-	\$ 12,761,304
		39,561			39,561
Learning Center	6110	268,101			268,101
Library	6120	21,073			21,073
Transfer Programs	6330				-
Total Expenditures for EPA		\$ 13,090,039	-	-	\$ 13,090,039
Revenues Less Expenditures					\$ 43,794

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**RECONCILIATION OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION
JUNE 30, 2016**

**Amounts Reported for Governmental Activities in the Statement
of Net Position are Different Because:**

Total Fund Balance:			
General Fund		\$ 18,115,033	
Special Revenue Funds		217,143	
Capital Project Funds		91,181,692	
Debt Service Funds		35,955,247	
Enterprise Funds		487,392	
Internal Service Funds		13,694,881	
Fiduciary Funds		180,133	
		<hr/>	
Total Fund Balance - All District Funds			\$ 159,831,521
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.			
The cost of capital assets is		640,150,163	
Accumulated depreciation is		(126,284,716)	
Less fixed assets already recorded in the enterprise funds		(97,244)	513,768,203
		<hr/>	
Contributions to pension plans made subsequent to the measurement date were recognized as expenditures on the modified accrual basis, but are not recognized on the accrual basis.			6,998,591
The District has refunded debt obligations. The difference between the amount that was sent to escrow agent for the payment of the old debt and the actual remaining debt obligations will be amortized as an adjustment to interest expense over the remaining life of the refunded debt. The balance represents the unamortized deferred charges on refunding amounts as of June 30, 2016.			14,078,085
In governmental funds, postemployment benefit costs are recognized as expenditures in the period they are paid. In the government-wide financial statements, postemployment benefit costs are recognized in the period that they are incurred. The other postemployment benefit net asset is a result of the accumulated contributions in excess of the annual required contribution (ARC).			4,029,971
The net effect in proportionate share of net pension obligation as of the measurement date is not recognized as an expenditure under the modified accrual basis, but is recognized on the accrual basis over the expected remaining service life of members receiving pension benefits.			13,414,140
The difference between projected and actual earnings on pension plan investments are not recognized on the modified accrual basis, but are recognized on the accrual basis as an adjustment to pension expense.			(5,389,302)
The differences between expected and actual experience in the measurement of the total pension liability are not recognized on the modified accrual basis, but are recognized on the accrual basis over the expected average remaining service life of members receiving pension benefits.			979,118
The changes of assumptions are not recognized as an expenditure under the modified accrual basis, but are recognized on the accrual basis over the expected average remaining service life of members receiving pension benefits.			(1,995,302)
In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.			(6,583,990)

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**RECONCILIATION OF GOVERNMENTAL FUNDS TO THE
STATEMENT OF NET POSITION, Continued
JUNE 30, 2016**

Long-term liabilities at year end consist of:			
Bonds payable		\$ 550,782,114	
Community service grant payable		218,747	
Compensated absences		2,758,991	
Aggregate net pension liability		84,946,634	\$ (638,706,486)
Total Net Position			\$ 60,424,549

See accompanying note to supplementary information.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2016

NOTE 1 - PURPOSE OF SCHEDULES

District Organization

This schedule provides information about the District's governing board members and administration members.

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (Part 200), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The District has not elected to use the ten percent de minimis cost rate as covered in Section 200.414 Indirect (F&A) costs of the Uniform Guidance.

The Federal Perkins Loans program represents an outstanding loan with the District with continuing compliance requirements. The balance on the outstanding loan at June 30, 2016, was \$33,078.

Schedule of Expenditures of State Awards

The accompanying Schedule of Expenditures of State Awards includes the State grant activity of the District and is presented on the modified accrual basis of accounting. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The information in this schedule is presented to comply with reporting requirements of the California State Chancellor's Office.

Schedule of Workload Measures for State General Apportionment

FTES is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds, including restricted categorical funding, are made to community college districts. This schedule provides information regarding the annual attendance measurements of students throughout the District.

Reconciliation of *Education Code* Section 84362 (50 Percent Law) Calculation

ECS 84362 requires the District to expend a minimum of 50 percent of the unrestricted General Fund monies on salaries of classroom instructors. This is reported annually to the State Chancellor's Office. This schedule provides a reconciliation of the amount reported to the State Chancellor's Office and the impact of any audit adjustments and/or corrections noted during the audit.

Reconciliation of Annual Financial and Budget Report (CCFS-311) With Fund Financial Statements

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Form CCFS-311 to the District's internal fund financial statements.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

NOTE TO SUPPLEMENTARY INFORMATION

JUNE 30, 2016

Proposition 30 Education Protection Act (EPA) Expenditure Report

This schedule provides the District's summary of receipts and uses of the monies received through the EPA.

Reconciliation of Governmental Funds to the Statement of Net Position

This schedule provides a reconciliation of the adjustments necessary to bring the District's internal fund financial statements, prepared on a modified accrual basis, to the entity-wide full accrual basis financial statements required under GASB Statements No. 34 and No. 35 business-type activities reporting model.

INDEPENDENT AUDITOR'S REPORTS



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Trustees
San Bernardino Community College District
San Bernardino, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States the financial statements of the business-type activities, , and the aggregate remaining fund information of San Bernardino Community College District (the District) as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 16, 2016.

Emphasis of Matter - Change in Accounting Principles

As discussed in Note 2 to the financial statements, in 2016, the District adopted new accounting guidance, GASB Statement No. 72, *Fair Value Measurement and Application*; GASB Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*, and *Amendments to Certain Provisions of GASB Statements 67 and 68*; GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*; and GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*. Our opinion is not modified with respect to this matter.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the District in a separate letter dated November 16, 2016.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Vaurvik, Irine, Day & Co. LLP

Rancho Cucamonga, California
November 16, 2016



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Trustees
San Bernardino Community College District
San Bernardino, California

Report on Compliance for Each Major Federal Program

We have audited San Bernardino Community College District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major Federal programs for the year ended June 30, 2016. The District's major Federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the Federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its Federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2016.

Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Waurvik Irine, Day & Co. LLP

Rancho Cucamonga, California
November 16, 2016



INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees
San Bernardino Community College District
San Bernardino, California

Report on State Compliance

We have audited San Bernardino Community College District's (the District) compliance with the types of compliance requirements as identified in the California Community Colleges Chancellor's Office *District Audit Manual* issued in November 2015 that could have a direct and material effect on each of the District's programs as noted below for the year ended June 30, 2016.

Management's Responsibility

Management is responsible for compliance with the requirements of State laws and regulations, and the terms and conditions identified in the California Community Colleges Chancellor's Office *District Audit Manual* issued in November 2015.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance of each of the District's State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the standards and procedures identified in the California Community Colleges Chancellor's Office *District Audit Manual* issued in November 2015. These standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above could have a material effect on the applicable programs noted below. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

Basis for Qualified Opinion

As described in the accompanying Schedule of Findings and Questioned Costs, the District did not comply with requirements regarding *Section 424 State General Apportionment Funding System*, Finding 2016-001. Compliance with such requirements is necessary, in our opinion, for the District to comply with the requirements applicable to that program.

Qualified Opinion

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the District complied, in all material respects, with the types of compliance requirements referred to above for the year ended June 30, 2016.

Unmodified Opinion for Each of the Other Programs

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that are applicable to the programs noted below that were audited for the year ended June 30, 2016, except as described in the State Awards Findings and Questioned Costs section of the accompanying Schedule of Findings and Questioned Costs.

Other Matters

In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with State laws and regulations applicable to the following:

Section 421	Salaries of Classroom Instructors (50 Percent Law)
Section 423	Apportionment for Instructional Service Agreements/Contracts
Section 424	State General Apportionment Funding System
Section 425	Residency Determination for Credit Courses
Section 426	Students Actively Enrolled
Section 427	Concurrent Enrollment of K-12 Students in Community College Credit Courses
Section 429	Student Success and Support Program (SSSP)
Section 430	Schedule Maintenance Program
Section 431	Gann Limit Calculation
Section 435	Open Enrollment
Section 438	Student Fees – Health Fees and Use of Health Fee Funds
Section 439	Proposition 39 Clean Energy
Section 440	Intersession Extension Programs
Section 475	Disabled Student Programs and Services (DSPS)
Section 479	To Be Arranged (TBA) Hours
Section 490	Proposition 1D State Bond Funded Projects
Section 491	Proposition 30 Education Protection Account Funds

The District did not offer an Intersession Extension Program. The District did not receive any funding for Proposition 1D State Bond Funded Projects.

The District's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the District's response and, accordingly, we express no opinion on the response.

Varvick, Irine, Day & Co. LLP

Rancho Cucamonga, California
November 16, 2016

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**SUMMARY OF AUDITOR'S RESULTS
FOR THE YEAR ENDED JUNE 30, 2016**

FINANCIAL STATEMENTS

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major Federal programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified?	<u>None reported</u>
Type of auditor's report issued on compliance for major Federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Section 200.516(a) of the Uniform Guidance?	<u>No</u>
Identification of major Federal programs:	

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
84.007, 84.033, 84.063, 84.038	Student Financial Assistance Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 883,724</u>
Auditee qualified as low-risk auditee?	<u>No</u>

STATE AWARDS

Type of auditor's report issued on compliance for State programs:	<u>Qualified</u>
Unmodified for all State programs except for the following State program which was qualified:	
	<u>Name of State Program</u>
	Section 424 State General Apportionment Funding System

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**FINANCIAL STATEMENT FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30, 2016**

None reported.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2016**

None reported.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2016

The following finding represents an instance of noncompliance and questioned costs relating to State program laws and regulations.

2016-001 State General Apportionment Funding Formula

Criteria or Specific Requirement

CCR, title 5, sections 58020-24, continues to require the District to maintain detailed documentation to substantiate the data reported on the "Apportionment Attendance Report" Form CCFS-320. Each district governing board is required to adopt procedures to document all course enrollment, attendance, and disenrollment as required by CCR, title 5, sections 58020-58024. Pursuant to title 5, section 58030, these procedures shall include rules for retention of support documentation that would enable independent determination of the accuracy of data submitted by the District as a basis for State support.

The burden is on the District to develop a system and related procedures that are consistent with applicable CCR, title 5 requirements, including those provided by Sections 58000, 58004, and 58030.

Condition

The District miscalculated the contact hours for 37 courses from the Fall 2015 and Spring 2016 semesters. These courses are weekly and daily census type courses that were for a specific length of time. The miscalculation resulted in the overstatement of contact hours and, consequently, the amount of FTES claimed for funding.

Questioned Costs

Auditor expanded testing of all contact hours related to the type of courses noted in condition and noted an overstatement by a total of 4,792.65 (9.129 FTES) from resident students and 48.65 (0.093 FTES) from non-resident students.

Context

The District claimed a total of 10,797.98 for the primary terms (Fall and Spring) for daily and weekly census types. The 9.22 overstatement constitutes a 0.08 percent overstatement.

Based on the District's funding of \$4,675.90 per FTES, the FTES overstatement is equivalent to \$43,121.18.

Effect

The FTES was overstated by 9.222 FTES.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2016

Cause

The District's system was not set up correctly to properly calculate the type of classes noted in Condition.

Recommendation

The 320 Annual Report should be corrected to properly state the amount of FTES claimed, and the system needs to be reconfigured to properly calculate the amount of contact hours to prevent future miscalculations in FTES.

Management's Response and Corrective Action Plan

The District filed an amended 320 Annual Report with the State Chancellor's Office. Additionally, the District will develop a plan to test attendance data, including the calculation of student contact hours, prior to future submissions to the State Chancellor's Office.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2016

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

Financial Statement Findings

2015-001 Financial Reconciliation Process

Criteria or Specific Requirement

The accounting system used to record the financial affairs of any community college district shall be in accordance with the definitions, instructions, and procedures published in the California Community Colleges *Budget and Accounting Manual* (BAM). Colleges are also required to present their financial statements in accordance with generally accepted accounting principles (GAAP).

Condition

Material Weakness - Errors were made within the closing process of the District's financial records during the current fiscal year. Material adjustments and reclassifications were required to conform to the BAM. Errors were found in various accounts including, but not limited to:

- Accounts Payable

The accounts payable balances were not properly reconciled at the end of the year. Controls in place did not operate effectively to ensure the proper closing of open purchase orders. Material adjustments were necessary to reconcile these account balances.

- Fund Balance

Prior year audit adjustments were not properly posted to the general ledger. Beginning balance adjustments were necessary to properly reconcile the beginning balances per the general ledger to the prior year audit report.

- Inter-Fund Activity

Amounts owing between funds of the District were not appropriately monitored during the year. We noted inter-fund obligations were, in some instances, carried over from prior years, and, in other instances, may have been cleared within one fund, but not in the corresponding fund.

Effect

Material adjustments to the general ledger were proposed as a result of the audit procedures. These adjustments were accepted by management to ensure the financial statements were presented fairly.

Cause

The oversight controls over the closing process appeared not to have been adhered to, resulting in adjustments and a material weakness.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2016

Recommendation

The District needs to develop a closing procedure calendar at year end to ensure that all information is prepared, reviewed, and reconciled prior to the closing of the general ledger. All inter-fund activity accounts should be examined and investigated to determine the purpose of the inter-fund borrowings and the true amount owed to various funds.

Current Status

Implemented.

Federal Awards Findings

2015-002 Procurement, Suspension, and Debarment

Programs

U.S. Department of Education (DOE): Title V - Hispanic Serving Institutions - Strategies to Improve Hispanic Student Success and Transfer (CFDA #84.031S); Title V - Hispanic Serving Institutions - STEM Articulation Programs, PASS GO Cooperative Project (CFDA #84.031C); and Title V - Hispanic Serving Institutions - Creating a STEM Pathway to Increase Hispanic Student STEM Degrees and Transfer (CFDA #84.031C), U.S. Department of Education (DOE) Career and Technical Education Act (CFDA #84.048)

Compliance Requirement

Procurement, Suspension, and Debarment

Criteria or Specific Requirements

OMB Circular A-110, Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations. (2 CFR part 215.13) require that prohibits non-federal entities from contracting with or making sub-awards under covered transactions to parties that are suspended or debarred. All vendors who are providing services to federally funded programs in excess \$25,000 should be verified to ensure they are not suspended or debarred.

Condition

Significant Deficiency - The District did not have policies or procedures in place to ensure that covered transactions are not entered into with parties that are suspended or debarred.

Questioned Costs

No questioned costs. See Context.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2016

Context

Of the vendors who had more than \$25,000 in disbursements that were tested, none were adequately checked and documented for suspension and debarment; however, the District did not expend any funds to excluded parties.

Effect

Future expenditures to excluded parties can result in the District having to return Federal funds.

Cause

The District had not adopted policies and procedures to ensure the compliance with Federal requirements.

Recommendation

It is recommended that the District adequately verify all vendors who are providing services to federally funded programs in excess of \$25,000 to ensure that the entity is not suspended, debarred, or otherwise excluded. This verification should be checked on the System for Awards Management (SAM) website. The District should also establish policies and procedures for individuals to follow who are approving and creating contracts with Federal funds.

Current Status

Implemented.

State Awards Findings

2015-003 491 - Proposition 30 Education Protection Account Funds

Criteria or Specific Requirement

A community college district shall have sole authority to determine how the monies received from the Education Protection Account (EPA) are spent in the school or schools within its jurisdiction, provided, however, the appropriate governing board or body shall make these spending determinations in open session of a public meeting of the governing board or body and shall not use any of the funds from the EPA for salaries or benefits of administrators or any other administrative costs.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2016

Condition

In an open-session Board meeting held on June 11, 2015, the Board approved the resolution to spend EPA funds on instruction-related expenses, which are allowable costs. Although the District incurred sufficient instruction-related expenses during the year to be covered by the EPA funds, the District did not code these expenses as EPA expenditures in its accounting system to clearly evidence that EPA funds were not expended for salaries or benefits of administrators or any other administrative costs.

Questioned Costs

The District received \$13,538,804 in EPA funds.

Context

See Questioned Costs.

Effect

The District did not clearly show that all EPA funds were spent on allowable costs.

Cause

The District did not set up a separate sub-program in its accounting system to code costs covered by EPA funds as EPA expenditures.

Recommendation

The District should set up a separate sub-program in its accounting system to identify EPA expenditures. These expenditures should reconcile to the amount of monies received from the Chancellor's Office.

Current Status

Implemented.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services
PREPARED BY: Erika Almaraz, Director of Internal Audits
DATE: December 8, 2016
SUBJECT: Consideration of Approval to Accept Independent Audit Report of the San Bernardino Community College District Measures P and M Proposition 39 Bond Building Fund for 2015-16

RECOMMENDATION

It is recommended that the Board of Trustees accept the 2015-16 independent audit report of the San Bernardino Community College District Measures P and M Proposition 39 Bond Building Fund.

OVERVIEW

Vavrinek, Trine, Day & Company has conducted the yearly independent audit for the period ending June 30, 2016.

ANALYSIS

Each year the District's Measures P and M Proposition 39 Bond Building Fund undergoes an independent audit, after which the auditing firm compiles a written report detailing its financial statements.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

This board item has no financial implications.

**SAN BERNARDINO
COMMUNITY COLLEGE DISTRICT**

**MEASURE P AND MEASURE M
GENERAL OBLIGATION BONDS
ELECTION 2002 AND 2008**

AUDIT REPORT

JUNE 30, 2016

**SAN BERNARDINO
COMMUNITY COLLEGE DISTRICT**

**MEASURE P AND MEASURE M
GENERAL OBLIGATION BONDS
ELECTION 2002 AND 2008**

FINANCIAL AUDIT

JUNE 30, 2016

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND CONSTRUCTION FUND
(MEASURE P AND MEASURE M)**

**FINANCIAL AUDIT
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JUNE 30, 2016**

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Board of Trustees and Citizens' Bond Oversight Committee
San Bernardino Community College District
General Obligation Bonds
San Bernardino, California

Report on the Financial Statements

We have audited the accompanying financial statements of the San Bernardino Community College District's (the District) General Obligation Bonds Construction Funds (General Obligation Bonds - Measure P and Measure M, Election 2002 and 2008) as of and for the year ended June 30, 2016, and the related notes to the financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the General Obligation Bonds Construction Funds (General Obligation Bonds - Measure P and Measure M, Election 2002 and 2008) of the District at June 30, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the General Obligation Bonds Construction Funds specific to General Obligation Bonds - Measure P and Measure M, Election 2002 and 2008, and are not intended to present fairly the financial position and changes in financial position of the District in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2016, on our consideration of the District General Obligation Bonds Construction Funds' (General Obligation Bonds - Measure P and Measure M, Election 2002 and 2008) internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District General Obligation Bonds Construction Funds' (General Obligation Bonds - Measure P and Measure M, Election 2002 and 2008) internal control over financial reporting and compliance.

Vaurinik, Irine, Day & Co. LLP

Rancho Cucamonga, California

November 16, 2016

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND CONSTRUCTION FUND
(MEASURE P AND MEASURE M)**

**BALANCE SHEET – MODIFIED ACCRUAL BASIS
JUNE 30, 2016**

	<u>Measure P</u>	<u>Measure M</u>	<u>Total</u>
ASSETS			
Cash and investments	\$ 1,195,256	\$ 82,623,303	\$ 83,818,559
Accounts receivable	5,218	34,717	39,935
Prepaid expenditures	-	1,438	1,438
Total Assets	<u>\$ 1,200,474</u>	<u>\$ 82,659,458</u>	<u>\$ 83,859,932</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Accounts payable	<u>\$ -</u>	<u>\$ 6,110,618</u>	<u>\$ 6,110,618</u>
FUND BALANCE			
Restricted for capital projects	<u>1,200,474</u>	<u>76,548,840</u>	<u>77,749,314</u>
Total Fund Balance	<u>1,200,474</u>	<u>76,548,840</u>	<u>77,749,314</u>
Total Liabilities and Fund Balance	<u>\$ 1,200,474</u>	<u>\$ 82,659,458</u>	<u>\$ 83,859,932</u>

The accompanying notes are an integral part of these financial statements.

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND CONSTRUCTION FUND
(MEASURE P AND MEASURE M)**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - MODIFIED ACCRUAL BASIS
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Measure P</u>	<u>Measure M</u>	<u>Total</u>
REVENUES			
Interest	\$ 12,630	\$ 114,237	\$ 126,867
EXPENDITURES			
Salaries and benefits	-	2,250	2,250
Professional services and other operating expenditures	-	1,027,264	1,027,264
Capital outlay	518,870	53,095,975	53,614,845
Total Expenditures	<u>518,870</u>	<u>54,125,489</u>	<u>54,644,359</u>
EXCESS OF REVENUES UNDER EXPENDITURES	<u>(506,240)</u>	<u>(54,011,252)</u>	<u>(54,517,492)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds received from issuance of bonds	-	102,148,488	102,148,488
Other uses - refunding of bonds	-	(64,300,979)	(64,300,979)
Total Other Financing Sources (Uses)	<u>-</u>	<u>37,847,509</u>	<u>37,847,509</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES UNDER EXPENDITURES AND OTHER USES	<u>(506,240)</u>	<u>(16,163,743)</u>	<u>(16,669,983)</u>
FUND BALANCE, BEGINNING OF YEAR	<u>1,706,714</u>	<u>92,712,583</u>	<u>94,419,297</u>
FUND BALANCE, END OF YEAR	<u>\$ 1,200,474</u>	<u>\$ 76,548,840</u>	<u>\$ 77,749,314</u>

The accompanying notes are an integral part of these financial statements.

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND CONSTRUCTION FUND
(MEASURE P AND MEASURE M)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of San Bernardino Community College District (the District) General Obligation Bonds Construction Funds (Measure P and Measure M) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA). San Bernardino Community College District Bond Funds account for the financial transactions in accordance with the policies and procedures of the California Community Colleges Budget and Accounting Manual.

Financial Reporting Entity

The audited financial statements include only the General Obligation Bonds Construction Funds (Measure P and Measure M) of the District. These funds were established to account for the receipt of proceeds of general obligation bond issuances and the expenditures of the proceeds under the General Obligation Bond Election of November 2002 and February 2008. These financial statements are not intended to present fairly the financial position and the changes in financial position of the District in compliance with accounting principles generally accepted in the United States of America.

Fund Accounting

The operations of the General Obligation Bonds Construction Funds (Measure P and Measure M) are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

Basis of Accounting

The Bond Funds are accounted for using a flow of current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balance reports on the sources (revenues and other financing sources) and uses (expenditures and other financing uses) of current financial resources. These fund financial statements do not include the adoption of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as the District was not required to adopt GASB Statement No. 54 under the reporting requirements of GASB Statement No. 35.

Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. The District's Board of Trustees adopts an operating budget no later than July 1 in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's Board of Trustees satisfied these requirements. The Board revises this budget during the year to give consideration to unanticipated revenue and expenditures primarily resulting from events unknown at the time of budget adoption. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND CONSTRUCTION FUND
(MEASURE P AND MEASURE M)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

Encumbrances

The District utilizes an encumbrance accounting system under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation. Encumbrances are liquidated when the commitments are paid and all outstanding encumbrances are liquidated at June 30 since they do not constitute expenditures or liabilities.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Fund Balance - Governmental Funds

As of June 30, 2016, the fund balance of the General Obligation Bonds Construction Funds (Measure P and Measure M) was classified as follows:

Restricted - amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation, or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Change in Accounting Principles

In February 2015, the GASB issued Statement No. 72, *Fair Value Measurement and Application*. This Statement addresses accounting and financial reporting issues related to fair value measurements. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements.

The District has implemented the provisions of this Statement as of June 30, 2016.

In June 2015, the GASB issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of State and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP.

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND CONSTRUCTION FUND
(MEASURE P AND MEASURE M)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

This Statement supersedes GASB Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*.

The District has implemented the provisions of this Statement as of June 30, 2016.

In December 2015, the GASB issued Statement No. 79, *Certain External Investment Pools and Pool Participants*. This Statement addresses accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. An external investment pool qualifies for that reporting if it meets all of the applicable criteria established in this Statement. The specific criteria address (1) how the external investment pool transacts with participants; (2) requirements for portfolio maturity, quality, diversification, and liquidity; and (3) calculation and requirements of a shadow price. Significant noncompliance prevents the external investment pool from measuring all of its investments at amortized cost for financial reporting purposes. Professional judgment is required to determine if instances of noncompliance with the criteria established by this Statement during the reporting period, individually or in the aggregate, were significant.

If an external investment pool does not meet the criteria established by this Statement, that pool should apply the provisions in paragraph 16 of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, as amended. If an external investment pool meets the criteria in this Statement and measures all of its investments at amortized cost, the pool's participants also should measure their investments in that external investment pool at amortized cost for financial reporting purposes. If an external investment pool does not meet the criteria in this Statement, the pool's participants should measure their investments in that pool at fair value, as provided in paragraph 11 of GASB Statement No. 31, as amended.

This Statement establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments that participate in those pools. Those disclosures, for both the qualifying external investment pools and their participants, include information about any limitations or restrictions on participant withdrawals.

The District has implemented the provisions of this Statement as of June 30, 2016.

NOTE 2 - INVESTMENTS

Policies and Practices

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND CONSTRUCTION FUND
(MEASURE P AND MEASURE M)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

Investment in County Treasury

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Authorized Under Debt Agreements

Investments of debt proceeds held by bond trustees are governed by provisions of the debt agreements rather than the general provisions of the California Government Code. These provisions allow for the acquisition of investment agreements with maturities of up to 30 years.

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND CONSTRUCTION FUND
(MEASURE P AND MEASURE M)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

Summary of Investments

Investments as of June 30, 2016, consist of the following:

	Measure P	Measure M	Total
San Bernardino County investment pool	\$ 1,195,256	\$ 7,381,322	\$ 8,576,578
Short-term securities	-	75,241,981	75,241,981
Total Deposits and Investments	<u>\$ 1,195,256</u>	<u>\$ 82,623,303</u>	<u>\$ 83,818,559</u>

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District also manages its exposure to interest rate risk by investing in the San Bernardino County Investment Pool and various short-term securities. The District maintains an investment of \$8,576,578 with the San Bernardino County Investment Pool with a weighted maturity of 311 days. In addition, the District maintains investments of \$75,241,981 in Short-Term Securities.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment in the San Bernardino County Investment pool is rated at AAA/VI by Fitch Ratings agency. All other investments are not required to be rated, nor have they been rated as of June 30, 2016.

NOTE 3 - FAIR VALUE MEASUREMENTS

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND CONSTRUCTION FUND
(MEASURE P AND MEASURE M)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

Level 2 - Observable inputs, other than Level 1 prices, such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.

Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

Uncategorized - Investments in the San Bernardino County Treasury Investment are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements are as follows at June 30, 2016:

Investment Type	Fair Value	Fair Value Measurements Using			Uncategorized
		Level 1 Inputs	Level 2 Inputs	Level 3 Inputs	
San Bernardino County investment pool	\$ 8,597,846	\$ -	\$ -	\$ -	\$ 8,597,846
Short-term securities	75,241,981	75,241,981	-	-	-
Total	<u>\$ 83,839,827</u>	<u>\$ 75,241,981</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,597,846</u>

All assets have been valued using a market approach, with quoted market prices.

NOTE 4 - ACCOUNTS RECEIVABLE

Receivables at June 30, 2016, consist of the following:

	Measure P	Measure M	Total
Interest	<u>\$ 5,218</u>	<u>\$ 34,717</u>	<u>\$ 39,935</u>

NOTE 5 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2016, consist of the following:

	Measure M
Construction payables	<u>\$ 6,110,618</u>

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND CONSTRUCTION FUND
(MEASURE P AND MEASURE M)**

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016**

NOTE 6 - FUND BALANCE

Fund balance is composed of the following element:

	<u>Measure P</u>	<u>Measure M</u>	<u>Total</u>
Restricted			
Capital projects	<u>\$ 1,200,474</u>	<u>\$ 76,548,840</u>	<u>\$ 77,749,314</u>

NOTE 7 - COMMITMENTS AND CONTINGENCIES

As of June 30, 2016, the General Obligation Bonds Construction Funds had the following significant construction commitments with respect to unfinished capital projects:

<u>Capital Project</u>	<u>Costs as of June 30, 2016</u>	<u>Estimated Costs to Complete</u>
SBVC Gymnasium and Stadium	\$ 54,752,143	\$ 14,723,942
SBVC Applied Technology	2,936,843	535,166
SBVC 2nd Auditorium Renovation	34,128	421,813
CHC Performing Arts Center Renovation	450,139	1,965,180
CHC Science Building	26,211,519	1,303,600
CHC LADM Renovation	3,279,048	10,125,967
CHC Occupational Education 2 - OE2	23,372,020	409,476
CHC College Center Renovation	436,839	3,596,650
CHC Student Services A Renovation	1,459,545	6,040,773
CHC Student Services Bldg (Crafton Ctr)	31,749,584	250,416
CHC Classroom Building Renovation	277,569	25,129
Total	<u>\$ 144,959,377</u>	<u>\$ 39,398,112</u>

Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2016.

INDEPENDENT AUDITOR'S REPORT



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Trustees and Citizens' Bond Oversight Committee
San Bernardino Community College District
General Obligation Bonds
San Bernardino, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the accompanying financial statements of the San Bernardino Community College District's (the District) General Obligation Bonds Construction Funds (General Obligation Bonds - Measure P and Measure M, Election 2002 and 2008), as of and for the year ended June 30, 2016, and have issued our report thereon dated November 16, 2016.

As discussed in Note 1, the financial statements present only the General Obligation Bonds Construction Funds specific to General Obligation Bonds, Election 2002 and 2008, and are not intended to present fairly the financial position and changes in financial position of San Bernardino Community College District in accordance with accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The result of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Rancho Cucamonga, California
November 16, 2016

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND CONSTRUCTION FUND
(MEASURE P AND MEASURE M)**

**FINANCIAL STATEMENT FINDINGS AND RECOMMENDATIONS
JUNE 30, 2016**

None reported.

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
GENERAL OBLIGATION BOND CONSTRUCTION FUND
(MEASURE P AND MEASURE M)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
JUNE 30, 2016**

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

2015-001 Financial Reconciliation Process

Criteria or Specific Requirement

The accounting system used to record the financial affairs of any community college district shall be in accordance with the definitions, instructions, and procedures published in the California Community Colleges *Budget and Accounting Manual* (BAM). Colleges are also required to present their financial statements in accordance with generally accepted accounting principles (GAAP).

Condition

Material Weakness - The accounts payable balances were not properly reconciled at the end of the year. Controls in place did not operate effectively to ensure the proper closing of open purchase orders. Material adjustments were necessary to reconcile the account balances.

Effect

Material adjustments to the general ledger were proposed as a result of the audit procedures. These adjustments were accepted by management to ensure the financial statements were presented fairly.

Cause

The oversight controls over the closing process appear not to have been adhered to, resulting in adjustments and a material weakness.

Recommendation

The District needs to develop a closing procedure calendar at year end to ensure that all information is prepared, reviewed, and reconciled prior to the closing of the general ledger.

Current Status

Implemented.

**SAN BERNARDINO
COMMUNITY COLLEGE DISTRICT**

**MEASURE P AND MEASURE M
GENERAL OBLIGATION BONDS
ELECTION 2002 AND 2008**

PERFORMANCE AUDIT

JUNE 30, 2016

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
MEASURE M AND MEASURE P GENERAL OBLIGATION BONDS**

**PERFORMANCE AUDIT
TABLE OF CONTENTS
JUNE 30, 2016**

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INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

Board of Trustees and Citizens' Bond Oversight Committee
San Bernardino Community College District
General Obligation Bonds
San Bernardino, California

We were engaged to conduct a performance audit of San Bernardino Community College District's (the District) Proposition 39 Measure P and Measure M General Obligation Bond funds for the year ended June 30, 2016.

We conducted this performance audit in accordance with the standards applicable to performance audits contained in *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 within the report which includes determining the District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

The results of our tests indicated that the District expended Proposition 39 Measure P and Measure M General Obligation Bond funds only for the specific projects approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

Rancho Cucamonga, California
November 16, 2016

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT MEASURE P AND MEASURE M GENERAL OBLIGATION BONDS

JUNE 30, 2016

AUTHORITY FOR ISSUANCE

The Measure P and Measure M General Obligation Bonds (the Bonds) were issued pursuant to the Constitution and laws of the State of California (the State), including the provisions of Chapters 1 and 1.5 of Part 10 of the California *Education Code*, and other applicable provisions of law. The Bonds were authorized to be issued by a resolution adopted by the Board of Supervisors of San Bernardino County (the County Resolution), pursuant to a request of the San Bernardino Community College District (the District) made by a resolution adopted by the Board of Education of the District (the District Resolution).

The District received authorization at elections held on November 5, 2002 and February 5, 2008, to issue bonds of the District in an aggregate principal amount not to exceed \$690,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The Measures required approval by at least 55 percent of the votes cast by eligible voters within the District. The Bond Funds represent the authorized bond issuance of the Measure P Series 2002B, 2002C, 2002D, 2002E and Measure M 2008A, 2008B, 2008C, as well as the 2005 Refunding Bonds, 2013 Refunding Bonds, and 2015 Refunding Bonds.

PURPOSE OF ISSUANCE

The general obligation bond funds of the District would be used to finance the design, acquisition, installation, restoration, and construction of public schools and school facilities and providing facilities improvements and upgrades, and the acquisition of related facilities costs, including, but not limited to, financing the following: renovation of classrooms and science labs; upgrading of electrical systems and wiring to safely accommodate computers, technology, and other electrical devices; repair and replacement of fixtures and systems. Project costs for expansion of existing facilities may include, but is not limited to, some or all of the following: vocational and technical training programs and to enhance nursing, firefighter, paramedic, public safety, and hi-tech job training. Project costs for furniture and equipment may include, but is not limited to, some or all of the following: desks and tables; window and floor covering; computer, media recording, and presentation equipment; science laboratory equipment; and/or other electronic equipment.

AUTHORITY FOR THE AUDIT

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, community college districts, or county offices of education, "for the construction, reconstruction, rehabilitation, or replacement of school facilities, including the furnishing and equipping of school facilities, or the acquisition or lease of rental property for school facilities", upon approval by 55 percent of the electorate. In addition to reducing the approval threshold from two-thirds to 55 percent, Proposition 39 and the enacting legislation (AB 1908 and AB 2659) requires the following accountability measures as codified in *Education Code* Sections 15278-15282:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other school operating expenses.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT MEASURE P AND MEASURE M GENERAL OBLIGATION BONDS

JUNE 30, 2016

2. The district must list the specific school facilities projects to be funded in the ballot measure, and must certify that the governing board has evaluated safety, class size reduction, and information technology needs in developing the project list.
3. Requires the district to appoint a Citizens' Oversight Committee.
4. Requires the district to conduct an annual independent financial audit and performance audit in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

OBJECTIVES OF THE AUDIT

Determine whether expenditures charged to the Bond Funds have been made in accordance with the Bond project list approved by the voters through the approval of Measure P and Measure M.

SCOPE OF THE AUDIT

The scope of our performance audit covered the period of July 1, 2015 through June 30, 2016. The population of expenditures tested included all 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 proceeds of the bonds, were not included within the scope of the audit. Expenditures incurred subsequent to June 30, 2016, were not reviewed or included within the scope of our audit or in this report.

PROCEDURES PERFORMED

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2016, for the Bond Funds (Measure P and Measure M). Within the fiscal year audited, we obtained the actual invoices and other supporting documentation for a sample of expenditures to ensure compliance with the requirements of Article XIII A, Section 1(b)(3)(C) of the California Constitution and Measure P and Measure M as to the approved Bond projects list. We performed the following procedures:

1. We verified that a separate Bond Construction Fund of the District has been established to account for the receipt of Bond proceeds and expenditure of the funds for the period July 1, 2015 through June 30, 2016.
2. We verified the District has established a Citizens' Bond Oversight Committee comprised of representatives from the seven specific constituency groups required by the Proposition.
3. We verified the Citizens' Bond Oversight Committee met regularly during the year and minutes of the meetings were maintained.

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
MEASURE P AND MEASURE M GENERAL OBLIGATION BONDS**

JUNE 30, 2016

4. We selected a sample of expenditures for the period starting July 1, 2015 and ending June 30, 2016, and reviewed supporting documentation to ensure that such funds were properly expended on the specific projects listed in the ballot text.
5. Our sample included transactions totaling \$22,087,336. This represents 40 percent of the total expenditures of \$54,644,359.
6. We verified that the Bonds proceeds in the amount of \$37,419,282 and the other uses from the 2015 General Obligation Bond Refunding in the amount of \$64,300,979 were properly accounted for within the Bond Construction Funds.
7. We verified that funds from the Bond Construction Funds (Measure P and Measure M) were expended for the voter authorized Bond projects as listed in the Approved Bond Project Listing.
8. We verified that the District used formal bid procedures for those contracts over the construction bid level requirements in accordance with the Education Code requirements and District policies.

CONCLUSION

The results of our tests indicated that, in all significant respects, San Bernardino Community College District has properly accounted for the expenditures held in the Bond Funds (Measure P and Measure M) and that such expenditures were made for authorized Bond projects. There were no salaries of administrators charged to the Bond Funds for District general administration or operations. District procedures for disbursement of funds were applied in accordance with laws and regulations, as well as policies approved by the Board of Trustees.

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
MEASURE P AND MEASURE M GENERAL OBLIGATION BONDS**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2016**

None reported.

**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
MEASURE P AND MEASURE M GENERAL OBLIGATION BONDS**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
JUNE 30, 2016**

None reported.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Bruce Baron, Chancellor

REVIEWED BY: Bruce Baron, Chancellor

PREPARED BY: Stacey Nikac, Executive Assistant

DATE: December 8, 2016

SUBJECT: Applause Cards

RECOMMENDATION

This item is for information only. No action is required.

OVERVIEW

The attached individuals have received special recognition for extending that extra effort in providing quality service and valued assistance.

ANALYSIS

The *Caring Hands* Applause Card was developed so that employees, students, visitors, and vendors have an opportunity to recognize someone at SBCCD who provides outstanding quality and service.

BOARD IMPERATIVE

I. Institutional Effectiveness

FINANCIAL IMPLICATIONS

None.

Caring Hands Applause Cards - December 2016

LAST NAME	FIRST NAME	DIV/DEPT/OFFICE	Details of the Service	Recognized By
DISTRICT				
Brady	Jason	TESS	Jason is always so helpful and knowledgeable. I truly appreciate your contributions to our District. Thank you!	Michelle Riggs
Castro	Deborah	Printing Services	Thank you for keeping the level of service so high with the staff shortages at the Print Shop. Always producing a fantastic product and often times meeting unreasonable deadlines. You are appreciated.	Michelle Riggs
Dattilo	Alyssa	Police Department	Thanks for your exceptional support during the Great Shakeout Evacuation Drill.	Chris Grant
Diggle	Virginia	Business Services	Virginia went above and beyond to ensure all my questions and concerns were addressed. Professional and friendly!	Joe Cabrales
Lopez	Rosa	Custodial	Thanks for all your support in setting up and breaking down training setups for our emergency preparedness training sessions.	Chris Grant
Piggott	Gloria	Printing Services	Thank you for keeping the level of service so high with the staff shortages at the Print Shop. Always producing a fantastic product and often times meeting unreasonable deadlines. You are appreciated.	Michelle Riggs

Caring Hands Applause Cards - December 2016

LAST NAME	FIRST NAME	DIV/DEPT/OFFICE	Details of the Service	Recognized By
CHC				
Estanque	Daniel	Testing Center	Excellent customer service, thank you!	Frances Southerland-Amsden
Gamboa	Ben	Institutional Effectiveness, Research and Planning	Thank yu for gathering the data on our external transcripts. Joe and I appreciate that accuracy and attention you gave to our report. You're the best Ben!	Michelle Tinoco
Gamboa	Ben	Institutional Effectiveness, Research and Planning	Thank you for being so caring and attentive to the needs of the campus and the office.	Keith Wurtz
Heilgeist	Kristina	Office of Instruction	Thank you for your help with early applications for our Yucaipa High School seniors. Our partnership with YCJUSD is so important and this means so much to them. Together we are increasing the college going culture. Thank you!	Michelle Riggs
Hoffmann	Donna	Marketing	The new roadrunner report and informational video for students are fantastic!	Michelle Riggs
Lee	Jason	Custodial	Thank you for the wonderful presentation on the Four Agreements...and for all the support and help with the Herbivore Club. You do an amazing job at so many things..thank you!	Colleen Hinds

Caring Hands Applause Cards - December 2016

LAST NAME	FIRST NAME	DIV/DEPT/OFFICE	Details of the Service	Recognized By
Lopez	Richard	Custodial	Thank you so much once again Richard for working so hard at the festival! I just love your smile and your positive energy!	Colleen Hinds
McLaren	Meridyth	Child Development and Education	Thank you Meridyth for being such a great facilitator in the Planning and Program Review Committee, helping to kepp us on track, and move things along.	Keith Wurtz
Menchaca	Patricia	STEM	Thank you Patricia for being such a great facilitator in the Planning and Program Review Committee, helping to keep us on track, and move things along.	Keith Wurtz
Morales	Carrita	Testing Center	Thank you for all you do to help in the Test Center. Your work is amazing and you are a joy to work with.	Frances Southerland-Amsden
Quach	An Dang	Custodial	An does an excellent job keeping ARTS and EAST buildings neat and clean! Thanks An!	Julie McKee
Reece	Bryan	Office of Instruction	Bryan is a dynamic and engaging speaker who shares his excitement for the successes of Crafton in a meaningful and motivating way. Thank you for providing the campus update at the Friends Luncheon. You were fantastic!	Michelle Riggs
Salt	Kim	Chemistry	Thank you for being the Curricunet Guru! I appreciate all your help and support this semester and always!	Julie McKee

Caring Hands Applause Cards - December 2016

LAST NAME	FIRST NAME	DIV/DEPT/OFFICE	Details of the Service	Recognized By
Southerland-Amsden	Frances	ATC	This honestly has been a relief. I have been looking for a testing center for two months and no one has responded. The staff has been very pleasant to work with and the communication has exceeded my expectations.	Bree Turner
Sutphin	Ginger	Office of Instruction	Thank you for stepping up to lead the tour of Canyon Hall with President Emeritus, Dr. Luis Gomez. Thank you for coordinating with the departments in that building to provide thorough explorations and meaningful connections.	Michelle Riggs
Wei	Zhou	President	Thank you for providing the welcome message at our Friends Luncheon. Your enthusiasm about the California Community College system as a whole is inspiring and I truly appreciate you sharing that with our community members and donors.	Michelle Riggs
Williams	Miriam	Testing Center	Excellent customer service, thank you!	Frances Southerland-Amsden
SBVC				
Akers	Elaine	Student Health Services	Thank you for participating in the post-election student forum planning meeting.	Ricky Shabazz, Ed.D.

Caring Hands Applause Cards - December 2016

LAST NAME	FIRST NAME	DIV/DEPT/OFFICE	Details of the Service	Recognized By
Alsip	Andee	Student Health Services	Thank you for your part in the pilot "My Valley Partner Program" to successfully transition students into college.	Dr. Ricky Shabazz, Ed.D.
Angulo	Adam	Maintenance	Thank you for your quick response and support to the elevator fire alarm activation at North Hall on October 26.	Scott Stark
Benjamin	Veada	Admissions and Records	Thank you for your part in the pilot "My Valley Partner Program" to successfully transition students into college.	Ricky Shabazz, Ed.D.
Blackwell	Shari	Student Services Office	Thank you for your assistance in making the All Secretaries Retreat on 10-21-16 a success!	Debby Gallagher
Bratulin	Paul	Marketing	Thank you for participating in the post-election student forum planning meeting.	Ricky Shabazz, Ed.D.
Buffong	Keynasia	Transfer Center	Thank you for your part in the pilot "My Valley Partner Program" to successfully transition students into college.	Ricky Shabazz, Ed.D.
Burton	Charles	Research, Planning & IE	Thank you for your part in the pilot "My Valley Partner Program" to successfully transition students into college.	Ricky Shabazz, Ed.D.

Caring Hands Applause Cards - December 2016

LAST NAME	FIRST NAME	DIV/DEPT/OFFICE	Details of the Service	Recognized By
Candelaria	Bridget	Instruction Office	Thank you for your assistance in making the All Secretaries Retreat on 10-21-16 a success!	Debby Gallagher
Carlos	Raymond	Student Life	Thank you for participating in the post-election student forum planning meeting.	Ricky Shabazz, Ed.D.
Carter	Yancie	Counseling & Matriculation	Thank you for your part in the pilot "My Valley Partner Program" to successfully transition students into college.	Ricky Shabazz, Ed.D.
Chavez	Rosemary	EOPS/CARE	For receiving 20 years service award at the Annual EOPSA Conference in Monterey, CA.	Ricky Shabazz, Ed.D.
Conley	Johnny	First Year Experience	Thank you for your part in the pilot "My Valley Partner Program" to successfully transition students into college.	Ricky Shabazz, Ed.D.
Conley	Johnny	First Year Experience	Thank you for participating in the post-election student forum planning meeting.	Ricky Shabazz, Ed.D.
Cota	Marco	Counseling & Matriculation	Thank you for your part in the pilot "My Valley Partner Program" to successfully transition students into college.	Ricky Shabazz, Ed.D.

Caring Hands Applause Cards - December 2016

LAST NAME	FIRST NAME	DIV/DEPT/OFFICE	Details of the Service	Recognized By
Cota	Marco	Counseling & Matriculation	Thank you for participating in the post-election student forum planning meeting.	Ricky Shabazz, Ed.D.
Dale-Carter	April	Admissions and Records	Thank you for participating in the post-election student forum planning meeting.	Ricky Shabazz, Ed.D.
Delgado	Rocio	Financial Aid	Thank you for your part in the pilot "My Valley Partner Program" to successfully transition students into college.	Ricky Shabazz, Ed.D.
Gideon	Angelita	Library and Learning Support Services	Thank you for your part in the pilot "My Valley Partner Program" to successfully transition students into college.	Ricky Shabazz, Ed.D.
Gonzales	Amelia	Police Science/Criminal Justice	I would like to thank Amelia for her hard work and help putting together the alters for the Dia de los Muertos event. Your dedication is appreciated to the college.	Nikole De La Cruz
Gowen	Laura	Instruction Office	Thank you for your assistance in making the All Secretaries Retreat on 10-21-16 a success!	Debby Gallagher
Grishow	Kevin	Maintenance	Thank you for your quick response and support to the elevator fire alarm activation at North Hall on October 26.	Scott Stark

Caring Hands Applause Cards - December 2016

LAST NAME	FIRST NAME	DIV/DEPT/OFFICE	Details of the Service	Recognized By
Hastings	Ron	Library and Learning Support Services	Thank you for your part in the pilot "My Valley Partner Program" to successfully transition students into college.	Ricky Shabazz, Ed.D.
Hua	Henry	Instruction Office	Thank you for participating in the post-election student forum planning meeting.	Ricky Shabazz, Ed.D.
Hylton	Chris	Maintenance and Grounds	Thank you for your quick response and coordination/communication support to the elevator fire alarm activation at North Hall on October 26.	Scott Stark
Jenkins	Robert	Facilities, M&O	Thank you for your quick response and coordination efforts related to the elevator fire alarm activation at North Hall on October 26.	Scott Stark
Juarez	Sylvia	Dreamers Center	Thank you for participating in the post-election student forum planning meeting.	Ricky Shabazz, Ed.D.
Kracher	Gloria	Custodial	Thank you for your quick response and support to the elevator fire alarm activation at North Hall on October 26.	Scott Stark
Luna	Evelyn	Guardian Scholars	Thank you for your part in the pilot "My Valley Partner Program" to successfully transition students into college.	Ricky Shabazz, Ed.D.

Caring Hands Applause Cards - December 2016

LAST NAME	FIRST NAME	DIV/DEPT/OFFICE	Details of the Service	Recognized By
Moeung	Botra	Transfer Center	Thank you for your part in the pilot "My Valley Partner Program" to successfully transition students into college.	Ricky Shabazz, Ed.D.
Moncada	Rosita	EOPS/CARE	For receiving 10 years service award at the Annual EOPSA Conference in Monterey, CA.	Ricky Shabazz, Ed.D.
Nguyen	Joseph	Counseling & Matriculation	Thank you for your part in the pilot "My Valley Partner Program" to successfully transition students into college.	Ricky Shabazz, Ed.D.
Oliver	Treesa	EOPS/CARE	For receiving 15 years service award at the Annual EOPSA Conference in Monterey, CA.	Ricky Shabazz, Ed.D.
Pasillas	Karol	Administrative Services	<u>Thank you for your quick response and coordination/communication support to the elevator fire alarm activation at North Hall on October 26.</u>	Scott Stark
Pasillas	Karol	Administrative Services Office	Thank you for your assistance in making the All Secretaries Retreat on 10-21-16 a success!	Debby Gallagher
Plemons	Justine	Student Life	Thank you for your part in the pilot "My Valley Partner Program" to successfully transition students into college.	Ricky Shabazz, Ed.D.

Caring Hands Applause Cards - December 2016

LAST NAME	FIRST NAME	DIV/DEPT/OFFICE	Details of the Service	Recognized By
Rivera-Reza	Rosemary	Guardian Scholars	Thank you for your part in the pilot "My Valley Partner Program" to successfully transition students into college.	Ricky Shabazz, Ed.D.
Rivera-Reza	Rosemary	FKCE/Guardian Scholars	Thank you for participating in the post-election student forum planning meeting.	Ricky Shabazz, Ed.D.
Rodriguez	Judy	Administrative Services	<u>Thank you for your quick response and coordination/communication support to the elevator fire alarm activation at North Hall on October 26.</u>	Scott Stark
Rodriguez	Judy	Administrative Services Office	Thank you for your assistance in making the All Secretaries Retreat on 10-21-16 a success!	Debby Gallagher
Rodriguez	Maria Del Carmen	EOPS/CARE	For receiving 10 years service award at the Annual EOPSA Conference in Monterey, CA.	Ricky Shabazz, Ed.D.
Rodriguez	Maria Del Carmen	EOPS/CARE	Thank you for participating in the post-election student forum planning meeting.	Ricky Shabazz, Ed.D.
Shafer	Kris	Maintenance	Thank you for your fine craftsmanship, great attitude. You are an inspiration to students and the campus atmosphere.	Appreciative Faculty, Anonymous

Caring Hands Applause Cards - December 2016

LAST NAME	FIRST NAME	DIV/DEPT/OFFICE	Details of the Service	Recognized By
Valdemar	Mary	Library and Learning Support Services	Thank you for your part in the pilot "My Valley Partner Program" to successfully transition students into college.	Ricky Shabazz, Ed.D.
Valdemar	Mary	Library and Learning Support Services	Thank you for participating in the post-election student forum planning meeting.	Ricky Shabazz, Ed.D.
Williams	Christopher	Transfer Center	Thank you for your part in the pilot "My Valley Partner Program" to successfully transition students into college.	Ricky Shabazz, Ed.D.
Yarbrough	Kay Dee	Instruction Office	Thank you for your assistance in making the All Secretaries Retreat on 10-21-16 a success!	Debby Gallagher

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services
PREPARED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services
DATE: December 8, 2016
SUBJECT: Application for Fiscal Independence Update

RECOMMENDATION

This is an information item and no action from the Board of Trustees is required.

OVERVIEW

On January 21, 2016 the Board of Trustees approved the necessary contracts to move SBCCD forward in its goal to establish an Enterprise Resource Planning (ERP) solution. In conjunction with the implementation of those contracts, the Business & Fiscal Services department began the significant task of seeking fiscal independence from the San Bernardino County Superintendent of Schools.

The assumption of fiscal independence would permit recognition of SBCCD's competence, minimize duplication of effort between the District and County Superintendent, and grant increased control at the local level – including the issuance of warrants – while maintaining adequate safeguards over the expenditure of public funds.

In order to obtain fiscal independence, a district must meet an exacting set of criteria established by the Board of Governors and verified by an independent auditor chosen by the County. A report of this audit is then forwarded by the County Superintendent, along with its recommendation for or against fiscal independence, to the Board of Governors.

ANALYSIS

After an exhaustive process and great effort by the SBCCD Director of Internal Audits and Business and Fiscal Services staff, it is a pleasure to report that the San Bernardino Community College District has met all the required criteria for fiscal independence.

- ✓ Standard 1: Adequate Fund Balances - The district has avoided deficit balances in its funds and has maintained a prudent reserve in its unrestricted general fund over the preceding five fiscal years.
- ✓ Standard 2: Statute and Governing Board - The district makes only lawful and appropriate expenditures in carrying out the programs authorized by statute and by the governing board.

- ✓ Standard 3: Adequate Internal Controls - The staff of the accounting, budgeting, contracts, management information systems, internal audits, personnel, and procurement departments are adequate in numbers and skill level to administer administrative programs independent of detailed review by the county office of education and to provide an internal audit function that assures adequate internal controls.
- ✓ Standard 4: Legality and Propriety of Transactions - The staff of the accounting, budgeting, contracts, management information systems, internal audits, personnel, and procurement departments exercise independent judgment to assure the legality and propriety of transactions.

Given the positive results of the audit, we are optimistic that the San Bernardino County Superintendent will recommend fiscal independence for SBCCD to the Board of Governors. It is anticipated that the Board of Governors will render a decision at its January 2017 meeting.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

There are no financial implications associated with this information item.

**SAN BERNARDINO COUNTY
SUPERINTENDENT OF SCHOOLS**

*San Bernardino
Community College District:
Independent Accountant's Report on
Agreed Upon Procedures Applied to
Management and Accounting Controls for
Fiscal Independence EC 85266.5*

December 2, 2016

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED UPON PROCEDURES**

Melissa Anderson
Chief District Financial Services
San Bernardino County Superintendent of Schools
760 East Brier Drive
San Bernardino, CA 92408

Re: San Bernardino Community College District: Independent Accountant's Report on Agreed Upon Procedures Applied to Management and Accounting Controls for Fiscal Independence

We have performed the procedures which were agreed to by the San Bernardino County Superintendent of Schools (the Superintendent) and the San Bernardino Community College District (the District) for a review of the District's Accounting Controls as part of the District's application process to obtain Fiscal Independence status. The District management is responsible for the District's accounting records. This agreed upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described either for the purpose for which this report has been requested or for any other purpose. A report is attached which details the results of our procedures.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the District's accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters may have come to our attention. These matters would have been reported to you.

This report is intended solely for use by the San Bernardino County Superintendent of Schools and the San Bernardino Community College District, and should not be used by anyone who has not agreed to the procedures and assumed responsibility for the sufficiency of the procedures for their purposes.

Rancho Cucamonga, California
December 2, 2016

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DETAILED REPORT

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OBJECTIVES

The objective of the procedures was to determine the effectiveness and efficiency of the San Bernardino Community College District's (the District) financial management and accounting controls for obtaining Fiscal Independence status. Specific functional areas have been outlined by the California Community Colleges Chancellor's Office checklist for fiscal independence.

Standard 1: Adequate Fund Balances - The District has avoided deficit balances in its funds and has maintained a prudent reserve in its unrestricted General Fund over the preceding five fiscal years.

Standard 2: Statute and Governing Board - The District makes only lawful and appropriate expenditures in carrying out the programs authorized by statute and by the Governing Board.

Standard 3: Adequate Internal Controls - The staff of the accounting, budgeting, contracts, management information systems, internal audits, personnel, and procurement departments are adequate in numbers and skill level to administer administrative programs independent of detailed review by the San Bernardino County Superintendent of Schools (the Superintendent) and to provide an internal audit function that assures adequate internal controls.

Standard 4: Legality and Propriety of Transactions - The staff of the accounting, budgeting, contracts, management information systems, internal audits, personnel, and procurement departments exercise independent judgment to assure the legality and propriety of transactions.

SCOPE

At the request of the Superintendent, the scope of our procedures was primarily limited to an observation of processes and documentation related to the 2015-2016 fiscal year. For the issues noted above, we interviewed District personnel and observed financial systems' processes, while reviewing updated internal controls, operating procedures, and reviewing the prior five years' audited financial reports.

At the time of our review, the District was on the financial software system called Financial 2000 and the HP Legacy (Reflections) system for payroll. If the approval of the District's Fiscal Independence is granted by the Superintendent, the District will begin to issue its own commercial warrants and processing its own payroll. The District has developed procedures and controls over the processing of payroll and commercial warrants.

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BACKGROUND INFORMATION

The District has initiated the process for becoming fiscally independent from the Superintendent in accordance with California Education Code 85266.5. As such, it must demonstrate to the Superintendent that its financial management and accounting controls are capable of functioning without Superintendent oversight. Per California Education Code, a survey of the District's accounting controls is to be performed by an independent certified public accountant in accordance with standards prescribed by the board of governors (Exhibit 2). Upon a determination that the District has developed adequate accounting controls for this endeavor, a decision to grant or deny fiscal independence will be made. If an approval is granted, the District will prepare for fiscal independence status.

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PROCEDURES PERFORMED

Specific procedures applied to the District's financial management and accounting controls were performed as outlined in the California Community Colleges Chancellor's Office checklist and the Fiscal Independence Guide for Community College Districts of San Bernardino County for fiscal independence.

- ❖ General Procedures:
 - ◆ Questionnaires were completed with assistance of key District personnel, followed by interviews to determine background information related to operations.
 - ◆ Performed walkthrough of key controls.
- ❖ The Internal Control procedures will include the functional areas of Disbursements, Purchasing, Payroll, and Data Processing. The following procedures will be utilized in these areas:
 - ◆ Review of pertinent policies and procedures and other relevant documentation.
 - ◆ Read designated Board Policies for identifying and defining the duties of Disbursing Officer, Board members, and employee travel and conference reimbursements.
 - ◆ Collection and analysis of data as it relates to the scope of the review.
 - ◆ Analysis of the daily transactions and related books and ledgers, records, and reports to management.
 - ◆ Manual review and walkthrough of selected transactional details and supporting documents.
 - ◆ Assessment of the efficiency, effectiveness, and integrity of processes.
 - ◆ Observe and document the District's disbursement controls, as well as purchasing and data processing controls.
 - ◆ Observe and document the District's financial budget and budget controls. This will include financial reporting and budget development.
 - ◆ Read the District's Fiscal Independence Implementation Plan as to adequacy and reasonableness of meeting established dates (Exhibit 3).

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OBSERVATIONS

Currently, the District uses the Financial 2000 system for commercial warrants and the HP Legacy (Reflections) for payroll processing; these systems are the County operating systems. If fiscal independence is approved, the District will be operating on the Oracle financial information systems for commercial warrants and outsourcing its payroll processing services to ADP Payroll Services. Since these two systems at the time of the fiscal independence review by the independent auditor were not implemented, the auditor was unable to observe the District's procedures and controls related to these new systems. The auditor did have an implementation review with several representatives from ADP. Several interfaces, capabilities, tax reporting, and security processes were previewed during the implementation review. The Oracle System its processes were also reviewed during the independence review. The District's Anticipated Controls and Process Improvements are noted in Exhibit 4.

Recommendation

During the transition into a new financial accounting information system and new payroll service provider, it is recommended that the District operate on parallel systems for both commercial warrants and payroll systems for a recommended time of one to three months and three to six months, respectively. Also, the District should perform periodic audit checks of the system once the new systems have been placed into operations. The District should have an internal control assessment once the system is operating to ensure all controls are operating as designed by the District.

District Response

The District has already started test phases for both the Oracle and ADP systems and has additional test phases planned to ensure the systems will operate as designed prior to placing the systems in production.

The first test phase for the Oracle system, which will support processing and issuing of commercial warrants, was completed in September 2016. Additional test phases and user training are scheduled from November 2016 through May 2017. The District plans to run the Oracle system parallel with the County's system during its final test phase for at least a month. This timeframe is considered reasonable given procedures for issuing warrants have been documented and there is a lower compliance risk with commercial warrants in comparison to payroll warrants.

The first test phase for the ADP system, which will support the processing and issuing of payroll warrants, began in November 2016. Additional test phases and user training are scheduled through March 2017. The District plans to place the ADP system in production in April 2017, at which point the District will run the ADP system parallel with the County's system for three months.

During the months of running systems parallel, the District will have multiple opportunities to perform audit checks by comparing data output from the new systems against data output from the County's system, in order to validate that the new systems are operating properly.

After the Oracle and ADP systems have been fully implemented, the District will complete an internal control assessment, if warranted by the County.

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CONCLUSION

Based upon completion of our procedures, the conclusion is that the District has been successful in building a system capable of achieving fiscal independence. There has been constant review performed by the management of the District to ensure that the proper controls and procedures are in place to properly issue commercial warrants and process their own payroll using ADP Payroll Services. Given the observations performed at this time, there are no apparent impedances from the continued endeavor towards fiscal independence.

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Exhibit 1

**San Bernardino Community College District
Fiscal Independence Audit Study Checklists**

Draft

FISCAL INDEPENDENCE AUDIT STUDY CHECKLIST

	Satisfactory/ Unsatisfactory	Comment
INTERNAL CONTROLS:		
1. Board Policies identifying and defining the duties, knowledge of and skills required for each position within the fiscal department including the Disbursing Officer.	<u>Satisfactory</u>	_____
2. Board Policies relating to Governing Board members and employee reimbursement (travel, conference and mileage).		
Adherence to policies	<u>Satisfactory</u>	_____
Authorization to travel	<u>Satisfactory</u>	_____
Conference and travel rates (limits)	<u>Satisfactory</u>	_____
Approval authority is at a higher level position	<u>Satisfactory</u>	_____
3. Record of Board Approval of resolutions to expend income collected in excess of budget estimates (EC 42610/85210 and 42601/83202).	<u>Satisfactory</u>	_____
4. Sound controls between the Purchasing office and the Accounts Payable office and their consistent application.	<u>Satisfactory</u>	_____
5. System of accounting used to record the financial affairs of the district in accordance with the definition, instructions and procedures as prescribed in the Budget and Accounting Manual for California Community Colleges (EC 84004).	<u>Satisfactory</u>	_____
6. Timely reconciliation of the district accounting records with the control records of the County Superintendent's Office and the County Auditor's Office.	<u>Satisfactory</u>	_____
7. Reviews of reconciliations are completed timely.	<u>Satisfactory</u>	_____
8. Immediate notification to the banks and county officer when the authorized custodian leaves the employ of the district.	<u>Satisfactory</u>	_____
9. System of authority to determine responsibility of staff for financial transactions.	<u>Satisfactory</u>	_____
10. System of approval of financial transactions by the board as well as district administrators.	<u>Satisfactory</u>	_____
11. Separation of duties.	<u>Satisfactory</u>	_____
12. Internal audit staff.	<u>Satisfactory</u>	_____
13. Procedures to follow up on audit findings	<u>Satisfactory</u>	_____

FISCAL INDEPENDENCE AUDIT STUDY CHECKLIST

	Satisfactory/ Unsatisfactory	Comment
14. Rotation of duties.	<u>Satisfactory</u>	_____
15. Provision for sufficient cash to provide funds for operation during the next year prior to receipt of district taxes and state apportionments.	<u>Satisfactory</u>	_____
16. Methods to verify that cash is available in the county treasury for the issuance of warrants.	<u>Satisfactory</u>	_____
17. Adherence to managerial policies and procedures manuals.	<u>Satisfactory</u>	_____
18. Cash Control:		
Miscellaneous collections	<u>Satisfactory</u>	_____
Deposits	<u>Satisfactory</u>	_____
Restricted cash	<u>Satisfactory</u>	_____
Revolving fund	<u>Satisfactory</u>	_____
19. Employee in-service training.	<u>Satisfactory</u>	_____
20. Bonding of employees.	<u>Satisfactory</u>	<u>Per Insurance Agreement, N/A</u>
21. Degree of compliance with budgetary controls as established by the Governing Board.	<u>Satisfactory</u>	_____
22. Personal services (consultant) contracts which meet the legal requirements of various codes.	<u>Satisfactory</u>	_____
23. Account and fund controls which meet legal requirements.	<u>Satisfactory</u>	_____
24. Policies and procedures for fund investments.	<u>Satisfactory</u>	_____
25. Authorization of all budget transfers.	<u>Satisfactory</u>	_____
26. Warrant control (security).	<u>Satisfactory</u>	_____
27. Signature control.	<u>Satisfactory</u>	_____
28. Continual review of internal control policies and procedures to those controls that are actually in place.	<u>Satisfactory</u>	_____
29. Detail records for specially funded projects.	<u>Satisfactory</u>	_____
30. Effective control over credit cards.	<u>Satisfactory</u>	_____
31. Sufficient policies, procedures, and training to support warrant issue.	<u>Satisfactory</u>	_____
32. Designated personnel as custodian of records retention and cataloging.	<u>Satisfactory</u>	_____

FISCAL INDEPENDENCE AUDIT STUDY CHECKLIST

	Satisfactory/ Unsatisfactory	Comment
33. Designated hours in which records are available to the general public.	<u>Satisfactory</u>	_____
34. Control system to handle liens and levies and garnishments in accordance with legal requirements.	<u>Satisfactory</u>	_____
35. Procedures for processing forgeries.	<u>Satisfactory</u>	_____
36. Policy and procedures for issuance, cancellation, and re-issuance of warrants.	<u>Satisfactory</u>	_____
<u>Commercial Claims:</u>		
37. Established Board authorization for approval of purchase requisitions.	<u>Satisfactory</u>	_____
38. Budget appropriation controls.	<u>Satisfactory</u>	_____
39. Written bid specifications.	<u>Satisfactory</u>	_____
40. Bid-seeking methods and procedures.	<u>Satisfactory</u>	_____
41. Bid review procedures.	<u>Satisfactory</u>	_____
42. Purchase order review and approval procedures.	<u>Satisfactory</u>	_____
43. Budget appropriation encumbrances.	<u>Satisfactory</u>	_____
44. Change order review and approval procedures.	<u>Satisfactory</u>	_____
45. Receiving procedures for verification of receipt of goods and services.	<u>Satisfactory</u>	_____
46. Matching of invoices with purchase orders and receiving documentation prior to payment.	<u>Satisfactory</u>	_____
47. Audit of invoices.	<u>Satisfactory</u>	_____
48. Payment approval by Governing Board.	<u>Satisfactory</u>	_____
49. Timely cash and warrant reconciliation.	<u>Satisfactory</u>	_____
50. Construction contracts which meet the legal requirements of the various codes.	<u>Satisfactory</u>	_____
51. Payments made consistent with the construction contract requirements.	<u>Satisfactory</u>	_____
52. Proper reporting of expenditures to the County Superintendent of Schools and/or County Auditor.	<u>Satisfactory</u>	_____
53. System for retention of supporting documentation.	<u>Satisfactory</u>	_____

FISCAL INDEPENDENCE AUDIT STUDY CHECKLIST

	Satisfactory/ Unsatisfactory	Comment
54. Adequacy of the following elements to provide reports required by the County Superintendent of schools and other County officials.		
Staffing and equipment.	<u>Satisfactory</u>	
Systems development and planning.	<u>Satisfactory</u>	
Project management and control.	<u>Satisfactory</u>	
Operations and systems documentation.	<u>Satisfactory</u>	
55. Programming and procedural controls to guard against operator's error, system override, or breakdown in segregation of duties.	<u>Satisfactory</u>	
56. Vital records protection, storage and retention control.	<u>Satisfactory</u>	
57. Internal controls that are sufficient to:		
Verify conversion of data to machine readable form for input.	<u>Satisfactory</u>	
Detect the loss or non-processing of data items.	<u>Satisfactory</u>	
Guard against the misuse of files stored on machine-readable media.	<u>Satisfactory</u>	
Detect hardware malfunctions.	<u>Satisfactory</u>	
Minimize duplicate payments.	<u>Satisfactory</u>	
58. Effective audit trails provided by EDP reports and documents.	<u>Satisfactory</u>	
59. Physical security of assets (fixed assets as well as credit cards).	<u>Satisfactory</u>	
<u>Implementation:</u>		
60. Review of the district's implementation plan as to the adequacy and reasonableness of meeting established dates of implementation in areas such as:		
Major equipment acquisition	<u>Satisfactory</u>	
Obtaining qualified personnel	<u>Satisfactory</u>	
Implementation of procedures	<u>Satisfactory</u>	

Exhibit 2

**San Bernardino Community College District
Fiscal Independence Checklist**

Draft

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	<u>Yes/Met Consistently</u>	<u>Met Partially</u>	<u>No/Not Met</u>
1. Adequate Fund Balances			
The District has avoided deficit balances in its funds and has maintained a prudent reserve in its unrestricted General Fund over the preceding five fiscal years.			
a. For the past five fiscal years, the District has maintained fund balances in its unrestricted General Fund at or above the minimum established by the California Community Colleges Chancellor's Office.	✓		
Comments: Over the past five years, the District has maintained a reserve that meets the minimum requirement as recommended by the California Community Colleges Chancellor's Office.			
b. The District has avoided deficit fund balances in its funds for the past five fiscal years.		✓	
Comments: In 2014, the District had two special revenue funds operate in a deficit encroaching on the General Fund. The unrestricted General Fund and all other funds avoided deficit fund balances.			
c. Appropriation balances are checked before orders are forwarded.	✓		
Comments: Individual departments have their own budget. If the budget is not available, the purchase order will be denied. The purchase order will have to be adjusted in order for it to go through the system.			
d. Procedures are established to assure sufficient funds are in the County treasury before issuing/requesting warrants.	✓		
e. Provision is made early in the fiscal year to assure adequate cash to operate the District until receipt of local taxes and State subventions.	✓		
Comments: The District's budget is developed with timing in revenues from taxes and apportionment in mind. The District has liquid cash in bank accounts and in the County treasury investment account. The District performs a cash flow analysis on consistent bases to ensure the sufficiency of the cash on hand at all times.			
f. Purchase orders are verified for availability of funds within budget limits authorized for division, campus, or program.	✓		

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	<u>Yes/Met Consistently</u>	<u>Met Partially</u>	<u>No/Not Met</u>
2. Statute and Governing Board			
The District makes only lawful and appropriate expenditures in carrying out the programs authorized by statute and by the Governing Board.			
a. All funds are established in accordance with applicable statutory requirements in the Education Code, the Government Code, and the California Code of Regulations (Title 5).	✓		
b. The Board has adopted a conflict of interest policy consistent with the Government Code, beginning at Section 87300, and has ensured wide distribution to all staff and contractors.	✓		
c. Payments, loans, and advances to employees from undeposited receipts are prohibited.	✓		
d. State regulations on adoption of the District budget are followed.	✓		
Comments:			
The District has adopted a Board policy in regards to the adoption of a budget that meets Education Code requirements. The District has been able to meet the deadlines presented in the Board policy for the past five fiscal periods and the 2016 fiscal year.			
e. The accounting system is established and maintained in accordance with the Community Colleges Budget and Accounting Manual (BAM).	✓		
f. Debt records are centrally maintained.	✓		
g. If the District maintains a revolving fund, it is established in accordance with the BAM.	✓		
h. Controls are established over advances to and receivables from employees.	✓		
i. The local Board authorizes all sales of real or major personal property.	✓		
j. The required notice is given before major sale of equipment or real estate.	✓		

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	<u>Yes/Met Consistently</u>	<u>Met Partially</u>	<u>No/Not Met</u>
k. Sales of District property to Board members and District employees are prohibited (Government Code, Section 1090).	✓		
l. Each purchase order is verified for legality before issuance.	✓		
Comments:			
Each purchase requisition created will go through the District's standardized approval path. The reviewers/approvers check for legality of the purchase requisition. Certain purchases require prior approval by the Board of Trustees. Final review for legality is performed by the District's purchasing department.			
m. Procedures are in place to preclude unallowable costs and expenditures on State and Federal grants.	✓		
Comments:			
Guidelines for determining allowable costs are documented. Budget Managers are responsible for reviewing for allowability when reviewing purchase requisitions. Further, expenditure reports are regularly monitored to detect unusual activity and/or costs erroneously charged to the grant.			
n. Additional authorizations and signatures are required on major purchases.	✓		
o. Bids are solicited as required by Public Contract Code, Section 52011.	✓		
Comments:			
As required by Public Contract Code, the District receives competitive bids for all purchases for materials and supplies that exceed \$83,400 and for public projects that exceed \$15,000.			
p. Safeguards are in place to prevent conflict of interest by Board members and employees.	✓		
Comments:			
The District collects the Form 700 from persons in "designated positions" and will share disclosed interests with the Business Manager to help detect potential conflicts of interest when processing PRs and contracts.			
q. Controls are established to ensure that payroll costs charged to grants are in compliance with agreements.	✓		

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	<u>Yes/Met Consistently</u>	<u>Met Partially</u>	<u>No/Not Met</u>
r. The Board has adopted a conflict of interest policy consistent with the Government Code and has ensured wide distribution to all staff and contractors.	✓		
s. The District has a written policy that clearly prohibits use of the revenues or expenditures of the student body funds for the District's operations.	✓		
t. All internal and external audit exceptions and recommendations are promptly reported to the campus president, Chancellor, and Board.	✓		
u. All internal and external audit recommendations have been reviewed, acted upon, and resolved in a timely manner.	✓		

Comments:

Based on review of previous audit reports and communication with the Director of Fiscal Services, it was noted that the District develops a corrective action plan to address all findings as they become aware of them.

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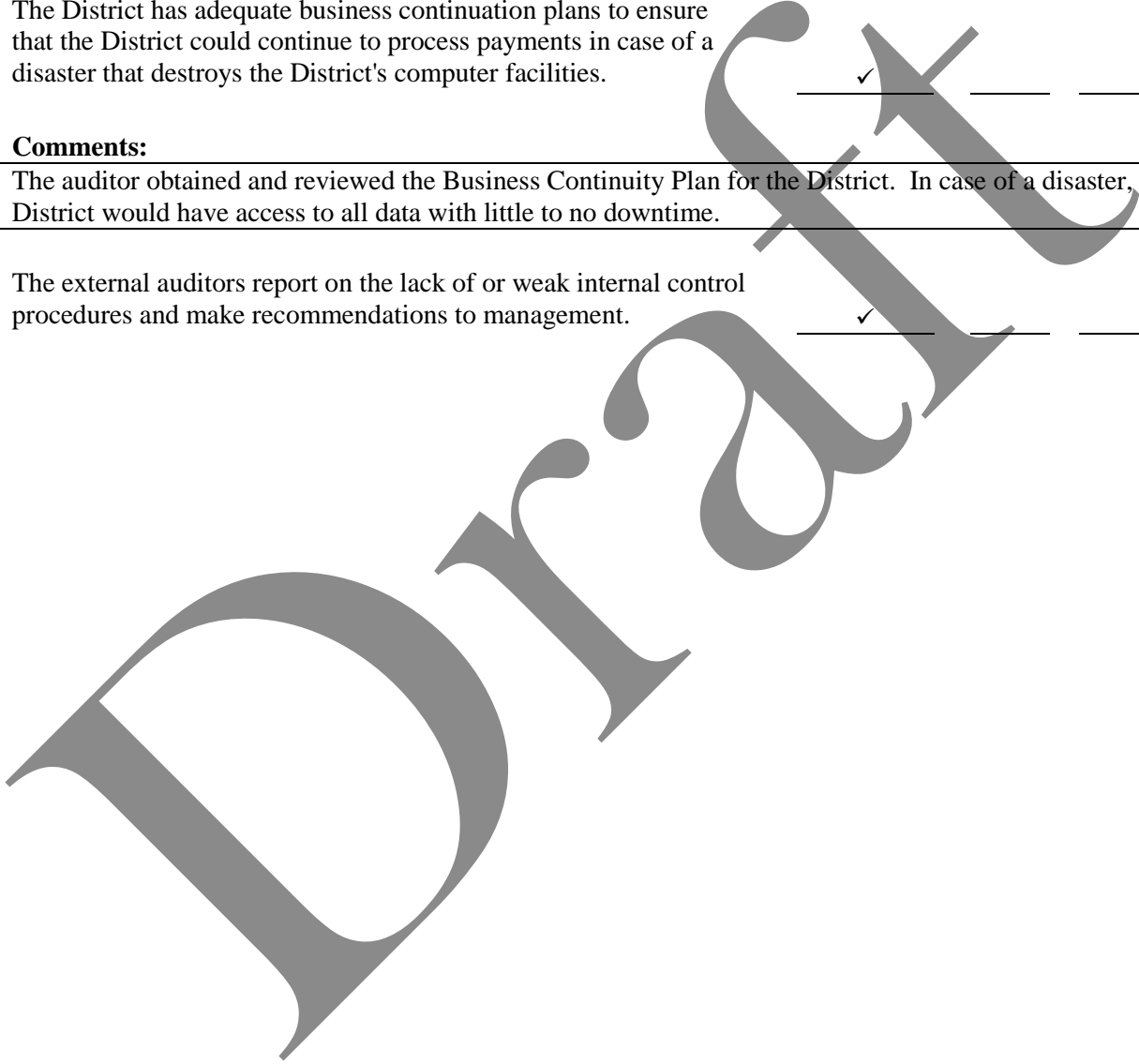
	<u>Yes/Met Consistently</u>	<u>Met Partially</u>	<u>No/Not Met</u>
3. Adequate Internal Controls			
The staff of the accounting, budgeting, contracts, internal audits, management information systems, personnel, and procurement departments are adequate in numbers and skill level to conduct administrative programs independent of detailed review by the San Bernardino County Superintendent of Schools and to provide an internal audit function that assures adequate internal controls.			
a. A plan of organization that provides segregation of duties appropriate for the safeguarding of District assets.	✓		
Comments:			
The auditor obtained and reviewed Organizational Chart and detail of Job Assignments and noted proper segregation of duties within the Fiscal Services Department. The auditor noted proper segregation between recordkeeping, asset custody, authorization, and reconciliations.			
b. Procedures are established to monitor compliance with:			
* Financial reporting requirements	✓		
* Use of funds and other grant terms	✓		
* Timely billing of amounts due under grants or for other receivables	✓		
c. For entitlements and apportionments, comparisons are made of the amount anticipated and the amount received. Variances are investigated and resolved.	✓		
d. A responsible official reviews statistical and data reports before they are submitted.	✓		
e. Controls are in place to assure adequate follow-up on unmatched invoices, purchase orders, and requisitions.	✓		
f. Purchases have been centralized in the Business Office under an employee designated by the Board.	✓		
Comments:			
The Purchasing Department is overseen by the Vice Chancellor of Business and Fiscal Services. The department is centralized and segregated from the other fiscal services departments in location and function.			

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	<u>Yes/Met Consistently</u>	<u>Met Partially</u>	<u>No/Not Met</u>
g. The Disbursement Officer is bonded in an amount fixed by the Governing Board.	_____	✓ _____	_____
Comments:			
The District has crime insurance which covers up to \$5,000,000 per occurrence. Based on the District's discussion with Keenan & Associates, current insurance coverage is sufficient; bonding the Disbursing Officer is not necessary.			
h. The District maintains security (control) over commercial warrants at all times in the process (i.e. from raw stock to mailing of warrants including security over signature plates and/or software embedded signatures).	✓ _____	_____	_____
i. The IRS 1099 requirements are met.	✓ _____	_____	_____
j. The procedures are adequate for placing personnel on the proper salary schedule.	✓ _____	_____	_____
k. The personnel information, current and historical, is available to meet all reasonable District requirements.	✓ _____	_____	_____
l. For open, on-line systems of procurement and budget reports, adequate controls of access to files and security of data are maintained.	✓ _____	_____	_____
m. There are adequate controls over the distribution of reports.	✓ _____	_____	_____
n. There is adequate follow-up on unmatched transactions between master record and transaction records.	✓ _____	_____	_____
o. Controls over master files are adequate.	✓ _____	_____	_____
p. Copies of important programs, records, and files are kept in separate, fireproof storage.	✓ _____	_____	_____
q. Documentation is kept up to date and record keeping practices are adequate to support transactions (for audit trail purposes).	✓ _____	_____	_____
Comments:			
All documentation is kept up to date and maintained for audit trail purposes by policy. All information is kept within the District Offices are available upon request.			
r. Safeguards are adequate to prevent unauthorized entry of program changes and/or data.	✓ _____	_____	_____

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	<u>Yes/Met Consistently</u>	<u>Met Partially</u>	<u>No/Not Met</u>
s. There are systems and procedures manuals for the administrative activities of the District.	✓		
t. The District has adequate business continuation plans to ensure that the District could continue to process payments in case of a disaster that destroys the District's computer facilities.	✓		
Comments:			
The auditor obtained and reviewed the Business Continuity Plan for the District. In case of a disaster, the District would have access to all data with little to no downtime.			
u. The external auditors report on the lack of or weak internal control procedures and make recommendations to management.	✓		



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	<u>Yes/Met Consistently</u>	<u>Met Partially</u>	<u>No/Not Met</u>
4. Legality and Propriety of Transactions			
The staff of the accounting, budgeting, contracts, internal audits, management information systems, personnel, and procurement departments exercise independent judgment to ensure the legality and propriety of transactions.			
a. The <i>accounting office staff</i> exercise independent judgment on the legality and propriety of accounting transactions.	✓		
Comments:			
Accounting staff are independent from purchasing, payables, and payroll, and provide independent judgment on the legality and propriety of accounting transactions. Complex accounting transactions are reviewed by the Accounting Supervisor.			
b. The <i>accounting officer</i> exercises independent judgment on the legality and propriety of accounting transactions.	✓		
c. The <i>person signing warrants</i> exercises independent judgment on the legality and propriety of all District expenditures.	✓		
d. The <i>purchasing agent</i> exercises independent judgment in the legality and propriety of purchases made on behalf of the District.	✓		
e. The District has a separate independent receiving division to handle receipt of all materials and equipment.	✓		
f. The warrants are audited by someone other than the person responsible for warrant payments to ensure sufficient oversight to support the legality and issuance of warrants.	✓		
g. The custodian of the inventory is independent of the purchasing and receiving departments.	✓		
h. The personnel office exercises independent judgment in assuring the legality and propriety of personnel transactions.	✓		

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	<u>Yes/Met Consistently</u>	<u>Met Partially</u>	<u>No/Not Met</u>
i. The District performs accurate and timely STRS, PERS, FICA Workers' Compensation, and Unemployment Insurance reports, as well as Federal/State Withholding Tax reports.	✓		
Comments:			
The District has developed a reporting calendar for all necessary tax reports. As mentioned in the District's Fiscal Independence Implementation Plan (Exhibit 3), and reviewed by auditor during implementation plan review of by ADP representatives, ADP payroll services will have the capabilities and be completing all necessary tax calculations and the reports. The District will report directly to PERS retirement system, and continue using the Superintendent of School's Office for STRS reporting requirements.			
j. The staff of the management information systems department exercises independent judgment in assuring the legality and propriety of data processing activities.	✓		
k. The management information systems department is independent of all operating units it serves.	✓		
Comments:			
The Information Systems Department is located separately from the Fiscal Services Department, Purchasing, and Human Resources. Information Systems personnel do not have access to initiate or authorize transactions, and personnel operate independently of the Fiscal Services Department.			
l. An independent internal audit function is performed to determine compliance with policies, laws, regulations, and accounting procedures.	✓		
Comments:			
The District has an internal audit function independent from District operations. Internal Audit reviews compliance with State and Federal regulations, as well as District policies and procedures.			
m. Adequate safeguards have been established to maintain the independence and integrity of the accounting function.	✓		
n. If the District is too small for a separate receiving department, controls are in place to ensure receipt of items before the invoice is paid. Staff is identified to verify quantity and quality of items received and to match receiving documents against purchase orders.	✓		

Exhibit 3

**San Bernardino Community College District
Fiscal Independence Implementation Plan**

Draft

DRAFT 11/21/2016

San Bernardino Community College District



Fiscal Independence Implementation Plan

October 2016

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INTRODUCTION

The San Bernardino Community College District (District) is requesting Fiscal Independence status to assume statutory and legal responsibilities of the San Bernardino County Superintendent of Schools with regard to the approval and examination of District warrants, as specified in California Education Code 85266 & 85266.5 (**Appx. A**).

The assumption of Fiscal Independence would permit recognition of the District's competence; minimize duplication of effort between the District and the County Superintendent of Schools; and grant increased control at the local level, while maintaining adequate safeguards over the expenditures of public funds.

The purpose of this document is to demonstrate the District's readiness to assume Fiscal Independence and describe the District's plan to carry out the increased statutory and legal responsibilities that come with Fiscal Independence status.

Draft

I. Governing Board Actions

A. Contracts for a New Enterprise Resource Planning Solution

On January 21, 2016, the District's Board of Trustees approved the following contracts for a new enterprise resource planning solution in order to significantly improve the administrative and operational efficiency and effectiveness of the District's human resources, finance, operations, and business functions.

- Oracle America, Inc. for a cloud-based financial and business software system.
- ADP, LLC for a cloud-based human resources and payroll software system as well as payroll administration services.

B. Request for Fiscal Independence Status

On March 10, 2016, the District's Board of Trustees approved the submission of an application to the San Bernardino County Superintendent of Schools requesting Fiscal Independence status, effective July 1, 2017.

Board Agenda Item:
Resolution to Apply for Fiscal Independence **(Appx. B)**
Completed and signed Fiscal Independence Application **(Appx. C)**

C. Designation of the District's Disbursing Officer

The District's request to implement Fiscal Independence from the San Bernardino County Superintendent of Schools is contingent on the District's designation of a Disbursing Officer. The District's Board of Trustees designates this position.

On March 10, 2016, the District's Board of Trustees designated the Director of Fiscal Services as the Disbursing Officer, and in doing so assigned the responsibilities and duties of the Disbursing Officer to the Director of Fiscal Services.

Board Agenda Item:
Resolution to Designate a Disbursing Officer **(Appx. D)**

D. Crime and Fidelity Insurance

On August 11, 2016, the District's Board of Trustees approved the annual purchase of crime and fidelity insurance.

Through its membership in the Statewide Association of Community Colleges (SWACC), a joint powers authority (JPA), the District acquired crime and fidelity insurance which includes coverage for employee theft; loss resulting directly from forgery or alteration of checks, orders or directions to pay a sum certain in money; computer fraud; and funds transfer fraud. The current limit of insurance is \$5,000,000 per occurrence. Coverage is provide by the American International Group, Inc. (AIG).

Per consultation with its JPA Manager, Keenan & Associates, it was determined that the District's crime and fidelity insurance coverage is appropriate and sufficient to cover exposures related to the performance of the Disbursing Officer's duties. Based on current coverage, executing an official bond specifically for the Disbursing Officer is not considered necessary.

The current crime and fidelity insurance policy is included in **Appx. E**.

II. Organizational Structure

- A. Organizational Charts
(Appx. F)
- B. Disbursing Officer Duties & Responsibilities

Per Education Code 85266, the Disbursing Officer shall issue warrants, using procedures prescribed by the County Auditor, on the County Treasury for all debts and demands, within categories designated by the County Superintendent, against the District when amounts are legally approved.

It shall be the responsibility of the District's Board of Trustees to approve expenditures and the responsibility of the Disbursing Officer to issue the related warrants.

The Disbursing Officer shall maintain a sufficient degree of independence in the process of approving and disapproving warrants. This requires independence from operational responsibilities which would subject him/her to political influence and create an inherent conflict of interest.

Detailed responsibilities of the Disbursing Officer are listed in **Appx. D**.

The Disbursing Officer shall have independent access to the District's Board of Trustees, Chancellor, and legal counsel, and the authority to follow the advice of counsel in reference to determining the legal expenditures of the District.

III. Business & Fiscal Services Internal Controls

- A. Authorized Signers
Bank accounts and authorized signers are reviewed and approved by the Board of Trustees on an annual basis.

When an authorized signer leaves the employ of the District, banks are notified immediately to remove the signer from the accounts.

Any changes to authorized signers will result in the immediate completion of new signature cards with notification to the Board of Trustees at the next board meeting.

- B. Segregation of Duties
The District has assigned job roles and duties such that there are no incompatible job functions, in order to mitigate the risk of reporting errors or misappropriation of assets.

Separation of responsibilities within and across business areas are documented in Segregation of Duties Matrices **(Appx. G)**.

The District maintains proper segregation of duties whereby no employee performs two or more of the following functions for a single transaction class without the existence of a compensating control:

- Authorization (reviewing and approving transactions).
- Record-Keeping (creating and maintaining departmental records).
- Asset Custody (access to and/or control of physical assets).
- Reconciliation (assurance that transactions are proper).

C. Legality Review

The District is responsible for the legality of disbursements. As such, District personnel use various resources to keep abreast of upcoming changes to regulatory guidelines which may affect payroll and commercial disbursements. The following are a few organizations and resources that the District is a part of or utilizes.

- Association of California Community College Administrators (ACCCA)
- Association of Chief Business Officials (ACBO)
- Association of Chief Human Resources Officials (ACHRO)
- California Association of Public Procurement Officials, Inc. (CAPPO)
- California Association of School Business Officials (CASBO)
- California Community College Internal Auditors Association (CCCIA)
- Internal Revenue Service (IRS) Email Updates
- CalSTRS Employer Outreach Forums
- CalSTRS Employer Information Circulars
- CalPERS Circular Letters & Employer Technical Toolkits

D. Internal Audit

The District employs an Internal Auditor who reports administratively to the Chancellor and functionally to the Vice Chancellor of Business & Fiscal Services. The District Internal Auditor is independent from operational responsibilities. The internal audit function assists management by independently evaluating the effectiveness of internal controls and the validity of transactions; testing compliance with regulatory guidelines; and recommending corrective action plans as needed.

E. Review of Internal Controls

The District has an Internal Controls Matrix in **Appx. H** that details current procedures for assuring reliable financial reporting and the safeguarding of District assets. The Internal Controls Matrix is reviewed and updated on an annual basis by the District Internal Auditor.

Further, automated system-configured controls are being discussed and reviewed during the District's new system implementation.

F. Audit Findings

Management prepares a corrective action plan for any reported finding. Internal Audit tests the implementation of the plan to determine whether the audit finding has been remediated. All findings, corrective action plans and resolution status are communicated to the District's Board of Trustees.

G. Employee Training & Continuing Education

Business & Fiscal Services personnel attend conferences, trainings and workshops as needed to ensure skill-sets are adequate to perform job functions. These include trainings on public contract code; processing payroll adjustments; retirement compliance and reporting; unemployment insurance claims management; etc. Staff are also cross-trained in order to develop skill-sets, promote efficiency and effectiveness, and mitigate the risks of concentrating knowledge in one individual.

Management personnel possess a Master of Public Administration or Business Administration, and/or are Certified Public Accountants. Various members of management participate in continuing education to maintain professional certifications and/or are pursuing additional advanced post-secondary degrees to hone current skill-sets.

H. Custodian of Records

The District has appointed file custodians for business and HR records. The Business Manager is the file custodian of executed contracts and agreements. The Director of Fiscal Services is the file custodian of all other fiscal documents, with the exception of payroll documents. Payroll document management is the responsibility of the Payroll Administrator. The HR Director is the file custodian of all employee files.

IV. Budget Control Procedures

A. Budget Development and Monitoring

The District's Board of Trustees adopts a budget for all funds in accordance with California state statutes and the District's Board Policy 6200 – Budget Preparation and 6250 – Budget Management. The budget is sufficiently detailed to provide meaningful comparison with actual transactions. The accounting principles used in the budget preparation are the same as those used in preparing the financial statements. Inter-fund transfers are budgeted. Budget amendments are properly authorized. All personnel budgeted must be included in Questica, the District's position control and budgeting software, after proper authorization is obtained from Fiscal Services and the Human Resources Department.

B. Budget and Financial Systems Interface

Questica will continue to be used as the District's budgeting tool for budget creation and approvals; budget transfer requests and approvals; ongoing budget monitoring; and to monitor position control. An interface will be built between Questica and the District's new financial system, Oracle, which allow budgets and transfers approved in Questica to flow into Oracle. This interface will also allow encumbrances and actual expenditures recorded in Oracle to flow into Questica in order to keep available budget in Questica current.

C. Budget Authority Review Procedures

Commercial Purchases

Prior to authorization of expenditures, all requisitions are reviewed by the purchasing staff for verification of account codes and budgetary restraints.

The Oracle Purchasing module will be configured to compare requisitions for purchase with department budget. Unless there are sufficient budgeted funds available, it will not be possible to create a purchase requisition without the direct authorization of the Vice Chancellor of Business & Fiscal Services or designee. Payments for goods and services that have not been encumbered will not be processed. Budget transfers and journal entries require review and proper authorization.

If the invoice exceeds the purchase order by more than 10% of the purchase order amount, a notification will be sent to the Budget Manager advising him or her to follow-up with the vendor to resolve the variance or request a change order through the Purchasing Department.

If the invoice exceeds the purchase order by less than 10% of the purchase order amount, AP Clerks will verify if sufficient funds are available in the program budget (at the object code level) prior to processing payment. A change order would not be required for variances less than 10%. If funds are sufficient, AP Clerks will process the payment. If funds are insufficient, a notification will be sent to the Budget Manager advising him or her to create a budget transfer. The AP Clerks will not process payment if the funds in the budget are insufficient.

The Budget Analyst and Accounting Manager in Fiscal Services will review budget transfers in Questica for appropriate approval and budget availability. If sufficient funds are available, the Budget Analyst and Accounting Manager may electronically approve the budget transfer in Questica. If the budget transfer cannot be approved, the Budget Analyst or Accounting Manager will contact the requestor or Budget Manager to advise on corrective action.

The Accounting Manager, Accounting Supervisor, and or Director of Fiscal Services will review and approve all journal entries. The approval will include verification of budget availability.

Personnel Expense

Personnel costs, including new positions, are budgeted for at the program-subprogram and object code level, and are reported in the District's budget. A tentative budget is adopted by the District's Board of Trustees prior to the start of the fiscal year.

If payroll expense exceeds a program-subprogram's budget, Fiscal Services will make the necessary budget transfer.

V. Cash Control Procedures

A. Cash Monitoring

The District has bank accounts set-up for each fund to facilitate cash monitoring. In addition, the District will set up a new bank account specifically for Payroll Clearing.

Prior to issuing commercial warrants or payroll disbursements, the Disbursing Officer or Accounting Supervisor will run a Cash Report by Fund in Oracle. The Cash Report will include cleared and uncleared disbursements, and report the available cash balance. The Disbursing Officer or Accounting Supervisor will review the Cash Report to ensure the available cash balances in the County Treasury are sufficient.

On a monthly basis, a District Accountant will reconcile the Cash in County Treasury accounts. All reconciling items will be explained and supported by adequate documentation. The Accounting Supervisor will review the reconciliations to ensure that outstanding items, including warrants, clear the account regularly.

B. Cash Flow Forecasting

Monthly cash flows projections will be made and compared against actual monthly cash expenditures. The cash flow analysis will be prepared for each fund by the Accounting Supervisor and reviewed by the Director of Fiscal Services.

C. Cash Clearing Procedures

Cash receipts are delivered to the Campus Business Office (CBO) by Campus Security escort, or mailed directly to the District Office.

Cash receipts delivered to the CBO are verified by a CBO clerk who will confirm the depositor's Income Summary report. A copy of the Income Summary report is provided to the depositor and the original is kept with the cash receipts at the CBO. Daily cash receipts are verified by a second CBO clerk who will initial the daily cash report. Cash receipts are stored in the locked safe at the CBO until the deposit is prepared to the bank. Deposits are made to the bank by armored car services three times a week.

At the District Office, two designated persons open mail and verify cash receipts in the presence of one another. The cash receipts are logged in the check log and both

designated persons confirm the logged entries are accurate and complete by initialing. The Administrative Assistant for Business & Fiscal Services is one of the designated persons, and maintains the check log and secures cash receipts in her locked overhead cabinet until District Accounting is ready to prepare the deposit. Deposits are made to the bank by armored car services on a weekly basis.

VI. Issuance of Replacement Warrant Procedures

A. Lost Warrant Procedures

Commercial Warrants

The vendor or employee notifies the AP Clerk that a commercial warrant has been lost, stolen, or destroyed, and identifies the corresponding invoice(s) or expense report that has not been paid. The AP Clerk will search in Oracle for the history of warrants issued to the vendor or employee to determine whether a warrant was actually issued.

If the warrant has been issued, the AP Clerk will search the file of returned warrants, which are logged in a check log and kept by the Administrative Assistant for Business & Fiscal Services in a locked overhead cabinet. If the warrant was returned and needs to be resent to a different address, the AP Clerk will notify the Administrative Assistant. The Administrative Assistant or designee will confirm the legitimacy of the new address where payment should be remitted; log out the warrant from the check log documenting where the warrant will be mailed; and then mail out the warrant. If applicable, the Administrative Assistant will notify Purchasing that the vendor's remittance address needs to be updated on the Vendor Master File.

If the warrant was not returned, the AP Clerk will notify the District Accountant who will determine whether the check has been cashed. If the warrant has been cashed, the District Accountant will give the AP Clerk a copy of the warrant, front and back, and the AP Clerk will send it to the vendor or employee. If the vendor or employee disputes that it cashed the warrant, *Forged or Stolen Warrant Procedures* are used (Section VI, Part C).

If the warrant has not been cashed, the AP Clerk will complete the warrant information section of the *District Financial Services Affidavit and Request for Replacement of Lost Warrant*. The vendor or employee must review and sign the *Affidavit*. Vendor or employee is notified that a replacement warrant will take a minimum of 5 to 10 business days to process. After obtaining the signature of the vendor or employee on the *Affidavit*, the AP Clerk will notify the District Accountant to void the warrant through the online banking system. The *Affidavit* and evidence that the original warrant was voided are reviewed and approved by the Disbursing Officer or Accounting Supervisor. The Disbursing Officer or Accounting Supervisor will then void the warrant in Oracle which will release the invoice or expense report to be paid again.

The AP Clerk will process the invoice or expense report again through the Oracle AP module, and electronically attach scanned copies of the *Affidavit* and evidence from the bank confirming the original check was voided. The invoice or expense report will include payment history which will show the original warrant number that was voided. The Disbursing Officer or Accounting Supervisor will then authorize the printing of the warrant. The replacement warrant would be printed with a new warrant number.

The original *Affidavit* and confirmation of the void check are provided to the District Accountant who performs the bank reconciliation.

Payroll Warrants

The employee notifies the Payroll Clerk that a payroll warrant has been lost, stolen, or destroyed, and identifies the pay period for which he/she has not been paid. The Payroll Clerk will then search in ADP to determine whether a payroll warrant was actually issued.

If the warrant has been issued, the Payroll Clerk will notify the District Accountant who will determine whether the check has been cashed. If the warrant has been cashed, the District Accountant will give the Payroll Clerk a copy of the warrant, front and back, and the Payroll Clerk will send it to the employee. If the employee disputes that it cashed the warrant, *Forged or Stolen Warrant Procedures* are used (Section VI, Part C).

If the warrant has not been cashed, the Payroll Clerk will complete the warrant information section of the *District Financial Services Affidavit and Request for Replacement of Lost Warrant*. The employee must review and sign the *Affidavit*. The employee is notified that a replacement warrant will take a minimum of 5 to 10 business days to process. After obtaining the signature of the employee on the *Affidavit*, the Payroll Clerk will notify the District Accountant to void the warrant through the online banking system. The *Affidavit* and evidence that the original warrant was voided are reviewed and approved by the Disbursing Officer or Payroll Administrator. The Disbursing Officer or Payroll Administrator will then notify ADP to void the original warrant. A Payroll Accountant will process a manual check through ADP. The Disbursing Officer or Payroll Administrator will authorize the printing of the manual check. Two designated Account Clerks will oversee the printing of the manual check. The Payroll Clerk will hold the check for pick-up or mail the check based on the employee's preference.

The Payroll Administrator retains a copy of the *Affidavit*. The original *Affidavit* and confirmation of the voided check are provided to the District Accountant who performs the bank reconciliation.

B. Damaged Warrants Procedures

The procedures for lost warrants listed above (A) will be

followed. C. Forged or Stolen Warrants Procedures

If a warrant has been forged and cashed, the AP Clerk or Payroll Clerk will send the vendor or employee a copy of the warrant, front and back, and advise the vendor or employee to file a police report.

Upon receipt of a copy of the police report, the District completes the bank's Affidavit of Claimant form (i.e. declaration of forgery) in lieu of the *District Financial Services Affidavit and Request for Replacement of Lost Warrant form*. The Affidavit of Claimant is notarized with the District Notary, and signed by the Accounting Supervisor (for commercial warrants) or Payroll Administrator (for payroll warrants), and the payee.

The vendor or employee is informed that the process may take from 2 weeks to 6 months.

The AP Clerk or Payroll Clerk will forward the form to the Disbursing Office or designee for review. The Disbursing Officer or designee will notify the bank. If all proper procedures have been followed, the bank will reverse the charge.

If the forged or stolen warrant is a commercial warrant, the Disbursing Officer or Accounting Supervisor will then void the warrant in Oracle which will release the invoice or expense report to be paid again. The AP Clerk will process the invoice or expense report, and electronically attach a scanned copy of the declaration of forgery form. The Disbursing Officer or Accounting Supervisor will then authorize the printing of the warrant. The replacement warrant would be printed with a new warrant number.

If the forged or stolen warrant is a payroll warrant, the Disbursing Officer or Payroll Administrator will notify ADP to void the original warrant. A Payroll Accountant will process a manual check through ADP. The Disbursing Officer or Payroll Administrator will authorize the printing of the manual check. Two designated Account Clerks will oversee the printing of the manual check. The Payroll Clerk will hold the check for pick-up or mail the check based on the employee's preference.

The District will be utilizing Positive Pay with Payee Verification in order to minimize the possibility of fraudulent transactions. The District will send electronic files with warrant issue information, and the bank will ensure that payments are made to the payees and for the amounts included in the files.

D. Outlawed (Stale Dated) Warrant Procedures

The District Accountants assigned to reconcile the bank accounts on a monthly basis will identify any warrants outstanding for six months or more, and research the warrants as follows:

- Search the warrant register in ADP or Oracle to identify the payee.
- Search the Vendor Master File or inquire with Procurement or HR to determine if the vendor or employee's address changed.
- Contact vendor or employee regarding their unclaimed warrant.

Accounting will maintain a listing of all outstanding warrants in number sequence indicating the results of the search. If the employee or vendor is located, the procedures for issuing a replacement warrant are followed.

Accounting staff updates the outstanding warrants list by documenting the current status of the warrant (e.g. replacement warrants issued; payee could not be located; etc.). The updated warrants list will be reviewed by the Disbursing Officer or designee on a monthly basis.

Once a warrant is unclaimed for six months, the Disbursing Officer or designee will void the warrant and Accounting will book a reversing entry.

E. Procedures for Reissuing Outlawed (Stale Dated) Warrants

The vendor or employee notifies the AP Clerk or Payroll Clerk that the issued warrant has been returned by the bank for refusal of payment. Accounting staff will identify the stale dated warrant on the outstanding warrants listing to determine whether a warrant was actually issued. The list is copied and the outlawed warrant is highlighted.

The AP Clerk or Payroll Clerk will complete the warrant information section of the *District Financial Services Affidavit and Request for Replacement of Lost Warrant* and request that the payee review and sign the form. The Vendor or employee is notified that a replacement warrant will take a minimum of 5 to 10 business days to process.

The completed *Affidavit* and the listing of outstanding warrants, showing the stale dated check in question, are received and approved by the Disbursing Officer or Accounting Supervisor (for commercial warrants) or Payroll Administrator (for payroll warrants).

If the outlawed warrant is a commercial warrant, the Disbursing Officer or Accounting Supervisor will void the warrant in Oracle, and the District Accountant will then void the check with the bank and update the listing of outstanding warrants. A replacement warrant will be issued through the normal commercial warrant process.

If the outlawed warrant is a payroll warrant, the Disbursing Officer or Payroll Administrator will notify ADP to void the original warrant. A Payroll Accountant will process a manual check through ADP. The Disbursing Officer or Payroll Administrator will authorize the printing of the manual check. Two designated Account Clerks will oversee the printing of the manual check. The Payroll Clerk will hold the check for pick-up or mail the check based on the employee's preference.

Board approval is required to reissue both commercial and payroll warrants not cashed within two years from the date of the original issue, per Education Code 85270.

F. Warrant Issue and Signature Control Procedures

Note: All commercial checks will be printed by the District Office. Payroll checks will be printed by ADP with the exception of manual payroll checks which will be printed by the District Office.

- i. Signature and Warrant Micro Code
 - The Disbursing Officer will obtain approval for the signature and warrant micro code specifications from the County Treasury's Office.
 - The signature and warrant micro code will be configured in Oracle and ADP for the printing of warrants.
- ii. Warrant Stock Control
 - Warrant stock will be blank and watermarked and will contain no control numbers.
 - Oracle and ADP will control the sequence of check numbers. The systems will not permit issuance of warrants with duplicate warrant numbers.
 - Warrant design and micro code will be printed during the warrant processing.
 - For commercial warrants, the Disbursing Officer and Accounting Supervisor will control custody of the blank warrant stock and stock replenishment.
 - For manual payroll warrants, the Disbursing Officer and Payroll Administrator will control custody of the blank warrant stock and stock replenishment.
- iii. Release of Warrants
 - Only the AP Clerks will have access to process commercial payments in the Oracle AP module.
 - Only the Payroll Accountants will have access to process payrolls, including manual payroll checks, in the ADP Payroll module.
 - The Disbursing Officer, Accounting Supervisor, and Payroll Administrator will not have access to process commercial or payroll warrants.
 - The Disbursing Officer or Accounting Supervisor audits commercial warrants and releases (approves) the batch for electronic payment (ACH) or printing (physical warrants) through Oracle. Only the Disbursing Officer or Accounting Supervisor will have access to release the batch for electronic payment or printing.
 - The Payroll Administrator reviews and the Disbursing Officer audits each payroll batch, including all manual checks. Only the Disbursing Officer or Payroll Administrator will have access to submit payrolls and approve manual checks in ADP.
- iv. Printing Warrants
 - Security access to authorize the printing of commercial warrants will be restricted in Oracle to the Disbursing Officer and Accounting Supervisor. Security access to authorize

the printing of manual payroll checks will be restricted in ADP to the Disbursing Officer and Payroll Administrator. Oracle and ADP accounts will be password-protected.

- Two designated Account Clerks must be present at all times when the process of printing warrants (commercial or manual payroll checks) is occurring.
- Warrants will be printed and signed by a laser printer dedicated to warrant processing.
- Warrant production will occur in a locked room in Fiscal Services, which has limited access. This room will be locked at all times, when not in use. Access will be restricted to designated staff.
- Designated Account Clerks will match the warrant register to printed warrants to ensure that all warrants are appropriately accounted for.

v. Spoiled Warrants & Reprinting of Warrants

- If warrants are spoiled during the printing process, the designated Account Clerks overseeing the printing process will void stamp the warrant and notify the Disbursing Officer or Accounting Supervisor (for commercial warrants) or Payroll Administrator (for payroll warrants).
- The Disbursing Officer or Accounting Supervisor (for commercial warrants) or Payroll Administrator (for payroll warrants) will authorize the reprinting of the spoiled warrant in Oracle or ADP and witness the proper disposal of spoiled warrants.
- At any time, the Disbursing Officer may run a report showing reprinted checks and the Operator ID that performed the function.

vi. Missing Warrants

- If a warrant is unaccounted for during the printing process and cannot be found, the Account Clerks overseeing the printing process will notify the Disbursing Officer or Accounting Supervisor (for commercial warrants) or Payroll Administrator (for payroll warrants), who will void the warrant in the respective system and with the bank.
- A Stop Payment/Void Check Request form explaining the reason for the void will be signed by the Account Clerks and the Disbursing Officer or designee.
- The AP Clerk or Payroll Accountant will process the new warrant, and attach the Stop Payment/Void Check form as supporting documentation.

vii. Verifications

- *For commercial warrants* – The designated Account Clerks will match the warrant register to printed warrants to ensure that all warrants are appropriately accounted for. The Account Clerks will annotate each warrant on the warrant register to identify warrants that printed correctly (**□**), missing warrants (**V**), and spoiled warrants (**RP**). The Account Clerks will also highlight all warrants on the warrant register that are for amounts \$20,000 or more, which will require secondary approval. The annotated warrant register will be initialed by both Account Clerks and is returned to the Disbursing Officer or Accounting Supervisor for review.
- *For manual payroll checks* – The designated Account Clerks will match the warrant register to printed warrants to ensure that all warrants are appropriately accounted for. The warrant register will be initialed by both Account Clerks and is returned to the Disbursing Officer or Payroll Administrator for review.
- *For payroll warrants received from ADP* – The Payroll Clerk will receive payroll checks from ADP for distribution to employees. The Payroll Clerk will match payroll checks to the payroll roster to ensure that all checks are appropriately accounted for. Employees will elect to pick up their payroll check at the District Office or Campus Business Office (CBO). Employees will be required to sign-out their payroll check on pre-printed check rosters. Check rosters (including employee signatures) will be retained by the AP Clerk and Payroll Administrator.

- viii. Voided Warrants
 - Voided warrants will be voided in the respective system and with the bank.
 - Only the Disbursing Officer and Accounting Supervisor will have authority to void commercial warrants in Oracle. Only the Disbursing Officer and Payroll Administrator will have authority to void payroll warrants with ADP.

G. Paid Warrant Retention Procedures

The District will receive paid registers and warrant images (front and back) for all warrants.

The District will assume the County Superintendent of School's responsibilities for record retention and the making of records accessible to the public. In light of these responsibilities, the District's plan will include the following:

- i. Classification of District Records

The Business Manager, or designee, will be responsible for separating District records into the following classifications:

 - Class 1: *Permanent Reports*. Originals or microfilm or exact scanned copies would be retained indefinitely unless a short period of retention is specified. California Administrative Code, Title V, Section 19570.
 - Class 2: *Optional Records*. Not required by law to be retained permanently but deemed worthy of further preservation as specified in California Administrative Code Title V, Section 19571.
 - Class 3: *Disposable Records*. Required retention periods and procedures for destruction or transfer or records as specified in California Administrative Code Title V, Section 19571.2.
- ii. Retention Schedule

The District's retention schedule will be based on guidelines as outlined in the *Records Retention Manual K-12 & Community College, 2007* prepared by CASBO. The following is the District's planned retention schedule with classification and custodian:

Class	Records	Retention	Custodian
1	Payroll Registers	Permanent	Payroll Administrator
1	Retirement Reports	Permanent	Payroll Administrator
1	County Counsel Opinions	Permanent	Disbursing Officer
1	Board Policies	Permanent	Administrative Assistant II
1	Annual Financial Reports	Permanent	Director of Fiscal Services
1	Budgets	Permanent	Director of Fiscal Services
1	Financial Aid Applications	Permanent	Financial Aid Director
1	Quarterly tax reports	Permanent	Payroll Administrator, Accounting Supervisor
1	W-2 Forms	Permanent	Payroll Administrator (in ADP)
1	W-4 Forms	Permanent	Payroll Administrator (in ADP)
2	Commercial Warrant Registers	Permanent	Accounting Supervisor
2	Cancelled Checks	4 Years	Accounting Supervisor
2	Expenditure Vouchers	4 Years	Accounting Supervisor
2	Garnishments – Inactive	4 Years	Payroll Administrator

2	Invoices	4 Years	Accounting Supervisor
2	Receipts	4 Years	Accounting Supervisor
2	Contracts	4 Years	Business Manager
2	Time Reports and Time Sheets	5 Years	Payroll Administrator
2	Purchase Requisitions, Purchase Orders, Bids	4 Years	Business Manager
3	Working Papers	2 Fiscal Years	All
3	Administrative Memorandums	2 Fiscal Years	Administrative Assistant II
3	Interoffice Memorandums	End of Year	Administrative Assistant II
3	Misc. Correspondence	End of Year	All

iii. Record Accessibility to the Public

The public is welcome to review the District's records during the hours of 7:30 A.M. to 4:30 P.M., Monday through Friday, legal holidays excepted. Procedures will be employed to prevent any loss or damage to records, and methods will be implemented to provide copies to the public. Cost of copying will be assessed to the requesting party.

VII. Commercial Warrant Process

Procedural Steps

1. AP Clerks will scan vendor invoices into Oracle upon receipt.
2. Oracle's integrated invoice imaging solution provides intelligent character recognition and the capability to perform system-automated three-way match. The three-way match will attempt to agree the purchase order, itemized invoice, and evidence of receiving. Receiving will be electronically confirmed by the requestor upon delivery of the purchased goods or performance of the purchased services.
3. If Oracle's invoice imaging solution cannot read an invoice or recognize all pertinent information on an invoice, AP Clerks will enter the invoice or populate the missing information in the Oracle AP module.
4. All invoices, including system-flagged exceptions, will be routed to the AP Clerks for secondary review and completion. AP Clerks will review each invoice for legality and compliance with District policies and procedures as they relate to specific types of expenditures.
5. If the invoice exceeds the purchase order by less than 10% of the purchase order amount, the AP Clerk will verify if sufficient funds are available in the program budget (at the object code level) and then process the payment.
6. AP Clerks will peer review (pre-audit) 100% of their AP Batches.
7. The Disbursing Officer or Accounting Supervisor will audit commercial warrants prior to issuance.
8. Commercial warrants will be issued once a week.
9. The Disbursing Officer or Accounting Supervisor will run the Cash Report by Fund in Oracle to ensure the available cash balances in the County Treasury are sufficient prior to issuing warrants. If the available cash balances are not sufficient, the Disbursing Officer or Accounting Supervisor will prioritize payment of invoices based on immediate need and the available cash balance.

Payments on low-priority invoices will be placed in suspense in the Oracle AP module until sufficient funds are available to pay the invoices.

10. The Disbursing Officer or the Accounting Supervisor will release (approve) warrants for electronic payment (ACH) or for printing (physical warrants) in separate batches through Oracle. Any warrant that is not released will remain in suspense.
11. Two designated Account Clerks will be present at all times when the process of printing warrants is occurring. The Disbursing Officer or Accounting Supervisor will print and provide the warrant register to the Administrative Assistants. The Administrative Assistants will match the warrant register to printed warrants to ensure that all warrants are appropriately accounted for. The Administrative Assistants will annotate each warrant on the warrant register to identify warrants that printed correctly () , missing warrants (**V**), and spoiled warrants (**RP**).
12. The designated Account Clerks will also highlight all warrants on the warrant register that are for amounts \$20,000 or more. Both Account Clerks will initial the annotated warrant register and return it to the Disbursing Officer or Accounting Supervisor for review. During review, the Account Clerks will secure all printed checks in the locked safe in Fiscal Services.
13. The Disbursing Officer or Accounting Supervisor will follow *Warrant Issue and Signature Control Procedures* (Section VIII, Part E) for missing warrants (**V**) and spoiled warrants (**RP**).
14. Commercial warrants for amounts \$20,000 or more will require secondary approval by the Disbursing Officer or the Vice Chancellor for Business & Fiscal Services, depending on who released the warrants for electronic payment or printing. If the Disbursing Officer released the batch, secondary approval for commercial warrants for amounts \$20,000 or more must be provided by the Vice Chancellor for Business & Fiscal Services. The Disbursing Officer or Accounting Supervisor will review the warrant registers for ACH and printed checks, and pull all the back-up for all warrants that are \$20,000 or more. The warrant registers and the back-up for these warrants will be provided to the secondary approver, who will document approval by initialing next to the warrant on the warrant register. The warrant registers will be returned to the Disbursing Officer or Accounting Supervisor for electronic filing.
15. After the warrant register has been reviewed (and secondary approvals obtained if necessary), the Disbursing Officer or Accounting Supervisor will notify the designated Account Clerks they can mail out the printed warrants.
16. The Disbursing Officer or Accounting Supervisor will then confirm the payment in Oracle and the system will auto-generate the accounting entries.
17. Oracle will automatically send the encrypted Positive Pay file to the bank through a designated VPN line. The file will report the warrant number, date of the warrant, amount of the warrant, and name of payee.
18. Additionally, the Disbursing Officer will furnish the San Bernardino County Superintendent of Schools with disbursement reports as requested by the County.

VIII. Commercial Warrant Audit Program

The Disbursement Officer or designee (Accounting Supervisor) will audit commercial warrants for legality and compliance with education codes, government codes, public contract codes, audit standards and District policies and procedures as they relate to specific types of payments.

1. Warrants over a dollar threshold determined by the Disbursing Officer will be selected for audit. The Disbursing Officer will also judgmentally select warrants for audit based on account code charged (e.g. federal programs, bond programs, executive travel, etc.) and risk. Higher risk warrants may include warrants that had a hold removed, reissued warrants, etc. The Disbursing Officer will run reports in Oracle to identify these warrants. The remaining population of warrants will be audited on a sampling basis. Warrants selected for audit should include an approved purchase order/contract, itemized invoice, evidence of receiving, Board approvals (if applicable), and/or other supporting documentation.
2. Warrants charged to restricted funds (e.g. federal programs) will also be reviewed for allowability, allocability, reasonableness, and consistency. The Disbursing Officer or designee will review sponsor-approved budgets, award letters, or contracts, etc. to determine allowability.
3. All warrants selected for audit will also be reviewed for propriety.
4. A warrant that is not fully supported by all required documentation, or where allowability, legality or propriety cannot be determined, will be considered a "deficient" warrant. The Disbursing Officer or designee will not process a deficient warrant under any circumstance, until the deficiency is corrected.
5. Upon successful completion of the audit steps and verifying the sufficiency of funding in the County Treasury, the Disbursing Officer or Accounting Supervisor will approve the printing of the warrants.

IX. Commercial Warrant Internal Controls

Policy & Procedures

The District has established policies and procedures for purchasing. See Board Policy and Administrative Procedure 6330. Business Services also provides additional purchasing guidance on the District's intranet site.

Application Security

Access to the Oracle Purchasing module and the Oracle AP module are restricted to authorized personnel. Rights and privileges are assigned to employees based on job function and department. Various end users will have the ability to create purchase requisitions but only the Purchasing Department will have access to create purchase orders. Access to modify the vendor master file will be restricted to the Purchasing Department; AP clerks will have limited edit access to update a vendor's applicable sales tax only. Only AP Clerks will have access to enter vendor invoices and process vendor payments in the Oracle AP module.

Segment Value Security

Oracle is designed with segment value security which will allow the District to control access to any segment of its chart of accounts. Segment value security rules will be set-up for all end users and will be enforced in Oracle wherever the chart of accounts values are used (e.g. when an end user creates a purchase requisition and indicates the account charge string where the purchase should be applied). The District will set up segment value security rules so that requestors will only have access to create purchase requisitions for those program budgets for which they have been authorized.

Purchase Data Integrity

Requisitions should be complete and accurate before being submitted for processing. Purchase requisitions will include requestor's name, valid electronic approvals, suggested vendor name, unit quantity, purchase description, unit price, supporting documentation (e.g. contracts, quotes, travel approval, prior board approval, etc.), and the account charge string.

Budget Validation

Requisitions for purchases are automatically verified within the Oracle Purchasing module against available funds.

Oracle is configured to verify available funds before the purchase requisition can be created and routed for approval. Available funds are verified at the fund, site, department, grant (i.e. subprogram), and object code level based on the account charge string(s) indicated on the purchase requisition. The system will not allow a requisition to be created where there are insufficient funds and would notify the requestor via an error message.

Purchase Approval

All purchase requisitions will be electronically routed through the Oracle Purchasing module to the Budget Manager of the grant (i.e. subprogram) for approval prior to being routed to the Purchasing Department for review.

Approval Threshold

Where the requestor is in a director/dean-level position or below, secondary approval by the area Vice President, Associate Vice Chancellor, or Vice Chancellor will be required for purchases over \$10,000.

Where the requestor is in a high-level management position, secondary approval by the College President, Vice Chancellor of Business & Fiscal Services, or Chancellor will be required for purchases over \$20,000.

Additional approvals may be required for purchases charged to a grant, IT purchases, and where a contract is required.

Requisitions are forwarded electronically via Oracle to the appropriate persons for electronic approval. Refer to the District's standard approval paths for purchasing shown in **Appx. I**.

Requisition Review

The purchasing staff review each purchase requisition for accuracy, propriety, and reasonableness. Their review includes validating the following:

- The vendor is not suspended nor debarred.
- The purchase is not prohibited by District policy or disallowed by the federal program, if applicable.
- The District's bid and contract procedures are followed.
- Shipping information indicates goods will be shipped to the District's warehouse, if applicable.
- There are funds available in the budget for the purchase.
- The object code charged matches the description of the purchase.
- Fixed asset purchases and prepaid purchases are charged to the correct object codes.
- Required supporting documentation is attached based on type of expenditure, if applicable (e.g. quotes, travel authorization, prior board approval, etc.).

Purchase requisitions that fail to meet these guidelines may be rejected and returned to the requestor.

Cost Review

Purchasing staff also review purchase requests to identify additional costs that were not included in the requisition. These costs may include sales/use tax per state, freight and shipping costs, etc. If additional costs exceed the purchase requisition amount by 10% or more, the requisition is rejected and returned to the requestor with comments.

Purchase Order Creation & Approval

The purchasing staff will create the purchase order if the purchase requisition has been reviewed successfully. Purchase order are then routed to the Business Manager for approval. The Business Manager performs a high-level review of purchase orders for reasonableness and may target certain purchases for detailed review (such as large-dollar purchases, purchases made from new vendors,

equipment purchases, etc.). The Business Manager will have the ability to mass approve or individually approve purchase orders.

Contracts for Goods and Non-Professional Services

The District's Board of Trustees has delegated the authority to sign contracts for goods and non-professional services which are under the formal bid threshold set by Public Contract Code. As of 2016, that bid threshold is \$87,800.

Budget Transfers & Adjustments

All budget transfers (between expenditure object codes) and budget adjustments (impacting a revenue and expenditure object code) are routed for proper approvals through Questica. The Budget Analyst and Accounting Manager in Fiscal Services review and final approve all budget transfers and adjustments.

All transfers between major expenditure classifications and all transfers made from reserves require approval by the District's Board of Trustees. The Director of Fiscal Services reports all budget transfers and budget adjustments to the Board of Trustees on an as needed basis for ratification.

Bid Process Procedures

The District has established policies and procedures for bids and contracts. See Board Policies and Administrative Procedures 6340, 6345, and 6370. Procedures specify when verbal quotes, written quotes, informal bid processing, and formal bid processing with Board approval are used.

Proof of Competitive Pricing

In accordance with District policy, purchasing staff require evidence of competitive pricing for purchases of \$20,000 or more (including labor, taxes, and shipping), but which are under bid thresholds set by Public Contract Code. Competitive pricing is evidenced by at least three written quotes on vendors' letterhead.

Contemplated purchases which meet or exceed bid thresholds set by Public Contract Code require the informal or formal bid process. The Business Manager oversees the bid process to ensure adherence to the District's policy and Public Contract Code. Bids are reviewed and approved by the Business Manager before a purchasing order is issued.

Purchase Order Issuance

Purchase orders are issued after they have been reviewed and approved by the Business Manager. Only the Business Manager has access to approve purchase orders. Typically, the purchasing staff will deliver purchase orders to vendors via fax or email.

Verification of Receipt

Purchased goods are shipped to the District's warehouse. The warehouse technician verifies the goods to the purchase order information, and checks for variances in quantity and damage. Damaged goods and goods which were not ordered are returned to the vendor. Goods which can be matched to a purchase order are logged as received on an internal log maintained by the Warehouse. The warehouse technician will then deliver goods received-in to the requestor (final destination). The requestor will confirm the receipt of goods in Oracle.

Purchase Order Info Access

Access to change, add, or delete purchase order information is restricted to authorized personnel. The warehouse technician and requestors, who process and enter the receiving data, are prohibited from modifying purchase order information. Oracle is configured to provide "view only" access rights to warehouse technicians and requestors.

Fixed Asset Identification

Furniture and equipment received with cost that meets or exceeds the capitalization threshold are recorded as a fixed asset and tagged for tracking purposes in the Oracle fixed asset module. Warehouse technicians will tag fixed assets prior to delivering items to the requestors.

Prevention of Duplicate Disbursements

The Oracle AP module does not allow an invoice number to be entered into the system more than once. This system control helps prevent duplicate disbursements.

Three-Way Matching Process

Oracle's integrated invoice imaging solution provides intelligent character recognition and the capability to perform system-automated three-way match. The three-way match will consist of agreeing the purchase order, itemized invoice, and confirmation of receiving to ensure proper payment for received goods. Payment will not be processed until the requestor electronically confirms receipt of goods in Oracle.

Mathematical Accuracy

As part of the system-automated three-way match, Oracle confirms mathematical accuracy by comparing the dollar amounts and quantities on the purchase order to the invoice and to the receiving confirmation. If Oracle cannot successfully complete the three-way match, the system will cause a hold to be placed on the invoice which will require an AP clerk to further investigate and resolve the three-way match exception.

The AP clerks will review the system-automated three-way match for all invoices to ensure the legality of each payment.

Change Order Review & Procedures

Invoices are reviewed to identify additional costs. AP clerks ensure that the proper sales/use tax rate has been applied and that freight costs are taxable or nontaxable (no change order required). When there is a difference in the invoice to purchase order amount in excess of 10%, a change order is required prior to processing for payment.

Supporting Documentation Retention

Invoices are identified by document number and will be scanned and retained electronically in Oracle. Electronic retention will reduce the risk of losing or misplacing source documents. Processed and approved invoices will be linked to other electronic support documentation (such as purchase requisition, purchase order, contract, receiving confirmation, and warrant number). Electronic purchase requisitions, purchase orders, contracts, and invoices will be retained for a minimum of four years.

Peer Review

AP Clerks will peer review 100% of each other's AP batches.

B-Warrant Audit

The Disbursing Officer or Accounting Supervisor will select commercial warrants for audit prior to releasing warrants. Commercial warrant support documentation will be reviewed to ensure completeness and compliance with District policies and procedures. Supporting documentation should include an approved purchase order, matching invoice, and receiving documentation. A warrant that is not fully supported by all required documentation, or where allowability, legality or propriety cannot be determined, will be considered a "deficient" warrant. The Disbursing Officer or designee will not process a deficient warrant under any circumstance, until the deficiency is corrected.

Verification of Available Funds

The Disbursing Officer or Accounting Supervisor will run the Cash Report by Fund in Oracle to ensure the available cash balances in the County Treasury are sufficient prior to releasing commercial warrants.

B-Warrant Approval

Only the Disbursing Officer and Accounting Supervisor will have access in Oracle to release (approve) a warrant for electronic payment (ACH) or printing (physical checks) after successful completion of the commercial warrant audit. The Disbursing Officer and the Accounting Supervisor will not have access to process payments.

Printing of B-Warrants

The printing of commercial warrants will be segregated from the Accounts Payable function. Two designated Account Clerks will oversee the printing and mailing of checks and will be present at all times during the process. The Account Clerks will match the warrant register to printed warrants to ensure that all warrants are appropriately accounted for prior to mailing warrants. The warrant register will be submitted to the Disbursing Officer or Accounting Supervisor for review.

Secondary Approval of B-Warrants

Commercial warrants (ACH and printed) for amounts \$20,000 or greater will require secondary approval from the Disbursing Officer or the Vice Chancellor for Business & Fiscal Services. The secondary approver will review the back-up for these warrants and document his approval by initialing next to the warrant on the warrant register.

Warrant Control

The Disbursing Officer and Accounting Supervisor will maintain blank warrant stock in their office. Warrant production will occur in a locked room in Fiscal Services, which has limited access. This room will be locked at all times. Access will be restricted to designated staff. Warrants are secured from unauthorized personnel. Printed warrants will be stored in a locked cabinet in the production room until ready to be mailed out by the courier. Warrants will be mailed out within 24 hours.

Digitized Signature Security & Control

Oracle will provide electronic stamped signatures during the warrant printing process. Access to print commercial warrants will be password protected and restricted to the Disbursing Officer and Accounting Supervisor only.

Suspension Register

After each check run, the Disbursing Officer or Accounting Supervisor will generate and review the suspension register which will show warrants that were not printed. Warrants on the register will be investigated. If warrants are in suspension because there are insufficient funds in the County Treasury, the warrants will not be released for payment until sufficient funds are available.

Bank Statement Reconciliation

Bank reconciliations are performed monthly by a non-signatory on the account, and will include reports of cleared and un-cleared transactions. The reconciliation will be reviewed by the Accounting Supervisor.

X. Payroll Processes & Procedures

Preface

The District will be using ADP for its human resources and payroll system. The following in-house functions will be supported by the ADP system: recruitment and on-boarding, personnel (including benefits) administration, time and attendance, wage garnishments, and payroll processing.

Certain payroll administration functions will be outsourced to ADP. These include the following: generation and distribution of payroll; preparation and distribution of W-2s; and preparation, filing and remittance of Federal and State withholding taxes.

Position Control

Position control will be maintained by the Fiscal Services Department. A position control number will include the account charge string(s) and the labor distribution, and as such will determine where the salary and benefit expense is charged.

Questica will continue to be used to monitor budget and position control. New positions and changes to existing positions (e.g. changes to account charge strings or labor distribution) will be made in Questica, and flow into ADP through an interface. Positions will not be created or modified in ADP.

No individual can be attached to a position in the ADP HR module or paid through the ADP Payroll module without an assigned position control number.

New Hires & Personnel Changes

The Human Resources Department will manage the recruitment process through the ADP Recruitment module. Candidate applications, screening and verification will be processed by HR. The final candidate is selected by the Hiring Committee and Hiring Manager. Human Resources submits the candidate to the Board of Trustees for final approval. Once Board approval is obtained, the HR Generalist will attach the new hire to the position and properly place the new hire on the appropriate salary schedule through the ADP HR module. During the onboarding process, the new hire will complete an I-9 and submit an acceptable form(s) of identification which will be validated through E-Verify and by Human Resources. This will help ensure the integrity of information entered into the ADP HR module and on W-2s.

Personnel change requests (e.g. non-routine salary step increases, reclassifications, terminations, effective date changes) are processed by the Human Resources Department and submitted to the Board of Trustees for final approval.

New hires and other personnel changes are properly approved prior to being entered into the ADP HR module. Changes made in the ADP HR module will flow into the ADP Payroll module for payroll processing.

New Hire Reporting to EDD

Human Resources will report all new hires to the New Employee Registry (NER) to assist California's Department of Child Support Services and the Department of Justice in locating parents to collect delinquent child support payments.

The District will also report the actual start-of-work date (not the hired date) for each newly hired employee so that the NER data can be cross-matched to the Unemployment Insurance (UI) benefit payment file. All newly hired employees will be reported within 20 days of the start-of-work date. The report will be sent electronically every two weeks.

The District reporting of new employees will include the following items:

- i. Employer Information
 - o EDD employer account number
 - o Federal Employer Identification Number (FEIN)
 - o Business Name
 - o Business Address
 - o Business telephone number
 - o Contact person
- ii. Employee Information
 - o First, middle, and last name
 - o SSN
 - o Home address
 - o Start-of-work date

Health & Welfare

The ADP HR system will be configured to include pre-tax and post-tax voluntary and required benefit deductions. These consist of all corresponding benefit plans including dental, vision, medical and life insurance codes and cost. Employees will manage their voluntary deductions through ADP Employee Self-Service during open enrollment and if they experience a qualifying event. If applicable, benefits are deducted from employee's payroll once a month depending on the employee's pay calendar.

TSA (Tax Shelter Annuity)

The District has contracted with Schools First Federal Credit Union as its third party administrator to handle all activities related to TSAs. Schools First Federal Credit Union will assume responsibility for compliance services, receiving requests, reviewing and approving and denying requests. The third party administrator will work directly with employees and vendors to obtain information sharing agreements, process separation from service distributions, rollovers, transfers and loans, distributions and tax reporting, and monitor hardship withdrawals. Employees will have the ability to make changes to their 403(b) and 457(b) deductions through ADP Employee Self-Service.

Garnishments

The Payroll Administrator or designee will receive legal notice of garnishment of employee wages. The Payroll Administrator or designee will complete and return all necessary garnishment response forms, indicating employee's payroll information, amount to be withheld per the order, percentage or the amount to be withheld from each payroll until the order is satisfied. A copy of the garnishment will be forwarded to the affected employee.

An automatic deduction from the employee's wages will be set up in the payroll system in accordance with the withholding order (amount to be withheld or percentage to be withheld from each payroll). The amount to be withheld is calculated according to the type and/or instructions on the employee withholding order and if there are multiple withholding orders in the legal priority. If there is any uncertainty regarding the legal requirements of the order, legal counsel will be consulted.

Orders include:

- Child/spousal support wage attachments;
- Internal Revenue Service or State Franchise Tax Board Liens;
- Civil Actions; or
- Department of Education

Typical Payees include:

- Custodial parent;
- County District Attorney Support Division;
- Internal Revenue Service (IRS);
- State Franchise Tax Board;
- State Franchise Tax Board – Vehicle registration;
- State Franchise Tax Board – Student loan collections;
- US Marshall – Sacramento;
- Sheriff – Various counties;
- Financial Collections Services; or
- Educational loan collections services.

Garnished wages will be remitted to the appropriate agency in the prescribed manner and timeframe required. As required or permitted by the agency, ADP will remit garnished wages electronically (ACH) and the Payroll Administrator will send the agency a transmittal letter including all pertinent information required by the agency (e.g. payee name, address, employee name, SSN, case number, etc.). The Payroll Administrator may contact the agency issuing the withholding notice to determine alternative methods which may be used to remit garnished wages.

Settlement Agreements

Employee settlement agreements will be approved by the District's Board of Trustees and paid through payroll. Settlement agreements will be signed by both parties and legal counsel for both parties. Payments made to the employee as a result of a settlement agreement will be considered employee wages for IRS-reporting purposes.

Time & Absence

All employees paid through payroll will report time online through ADP Time & Labor.

Academic hourly employees (adjunct faculty), short-term employees, and professional experts will report actual hours of service in ADP Time & Labor by clocking in and out on a daily basis. All other employees will report time in ADP Time & Labor using the "exception" method which only requires the employee to report absences.

Corrections to time reported must be made by employee through ADP Time & Labor and approved by the employee's direct supervisor.

Payroll Payment Schedule

Academic Employees

(EC 87821 & 87822)

Each salary payment for any calendar month will be paid on the first working day of the month worked in which the employee was in paid status.

- 177 day contract faculty are paid over 10 months (Sept. 1 thru June 1).
- 200 – 221 day contract faculty are paid over 12 months.
- Management employees are paid over 12 months.

Classified Employees

(EC 88165)

Each salary payment for any calendar month will be paid on the last working day of the month worked in which the employee was in paid status.

Employees are paid over 10, 11, or 12 months depending on their contract.

Hourly Employees

Hourly employees turn in timesheets based on hours worked.

Short-term Hourly, Professional Experts, Student Workers, & Substitutes

Hours worked from the 11th of the previous month to the 10th of the current month will be paid on the 9th of the following month. For example, hours earned from August 11th through September 10th are paid on October 9th.

Hourly Adjunct Faculty

Hours worked from the 11th of the previous month to the 10th of the current month will be paid on the 9th of the current month. For example, hours earned from August 11th through September 10th are paid on September 9th.

July 2017 Payroll Dates

If granted, Fiscal Independence status would be effective on July 1, 2017. The District's first payrolls issued through ADP would be on the following dates:

- Academic Employees: July 1, 2017
- Short-term Hourly & Professional Expert: July 9, 2017
- Hourly Faculty: July 9, 2017
- Classified Employees: July 31, 2017

Method of Payment

Generation and distribution of payroll will be outsourced to ADP. Payroll will be distributed by direct deposit, via a bank-issued debit card, or through traditional payroll check based on each employee's election. If the employee elects direct deposit, the employee will enter their banking information through ADP Employee Self-Service. Alternatively, the employee may elect to be issued a debit card which will be loaded with his or her wages each pay cycle. The District will partner with a banking institution to issue debit cards to employees who have made that election. If the employee does not elect direct deposit or a bank-issued debit card, the employee will be issued a payroll check. Employees will be able to update their election and view pay stubs online through ADP Employee Self Service.

Payroll will only be processed for earned wages. The District does not issue salary advances or employee loans.

Distribution of Payroll Checks

ADP will generate payroll checks for District employees who have not elected to receive pay through direct deposit or a bank-issued debit card. Payroll checks will be mailed to the Payroll Department for distribution. Employees will have the option to pick-up their check at the District Office or the Campus Business Office.

Emergency (Manual) Checks

Manual payroll checks may be printed by the District in the event of an emergency (e.g. needing to pay an employee) or to issue a replacement check. The District expects to issue a low volume of manual checks.

Manual checks will be processed by the Payroll Accountant through the ADP Payroll module. The Disbursing Officer or Payroll Administrator will authorize the printing of the manual checks in ADP. Two designated Account Clerks will oversee the printing of the checks. The designated Account Clerks will match the warrant register to printed warrants to ensure that all warrants are appropriately accounted for. The warrant register will be initiated by both Account Clerks and is returned to the Disbursing Officer or Payroll Administrator for review.

When a manual check is processed by the Payroll Department, it will be sent to ADP with the next transmission. A separate payroll register will be generated for manual checks.

Payroll Expenses

An interface will also be built between ADP and Oracle which will allow payroll transactions processed in ADP to post to the general ledger. Payroll transactions will be posted at the program-subprogram and object code level. If payroll expense exceeds a program-subprogram's budget, an appropriate transfer will be necessary. This process is managed by Fiscal Services.

Retirement Reporting

The District will be responsible for reporting directly to CalPERS. Required data will be extracted from the ADP Payroll System and submitted directly to CalPERS. Any reporting errors or adjustments will be resolved directly with CalPERS in a timely manner. In addition, the District will be responsible for reporting and depositing employee and employer contributions to CalPERS.

Reporting to CalSTRS would continue to be done through the County Superintendent of Schools until the District is approved by CalSTRS to be a direct reporter. Required data will be extracted and submitted to the County Superintendent of Schools. If there are any reporting errors or adjustments identified by CalSTRS, the County Superintendent of Schools will notify the District and the District will work with the County to resolve the items in a timely manner. The County would continue to report and deposit employee and employer contributions to CalSTRS on the District's behalf. This will continue to be processed through a cash transfer against the District's account held with the County Treasury.

Payroll Tax Payments

The remittance of tax payments for Federal Withholding, Social Security, Medicare, and State Withholding will be outsourced to ADP. In the event the District accumulates \$100,000.00 or more in

payroll tax payments on any day during a deposit period, ADP will deposit the tax by the next banking day.

W-2 Generation

The ADP Payroll module will be configured to accurately generate W-2s based on annual earnings, as required by the Internal Revenue Service. ADP will be responsible for preparing W-2s; however, the Payroll Administrator will make adjustments as needed before W-2s are finalized. Common adjustments to W-2s include the following:

- The Payroll Administrator receives a quarterly summary from American Fidelity of all sick leave payments issued to employees. Sick leave paid to the employee by American Fidelity will be added to the employee's W-2.
- After open enrollment, the Payroll Administrator obtains copies of enrollment forms for all employees who have enrolled in DependCare. Dependent care pre-tax deductions are reported on the employee's W-2.
- Shortly after the calendar year-end, the Payroll Administrator will obtain a 1099 Report from the AP Department and identify any independent contractors who became employees of the District during the course of the calendar year. Payments made to an independent contractor before he/she became a District employee will be added to the employee's W-2.

ADP will distribute W-2s to District employees via mail or electronically through ADP Employee Self-Service.

ADP will also electronically submit annual W-2 information to the Social Security Administration on the District's behalf.

Since fiscal independence would be effective July 1, 2017, employees would receive two W-2s for calendar year 2017 – one from the County for earnings generated from January to June and another from ADP for earnings generated from July to December.

Quarterly Reporting – EDD

The Payroll Administrator will use the *California Quarterly Contribution Return for School Employer* (DE 9423) to report employee wages subject to Unemployment Insurance. The Payroll Administrator will file federal wage reports and Form DE 9423 electronically.

Federal & State Reporting

The preparation and filing of Federal and State withholding taxes will be outsourced to ADP. ADP will file the District's Quarterly Federal Tax Return (Form 941), including Schedule B, and the Quarterly State Tax Return (DE 9) beginning with the third quarter of 2017. ADP will also remit Federal and State tax payments on the District's behalf.

Workers Compensation

The Safety and Risk Management Specialist processes workers compensation claims and notifies Keenan & Associates. Active workers compensation claims are tracked by the Safety and Risk Management Specialist using the ADP Leave module.

Individuals on an active workers compensation leave receive a regular pay warrant. The Payroll Department receives copies of the reimbursement checks from Keenan & Associates by way of Fiscal Services. Payroll will then process a workers compensation adjustment to reduce the taxable earnings and refund OASDI and Medicare to the employee.

XI. Payroll Warrant Internal Controls

Application Security

Access to the ADP HR module and the ADP Payroll module is restricted to authorized personnel. Rights and privileges are assigned to employees based on job function and department. End users will have access to enter/change certain personal information through ADP Employee Self-Service such as residential address; banking information for direct deposit; health & welfare deductions; and voluntary payroll deductions. Additionally, end users will have the ability to enter time and attendance in the ADP Time & Labor module.

Only the HR Department will have access in ADP to perform the following:

- Attach an employee to a position
- Place an employee on the salary schedule
- Establish effective dates for hire, salary changes, termination
- Process position reclassifications and terminations
- Manage involuntary leave (bereavement, maternity leave, W/C, etc.)
- Enter/modify an employee's retirement classification (STRS, PERS, APPLE)

Only the Payroll Department will have access in ADP to perform the following:

- Process payroll
- Create payroll adjustments
- Manage garnishments
- Modify leave balances (vacation, sick time, comp time)
- Submit payroll file to ADP

Only the IT System Administrator will have access in ADP to enter or modify salary schedules.

Authorization of Position Changes

A Personnel Requisition Form (PRF) will be used to create new positions, reclassify positions, abolish positions, or change the funding source. Position change requests originate from campus departments and will be routed for approval to the Human Resources Department (for analysis of job description and compensation range), then Fiscal Services (for budget verification), Area Manager or Area Vice President, Vice President of Administration, and President/Chancellor. Human Resources will then submit position change requests to the Board of Trustees for final approval, if necessary.

Based on the approved PRF, and if required evidence of Board approval, the Budget Analyst in Fiscal Services makes the change in Questica. Changes in Questica will flow into the ADP HR module through an interface.

Authorization of Personnel Changes

Requests to recruit an existing position or personnel change requests for *existing positions* (e.g. non-routine salary step increase, terminations, changes to effective dates) originate from campus departments and are routed for approval to the Area Manager or Area Vice President, Fiscal Services (for budget verification), and then the Human Resources Department.

Human Resources will initiate the recruitment process once an approved request to recruit is obtained. The final candidate is selected by the Hiring Committee and the Hiring Manager.

Human Resources submits the candidate for hire, salary change requests, terminations, and effective date changes to the Board of Trustees for final approval. After Board approval is obtained, Human Resources will make the changes in the ADP HR module.

The Payroll Department verifies all personnel changes to Board-approved documents as part of payroll processing. Employees will not be paid by the Payroll Department until Board approval has been obtained.

Review of Personnel Changes

Only HR Generalists will have access to process personnel changes in the ADP HR module (e.g. attaching a new hire to a position, placing a new hire on the salary schedule; processing a non-routine salary step increase; processing terminations; entering/modifying effective start and end dates; etc.). These types of personnel changes will be reviewed and approved in the ADP HR module by the HR Director to ensure the changes were properly made in the system.

Only the HR Director will have access to approve personnel changes (new hires, changes in salary, and terminations) in the ADP HR module. The HR Director will not have access to process personnel changes.

Approval of Time & Attendance

Employees will report time in the ADP Time & Attendance module. Employees will not have access to approve their own time report. Time reports will be approved by the employee's supervisor. The Payroll Department will notify supervisors of any time reports that have not been submitted.

Pursuant to California labor laws, the Payroll Department will process an employee's time report even if it has not yet been submitted by the employee's supervisor. However, the Payroll Department will follow-up with the supervisor to ensure the time report is subsequently submitted and, if necessary, will make any adjustments to the employee's future pay in accordance with the applicable collective bargaining agreement.

Payroll Balancing

Initial payroll registers will be reviewed and audited before they are submitted to ADP for generation and distribution of payroll.

Payroll Accountants will run ADP HR reports to identify payroll-related personnel changes. New Hires, terminations, non-routine changes in salary, and reclassifications will be verified against Board documents and agreed to the initial payroll register.

Payroll Accountants will independently recalculate the payroll for new hires, terms, overtime, and all changes in salary (routine and non-routine) to ensure the accuracy of the payroll. Payroll Accountants will also independently recalculate any payrolls subject to garnishment orders to ensure compliance with the order, priority rules, and state and federal regulations. Recalculated payrolls will be compared to the initial payroll register.

In addition, Payroll Accountants will run ADP HR reports to identify changes to health & welfare deductions and other payroll deductions. The Payroll Accountant will agree these changes to the initial payroll register.

The Payroll Administrator will run various exception reports in the ADP Payroll module to identify errors in the initial payroll register. The Payroll Administrator maintains a checklist of errors to review for **(Appx. J)**, and will work with the Human Resources Department and the Payroll Accountants to clear the errors.

Catastrophic errors include errors that would result in inaccurate payroll payments (under or overpayment) or inaccurate reporting of payroll data to external agencies (e.g. STRS/PERS). All catastrophic errors must be cleared before the payroll file can be submitted to ADP.

Additionally, the Disbursement Officer will review each payroll register and audit the payrolls on a sampling basis. The Disbursing Officer will not have access to enter payroll adjustments in order to provide for an independent audit of payroll. The sample will include payrolls selected based on risk (e.g. employees with a personnel change in the current payroll, payroll adjustments, payrolls subject to garnishment orders, etc.) and payrolls selected at random. The Disbursing Officer will recalculate payrolls, as well as vouch personnel changes and payroll adjustments to supporting documentation.

Payroll Adjustments

All payroll adjustments will be supported by the appropriate documentation. Only Payroll Accountants will have access to enter payroll adjustments in ADP. All adjustments will be reviewed and approved by the Disbursing Officer or Payroll Administrator. The Payroll Administrator will run an ADP report of payroll adjustments to ensure that all adjustments have been reviewed.

Verification of Available Funds

The District will maintain a bank account with the County Treasury specifically for Payroll Clearing. The Disbursing Officer will run the Cash Report in Oracle to ensure the available cash balance in the Payroll Clearing account is sufficient prior to releasing payroll warrants.

Pre-Submission System Check

The Disbursing Officer or Payroll Administrator will send the payroll file to "preview" in ADP. The system will alert the sender of any catastrophic errors in the payroll file and will prevent the file from being submitted to ADP until all catastrophic errors are cleared.

A-warrant Approval & Submission

Only the Disbursing Officer and Payroll Administrator will have access to submit the payroll file to ADP for generation and distribution of payroll. The Disbursing Officer and the Payroll Administrator will not have access to process payroll or enter payroll adjustments.

Printing of Emergency (Manual) Checks

The printing of manual payroll checks will be segregated from the Payroll processing function. Two designated Account Clerks will oversee the printing and delivering of checks and will be present at all times during the process. The Account Clerks will match the warrant register to printed warrants to ensure that all warrants are appropriately accounted for prior to delivery. The warrant register will be submitted to the Disbursing Officer or Payroll Administrator for review.

Controlling Custody of Live Checks

The Payroll Administrator and Payroll Clerk, who are sufficiently independent from payroll processing, will control custody of payroll checks received from ADP for distribution to employees. The Payroll Clerk will match payroll checks received from ADP to the payroll roster to ensure that all checks are appropriately accounted for. Employees will elect to pick up their payroll check at the District Office or Campus Business Office (CBO). Any checks that will be picked up at the CBO will be sent hand-carried by the courier along with a pre-printed check roster.

Employees will be required to sign-out their payroll check on pre-printed check rosters. Proof of identification will be required if the employee is not recognized. At the District Office, the Payroll Clerk will manage the check roster and hand-deliver payroll checks to employees.

The CBO will return the pre-printed check roster (with employee signatures) and any checks that were not picked up to the Payroll Department. The Payroll Clerk will contact the employee and either hold the check for pick-up or mail the check based on the employee's preference. Payroll checks will be secured in a locked safe located in the Payroll Department until the employee picks-up or the check is mailed. Access to the safe will be restricted to the Payroll Administrator and the Payroll Clerk.

Payroll Register

After payroll is completely processed, ADP will generate the final payroll register. The Disbursing Officer or Payroll Administrator will compare the submitted payroll file to the final payroll register, and resolve any discrepancies.

Electronic copies of the final payroll registers will be uploaded and stored on a secured shared drive, which is backed up by Technology & Educational Support Services (TESS) daily.

Payroll Reconciliation

On a monthly basis, the Budget Analyst or designee will reconcile the ADP final payroll register by employee classification to the general ledger in Oracle.

Benefits Reconciliation

On a monthly basis, the Benefits Specialist will reconcile carriers' invoices to ensure that invoiced amounts and employee deductions are accurate. The Benefits Specialist will check to make sure (i) only enrolled employees per E-Benefits/ADP are included on the carrier's invoice; (ii) the invoiced cost of benefits per employee agrees to the District's contract; and (iii) employees required to make contributions to their health and welfare benefits have been set-up with the proper deduction amounts, if applicable.

Expenditure Reports

Budget Managers regularly monitor expenditure activity by reviewing real-time expense reports and investigating unusual or erroneous transactions.

STRS/PERS Adjustments or Errors

The Payroll Administrator will be notified by CalPERS or the County Superintendent of Schools (for STRS) of any errors or adjustments in retirement reporting. The Payroll Administrator will work with Human Resources, Payroll Accountants, CalPERS and the County Superintendent of School as needed to resolve errors and adjustments in a timely manner.

XII. Data & System Security Internal Controls

A. System Administration

Technology & Educational Support Services (TESS) will be responsible for system administration, including granting system access. TESS is sufficiently independent from the operations which will be utilizing Oracle and ADP.

Oracle and ADP are designed with role-based security which will allow the designated System Administrators to assign access rights and privileges to employees based on job function and department to ensure appropriate internal controls.

Requests for access changes will be documented and approved by a supervisor, and submitted to the System Administrator, who will exercise independent judgement in processing the request. The System Administrator may deny a request if it is deemed inappropriate and or unnecessary based on the employee's job function and department.

The System Administrator will inactivate user access upon notification from ADP that the employee has separated from the District.

A system access change report will be subject to quarterly review by the District Internal Auditor to ensure security access changes are authorized, appropriate, and support the proper segregation of duties.

B. Data Backups and Data Recovery

Both ADP and Oracle are cloud-based systems. Data processing controls include secure and encrypted daily backups of all critical files, allowing for file restoration in a timely fashion as needed. In addition, the Oracle system utilizes the state-of-the-art Oracle Database Management System which has a sophisticated transaction logging system that allows critical file sets to be reconstructed to any desired point in time. All instances, including configurations, are backed up daily as well.

ADP and Oracle maintain Business Continuity Plans and Disaster Recovery Plans which are regularly reviewed, revised and exercised. All data is backed up nightly at the primary server

location and weekly at an offsite location. Backups are fully secured and protected from unauthorized access and accidental or purposeful damage.

All system servers are fully redundant in terms of CPUs and disk storage; the configuration allows for replacement of a hard disk in case of failure with no downtime or negative effect on system availability.

C. Data & System Security

All systems and data are protected from unauthorized access – firewalls are in place, the Oracle 12C security controls for data access are fully implemented, and servers are maintained in a locked environment with access available only to authorized Oracle and ADP personnel.

The District's network is protected from outside access via firewalls, intrusion detection systems, etc. Secure remote access to the network is tightly controlled and allowed only via encrypted VPN with user access logging and fine grained network access controls. Access to ADP and Oracle will be further controlled through single-sign on managed by TESS.

Security awareness for all management, faculty and staff is an ongoing District commitment. Security sessions are conducted on a regular basis and security fairs have been held annually. Training and information is supplied to all employees related to end user security responsibilities, password protection and management guidelines, protection of confidential and personal data, as well as social engineering and identity theft.

D. Version Upgrades

Oracle system patches are scheduled monthly, and version upgrades are approximately twice a year. All Oracle version upgrades are implemented in a test environment. Each Oracle module has developed a test plan, which is conducted in the test environment. Once the testing has been completed, the designated System Administrator is required to approve the movement of the version upgrade into the production database.

ADP will manage system patching and version upgrades on behalf of the District.

XIII. Internal Audit Program

The District Internal Auditor will review and update the Internal Controls Matrix annually. Throughout the year, the Internal Auditor will test the controls listed in the Internal Controls Matrix (**Appx. H**) to determine whether internal controls are operating effectively. The extent of testing will be based on risk and the control frequency. The Internal Audit will also test system access changes made in ADP and Oracle to ensure changes were authorized and support proper segregation of duties.

In addition, the Internal Auditor will test a sample of commercial and payroll warrants on a quarterly basis. Testing will include procedures to validate the legality of transactions as well as compliance with state and federal regulations, sponsor requirements, and District policies and procedures.

Results of internal audit procedures will be reported to the Vice Chancellor for Business & Fiscal Services and the Director of Fiscal Services.

XIV. Timeline

October 2016	ADP – Data Conversion & System Configuration
November 2016	ADP – Phase I testing begins
Nov. 2016 – Jan. 2017	Oracle – CRP 2 begins
Oct. – Dec. 2016	ADP – HR & Payroll Personnel Training
Jan. – Mar. 2017	STRS & PERS Training
Feb. – Mar. 2017	Oracle – User Acceptance Testing begins
April 2016	ADP – System in Production <i>SBCCD begins running systems parallel</i>
May 2017	Oracle – Business & Fiscal Service Personnel Training
May – June 2017	Oracle – Validate Production Environment End User Training in Oracle & ADP
June 2017	Oracle – System in Production <i>SBCCD begins running systems parallel</i>
July 1, 2017	<i>SBCCD would assume Fiscal Independence if approved.</i>

XV. Appendices

Appendix A	Education Code Section 85266 and 85266.5
Appendix B	Resolution to Apply for Fiscal Independence
Appendix C	Application for Fiscal Independence
Appendix D	Resolution to Designate a Disbursing Officer
Appendix E	Crime & Fidelity Insurance Policy
Appendix F	Organizational Charts – Business & Fiscal Services and HR
Appendix G	Segregation of Duties Matrices
Appendix H	Internal Controls Matrix
Appendix I	Standard Approval Paths for Purchasing
Appendix J	Payroll Exception Checklist

EDUCATION CODE
SECTION 85266 and 85266.5

85266. With the approval of the county superintendent of schools, the governing board of a community college district may cause warrants to be drawn on the county treasury against designated funds, except debt service, of the district in the county treasury in the payment of expenses of the district. The warrants for salary and other types of claims designated by the county superintendent shall be issued by a person designated as the district disbursing officer for the school district on the county treasury in favor of the persons entitled thereto in payment of all claims in designated categories chargeable against the district which have been legally examined, allowed, and ordered paid by the governing board. The district disbursing officer shall issue warrants, using procedures prescribed by the county auditor, on the county treasury for all debts and demands, within categories designated by the county superintendent, against the district when amounts are legally approved. The form of the warrant shall be prescribed by, and approved by, the county auditor or county treasurer having jurisdiction.

The cost of printing warrants may be charged to the district. Notwithstanding Section 84000, except for assessing and tax collecting, the county auditor and county treasurer may charge those districts that draw their own warrants for additional costs which result from the implementation of this section.

Notwithstanding Section 27005 of the Government Code, or any other provision of law requiring orders for warrants or warrants to be signed by the county superintendent of schools or the county auditor, or both, the county superintendent and county auditor may prescribe alternative procedures for districts to issue warrants. The district disbursing officer shall not be considered a deputy county superintendent of schools or a deputy county auditor. The county treasurer shall pay the warrant in the designated category, if district funds are available.

County officers shall not be responsible for providing reports, statements, or other data relating to, or based on, the designated payments of expenses of the district. Those districts issuing warrants, as provided by this section, shall provide the county superintendent of schools, in the form prescribed by the county superintendent, with the data necessary to make retirement reports and other reports required of him or her by law. All warrants, vouchers, and supporting documents shall be kept by school districts that draw their own warrants in those designated categories.

The county superintendent shall provide for a periodic review of the districts' financial transactions and internal controls pursuant to Section 85237.5.

Appendix A – Education Code Section 85266 and 85266.5 (continued)

County superintendents of schools may provide fiscal, budgetary, and data-processing services through contractual agreements to community college districts that have been determined to be fiscally accountable under the provisions of this section.

The person authorized by the governing board of the district to issue warrants, pursuant to this section, shall execute an official bond in an amount fixed by the governing board conditioned upon the faithful performance of his or her duties under this section. A county superintendent or county auditor shall not be liable under the terms of their bonds or otherwise for any warrant issued pursuant to this section. This section shall not be construed as impairing the obligation of any contract in the bond of such officer in effect on January 1, 1977.

A listing of the warrants issued under this section by each community college district shall be forwarded to the county auditor having jurisdiction, upon his or her request, and to the county superintendent of schools having jurisdiction over the district on the same day warrants are issued. The listing, which may be magnetic tape, punched cards, or in other form, shall report, among other things, the warrant number, date of the warrant, amount of the warrant, the name of the payee, and the fund on which drawn. The form and content of the warrant listing shall be as prescribed by the county auditor or county superintendent and approved by the county auditor or county superintendent having jurisdiction.

Each district which issues warrants pursuant to this section shall furnish monthly to the county superintendent of schools and the county auditor of the county of jurisdiction, upon his or her request, a statement showing for the current fiscal year to date, for each required expenditure classification, the amount budgeted, actual expenditures, encumbrances and unencumbered balances.

In order to obtain the approval of the county superintendent of schools and county auditor for fiscally accountable status, the governing board of a community college district shall file a written application with the county superintendent of schools and county auditor having jurisdiction on forms which the county superintendent shall prescribe. Upon receipt of an application from the district, the county superintendent shall cause an audit to be made of the district's management and accounting controls, in accordance with standards prescribed by him or her, by an independent certified public accountant or public accountant approved by the county superintendent, who shall report his or her findings and recommendations to the county superintendent and to the applicant district. The audit report may include Department of Finance guidelines and other assessments of fiscal management as required by the county superintendent or the audit may be the report of the annual district audit pursuant to Section 84040 if that is acceptable to the county superintendent of schools. The cost of the audit required in support of a district's application for fiscal accountability shall be borne by the applicant district.

Appendix A – Education Code Section 85266 and 85266.5 (continued)

The county superintendent and county auditor shall review the district's application and report of financial management and control and may approve the application if they find the management and accounting controls of the district to be adequate. If the county superintendent and county auditor determine that such management and accounting controls are inadequate, they shall disapprove the application.

A district that applies for fiscal accountability status shall file its written application with the county superintendent of schools on or before September 1. The required audit of financial management and accounting controls shall be filed on or before January 1. When a district's application for fiscal accountability status has been approved by the county superintendent of schools and county auditor, the issuance of warrants by the district pursuant to this section shall be effective at the beginning of a fiscal year, provided that approval had been made prior to the preceding first day in March. If disapproved, the county superintendent of schools shall state the specific steps which are required to be taken by the applicant district to receive approval and these changes shall be certified as completed by an independent certified public accountant or public accountant before the county superintendent shall approve the application. If at any time the county superintendent of schools or the county auditor determines that the financial management or accounting controls of the district have become inadequate, either officer may revoke approval for fiscal accountability status effective immediately.

85266.5. (a) With the approval of the Board of Governors of the California Community Colleges, the governing board of a community college district may cause to be drawn all warrants on the county treasurer against all the funds, except debt service, of the district in the county treasury in the payment of the expenses of the district. The warrants shall be issued by a person designated as the district auditor or district disbursing officer for the district on the county treasurer in favor of the persons entitled thereto in payment of all claims chargeable against the districts which have been legally examined, allowed, and ordered paid by the governing board. The district auditor shall issue warrants on the county treasurer for all debts and demands against the district when the amounts are fixed by law. The form of the warrant shall be as prescribed by the governing board and approved by the county auditor or county treasurer.

(b) Notwithstanding Section 85231, the cost of printing the warrants shall be borne by the district.

(c) No county officer shall be responsible for producing reports, statements, and other data relating to or based on these payments of the expenses of the districts. Those districts issuing warrants as provided by this section shall provide the county superintendent of schools, in the form prescribed by him or her, with the data

Appendix A – Education Code Section 85266 and 85266.5 (continued)

necessary to make retirement reports and other reports required of him or her by law. All warrants, vouchers, and supporting documents shall be kept by the districts that draw their own warrants.

(d) Notwithstanding Section 27005 of the Government Code, or any other section requiring orders for warrants or warrants to be signed by the county superintendent of schools or the county auditor, or both, the county treasurer shall pay the warrant, if money is available.

(e) Notwithstanding Section 84000, except for assessing and tax collecting, the county auditor and the county treasurer may charge those districts that draw their own warrants, and those districts shall pay, for the cost of all fiscal services.

(f) The person authorized by the governing board of the district to issue warrants pursuant to this section shall execute an official bond in an amount fixed by the governing board conditioned upon the faithful performance of his or her duties under this section. A county superintendent of schools or a county auditor shall not be liable under the terms of his or her bond or otherwise for any warrant issued pursuant to this section. It is not intended that this provision shall be applied so as to impair the obligation of any contract in the bond of the officer in effect on the effective date of this section.

(g) A listing of the warrants issued under this section by each district shall be forwarded to the county auditor, upon his or her request, and to the county superintendent of schools on the same day warrants are issued. The listing, which may be magnetic tape, punch cards, or in other form, shall report, among other things, the warrant number, date of the warrant, amount of the warrant, the name of the payee, and the fund on which drawn.

(h) The form and content of the warrant listing shall be as prescribed by the governing board and approved by the county auditor.

(i) Each district which issues warrants pursuant to this section shall furnish monthly to the county superintendent of schools and the county auditor of the county of jurisdiction, upon his or her request, a statement showing the current fiscal year to date, for each required expenditure classification, the amount budgeted, actual expenditures, encumbrances and unencumbered balances.

(j) In order to obtain the approval of the board of governors, a community college district shall file a written application with the county superintendent of schools. Upon receipt of an application from the district, the county superintendent of schools shall cause a survey to be made of the district's accounting controls by an independent certified public accountant or public accountant in accordance with standards prescribed by the board of governors. The certified public accountant or public accountant shall report his or her findings and recommendations to the county superintendent, county

Appendix A – Education Code Section 85266 and 85266.5 (continued)

auditor, and to the applicant district.

(k) The county superintendent shall forward the district's application, together with his or her other recommendations and the recommendations of the county auditor and a report of the survey, to the board of governors for approval or disapproval of the application. The board of governors shall approve the application only if it finds that the accounting controls of the district are adequate. If the board of governors determines that these controls are inadequate, it shall disapprove the application.

(l) The county superintendent of schools shall be reimbursed for all costs incident to the accounting controls survey made pursuant to the district's application, from the district's funds.

(m) When approved by the board of governors, the issuance of warrants pursuant to this section shall be effective at the beginning of the fiscal year if the approval had been made prior to the preceding first day in January. In the event that the issuance of warrant has been disapproved, the board of governors shall state the specific steps which must be taken by the district in order to receive approval. If at any time the county superintendent of schools determines that the accounting controls of the district have become inadequate, he or she may recommend to the board of governors that the approval be revoked, to be effective on the first day of the next following fiscal year.



Appendix B - Resolution to Apply for Fiscal Independence

San Bernardino Community College District
Resolution to Apply for Fiscal Independence Pursuant To Education Code Section 85266.5

ON MOTION of Member Harrison, seconded by Member Singer _____, the following resolution is hereby adopted:

WHEREAS Education Code section 85266.5 authorizes the Board of Trustees of a community college district to apply for fiscal independence and;

WHEREAS the Board of Trustees of San Bernardino Community College District has reviewed the California Community College Accounting Advisory for Fiscal Independence, and is satisfied that the District can meet the provisions of section 85266.5 and desires to become fiscally independent and;

WHEREAS the California Community Colleges' Board of Governors grants fiscal independence and its decision is based largely on the recommendation from the applicable county officers and the results of an independent certified public accountant survey of the district's accounting controls.

THEREFORE, BE IT RESOLVED that the Board of Trustees hereby adopts this resolution and the application for fiscal independence in Appendix A, pursuant to Education Code Section 85266.5, and requests accountability to issue all warrants (both salary and commercial), except debt service, of the District by a person designated as the District Disbursing Officer, to those entitled thereto, which payments have been examined, allowed, and ordered paid by the Board of Trustees.

BE IT FURTHER RESOLVED that the Board of Trustees directs that this resolution and application be submitted to the office of the County Superintendent of Schools and the California Community Colleges' Chancellor's Office to request fiscal independence status.

BE IT FURTHER RESOLVED that the Board of Trustees understands the District is to pay all costs pertaining to the audit of accounting controls arranged by the office of the County Superintendent of Schools and that the Board of Trustees agrees to provide all data and assistance as required by the County Superintendent of Schools during the course of the audit.

BE IT FURTHER RESOLVED, that if fiscal independence is approved, the Board of Trustees assumes complete responsibility for the legality of, proper accounting of, and compliance with budgetary restrictions of warrants issued by the District; and that the Board of Trustees is to provide for the independence of the Disbursing Officer, to include access to legal counsel; and that the Board is still required to file timely and accurate reports with County officers; and that charges may be required for services provided to the District by County officers; and that the Board is required to pay all penalties and/or assessments resulting from late or inaccurate retirement reporting.

PASSED and ADOPTED this 10th day of March, 2016 by the following vote:

Longville, Williams, Harrison, Ferracone, Singer,
A Y E S : R n h l p , 7 n n m h o s
NOES: None
ABSTENTIONS: Vasquez
ABSENT: None

STATE OF CALIFORNIA
COUNTY OF SAN BERNARDINO)

I, Bruce Baron, Secretary of the governing board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Board at a regularly called and conducted meeting held on said date.

WITNESSED my hand this 15th day of March, 2016

Bruce Baron Secretary of the Governing Board

**San Bernardino Community College District
Resolution to Apply for Fiscal Independence Pursuant To Education Code Section 85266.5
March 10, 2016**

**Appendix A: California Community Colleges District
Application for Fiscal Independence**

To: Mr. Ted Alejandre, County Superintendent
San Bernardino County Superintendent of Schools

Dr. Brice W. Harris, Chancellor
California Community Colleges Chancellor’s Office

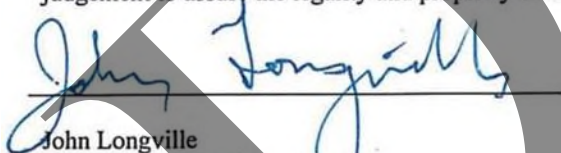
The San Bernardino Community College School District (the District) hereby applies for fiscal independence in issuing its own warrants under the provision of Education Code Section 85266.5. The District Chancellor and Vice Chancellor of Business & Fiscal Services acknowledge that fiscal independence for the District is predicated on the continuing adherence to the following Board of Governors standards:

Standard 1: Adequate Fund Balances: The District has avoided deficit balances in its governmental funds and has maintained a prudent reserve in its unrestricted general fund over the preceding five fiscal years.

Standard 2: Statute and Governing Board: The District makes only lawful and appropriate expenditures in carrying out the programs authorized by statute and by the governing board.

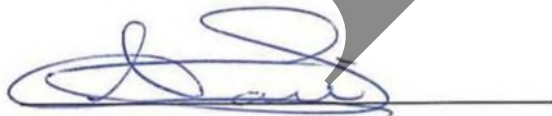
Standard 3: Adequate Internal Controls: The staff of the accounting, budgeting, contracts, management information systems, internal audits, human resources, and procurement departments are adequate in numbers and skill level to conduct administrative programs independent of detailed review by the county office of education and to provide an internal audit function that assures adequate internal controls.

Standard 4: Legality and Propriety of Transactions: The staff of the accounting, budgeting, contracts, management information systems, internal audits, human resources, and procurement departments exercise independent judgement to assure the legality and propriety of transactions.



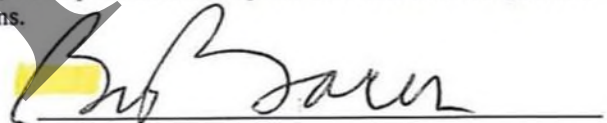
John Longville
President, Board of Trustees
San Bernardino Community College District

3-10-16
Date



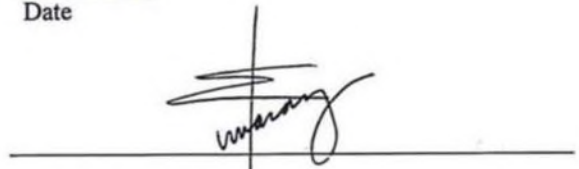
Jose Torres
Vice Chancellor, Business & Fiscal Services
San Bernardino Community College District

3-15-16
Date



Bruce Baron
Chancellor
San Bernardino Community College District

3-10-16
Date



Erika Almaraz
Interim Director of Internal Audits
San Bernardino Community College District

3-16-16
Date

Appendix D – Resolution to Designate a Disbursing Officer

**San Bernardino Community College District
Resolution to Designate a Disbursing Officer
March 10, 2016**

ON MOTION of Member Harrison, seconded by Member Singer, the following resolution is hereby adopted:

WHEREAS the governing board of San Bernardino Community College District is applying for fiscal independence as permitted by Education Code section 85266.5, and is requesting accountability to issue all warrants, except debt service, of the District and;

WHEREAS Education Code section 85266.5 requires that the governing board designate a District Disbursing Officer who shall have the authority to issue warrants of the District.

WHEREAS the governing board has reviewed the California Community College Accounting Advisory for Fiscal Independence, and acknowledges that the person designated as the District Disbursing Officer shall be independent from operational responsibilities which would subject him/her to political influence and create an inherent conflict of interest.

THEREFORE BE IT RESOLVED that the Board of Trustees hereby adopts this resolution, and designates the Director of Fiscal Services as the District Disbursing Officer, and thereby assigns the responsibilities and duties listed in Appendix A to the District Disbursing Officer.

BE IT FURTHER RESOLVED that the District Disbursing Officer shall maintain a significant degree of independence in the process of approving or disapproving warrants.

BE IT FURTHER RESOLVED that the District Disbursing Officer shall be authorized to independently seek legal counsel when questions arise regarding the propriety of District expenditures within his/her disbursing authority, and shall be authorized to follow the advice of legal counsel.

PASSED and ADOPTED this 10th day of March, 2016 by the following vote:

	Longville, Williams, Harrison, Ferracone, Singer,
AYES:	Viricel, Robles, Zombos
NOES:	None
ABSTENTIONS:	Vasquez
ABSENT:	None

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)

I, Bruce Baron, Secretary of the governing board, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Board at a regularly called and conducted meeting held on said date.

WITNESSED my hand this 15th day of March, 20 16.

Bruce Baron Secretary of the Governing Board

**San Bernardino Community College District
Resolution to Designate a Disbursing Officer
March 10, 2016**

Appendix A: Responsibilities & Duties of the District Disbursing Officer

It shall be the responsibility of the governing board to approve expenditures and the responsibility of the District Disbursing Officer to issue warrants. The District Disbursing Officer assumes the statutory responsibilities of both the County Superintendent of Schools and the County Auditor-Controller for the pre-audit function of all claims against the District. As such, the person designated as the District Disbursing Officer must be sufficiently independent from responsibilities which would subject him/her to political influence and create an inherent conflict of interest. The District Disbursing Officer shall report to the Vice Chancellor for Fiscal & Business Services. Detailed responsibilities and duties of the designated District Disbursing Officer, or designee, to include the following.

- | | |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> • Have independent access to the governing board, chancellor, and legal counsel, and independent authority to disapprove purchases where legal or operational deficiencies exist. • Be covered by a fidelity bond in an amount fixed by the governing board. • Issue warrants in accordance with procedures prescribed by the San Bernardino County Superintendent of Schools. • Maintain adequate documentation and required reporting interface with the County Superintendent of Schools. • Ensure the legality and accuracy related to all warrants issued. • Determine that funds are available to cover payment of claims. • Determine that adequate documentation exists to substantiate the appropriateness and authenticity of financial transactions. • Determine that there has been compliance with budgetary, legal, procedural and specially-funded programs requirements. • Maintain a record of all transactions reviewed, together with notations regarding rejected warrant requests. • Ensure organizational independence between operating, custodian, accounting and internal auditing departments. • Ensure that the separation of duties is properly controlled. • Ensure a degree of independence of the District Disbursing Officer from other management positions sufficient to maintain positive integrity of responsibilities. • Ensure controls between the Purchasing and Accounts Payable Departments. • Ensure controls between the Human Resources and Payroll Departments. | <ul style="list-style-type: none"> • Ensure the control of warrants and signatures. • Ensure the adherence to governing board policies and regulations. • Provide financial information to the governing board. • Ensure budget controls and procedures are in accordance with good business and management practices. • Prepare financial statements and cost analysis reports. • Ensure that retirement reports are accurate and meet all requirements specified for STRS, PERS, Social Security, and Medicare. • Monitor the integrity of the encumbrance process. • Monitor the integrity of the accounting procedures and internal control systems. • Coordinate internal and external auditing activities. • Ensure that there are adequate audit trails through operational data processing systems. • Review and interpret legislation as it relates to the collection and disbursement of funds. • Prepare or coordinate the preparation of written reports and corrective action plans for audit findings and recommendations: (1) Internal Audit, (2) Reply to Certified Annual Audit Reports. • Audit Revolving Cash Funds and bank accounts. • Review the annual closing and re-opening of the book-of-accounts for compliance with State accounting requirements. • Review the preparation of State and federal reports. • Issue duplicate warrants. • Detect, account for, and recover monies lost due to forged warrants. • Process garnishments and tax liens against employees and/or vendors. |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Appendix E – Crime & Fidelity Insurance Policy

**GOVERNMENT CRIME
POLICY DECLARATIONS**

**CRIME AND FIDELITY
CR DS 04 08 07
POLICY NUMBER:
01-454-68-23
REPLACEMENT OF
POLICY NUMBER:
01-500-11-71**

In Return For The Payment Of The Premium, And Subject To All The Terms And Conditions Of This Policy, We Agree With You To Provide The Insurance As Stated In This Policy.

Coverage Is Written:

Primary Excess Coindemnity Concurrent

Company Name Area: <i>National Union Fire Insurance Company of Pittsburgh, Pa.</i>	
Producer Name Area: <i>KEENAN & ASSOCIATES 2355 CRENSHAW BLVD., SUITE 200 TORRANCE, CA 90501</i>	
Named Insured:	<i>STATEWIDE ASSOCIATION OF COMMUNITY COLLEGES</i>
(including any Employee Welfare or Benefit Plans)	
Mailing Address:	<i>2355 CRENSHAW BLVD., SUITE 200 TORRANCE, CA 90501</i>
Policy Period	
From:	<i>July 1, 2016</i>
To:	<i>July 1, 2017</i> 12:01 A.M. at your mailing address shown above.

Insurance Agreements	Limit of Insurance Per Occurrence	Deductible Amount Per Occurrence
1. Employee Theft - Per Loss Coverage	\$5,000,000	\$2,500
2. Employee Theft - Per Employee Coverage	Not Covered	
3. Forgery Or Alteration	\$5,000,000	\$2,500
4. Inside The Premises - Theft Of Money And Securities	\$5,000,000	\$2,500
5. Inside The Premises - Robbery Or Safe Burglary Of Other Property	\$5,000,000	\$2,500
6. Outside The Premises	\$5,000,000	\$2,500
7. Computer Fraud	\$5,000,000	\$2,500
8. Funds Transfer Fraud	\$5,000,000	\$2,500
9. Money Orders And Counterfeit Money	\$5,000,000	\$2,500

If "Not Covered" is inserted above opposite any Insuring Agreement, such Insuring Agreement and any other reference thereto in this policy is deleted.

1468614

GOVERNMENT CRIME
POLICY DECLARATIONS

CRIME AND FIDELITY
CR DS 04 08 07
POLICY NUMBER:
01-454-68-23
REPLACEMENT OF
POLICY NUMBER:
01-500-11-71

Endorsements Forming Part Of This Policy When Issued:
#1, #2, #3, #4, #5, #6, #7, #8, #9, #10, #11, #12, #13, #14, #15, #16, #17, #18

Cancellation Of Prior Insurance Issued By Us:
By acceptance of this Policy you give us notice cancelling prior policy Nos. 015001171; the cancellation to be effective at the time this Policy becomes effective.

Premium: \$112,209

Countersignature Of Authorized Representative
Name:
Title:
Signature:
Date:

IN WITNESS WHEREOF, the Insurer has caused this Policy to be signed by its President, Secretary and Authorized Representative. This Policy shall not be valid unless signed below at the time of issuance by an authorized representative of the insurer.



PRESIDENT

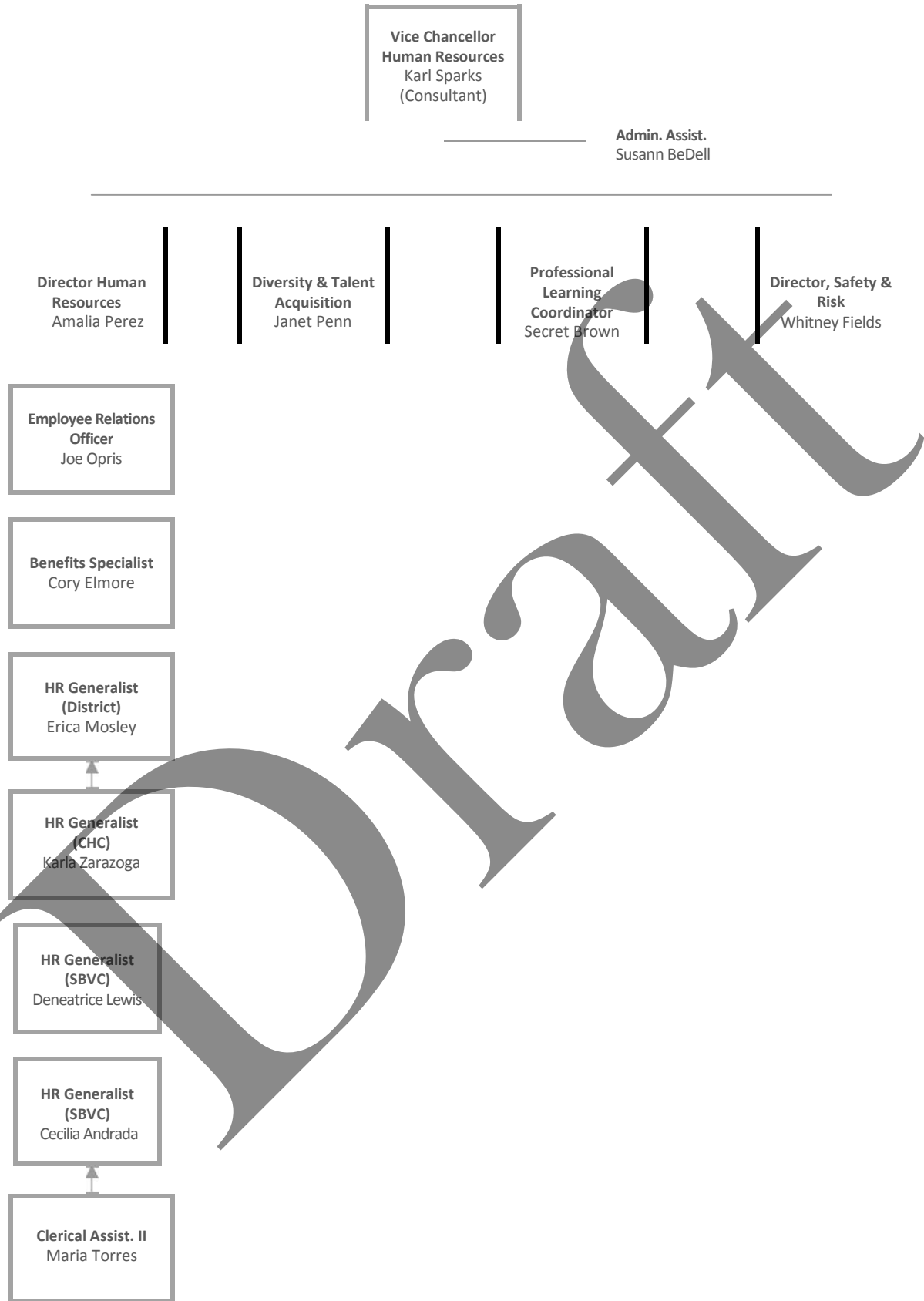


SECRETARY



AUTHORIZED REPRESENTATIVE

1468614



BUDGET

Employee Name:	Creates a Budget in Questica	Approves a Budget in Questica	Finalizes Budget in Questica	Creates Budget Transfers in Questica	Approves Budget Transfers in Questica	Final Approves Budget Transfers in Questica	Transfers Budget Activity b/w Questica and Oracle	Prepares Budget Reconciliation [Questica to Oracle]	Reviews Budget Reconciliation [Questica to Oracle] (Monthly)	Prepares Budget-to-Actuals Analysis (Monthly)	Reviews Budget-to-Actuals Analysis (Monthly)
Jose Torres, Vice Chancellor of B&FS											X
Larry Strong, Director of Fiscal Services			X						X	X	
Tenille Alexander, Accounting Manager			X		X		X				
Susan Ryckevic, Budget Analyst (Categoricals)		X			X		X				
Colleen Gamboa, Payroll Administrator											
Vice Presidents		X			X						
Deans		X			X						
Department Managers/Directors	X	X		X	X						
Staff	X			X							
Board of Trustees											
System Auto-Runs						X1					

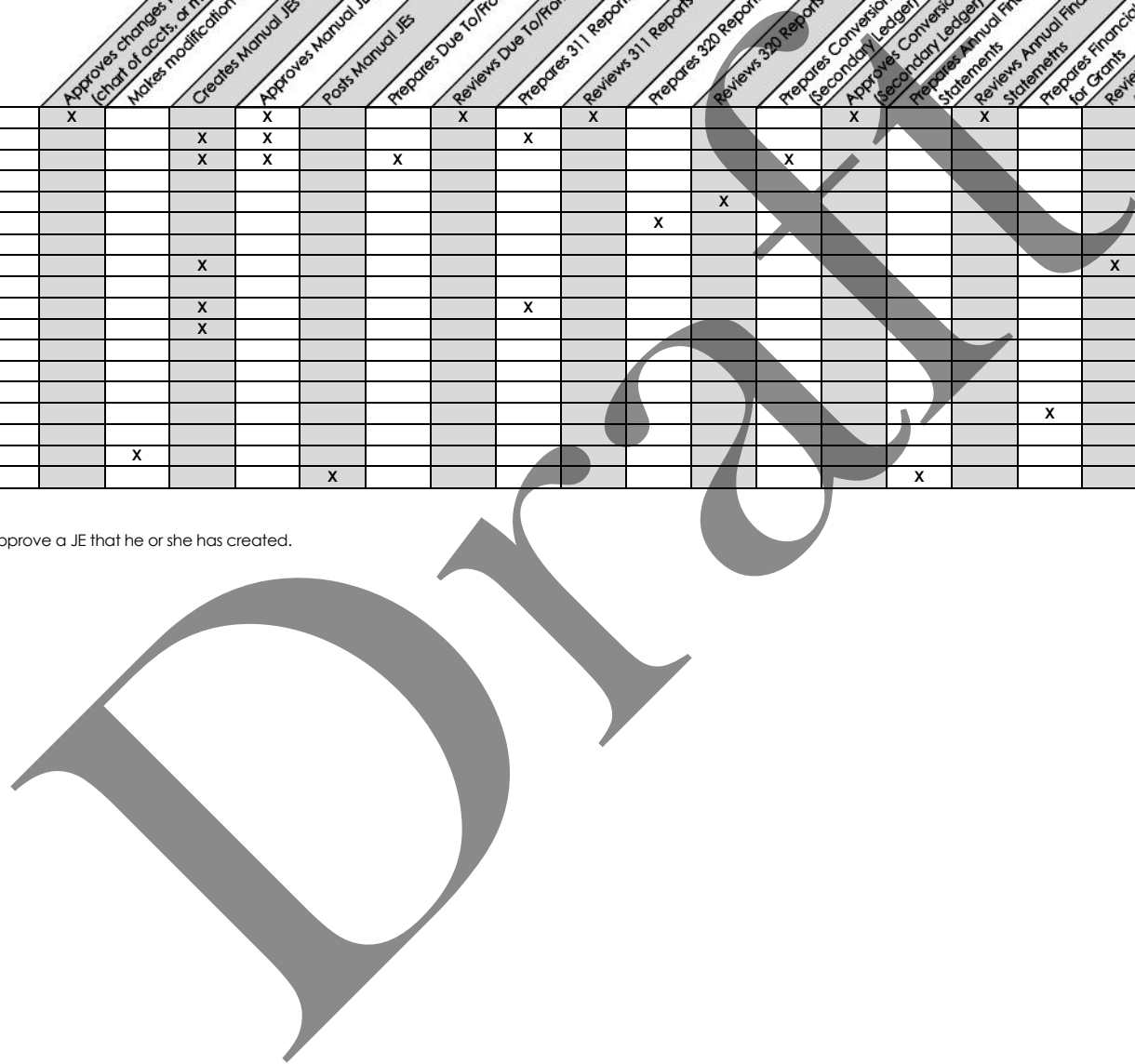
Notes:

X1 - Interface between Questica and Oracle will update both systems daily overnight. Encumbrances and actual expenditures in Oracle to be reflected in Questica. Budget and budget transfers in Questica to be reflected in Oracle.

Financial Statement Close

Employee Name:	Approves changes to G/L (chart of accts, or mapping)	Makes modification to G/L	Creates Manual JES	Approves Manual JES	Posts Manual JES*	Prepares Due To/From Rec	Reviews Due To/From Rec	Prepares 311 Reports	Reviews 311 Reports	Prepares 320 Reports	Reviews 320 Reports	Prepares Conversion JES (Secondary Ledger)	Approves Conversion JES (Secondary Ledger)	Prepares Conversion JES (Secondary Ledger)	Reviews Annual Financial Statements	Prepares Annual Financial Statements for Grants	Reviews Financial Reporting for Grants	Prepares Financial Reporting for Grants	Reviews SEFA & SESA
Larry Strong, Director of Fiscal Services	X		X			X		X				X		X					X
Tenille Alexander, Accounting Manager			X	X				X										X	
Kate Myers, Accounting Supervisor			X	X		X						X							
Steven Sutorus, Business Manager District Researcher										X	X								
Susan Ryckevic, Budget Analyst			X															X	
Noemi Elizalde, Sr. Accountant			X				X												
Lydia Alamsyah, Accountant			X																
Kristin Raisch, Accountant																			
Ninfa Effort, Account Clerk II																			
Grant Administrator																X			
IT System Administrator		X																	
System automated					X								X						

Notes:
 * System control will not allow a user to approve a JE that he or she has created.



FIXED ASSETS

Employee Name:	Requests purchase/disposal of FA.	Approves purchase/disposal of FA.	Receives & tags FA over \$5,000.	Physically Sensitive Items.	Physically Delivers FA to Requestor	Confirms delivery of FA.	Maintains custody of FA.	Performs Physical Inventory Count	Reconciles Phys. Inventory Count to FA Module	Reviews Reconciliation of Phys. Inventory Count to FA Module	Records additions/disposals in FA Module.	Records FA Adjustments in FA Module.	Reviews and Reports of FA Adj. Additions, Disposals, Useful Life by Asset Category	Physically disposes of retired FA.	Prepares FA Recon. (Subledger to G/L)	Reviews FA Recon. (Subledger to G/L)	Maintenance of FA Module (FA categories & Depr. tables)
Department Staff (Requestor)	X					X	X										
Department Manager		X															
Board of Trustees		X1															
Damon Smith, Warehouse Tech (VC)			X		X								X				
Ed Chavez, Warehouse Tech (CHC)			X		X								X				
Rick Hrdlicka, Director of Campus Tech (VC)			X	X	X								X				
Wayne Bogh, Director Campus Tech (CHC)			X	X	X								X				
Asset Works (third party)							X										
Purchasing Tech (New Employee)								X									
Steven Sutorus, Business Manager									X			X		X			
Noemi Elizalde, Sr. Accountant										X	X						
Lydia Alamsyah, Accountant										X	X						
Kate Myers, Accounting Supervisor																X	
Larry Strong, Director of Fiscal Services																X	
IT System Administrator																	X

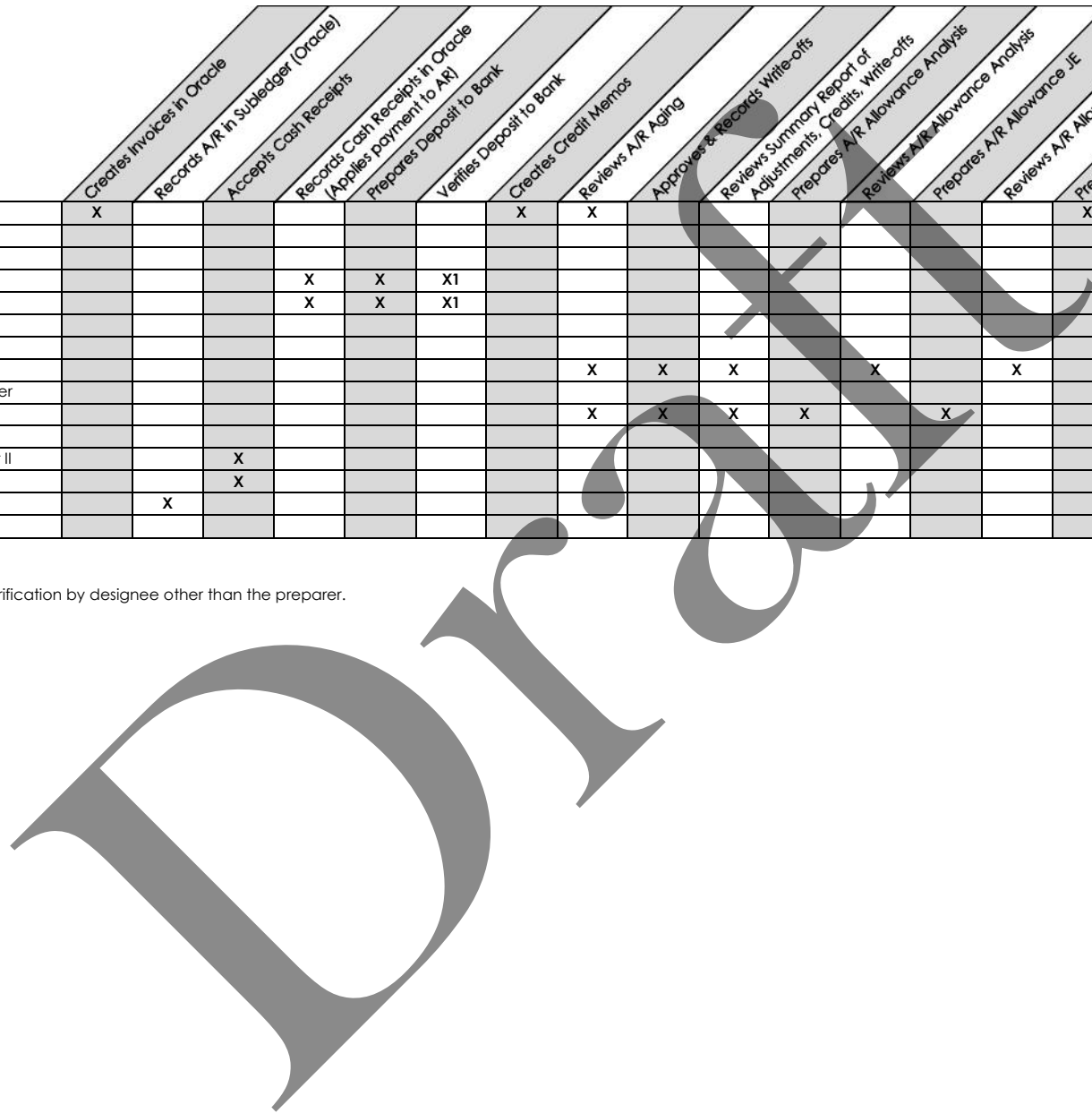
Notes:
 * AP module sends invoice to Mass Additions in FA module in order to create the fixed asset. Creating the asset includes assigning an asset category and the useful life. X1 = Certain purchases require pre-approval by the Board of Trustees. Disposal of property requires approval by the Board.

Billing & Receivables

Employee Name:	Creates Invoices in Oracle	Records A/R in Subledger (Oracle)	Accepts Cash Receipts	Records Cash Receipts in Oracle (Applies payment to AR)	Prepares Deposit to Bank	Verifies Deposit to Bank	Creates Credit Memos	Reviews A/R Aging	Approves & Records Write-offs	Reviews Summary Report of Adjustments, Credits, Write-offs	Prepares A/R Allowance Analysis	Reviews A/R Allowance Analysis	Prepares A/R Allowance JE	Reviews A/R Allowance JE	Prepares A/R Reconciliation (Subledger to G/L)	Reviews A/R Reconciliation (Subledger to G/L)
Susan Ryckevici, Budget Analyst	X						X	X							X	
Noemi Elizalde, Sr. Accountant																
Lydia Alamsyah, Accountant			X	X	X1											
Kristin Raisch, Accountant			X	X	X1											
Ninfa Effort, Account Clerk II																
Larry Strong, Director of Fiscal Services								X	X	X		X				X
Tenille Alexander, Accounting Manager								X	X	X	X					X
Kate Myers, Accounting Supervisor								X	X	X	X					X
Kelly Goodrich, Administrative Assistant II			X													
Administrative Assistant II			X													
Oracle auto-generates		X														

Notes:

X1 = Deposit slip requires secondary verification by designee other than the preparer.



New Bank Accounts

Employee Name:	Initiates requests to open new bank account	Authorizes opening of bank accounts	Authorizes changes in bank signatories	Receives confirmation of new account from bank	Enters new bank accounts in GL
Bruce Baron, Chancellor		X1	X1		
Jose Torres, VC B&FS		X1	X1	X	
Larry Strong, Director of Fiscal Services	X		X1	X	
Board of Trustees		X	X		
IT System Administrator				X	X

Notes:

X1 = At least 2 members of senior management must approve.

Draft

Cash Receipts

Employee Name:	Opens Mail & Accepts Cash Receipts (2 persons together)	Logs Cash Receipts (2 persons initial)	Controls Custody of Checks (Kelly's locked overhead)	Endorses Checks	Records Cash Receipts	Prepares Deposit to Bank	Verifies Deposit	Picks-up & Deposits Checks	Prepares Bank Reconciliation (Clearing)	Reviews Bank Reconciliation (Clearing)
Tenille Alexander, Accounting Manager										X
Kate Myers, Accounting Supervisor										
Noemi Elizalde, Sr. Accountant						X2		X		
Lydia Alamsyah, Accountant			X	X	X1	X2				
Kristin Raisch, Accountant			X	X	X1	X2				
Ninfa Effort, Account Clerk II (sub)			X	X	X1	X2				
Kelly Goodrich, Administrative Assistant II	X	X	X							
Admin. Assistant/ Student Worker	X	X								
Brinks							X			
Debra Smith, Courier, may deposit to Citizens Bank							X3			

Notes:

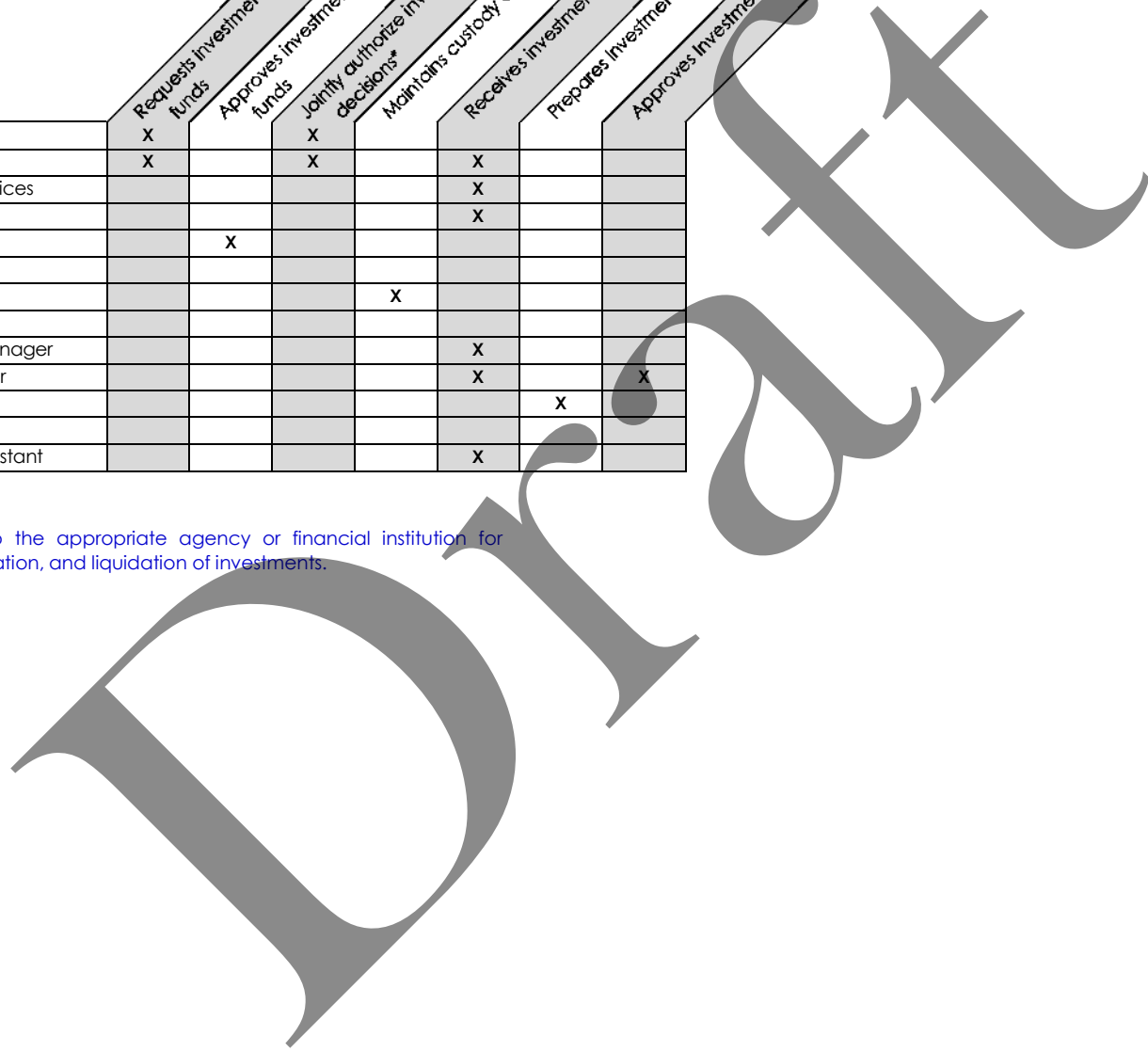
- X1 - Accountant logs out the cash receipts from the Log Book (by initialing), and prepares and initials the deposit slip.
- X2 - A different Accountant, who does not prepare the deposit slip, confirms the deposit against the Log Book, and initials the deposit slip (secondary verifier). Deposit slip and cash receipts are placed in sealed bank bag before Brinks picks-up.
- X3 - Debra deposits to Citizens Bank if instructed. She returns the bank receipt confirming the deposit.

Investments

Employee Name:	Requests investment of surplus funds	Approves investment of surplus funds	Jointly authorize investment decisions*	Maintains custody of securities	Receives investment statements	Prepares investment statements	Approves Investment Activity JE
Bruce Baron, Chancellor	X		X				
Jose Torres, VC B&FS	X		X		X		
Larry Strong, Director of Fiscal Services					X		
Steven Sutorus, Business Manager					X		
Board of Trustees		X					
Third Party Custodian			X				
Tenille Alexander, Accounting Manager					X		
Kate Myers, Accounting Supervisor					X		X
Lidya Alamsyah, Accountant						X	
Kelly Goodrich, Administrative Assistant					X		

Notes:

* Includes transfers of funds to the appropriate agency or financial institution for investment purposes, asset allocation, and liquidation of investments.



HUMAN RESOURCES

Employee Name:	Initiates Personnel Requisition (New/Existing Positions)	Approves Personnel Requisition*	Reviews Personnel Requisition	Makes New Hire Selection	Places EE on Salary Schedule	Approves Employment Decision (Hires/Rehire/Reclass/Pos. Changes)	Modifies Employee Master File (Add/Edits/Terminal)**	Reviews/Approves Master File in ADP	Reviews Employee Changes to change report	Enters Employee Master File	Enters New Position in Questica	Prepares Position in ADP (Questica to ADP)	Reviews Position Ctrl Recon. (Questica to ADP)	Creates/Edits Salary Schedules	Reviews Salary Schedules	Final Approves Salary Schedules via signing of bargaining agreement	Enters Salary Schedules in ADP	Reviews Changes to Salary Schedules	Prepares IPEDS Report	Reviews IPEDS Report
Hiring Manager	X			X																
Direct Manager, Area VP, VP of Admin. Services, President/Chancellor		X																		
Board of Trustees					X										X					
Karla Trujillo, HR Generalist			X	X		X														
Deneatrice Lewis, HR Generalist			X	X		X														
Erica Mosley, HR Generalist			X	X		X														
Hiring Committee				X																
Amalia Perez, HR Director		X					X	X						X						X
Vice Chancellor of HR			X				X													
Iosif Opris, Employee Relations Officer		X					X													
Colleen Gamboa, Payroll Administrator														X			X			
Susan Ryckevic, Budget Analyst		X							X											
Larry Strong, Director of Fiscal Services												X	X							
Tenille Alexander, Accounting Manager								X		X			X							
IT Systems Administrator																X				
ADP generates																		X		
Questica to ADP Interface										X										

Notes:
 * The Budget Analyst checks to make sure the Position is budgeted and funded, and the Position Control No. is correct. ** This includes changes to pay rate, effective start and end dates, STRS/PERS/APPLE classification, and reclassifications.



Appendix H – Internal Controls Matrix

Ctrl No.	Area	Internal Ctrl. Description	Frequency	Control Owner	Updates or Corrections
ELC-1	Entity-Level (Board)	The "tone at the top" communicates the importance of ethics District-wide. A clearly articulated code of ethics has been developed and approved by the Board of Trustees. It is posted on the District's website. See BP 2715.	-	Bruce Baron	
ELC-2	Entity-Level (Board)	The District encourages the communication of identified concerns. Employees can report concerns directly to their managers, or anonymously through the District's Whistleblower Hotline. Instructions for reporting concerns through the Whistleblower Hotline are posted in public areas and on the District's website.	-	Erika Almaraz	
ELC-3	Entity-Level (Board)	The Board of Trustees includes individuals with the proper credentials and/or experience to govern the organization.	-	Bruce Baron	
ELC-4	Entity-Level (Board)	Board members are sufficiently independent of management to challenge management's judgements and decisions. All Board members are independently elected by the voting public.	-	Bruce Baron	
ELC-5	Entity-Level (Board)	The Board meets on a monthly basis and receives sufficient and relevant information to enable it to timely and effectively fulfill its responsibilities.	-	Bruce Baron	
ELC-6	Entity-Level (District)	Human Resources and the District Internal Auditor are notified of concerns reported through the Whistleblower Hotline. All concerns are reviewed in a timely manner.	Each time	Amalia Perez Erika Almaraz	
ELC-7	Entity-Level (District)	A clearly articulated conflict of interest policy and conflict of interest code have been developed and approved by the Board of Trustees. It is posted on the District's website. See BP 2710 and AP 2712.	-	Erika Almaraz	
ELC-8	Entity-Level (District)	The responsibilities of those charged with governance have been clearly defined and communicated. The Board's policies and procedures are posted on the District's website.	-	Kelly Goodrich	
ELC-9	Entity-Level (District)	The District has established and communicated to employees its organizational structure and lines of reporting. Organization charts are posted on the District's website.	-	Kelly Goodrich	
ELC-10	Entity-Level (District)	The District Internal Auditor meets with the responsible manager when internal control deficiencies are noted. Corrective action plans are developed and documented, and the Internal Auditor follows-up with management to verify findings were appropriately addressed.	Each time	Erika Almaraz	
ELC-11	Entity-Level (District)	Audit findings resulting from the District's annual financial and compliance audit are communicated to the Board of Trustees, Chancellor, Vice Chancellor of Business & Fiscal Services, and College Presidents at the December board meeting.	Annually	Erika Almaraz	

ELC-12	Entity-Level (District)	The District Internal Auditor creates and executes an Audit Plan based on risks identified District-wide. Internal audit results are communicated to the responsible manager and the Vice Chancellor for Business & Fiscal Services.	Annually	Erika Almaraz	
ELC-13	Entity-Level (Fiscal)	Personnel in a financial reporting role are appropriately supervised. Accountants report to the Accounting Manager or the Accounting Supervisor. The Accounting Manager and Accounting Supervisor report to the Director of Fiscal Services, who reports to the Vice Chancellor for Business & Fiscal Services.	-	Larry Strong Tenille Alexander Kate Myers	

ELC-14	Entity-Level (Fiscal)	Financial information including budget-to-actuals are presented to the Board of Trustees on a monthly basis. On a quarterly basis the 311-Q is presented to the Board for review and approval.	Monthly/Quarterly	Larry Strong Susan Ryckevic	
ELC-15	Entity-Level (Fiscal)	The District's annual budget is prepared by the Director of Fiscal Services and Accounting Manager, and reviewed by the Vice Chancellor for Business & Fiscal Services in a timely manner as required by the State.	Annually	Jose F. Torres Larry Strong Tenille Alexander	
ELC-16	IT	Access to the District's financial reporting system is controlled by an IT Administrator. Login information is only provided to District employees based on approval from the employee's supervisor and the District Business Manager.	-	Arlene McGowan Steven Sutorus	District plans to hire additional System Analyst to manage Oracle/ADP system maintenance and administration.
ELC-17	IT	Users require a unique password to access the District's financial reporting system. Users are required to change their password periodically (every 6 months). Criteria are established for creating secure passwords.	Semi-annual	Arlene McGowan Steven Sutorus	
ELC-18	IT	System access change reports are periodically reviewed by the District Internal Auditor.	Periodically	Erika Almaraz	Internal Audit will review access change reports for ADP and Oracle.
FC-1	Financial Close	The Director of Fiscal Services prepares a financial close checklist for closing the books at year-end. The Director meets regularly with the Accounting Manager and Accounting Supervisor to ensure all checklist items will be completed.	Annually	Larry Strong Tenille Alexander Kate Myers	
FC-2	Financial Close	The CCFS 311 is prepared by the Accounting Manager. The 311 is reviewed by the Director of Fiscal Services.	Annually	Larry Strong Tenille Alexander	
FC-3	Financial Close	Audited Financial Statements are prepared by Vavrinek, Trine, Day & Co., LLP. Drafts are reviewed by the Director of Fiscal Services.	Annually	Larry Strong	
BNK-1	Banking	Monthly bank reconciliations are prepared by a District Accountant and reviewed by the Accounting Manager, or the Accounting Supervisor.	Monthly	Tenille Alexander Kate Myers	
BNK-2	Banking	Bank accounts and authorized signers are reviewed and approved by the Board of Trustees on an annual basis.	Annually	Larry Strong	
BNK-3	Banking	When an authorized signer leaves the employ of the District, banks are notified immediately to have the signer removed.	Each time	Larry Strong	
BNK-4	Banking	Any changes to authorized signers result in the immediate completion of new signature cards with notification to the Board of Trustees at the next Board Meeting.	Each time	Larry Strong	

BNK-5	Banking	Wires are released by two authorized signers who do not record transactions or reconcile bank statements. Authorized signers are the Director of Fiscal Services, Business Manager, and Vice Chancellor for Business & Fiscal Services, and Chancellor.	Each time	Bruce Baron Jose F. Torres Steven Sutorus Larry Strong	
I-1	Investments	The District has investment policies and procedures that comply with Government Code Section 53600 et seq. and have been vetted by legal counsel. The investment procedures include acceptable and prohibited investments.	-	Jose F. Torres	

I-2	Investments	Authorized Personnel: The Chancellor, Vice Chancellor of Business & Fiscal Services, or designee request approval from the Board to investment surplus funds. Both the Chancellor or designee and the Vice Chancellor of Business & Fiscal Services must jointly authorize investment decisions such as: <ul style="list-style-type: none"> • Transfers of funds to the appropriate agency or financial institution for investment purposes; • Asset allocation and rebalancing; and • Liquidation of investments. 	-	Jose F. Torres	
I-3	Investments	Custody: All security transactions entered into by SBCCD are conducted on a delivery-versus-payment basis. Securities are held by a third party custodian designated by the Chancellor and Vice Chancellor of Business & Fiscal Services and evidenced by safekeeping receipts with a written custodial agreement. The securities are held directly in the name of the San Bernardino Community College District as beneficiary.		Jose F. Torres	
I-4	Investments	Recording & Reconciliation: Investment statements are provided to Fiscal Services for review, recording of investment activity, and reconciliation. Journal entries to record investment activity and the reconciliation of the investment statement are prepared by a District Accountant, and approved by the Director of Fiscal Services or designee.	Quarterly	Larry Strong	
CR-1	Cash Receipts	The District has cash receipt procedures posted on the District's website (AP 6300 - Fiscal Management). All cash received must be recorded using a pre-numbered receipt. A copy of the receipt must be given to the client. All cash received at the Colleges must be deposited at the Campus Business Office within 24 hours of receipt.	Multiple Times per Day	Campus Business Office	
CR-2	Cash Receipts	Mail is opened and cash receipts are logged by 2 people (the B&FS Administrative Assistant and another Administrative Assistant or student worker) in the presence of one another. Both persons confirm the cash receipts in the check log by initialing.	Daily	Kelly Goodrich Student Worker	
CR-3	Cash Receipt	All checks are endorsement stamped for deposit to a District bank account.	Weekly	Kristin Raisch Lidya Alamsyah	

CR-4	Cash Receipts	<p>Recording & Deposits-</p> <p>At the Campus Business Office (CBO): Payments received by College personnel are routed to the CBO along with a deposit slip. A clerk at the CBO will count and confirm the cash receipt amount in the presence of the depositor. Both the CBO clerk and the depositor sign-off on the deposit slip and a copy is given to the depositor. The CBO clerk records the cash receipt in the system and prepares the bank deposit. A different clerk will verify the system-generated daily cash receipt report by reconciling to the actual cash receipts and deposit slip. The daily cash receipt report is sent to District Accounting to be agreed to the bank statement.</p> <p>At the District Office: District Accountants will log out payments and initial the check log maintained by the B&FS Administrative Assistant. A District Accountant will record the cash receipt and prepare the bank deposit. Another District Accountant will verify the bank deposit slip by reconciling to the actual cash receipts and check log.</p>	Daily/Weekly	Kristin Raisch Lidya Alamsyah Noemi Elizalde	
CR-5	Cash Receipts	Cash receipts are safeguarded in a locked safe until pick-up by Brinks.	-	Kelly Goodrich	
AR-1	A/R	Receivables are supported by documentary evidence and are posted by the Budget Analyst, who is independent from the cash receipt process.	Each time	Susan Ryckevic	
AR-2	A/R	Credit memos and write-offs are authorized by the Accounting Supervisor or the Director of Fiscal Services.	Each time	Larry Strong Kate Myers	
AR-3	A/R	The Reg. AR Aging is reviewed by the Accounting Supervisor periodically throughout the year and during the year-end close process.	Annually	Kate Myers	
PP-1	Purchasing	System control prevents Purchase Requisitions from being created if sufficient funds are not available.	Multiple Times per Day	Steven Sutorus	
PP-2	Purchasing	Purchase Requisitions are approved by the Budget Manager. Secondary approvals are required for large dollar purchases. IT purchases also require approval by an IT personnel.	Multiple Times per Day	Steven Sutorus	
PP-3	Purchasing	The Purchasing Technician and Purchasing Agent exercise independent judgement in reviewing the PR for legality and propriety. Purchasing's review includes verifying that the proposed vendor is not suspended or debarred, and the availability of funds. The Contracts Analyst will review requests to procure services (object codes 5000s & 6000s).	Multiple Times per Day	Angela Davis Martha Kelly Virginia Diggle	
PP-4	Purchasing	Access to modify the Vendor Master File is restricted to authorized personnel. The Purchasing Technician and Purchasing Agent enter/modify vendors. AP Clerks modify the vendor's sales tax only.	-	Steven Sutorus Angela Davis Martha Kelly	
PP-5	Purchasing	<p>All PRs are routed to the Business Manager for final review. The Business Manager reviews large-dollar PRs, PRs with new vendors, PRs using certain object codes. After review, the Business Manager authorizes the creation of the PO using a secure token. Only the Business Manager has access to create POs.</p> <p>Business Manager does not have access to create/modify PRs or modify the Vendor Master File.</p>	Multiple Times per Day	Steven Sutorus	In Oracle, Purchasing staff will create the PO and the Business Manager will approve the PO.

PP-6	Purchasing	The creation of a PO encumbers funds to facilitate sound budget management.	-	Steven Sutorus	
PP-7	Purchasing	Change order requests are sent to the Purchasing Technician or Purchasing Agent, who will initiate the change order in the system if sufficient funds are available, and route the Change Order for all the proper approvals. Change orders are reviewed and approved by the Business Manager.	Multiple Times per Day	Steven Sutorus Angela Davis Martha Kelly	
PP-8	Contracts	Bids & Contracts policies and procedures are in line with Public Contract Code. These policies and procedures are posted on the District's website. The Business Manager and Contracts Analyst review PRs to ensure compliance with policies and procedures.	Multiple Times per Day	Steven Sutorus Virginia Diggle	
PP-9	Receiving	Goods can only be delivered to pre-determined locations (District warehouse, Annex, other District site). The majority of goods are received by the Warehouse Technician at the District warehouse. The purchasing department is independent from the receiving function.	Multiple Times per Day	Steven Sutorus Damon Smith	
PP-10	Receiving	The Warehouse Technician matches the receiving docs with goods received and the purchase order. Technician also verifies the condition of goods. Damaged goods and or goods that were not ordered are returned to the vendor. Matched goods that are in acceptable condition are received in the Fixed Asset module and delivered to the requestor (custodian), who confirms delivery on the receiving doc or invoice. Confirmation of receipt is necessary before an invoice is paid.	Multiple Times per Day	Steven Sutorus Damon Smith	Custodians will confirm delivery electronically in Oracle. The confirmation of receipt will be part of AP's 3-way match.
PP-11	Payables	Only AP Clerks have access to enter invoices into the system.	-	Rhonda Prater Margarita Aguirre Jessica Fuquay	System control in Oracle will help prevent an invoice to be entered twice. This will help prevent duplicate payments.
PP-12	Payables	AP Clerks perform three-way match control (Receiving Slip, PO, and invoice).	Multiple Times per Day	Rhonda Prater Margarita Aguirre Jessica Fuquay	Oracle imaging function will allow AP Clerks to scan invoices and the system will perform the three-way match. AP Clerks will investigate all discrepancies.
PP-13	Payables	AP Clerks manually monitor PO balances to prevent payment over the PO amount. If the invoice amount exceeds the PO amount by less than 10%, approval by the Business Manager is required before the AP Clerk can process the payment. The Business Manager may grant approval on an exception basis. If the invoice amount exceed the PO amount by more than 10%, the requestor needs to initiate a change order.	Multiple Times per Day	Rhonda Prater Margarita Aguirre Jessica Fuquay Steven Sutorus	Availability of funds will be verified in Oracle.
PP-14	Payables	AP Clerks investigate unmatched invoices in a timely manner.	Multiple Times per Day	Rhonda Prater Margarita Aguirre Jessica Fuquay	

PP-15	Payables	Open purchase orders are reviewed as part of the yearend close process to determine if a liability exists that needs to be recorded.	Annually	Rhonda Prater Margarita Aguirre Jessica Fuquay	
CD-1	Cash Disbursing	AP Clerks peer audit 100% of each other's AP batches prior to issuing orders.	Daily	Rhonda Prater Margarita Aguirre Jessica Fuquay	

CD-2	Cash Disbursing	The Accounting Supervisor, audits the AP Batch prior to issuing orders. The Supervisor audits payments over a certain threshold and audits the remaining population on a sampling basis.	Daily	Kate Myers	
CD-3	Cash Disbursing	The Accounting Supervisor runs a financial transaction report by fund on a weekly basis to check whether the cash balance in each fund is sufficient. The report is also reviewed by the Director of Fiscal Services.	Weekly	Kate Myers Larry Strong	
CD-4	Cash Disbursing	The Accounting Supervisor prepares a monthly cash flow analysis. The analysis compares cash flow projects against actual cash expenditures. The cash flow analysis is reviewed by the Director of Fiscal Services.	Monthly	Kate Myers Larry Strong	
CD-5	Cash Disbursing	Orders are approved by an Authorized Signer using a secure token.	Daily	Kate Myers Larry Strong	Commercial warrants for amounts \$20,000 or more will require secondary approval (on warrant register) by the Disbursing Officer or the Vice Chancellor for Business & Fiscal Services.
CD-6	Cash Disbursing	Check printing (including attaching signatures) is currently performed by the County. Signed warrants are delivered to the District along with the warrant register. Prior to mailing, the AP Student Worker verifies each warrant to the AP Batch and warrant register by comparing vendor name, check number, and check amount.	Each time	Student Worker	Under fiscal independence status, check printing would be performed by 2 Account Clerks at the District Office.
CC-1	Credit cards	The CAL-card program is administered by the Business Manager, who monitors the District's credit limit and controls issuance of credit cards.	Monthly	Steven Sutorus	
CC-2	Credit cards	Employees complete a Procurement Card Application to request a CAL-card. The application must be approved by the employee's supervisor and area Vice President. The application is kept on file by the Business Manager.	Each time	Steven Sutorus	
CC-3	Credit cards	Before receiving their CAL-card, employees are required to read and sign the Cardholder Agreement whereby they accept responsibility for the credit card and the District's terms and conditions. Credit card policies and procedures, including prohibited purchases and practices, and FAQs are posted on the District's website. Further, the Business Manager explains the required monthly CAL-card reconciliation before issuing a CALcard to the employee.	Each time	Steven Sutorus	
CC-4	Credit cards	CAL-cards are programmed with a single purchase limit of \$1,000 and a credit limit of \$2,000.	-	Steven Sutorus	
CC-5	Credit cards	CAL-cards are programmed to reject transactions with vendors who do not have an approved merchant category code. Approved merchant category codes are determined and periodically reviewed by the Business Manager.	-	Steven Sutorus	

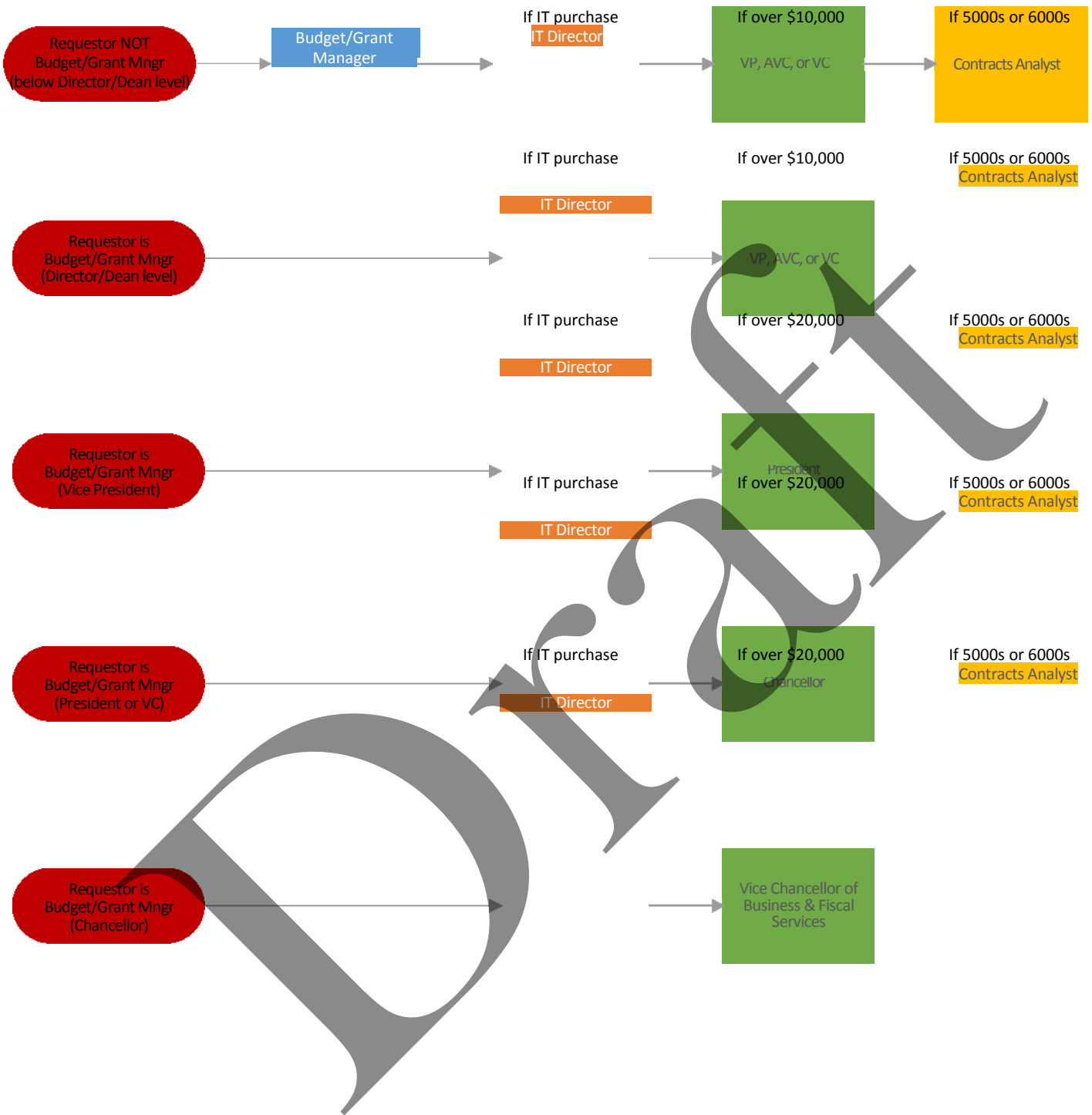
CC-6	Credit cards	The Business Manager reviews the master credit card statement for unusual activity on a monthly basis. If unusual activity is suspected or the cardholder does not submit a CAL-card reconciliation by the due date, the Business Manager can reduce the cardholder's credit limit down to \$1.	Monthly	Steven Sutorus	
CC-7	Credit cards	The Purchasing Agent uses the master credit card statement to verify that all CAL-card reconciliations have been submitted. The agent will follow-up with any delinquent cardholders.	Monthly	Martha Kelly	This task will be performed by an AP Clerk when the District transitions to Oracle.

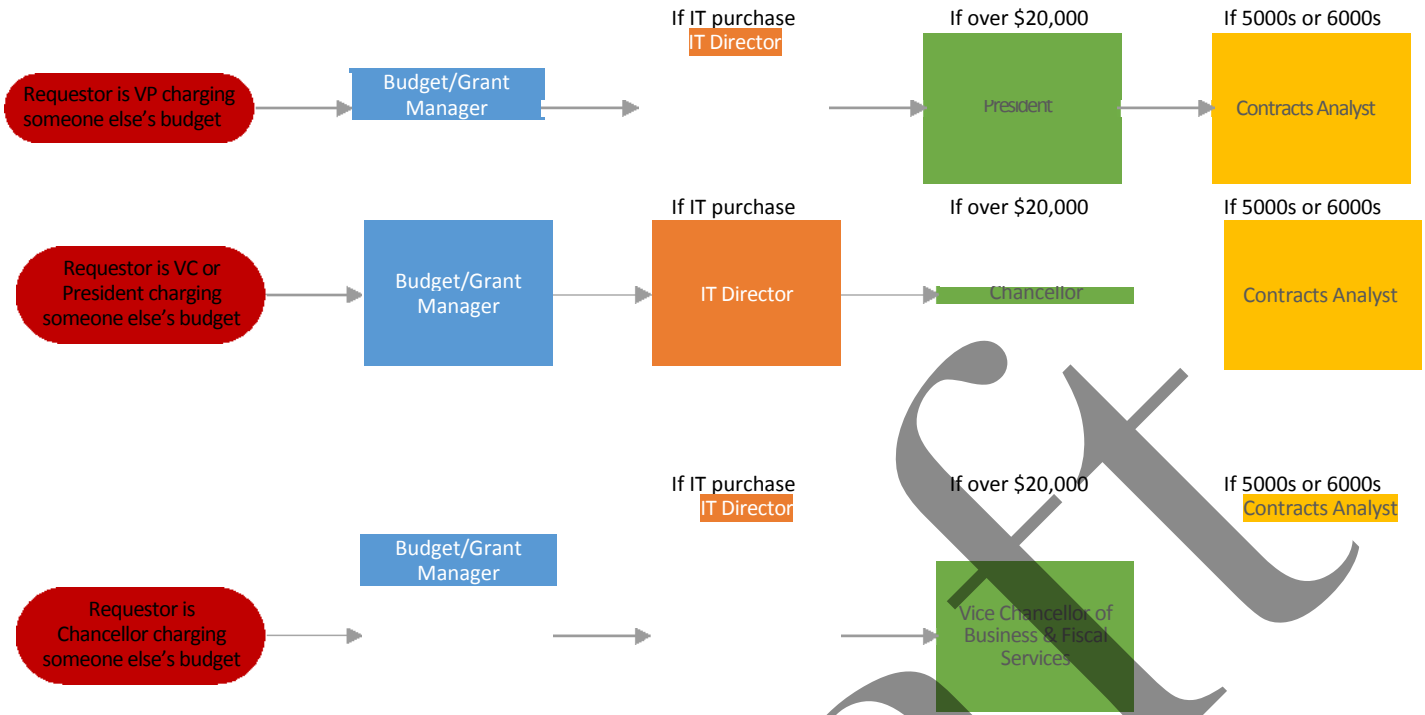
CC-8	Credit cards	The Purchasing Agent reviews CAL-card reconciliations and supporting documentation (e.g. travel approvals, travel claims, itemized receipts or paid invoices, conference literature, etc.) for legality and propriety of each expenditure.	Monthly	Martha Kelly	This task will be performed by an AP Clerk when the District transitions to Oracle.
CC-9	Credit cards	Cardholders who repeatedly violate the District's CAL-card policies and procedures are subject to disciplinary action -- such as suspension or cancellation of CAL-card privileges or termination of employment depending on the severity of the infraction. This is enforced by the Business Manager, who administers the program.	-	Steven Sutorus	
CC-10	Credit cards	Employees who have been issued a CAL-card are not eligible for travel advances. This policy was implemented to prevent duplicate payments.	-	Rhonda Prater Margarita Aguirre Jessica Fuquay	
FA-1	Fixed Asset	Warehouse Technician tags tangible assets over \$1,000 and any computer equipment for tracking purposes.	Each time	Damon Smith	District will be changing its policy to require tagging assets over \$5,000 (in line with Federal guidance on capitalization).
FA-2	Fixed Asset	Physical inventory is performed over a three-year cycle by Asset Works.	Annually	Steven Sutorus	
FA-3	Fixed Asset	The Purchasing Agent reconciles the inventory report by Asset Works to the Fixed Asset module. The reconciliation is reviewed by the Business Manager.	Annually	Martha Kelly Steven Sutorus	
FA-4	Fixed Asset	Disposal of fixed assets is requested by the custodian via a Property Change Form. Disposals are authorized by the Board of Trustees. Warehouse Technician will physically dispose of the fixed assets. (Property Change	Each time	Damon Smith	
HR-1	Human Resources	Form is also used to transfer property to another Personnel Requisition Forms (PRF) are used to request a new positions or an existing position to be filled. The PRF includes the budget account number(s) and percentage distribution where labor costs will be charged. The PRF is reviewed and approved by the Budget Manager, VP of Admin. Services, President or Chancellor, Fiscal Services, Human Resources, and Chancellor's Cabinet.	Each time	Karla Zaragoza Deneatrice Lewis Erica Mosley Amalia Perez Susan Ryckevich	Position Control info will flow from Questica into ADP. Recruitment for an existing position may be initiated by the hiring manager through the ADP Recruitment module.
HR-2	Human Resources	The Board of Trustees approves all District employment and compensation.	Each time	Board of Trustees	
HR-3	Human Resources	HR Generalists enter new hires into the HR system, attach new hires to a position, and place new hires on the salary schedule based on the compensation approved by the Board.	Each time	Karla Zaragoza Deneatrice Lewis Erica Mosley	ADP workflow configuration will allow HR Director to review/confirm personnel changes made by HR Generalists.
HR-4	Human Resources	Edit access to Employee Master File is restricted. Only HR personnel have access to make modifications.	-	Karla Zaragoza Deneatrice Lewis Erica Mosley Amalia Perez	

PR-1	Payroll	Edit access to payroll system is restricted. Only Payroll personnel have access to make modifications.	-	Colleen Gamboa Maurice Spicer Nancy Green Angela Lujan	
PR-2	Payroll	Payroll Accountants verify employee changes (new hires, salary changes, terms, etc.) to Board documents to ensure changes have been Board approved prior to issuing payroll warrants.	Monthly	Maurice Spicer Nancy Green Angela Lujan	

PR-3	Payroll	For hourly employees: Employees report actual hours worked on a timesheet, which must be approved by the employee's supervisor before being submitted to the payroll department. Employees are not allowed to approve their own timesheets. Payroll Accountants enter employees' time into the payroll system based on approved timesheets.	Monthly	Colleen Gamboa Maurice Spicer Angela Lujan	Timekeeping will be done electronically in ADP (Time & Labor). Hourly employees will clock in daily and salaried employees will report negative time. Employee timesheets will be submitted to supervisors for approval before payroll processing. Payroll Department will run exception reports to identify timesheets which have not been approved.
		For salaried employees: Employees report negative time on a work report, which must be approved by the employee's supervisor before being submitted to the payroll department. Employees are not allowed to approve their own work report. Payroll Accountants enter employees' accruals (vacation, sick) based on approved work reports.			
PR-4	Payroll	For grants: The percentage of time funded by a grant is documented on the Personnel Requisition Form (PRF), which is routed for all required approvals. The PRF is approved by the Budget Manager, who is responsible for the grant and understands the grant's requirements. Any changes to the distribution of labor are requested on a new PRF which is routed for all required approvals. Based on the approved PRF, the Payroll Administrator updates the labor distribution of the position in EPICS, which feeds into payroll. The Budget Analyst updates the labor distribution in Questica.	Each time	Amalia Perez Colleen Gamboa Susan Ryckevic	Position Control info. (including labor distribution) will flow from Questica into ADP.
PR-5	Payroll	The system is configured to prevent an employee from accruing over their vacation max. in accordance with District policy. Payroll sends advance notifications to employees who are approaching the accrual max.	As needed	Colleen Gamboa	
PR-6	Payroll	Payroll adjustments made by the Payroll Accountants are documented and approved by the Payroll Administrator. The Payroll Administrator runs a Payroll History Report to identify all payroll adjustments.	Monthly	Colleen Gamboa Maurice Spicer Angela Lujan	
PR-7	Payroll	Payroll Accountants balance the payroll by agreeing the hours per the timesheets and the hours per the Prelist (which shows all employees that will be included in the payroll).	Monthly	Maurice Spicer Angela Lujan	
PR-8	Payroll	Payroll Administrator runs Exception/Verification Reports to identify any errors in payroll processing. All errors ("warnings" and "failures") are investigated. The system will not allow payroll to be submitted until all "failures" type errors are cleared.	Monthly	Colleen Gamboa	
PR-9	Payroll	Payroll Administrator compares the Pre-List to the payroll register to catch any discrepancies (e.g. garnishments pulled by the County). All discrepancies are investigated and resolved. The Payroll Administrator will then resubmit the Pre-List to clear the discrepancies.	Monthly	Colleen Gamboa	

PR-10	Payroll	The Payroll Clerk, who is independent from payroll processing, matches physical checks received from the County to the payroll roster to ensure that all warrants are appropriately accounted for. If employees are picking-up checks at the CBO or the District Office, they are required to sign-out their check on a pre-printed check roster. Proof of identification is required if the employee is not recognized. The CBO returns the pre-printed check roster (with employee signatures) and any checks which were not picked up to the Payroll Department. The Payroll Clerk will contact the employee and either hold the check for pick-up or mail the check based on the employee's preference. Checks are secured in a locked safe in the Payroll Department until the employee picks-up and the check is mailed.	Monthly	Colleen Gamboa Nancy Green	
PR-11	Payroll	Year-end payroll accrual and compensated absences liability are prepared by a Payroll Accountant and reviewed by the Payroll Administrator.	Annually	Maurice Spicer Angela Lujan Colleen Gamboa	
PR-12	Payroll	For grants: Grant administrators regularly review expenditure reports to ensure expenditures, including payroll costs, charged to grants are in compliance with agreements. Cost transfers are requested if necessary, and reviewed by the District's Budget Analyst for adequate documentation and acceptable justification (e.g. allowability, allocability, reasonableness, and consistency). The Budget Analyst prepares the journal entry.	Each time	Susan Ryckevic	
PR-13	Payroll	A benefits reconciliation is performed by the Benefits Specialist on a monthly basis. The Benefits Specialist reviews the carrier's invoice to ensure the District is only billed for benefitted employees, and recalculates the invoice. The Benefits Specialist also ensure deductions are accurate and complete. On an annual basis, as the District's health & welfare rates change, the Benefits Specialist agrees the employee deduction rates in ADP to the District's current policy.	Monthly	Cory Elmore	
PR-14	Payroll	A payroll reconciliation is performed monthly. The Payroll Administrator runs the "Benefit Distribution by Account" Report and agrees it to the final payroll register.	Monthly	Colleen Gamboa	The payroll reconciliation will be performed by the Budget Analyst.
PR-15	Payroll	Payroll functions are not currently outsourced to a third party.	-	-	On an annual basis, the Director of Fiscal Services or Internal Auditor will request ADP's SOC-1/SSAE16 Report and review for control deficiencies and user control considerations. Director of Fiscal Services of Internal Auditor will ensure all deficiencies and user considerations are adequately addressed.





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Appendix J – Payroll Exception Checklist

Seq. No	Type	Primary Description	Extended Verbiage
001	General Validity	RET BASE MUST BE NUMERIC.	THE RETIREMENT BASE MUST BE NUMERIC. ALL OTHER CHARACTERS ARE INVALID.
002	General Validity	NORMAL GROSS MUST BE NUMERIC.	ONLY NUMBERS ARE ACCEPTABLE IN THIS FIELD. LETTERS AND OTHER CHARACTERS ARE NOT VALID.
003	General Validity	PAYROLL PAY CODE MUST BE 1, 2, 3, 4, 5 OR 6.	YOU HAVE ENTERED AN INVALID PAYROLL PAY CODE. ENTER ONE OF THE VALID CODES - 1, 2, 3, 4, 5 OR 6.
004	General Validity	PAYROLL PAY CODE MUST BE 1, 2, 3, 4 OR 6.	YOU HAVE ENTERED AN INVALID PAYROLL PAY CODE. ENTER ONE OF THE VALID CODES - 1, 2, 3, 4 OR 6.
005	General Validity	PAYROLL PAY CODE MUST BE 1, 2, 3 OR 4.	YOU HAVE ENTERED AN INVALID PAYROLL PAY CODE. ENTER ONE OF THE VALID CODES - 1, 2, 3 OR 4.
006	General Validity	RET SYSTEM MUST = 1, 2, 3, 4 OR 5.	YOU HAVE ENTERED AN INVALID RET SYSTEM. ENTER ONE OF THE VALID CODES. 1 = STRS MEMBER 2 = PERS MEMBER 3 = RETIRED STRS MEMBER 4 = RETIRED PERS MEMBERS 5 = NON-MEMBER
007	General Validity	EMPLOYEE HAS BEEN TERMINATED. DELETE LABOR DISTRIBUTION LINES.	THIS EMPLOYEE HAS BEEN TERMINATED AND STILL HAS ACTIVE PAY LINES. DISTRICT MAY WANT TO DELETE UNNECESSARY LABOR DISTRIBUTION LINES.
008	General Validity	EMPLOYEE HAS BEEN TERMINATED. DELETE VOLDEDS.	THIS EMPLOYEE HAS BEEN TERMINATED AND STILL HAS DEDUCTIONS ON THE VOL-DED SCREEN. ALL VOL-DEDS SHOULD BE ZEROED OUT. NOTIFY THE RETIREMENT DEPARTMENT IF ANY OF THE VOL-DEDS ARE FOR PERS OR STRS.
009	General Validity	INVALID RET EDIT COMBINATION. CHECK DISTRICT RET EDIT LIST.	THE COMBINATION OR RETIREMENT CODES AND TIME DISTRIBUTION CODE USED ON THIS LABOR DISTRIBUTION LINE IS INVALID. CHECK THE LIST OF VALID COMBINATIONS.
010	General Validity	INVALID TD CODE FOR RET EDIT COMBINATION. CHECK DISTRICT LIST.	THE TIME DISTRIBUTION CODE USED FOR THE RETIREMENT CODE COMBINATION ON THIS LABOR DISTRIBUTION LINE IS INVALID. CHECK THE LIST OF VALID CODES.
011	General Validity	USER FLAG MUST BE 0, 1, 2, 3 OR 4.	THE USER PAY FLAG IS INVALID. VALID CODES ARE 1, 2, 3 AND 4.
012	General Validity	INVALID PAYROLL PAYCODE FOR THIS RET CODE COMBINATION.	THE PAYROLL PAYCODE USED FOR THE RETIREMENT AND TD CODES ON THIS LABOR DISTRIBUTION LINE IS INVALID. CHECK THE LIST OF VALID RET EDIT CODES.
021	Retirement Verification Records	NEW EMPLOYEE TO COUNTY. CHECK RVR TO VERIFY RET SYS.	THIS IS A NEW EMPLOYEE TO THIS COUNTY. CHECK THE RETIREMENT VERIFICATION RECORD TO VERIFY RETIREMENT CODING.

022	Retirement Verification Records	PAYROLL NAME DOESN'T MATCH RVR. SUBMIT A NAME CHANGE FORM.	THE PAYROLL NAME DOES NOT MATCH THE NAME ON THE RVR FOR THIS SSN. SUBMIT A NAME CHANGE FORM.
023	Retirement Verification Records	BIRTHDATE DOESN'T MATCH RVR.	THIS EMPLOYEE'S BIRTHDATE DOES NOT MATCH THE BIRTHDATE IN THE RVR. PLEASE VERIFY YOUR RECORDS.
024	Retirement Verification Records	SEX DOESN'T MATCH RVR.	THIS EMPLOYEE'S SEX DOESN'T MATCH THE SEX IN THE RVR. PLEASE VERIFY YOUR RECORDS.

025	Retirement Verification Records	INCORRECT RETIREMENT SYSTEM.	THE RETIREMENT SYSTEM DOESN'T MATCH THE RVR. CHECK THE RVR FOR INFORMATION.
027	Retirement Verification Records	USER PAY FLAG DOESN'T MATCH RVR.	THE USER PAY FLAG DOES NOT MATCH THE RETIREMENT VERIFICATION RECORD.
028	Retirement Verification Records	EMPLOYEE IS A MEMBER OF PERS AND STRS.	THIS EMPLOYEE IS A MEMBER OF BOTH PERS AND STRS. CERTIFICATED ASSIGNMENTS (OBJECT = 1XXX) MUST BE CODED FOR STRS DEDUCTIONS. CLASSIFIED ASSIGNMENTS (OBJECT = 2XXX) MUST BE CODED FOR PERS DEDUCTIONS.
029	Retirement Verification Records	PART-TIME SERVICE QUALIFIES FOR STRS NEXT PAY PERIOD.	THIS PT EMPLOYEE (RET PAY CD 45 OR 55) MEETS THE REQUIREMENTS FOR MANDATORY STRS MEMBERSHIP UNDER ED CODE SEC. 22603 IF THE UNITS PD ARE EQUAL TO OR GREATER THAN 60 HOURS FOR ONE PAY PERIOD.
030	Retirement Verification Records	SUBSTITUTE SERVICE QUALIFIES FOR STRS NEXT PAY PERIOD.	THIS SUBSTITUTE EMPLOYEE (RET PAY CD 44 OR 54) MEETS THE REQUIREMENTS FOR MANDATORY STRS MEMBERSHIP UNDER ED CODE SECTION 22602. CHANGE TO RETIREMENT SYSTEM 1 FOR THE NEXT PAY PERIOD.
031	Retirement Verification Records	CLASSIFIED SERVICE QUALIFIES FOR PERS NEXT PAY PERIOD.	THIS EMPLOYEE MEETS THE REQUIREMENTS FOR MANDATORY PERS MEMBERSHIP UNDER GOVT CODE SECTION 20334(D). CHANGE TO RETIREMENT SYSTEM 2 FOR THE NEXT PAY PERIOD. SUBMIT A PERS MEMBERSHIP FORM.
032	Retirement Verification Records	RETIREE EXCEEDS STRS EARNINGS LIMIT. NOTIFY EMPLOYEE.	RETIRED STRS MEMER EXCEEDS THE EARNINGS LIMIT FOR THIS FISCAL YEAR. NOTIFY EMPLOYEE.
033	Retirement Verification Records	RETIREE EXCEEDS PERS EARNING LIMIT. NOTIFY EMPLOYEE.	RETIRED PERS MEMBER HAS WORKED MORE THAN THE NUMBER OF HOURS ALLOWED UNDER GOVT CODE SECTION 21153. REINSTATE EMPLOYEE TO ACTIVE MEMBERSHIP.

034	Retirement Verification Records	STRS MEMBER QUALIFIES FOR PERS MEMBERSHIP ON CLASSIFIED WORK.	THIS STRS MEMBER QUALIFIES FOR PERS ON HIS CLASSIFIED WAGES. HE/SHE HAS 90 DAYS TO ELECT, IN WRITING, TO PAY PERS OR STRS ON THE CLASSIFIED WAGES ONLY. NOTIFY THE EMPLOYEE OF HIS/HER RIGHTS.
041	All Retirement Systems	INVALID "END DATE" FOR THIS PAY TYPE (PERS)	ENTER EFFECTIVE MONTH AND YEAR (MMYY) FOR RET(ROACTIVE) SALARY INCREASE. EACH FISCAL YEAR MUST BE ON A SEPARATE LINE.
042	All Retirement Systems	INVALID "START" & "END" DATES FOR THIS PAY TYPE (STRS).	ENTER THE APPROPRIATE "START" & "END" DATES FOR THE PAY PERIODS INCLUDED IN THE (RET)ROACTIVE SALARY INCREASES. ENTER THE APPROPRIATE "START" & "END" DATES FOR PAY PERIODS INCLUDED FOR THE (ARR)EARS EARNINGS. NOTE: EACH FISCAL YEAR MUST BE ON A SEPARATE LINE.
043	All Retirement Systems	PAY TYPE MUST BE RET FOR A CONTRIBUTION CODE 5.	(RET)ROACTIVE PAY MUST HAVE A RET CONTRIBUTION CODE OF 5.
044	All Retirement Systems	CONTRIBUTION CODE MUST BE 5 FOR "RET" PAY TYPE.	RET CONTRIBUTION CODE 5s CAN ONLY BE USED WITH A "RET" PAY TYPE. THIS IS USED TO INDICATE AN INCREASE IN THE "RET BASE" FOR RETROACTIVE SALARY INCREASES.
045	All Retirement Systems	RET PAY CODE MUST BE 0, 4, 8 OR 9.	EMPLOYEES WITH A PAYROLL PAY CODE OF 3 OR 4 MUST HAVE A RETIREMENT PAY CODE OF 0, 4, 8 OR 9.
046	All Retirement Systems	LABOR DISTRIBUTION LINE MUST INDICATE AN ACTIVE RET BASE.	THIS LABOR DISTRIBUTION LINE MUST INDICATE THE APPROPRIATE RET BASE FOR THESE EARNINGS.
047	All Retirement Systems	"ARR" PAY TYPE MUST USE A CONTRIBUTION CODE 3.	(ARR)EARS EARNINGS ARE FOR PRIOR PAY PERIODS AND THE LABOR DISTRIBUTION LINE MUST HAVE A RET CONTRIBUTION CODE OF 3.
048	All Retirement Systems	INVALID MONTHS PD MATRIX FOR 10 MO. EMPLOYEE ON SAL. RESERVE.	THE MONTHS PAID MATRIX FOR A 10 MONTH EMPLOYEE ON SALARY RESERVE MUST = "XXSONDJFMAM3", "XXSONZJFMAM3" OR "BBSONZJFMAM3" THE RET PAY CODE MUST = 3.
049	All Retirement Systems	INVALID MONTHS PD MATRIX FOR 11 MO. EMPLOYEE ON SALARY RESERVE.	THE MONTHS PAID MATRIX FOR AN 11 MONTH EMPLOYEE ON SALARY RESERVE MUST = "XASONDJFMAM2", "XASONZJFMAM2", OR "BASONZJFMAN2" THE RET PAY CODE MUST = 2.
051	All Retirement Systems	INVALID REDUCED WORKLOAD. EMPLOYEE MUST EARN AT LEAST 50% FTE.	EMPLOYEES UNDER THE REDUCED WORKLOAD PROGRAM (RET. ACCT. CODE 36) MUST EARN AT LEAST 50% OF A FULL-TIME EQUIVALENT.

052	All Retirement Systems	RET PAY CODE MUST MATCH LAST POSITION OF MONTHS PD MATRIX.	SALARY RESERVE EMPLOYEES: A. IF THE JUNE POSITION OF THE MONTHS PAID MATRIX = 2, THEN THE RET PAY CODE MUST = 2. B. IF THE JUNE POSITION OF THE MONTHS PAID MATRIX = 3, THEN THE RET PAY CODE MUST = 3.
053	All Retirement Systems	FULL-TIME EMPLOYEE WITH ADDITIONAL EARNINGS, CHECK CODING.	ADDITIONAL PAY MUST MEET ONE OF THE FOLLOWING CONDITIONS: - RET PC = 0. - PAY TYPE CANNOT BE "NML" - RET CC = 9 (OVERTIME) - "START" & "END" DATES MUST INDICATE A PREVIOUS PAY PERIOD
054	All Retirement Systems	"NML" GROSS EXCEEDS RET BASE.	GENERALLY, THE NORMAL GROSS FOR A SINGLE PAY PERIOD SHOULD NOT BE GREATER THAN THE RET BASE. IF PART OF THE EARNINGS ARE FOR A PREVIOUS PAY PERIOD, ENTER A SEPARATE LABOR DISTRIBUTION LINE USING AN "ARR" PAY TYPE.
055	Retirement System 1 (STRS)	SUBSTITUTE RATE MUST BE CONVERTED TO A MONTHLY RET BASE.	DAILY RATE EXCEEDS \$125.00 AND MUST HAVE A MONTHLY RATE. DESIGNATED (DAILY RATE X NO. DAYS FOR FULL-TIME, DIVIDED BY 10, 11, OR 12). CHANGE RET PAY CODE TO MATCH # OF PAYMENTS.
056	Retirement System 1 (STRS)	UNITS PAID EXCEED FTE. ENTER START AND END DATES.	UNITS PAID EXCEED FULL TIME EQUIVALENT. ENTER START AND END DATES. FOR PRIOR PAU PERIODS, USE A RET CONTRIBUTION CODE = 3/ ENTER A SEPARATE LINE FOR EACH FISCAL YEAR AND/OR DIFFERENT RATE OF PAY.
057	Retirement System 1 (STRS)	ADDITIONAL EARNINGS ARE SUBJECT TO RETIREMENT UP TO FTE.	CONTRIBUTIONS SHOULD BE TAKEN ON ALL CREDIBLE SERVICE UP TO THE FULL-TIME EQUIVALENT.
058	Retirement System 1 (STRS)	PT SERVICE SHOULD INDICATE AN ANNUAL FTE RET BASE.	IF THE EMPLOYEE IS IN RET SYSTEM 1 AND THE RET ACCOUNT CODE = 45, 55, OR 58. YOU MUST ENTER AN ANNUAL FULL-TIME EQUIVALENT IN THE RET BASE. (FULL-TIME HOURS PER PAY x FULL-TIME BASE DAYS x HOURLY OR DAILY RATE.) IF THE EMPLOYEE HAS MORE THAN ONE HOURLY RATE, DO NOT ENTER A RET BASE.
061	Retirement System 1 (STRS)	RET BASE DOES NOT MEET MIN/MAX ANNUAL RATE FOR THIS PAY CODE.	THE RET BASE DOES NOT FALL BETWEEN THE MINIMUM AND MAXIMUM ANNUAL RATE ALLOWED ON SALARY SCHEDULE.
062	Retirement System 1 (STRS)	RET BASE DOES NOT MEET MIN/MAX MONTHLY RATE FOR THIS PAY CODE.	THE RET BASE DOES NOT FALL BETWEEN THE MINIMUM AND MAXIMUM MONTHLY RATE ALLOWED ON SALARY SCHEDULE.

063	Retirement System 1 (STRS)	RATE DOES NOT MEET MIN/MAX HOURLY RATE FOR THIS PAY CODE.	THE HOURLY RATE USED DOES NOT FALL BETWEEN THE MIN AND MAX HOURLY RATES ALLOWED ON SALARY SCHEDULE.
064	Retirement System 1 (STRS)	RATE DOES NOT MEET MIN/MAX DAILY RATE FOR THIS PAY CODE.	THE DAILY RATE USED DOES NOT FALL BETWEEN THE MIN AND MAX RATES ALLOWED ON SALARY SCHEDULE.
065	Retirement System 1 (STRS)	CONTRIBUTION CODE 9 IS INVALID FOR "NML" PAY TYPE.	USE PAY TYPE "NML" FOR CREDITABLE EARNINGS ONLY. CONTRIBUTION CODE 9 SHOULD BE USED WITH ANOTHER PAY TYPE.
071	Retirement System 2 (PERS)	RET PAY CODE MUST = 1 OR 9.	RET PAY CODE 1 (CONTRACT EMPLOYEES) MUST BE PAID ON THE CONTRACT PAYROLL. (PAYROLL CODE 1 OR 2)
072	Retirement System 2 (PERS)	GROSS EXCEEDS RET BASE.	
073	Retirement System 2 (PERS)	INVALID CODING FOR FULL-TIME EMPLOYEE WITH ADDITIONAL EARNINGS.	ADDITIONAL PAY MUST MEET ONE OF THE FOLLOWING CONDITIONS: - RET PC = 9. - PAY TYPE CANNOT EQUAL "NML" - END DATE MUST INDICATE A PREVIOUS PAY PERIOD - RET CC MUST = 9 (OVERTIME) - RET AC CODE MUST > 9 (CERTIFICATED EARNINGS)
074	Retirement System 2 (PERS)	ADDITIONAL EARNINGS SUBJECT TO RETIREMENT UP TO FTE.	CONTRIBUTIONS SHOULD BE TAKEN ON ALL CREDITABLE SERVICE UP TO THE FULL-TIME EQUIVALENT
075	Retirement System 2 (PERS)	UNITS EXCEED FTE.	UNITS PAID EXCEED FTE. ENTER APPROPRIATE SERVICE PERIOD IN END DATE FIELD. ENTER A SEPARATE LINE FOR EACH PAY PERIOD.
076	Retirement System 2 (PERS)	UNITS EXCEED FTE.	
077	Retirement System 2 (PERS)	RET BASE DOES NOT MEET MIN/MAX MONTHLY RATE FOR THIS PAY CODE.	THE RET BASE DOES NOT FALL BETWEEN THE MIN AND MAX MONTHLY RATES ALLOWED ON SALARY SCHEDULE.

078	Retirement System 2 (PERS)	RATE DOES NOT MEET MIN/MAX HOURLY RATE FOR THIS PAY CODE.	THE HOURLY RATE USED DOES NOT FALL BETWEEN THE MIN AND MAX HOURLY RATES ALLOWED ON SALARY SCHEDULE.
079	Retirement System 2 (PERS)	RATE DOES NOT MEET MIN.MAX DAILY RATE FOR THIS PAY CODE.	THE RATE USED DOES NOT FALL BETWEEN THE MIN AND MAX DAILY RATES ALLOWED ON SALARY SCHEDULE
080	Retirement System 2 (PERS)	INVALID CONTRIBUTION CODE FOR "NML" PAY TYPE.	USE PAY -TYPE "NML" FOR CREDITABLE EARNINGS ONLY. CONTRIBUTION CODE 9 SHOULD BE USED WITH ANOTHER PAY TYPE.
081	Retirement System 2 (PERS)	RET ACCT CODE MUST BE 05 FOR "RET" PAY TYPE.	FOR "RET" PAY TYPE, RET CONTRIBUTION CODE MUST BE 5 AND RET ACCT CODE MUST BE 05.
082	Retirement System 2 (PERS)	RET CONT. CODE MUST BE 5 FOR "RET" PAY TYPE.	FOR "RET" PAY TYPE, RET CONT. CODE MUST BE 5.

086	Retirement System 3 (STRS)	INVALID OBJECT CODE FOR RETIRED STRS MEMBERS.	RETIRED STRS MEMBER CANNOT WORK IN CLASSIFIED POSITIONS EXCEPT AS NOTED IN ED CODE 45134.
091	Retirement Sys. 5 (Non-members)	GROSS EXCEEDS RET BASE. EMPLOYEE MAY QUALIFY FOR PERS OR STRS.	EMPLOYEE APPEARS TO BE WORKING FULL-TIME AND POSSIBLY QUALIFIES FOR RETIREMENT SYSTEM 1 OR 2.
092	Retirement Sys. 5 (Non-members)	EMPLOYEE QUALIFIES FOR RETIREMENT SYSTEM 1 NEXT PAY PERIOD.	IF THIS EMPLOYEE WORKS 60 HOURS OR MORE THIS PAY PERIOD, HE/SHE QUALIFIES FOR STRS AND IS A MEMBER EFFECTIVE WITH THE BEGINNING OF THE NEXT PAY PERIOD.
093	Retirement Sys. 5 (Non-members)	EMPLOYEE QUALIFIES FOR RETIREMENT SYSTEM 2.	IF THIS EMPLOYEE IS WORKING IN A REGULAR POSITION AT LEAST 50% OR MORE (20+ HOURS), HE/SHE QUALIFIES FOR PERS THIS PAY PERIOD. COMPLETE A MEMBERSHIP FORM.
094	Retirement Sys. 5 (Non-members)	SUSTITUTE RATE MUST BE CONVERTED TO A MONTHLY RET BASE.	DAILY RATE EXCEEDS \$125.00 AND MUST HAVE A MONTHLY RATE. DESIGNATED (DAILY RATE X NO. DAYS FOR FULL-TIME, DIVIDED BY 10, 11, OR 12). CHANGE RET PAY CODE TO MATCH # OF PAYMENTS.
095	Retirement Sys. 5 (Non-members)	INVALID RET ACCT. CODE FOR 1000 OBJECT.	RET ACCT. CODE FOR OBJECT 1000-1999 MUST BE > 09. USE THE STRS ACCOUNT CODES.
096	Retirement Sys. 5 (Non-members)	INVALID RET ACCT. CODE FOR 2000 OBJECT.	RET ACCT. CODE FOR OBJECT 2000-2999 MUST BE < 09. USE THE PERS CODES.
097	Retirement Sys. 5 (Non-members)	RET BASE DOES NOT MEET MIN/MAX RATE FOR THIS PAY CODE.	



Payroll Engine – Standard Output Reports

The following table lists the payroll output reports and the definition of each.

Report	Definition
Master Control	The Master Control is a comprehensive summary of payroll activity for the current period, quarter to date, and year to date. All active, leave of absence, and terminated employees are listed on this report. This timesaving document enables you to answer commonly asked questions from employees by referencing a single source.
Payroll Register	The Payroll Register is a detailed listing of each employee's pay activity including adjustment details, department subtotals, and company final totals. It provides a vehicle for check reconciliation and provides the total deposit required to meet the payroll.
Payroll Summary	The Payroll Summary displays the company totals and individual department totals. Groups of payroll departments can be combined for subtotals. These subtotals or groups most often match a company's general ledger requirements.
Statistical Summary	The Statistical Summary lists the funds that are withdrawn from your company's account for all authorized taxes. It displays federal, state, and local tax amounts that you are responsible for depositing.
Checks and Vouchers	The Checks and Vouchers are statements describing the information used to produce the employee's pay as well as some year-to-date payroll information.
Personnel Change Report	The Personnel Change report offers you tight control of payroll input by showing any maintenance, changes, and new information that occurred during a pay period.
Labor Distribution Report	The Labor Distribution report tracks labor costs by each payroll department in which an employee actually works while still generating only one check. Employees working in more than one payroll department during a pay period will appear multiple times on this report. Only the specific hours worked in a payroll department as well as the respective earnings, taxes, and net pay appear in the department totals. These totals reflect the true labor costs by payroll department.
Payroll Audit Report	The Payroll Audit report is used to identify significant payroll activity including the number of pays by range of gross earnings. It also includes a comprehensive overview of employee reconciliation, pay distribution, and control totals. This report was designed as a quick audit overview of your payroll activity.
Unused Deduction Report	The Unused Deduction report displays voluntary deductions that are scheduled to be taken for an employee, but could not actually be taken. With this report, you can identify those employees who must have a one-time deduction on the next payroll to bring the deductions back on schedule. If an employee has reached his goal, the report will remind you to remove the goal deduction code for that employee.
Payroll Schedule	The Payroll Schedule provides valuable information, such as scheduled holidays, payroll frequency, and the frequency of permanent standard deductions, management reports, and special effects. It also displays a payroll calendar including the ADP week number and its corresponding payroll dates and schedule codes.
Multi-Jurisdictional Report	The Multi-Jurisdiction report lists employees that work in multiple locations, which cross state and city lines. This report provides the current tax status and all tax profiles in effect for the current year. These records are kept on file for W-2 and other reporting purposes.



Payroll Engine – Quarter- and Year-End Output Reports

The following table lists the payroll quarter- and year-end output reports and the definition of each.

Report	Definition
Wage & Tax Register	The Wage & Tax Register serves as a comprehensive reference document of taxable and withholding data. It displays most of the information printed on the W2 form including quarter- and year-to-date wages, taxes, taxables, and other tax-related data.
Quarterly Wage Report	The Quarterly Wage report contains wages paid this quarter, state unemployment insurance (SUI) taxable wages, and the total unemployment taxes due this quarter for a specific state. This information is used to file the state-required unemployment insurance contribution reports.
Employee Earnings Record Card	The Employee Earnings Record card displays a line-by-line recap of an employee's pay history for the quarter and year.
Statement of Deposits and Filings	The Statement of Deposits and Filings report is a recap of all payroll tax deposit and filing activity made by ADP for a specific time frame. It contains a federal information page and separate pages for each state and local tax that ADP is authorized to deposit and file.
Quarterly Tax Verification Letter	The Quarterly Tax Verification letter is sent prior to the end of the quarter for the confirmation of your vital tax information. This letter documents your payroll options, which could affect your payroll taxes and taxables. It displays the company options related to taxes, the ID numbers for the listed jurisdictions, and the SUI experience rates. It also identifies the quarterly and annual reports that ADP will file, as well as the reports that you are responsible for filing.
Yearly W-2 Forms	A W-2 form, which is a year-end tax statement, provides all payroll information needed for an employer and employee to prepare their federal, state, and local tax returns. The form reports an employee's annual wages and the amount of taxes withheld from his or her paycheck.

Exhibit 4

San Bernardino Community College District

**District's Anticipated Controls and
Process Improvements**

Draft

San Bernardino Community College District

**Fiscal
Independence
Implementation
Plan**

DRAFT

October 2016

Preface

The San Bernardino Community College District (District) is requesting Fiscal Independence status to assume statutory and legal responsibilities of the San Bernardino County Superintendent of Schools with regard to the approval and examination of District warrants. The District has drafted a plan ("Fiscal Independence Implementation Plan") to carry out the additional responsibilities that come with Fiscal Independence status.

The exhibit included herein is supplemental to the District's Fiscal Independence Implementation Plan. The purpose of this exhibit is to summarize some of the control and process improvements that would be realized with the implementation of the ADP HCM system and Oracle financial system.

Draft

EXHIBIT A - Anticipated Control & Process Improvements

Ref.	Department	Process	Current Process Description	Anticipated Improvement
1	Accounts Payable	Invoices	The current financial system does not prevent invoices from being entered twice. AP Clerks have to check prior vendor payments to ensure a duplicate payment is not issued.	The Oracle AP Module would recognize a duplicate invoice number and would not allow the duplicate invoice to be entered into the system. The system control would prevent duplicate payments.
2	Accounts Payable	Document Retention	Invoices are stored outside of the current financial system. Physical copies are stored in a filing room at the District Office or in offsite storage. The AP Department requires Fiscal personnel to log out AP files to ensure invoice copies are not lost. When public or audit requests are made, invoices need to be physically retrieved from the onsite filing room or offsite storage, and then refiled after the public/audit inquiry has been satisfied.	Invoices would be scanned and stored electronically within the Oracle AP Module and would be easily accessed at any point in time. Further, invoices would be linked in the system to the corresponding accounting documents (e.g. purchase order number and commercial warrant number) for audit trail purposes. Electronic storage would prevent the loss of records and would enable the District to meet any requests from the County, public, sponsoring agencies, and auditors.
3	Accounts Payable	Three-Way Match	AP Clerks manually perform a three-way match (Invoice, PO, and signed Receiving Slip) prior to paying an invoice.	Oracle would perform system-automated three-way match and flag exceptions for the AP Clerks to review. The AP Clerks would still review the three-way match for all invoices. This process would add another layer of review to ensure the legality of payments.
4	Accounts Payable	Commercial Warrants	Commercial warrants are subject to audit by the County. There is inherent time-lag between the processing of payments, sending Audit packages to the County, the County's audit of selected items, and receipt of the actual checks.	By processing, auditing, printing, and issuing commercial warrants in-house, the AP Department would cut the time-lag significantly. This will help the AP Department pay its vendors timely.

5	Accounts Receivables	Travel Advances	<p>Travel advances are tracked outside of the current financial system by keeping the physical approval form (AC-9) in a file folder and setting calendar reminders to follow-up with the employee at appropriate intervals.</p> <p>The process of tracking advances is manual and there is a risk of losing forms and thus foregoing monies owed to the District.</p>	<p>Travel advances would be recorded as receivables in the Oracle financial system to ensure all advances are accounted for. This would reduce the risk of inadvertently foregoing monies owed to the District. The new process would thus enable the District to better protect its assets.</p>
6	Business Services	Receiving	<p>When delivering goods, the Warehouse Technician obtains the requisitioner's signature on the Receiving Slip to confirm delivery. The signed Receiving Slip is then forwarded to the AP Department, which manually performs a three-way match. Similarly, invoices need to be signed OK to Pay by the requisitioner to confirm services have been performed. The signed invoice is then forwarded to the AP Department. The process is manual and there is risk of losing documentation. Also, there can be delays in forwarding documentation to the AP Department.</p>	<p>This process would be electronic, instead of manual. The Oracle financial system is being configured to allow requisitioners to confirm delivery of goods or performance of services in the Oracle Receiving Module. Paper receiving slips and invoices would no longer need to be signed and sent to the AP Department. Further, the new process would eliminate the delays in routing documentation to the AP Department.</p>
7	Fiscal Services	Budget	<p>The current financial system does not reflect real-time budgeting information. The District uses a budgeting software (Questica) which does not interface with its financial system. The Budget Analyst has to manually upload budgets and budget transfers to the financial system. Budgets are uploaded during budget development and budget transfers are uploaded 2-3 times a week.</p>	<p>An interface is being configured between Questica and the Oracle financial system which would allow the financial system to update with the latest budget information automatically. This would give users access to current data and enable them to better monitor budget versus actuals.</p>

8	Fiscal Services	Secondary Ledger	<p>The District's current financial system supports one ledger on the modified accrual basis of accounting. The District does not have a financial system to centrally track its long-term liabilities (such as pension liabilities, compensated absences liabilities, long-term debt, etc.) and report on the full accrual basis of accounting.</p>	<p>The Oracle financial system is being configured with a primary ledger which will be on the modified accrual basis and a secondary ledger which will be on the full accrual basis. This would give the District increased reporting capabilities.</p>
9	Fiscal Services	Grants	<p>The current financial system does not facilitate the administration of grants and compliance with new federal requirements (2 CFR Part 200). For example, grant budgeting by grant year (rather than fiscal year), cost share, and indirect cost are tracked outside of the current financial system.</p> <p>Although the District's Budget Analyst reviews and certifies reports issued to Sponsors, reporting should agree to the District's financial system to ensure integrity of reported data.</p>	<p>The Oracle Grants Module would give the District the ability to monitor grant budgets by the grant year; track applicable cost share; and set-up the calculation of indirect cost in its financial system. This would help facilitate the administration of grants and compliance with new federal requirements.</p>
10	Fiscal Services	Cash Monitoring	<p>Fiscal Services monitors the operating cash balance by running a weekly cash report by Fund and performing monthly bank reconciliations.</p>	<p>The Oracle Cash Management Module would provide additional monitoring controls over the operating cash balance. A Cash Report by Fund will be available in Oracle at any point in time and will include cleared and uncleared disbursements, and report on the available cash balance. The Disbursing Officer would review the Cash Report to ensure the available cash balances are sufficient prior to issuing commercial warrants.</p> <p>The Oracle AP Module also includes a "prioritization" feature. If funds are not sufficient, the Disbursing Officer would be able to prioritize invoices based on immediate need to pay and the available cash. Payments on low-priority invoices could be placed in suspense until sufficient funds are available to pay the invoices. This would prevent overdrawing on the District's bank accounts.</p>

11	Fiscal Services	Expense Reimbursement (Travel Claims)	<p>Currently the travel claims process is a paper-based process managed outside of the financial system.</p> <p>Travel claims and supporting documentation are prepared and routed for approval outside of the system. AP Clerks manually review travel claims and supporting documents to ensure compliance with reimbursement limits set forth in the District's travel policy (e.g. per diem and limits on gratuity).</p>	<p>The Oracle Expense Module would allow users to request reimbursement for travel and submit required documentation electronically (e.g. scanning and attaching itemized receipts). The Expense Module is also being configured with approval paths to facilitate the review and approval of expenses.</p> <p>In addition, the Expense Module is being configured to include reimbursement limits based on the District's travel policy (e.g. per diem, percent limit on gratuity, dollar limit on lodging rate).</p> <p>This would create major efficiencies in the processing of travel claims for both employee travelers and the AP Department.</p>
12	Fiscal Services	State Reporting	<p>The Fiscal Services staff manually prepare the 311 report to the State Chancellor's Office.</p>	<p>Various custom reports are being built in the Oracle financial system. Among them is the 311.</p> <p>This will be a significant efficiency for Fiscal Services.</p>
13	Human Resources	Document Retention	<p>Employee data is maintained in multiple systems which makes it difficult to run comprehensive HR reports. Employee files are kept hard copy and stored in a filing room in the HR Department or in offsite storage. When public or audit requests are made, employee files need to be physically retrieved from the onsite filing room or offsite storage, and then refiled after the public/audit inquiry has been satisfied.</p>	<p>Employee data would be centrally kept in the ADP HCM system and would be easily accessed at any point in time.</p> <p>The ADP HCM system would also store employee documents in electronic employee files, instead of in hard copy files. This would eliminate the need for multiple systems to track employee data and enable the HR Department to run comprehensive reports.</p> <p>Also, electronic storage would prevent the loss of records and enable the District to meet any requests from the County, public, sponsoring agencies, and auditors.</p>

14	Human Resources	Part-time employees	<p>The current HR system does not support tracking start and end dates for part-time employees (i.e. employees without permanent positions). As a result, it is difficult for the HR Department to know at any point in time which part-time employees are still active and which have separated. The Payroll Department currently purges part-time employees from the Payroll system after 2 years of no activity.</p>	<p>The ADP HCM system is being configured to support tracking start and end dates for part-time employees.</p> <p>Having this information in the HR system would help the HR Department better manage part-time employees.</p>
15	Human Resources	Separations	<p>The current HR system does not support a separation process. The HR Department maintains Exit Interview Questionnaires and Employee Separation Checklists outside of the current HR system.</p>	<p>The ADP HCM system tracks District property assigned to employees and supports a separation process (including setting-up and managing a Separation Checklist). Through ADP, the HR Department would notify the appropriate personnel/departments of separations in a timely manner to ensure District property is collected, user access is deactivated, and final pay is accurate.</p> <p>This would facilitate an efficient separation process.</p>
16	Human Resources	Position Control	<p>The current human resources system does not interface with the District's budgeting software (Questica) which is used for position control. The Budget Analyst has to manually make position control changes in Questica and in the HR-payroll system.</p>	<p>An interface is being configured between Questica and the ADP HCM system which would allow the HR system to update with the latest position control changes automatically. This would ensure current data is available to HR personnel.</p>

17	Human Resources	Recruitment & On-Boarding	<p>Recruitment and on-boarding is managed outside of the HR system, and is largely a paper-based process. Once a final candidate is selected and Board approved, the HR Generalist enters the New Hire into the current HR application. There is duplication of effort in transferring personal data from Hiring Forms to the HR application.</p>	<p>The ADP HCM system includes a Recruitment module which will allow a Hiring Manager to initiate the personnel requisition process in the system. This would eliminate the need to route a manual personnel requisition form for approval.</p> <p>Candidates' personal information would be entered in the Recruitment module through the online application process. ADP would assist the HR Department with employee verification through its I-9 Compliance Management Services. Once a final candidate is selected and Board approved, the new hire and his/her personal information would flow from the Recruitment module into the HR module. This would eliminate the need to manually key most of the employee's personal information into the HR system.</p> <p>Transitioning the recruitment and on-boarding process from paper-based to electronic would be a major efficiency for the HR Department.</p>
18	Human Resources	Benefits	<p>Employees currently have to meet with the Benefits Specialist in person to enroll in benefits or make changes to their elections. Benefits are managed in a system separate from the HR-payroll system. The Benefits Specialist sends an email to the Payroll Department to notify Payroll of the employee's health and welfare deductions. The Payroll Department manually keys in the deductions into the payroll system.</p>	<p>Employees would not need to access multiple systems for various employee services. ADP is a full human capital management solution which includes benefits administration. The ADP Benefits Module would allow employees to self-enroll and request changes when they have a qualifying event. Requests for changes are put on hold until the HR Department can verify the qualifying event. Employee elections automatically flow into the ADP Payroll Processing Module so that the appropriate deductions are taken from each employees' pay.</p>

19	Human Resources	ACA Reporting	<p>The District does not have one system to report on benefits, pay, and hours. The District uses a consultant and multiple system for compliance with Affordable Care Act (ACA) Reporting.</p>	<p>With the ADP HCM system, benefits, pay, and timekeeping would be included in a single system. Further, ADP would perform ACA Reporting on the District's behalf.</p> <p>This would reduce the risk of noncompliance with ACA Reporting requirements and the risk of incurring monetary penalties.</p>
20	Payroll	Timesheets	<p>The District does not have an electronic timekeeping system. Paper timesheets are manually routed to Supervisors for approval and then to the Payroll Department. The process of approving timesheets is manual and there is a risk timesheets may be lost en route. Further, approvals can be delayed if the Supervisor is out-of-office. Because timesheets are outside of the system, the Payroll Department has no way of knowing which timesheets are missing until payroll processing and then has a short window to follow-up on missing timesheets.</p>	<p>The Time & Labor (timekeeping) module in ADP would allow the District to record time, route time for approval, and submit time to Payroll electronically. This would reduce the en route time and eliminate the risk of losing records.</p> <p>Additionally, the timekeeping module would allow the Payroll Department to monitor incomplete or unapproved time records and send notifications to the respective Supervisor in a timely manner.</p>
21	Payroll	Timesheets	<p>Payroll Accountants obtain paper timesheets and manually key hours into the current payroll application.</p> <p>The process of entering hours into the Payroll application is manual and time-consuming. Additional control procedures are performed to detect keying errors.</p>	<p>Approved time recorded in the ADP Time & Labor (timekeeping) module would flow into the ADP Payroll Processing module and would eliminate the need to manually key hours. This would create a major efficiency in payroll processing.</p>
22	Payroll	Tax Reporting	<p>The Payroll Department is currently responsible for the preparation and filing of Federal and State withholding tax.</p>	<p>The process would be performed by ADP.</p> <p>ADP will file the District's Quarterly Federal Tax Return (Form 941), including Schedule B, and the Quarterly State Tax Return (DE 9) beginning with the third quarter of 2017. ADP will also remit Federal and State tax payments on the District's behalf.</p>

23	Payroll	Payroll Tax Payments	The Payroll Department is currently responsible for the tracking and remittance of tax payments for Federal Withholding, Social Security, Medicare, and State Withholding.	The process would be performed by ADP.
24	Payroll	Self-Service	The current HR system does not support employee self-service. Employee's request changes by completing HR and payroll forms, and submitting them to the appropriate department.	<p>The following are some of the actions employees would be able to perform through Employee Self-Service:</p> <ul style="list-style-type: none"> * Enter/update personal address * Set-up/update Direct Deposit info. * View pay statements and W-2 info. * Change W-4 tax info. * Manage certain voluntary deductions * Enroll in or change benefits info. * Request vacation <p>This would improve HR and payroll services provided to employees and reduce administrative burden for the HR and Payroll Departments.</p>
25	Payroll	Data Entry & Coding	For New Hires, Payroll Accountants obtain the employee's W-4, direct deposit information, NOE, assignment, and benefits elections, and manually key this information into the Tax Retirement Screen in the payroll system. As part of payroll processing, Payroll Accountants manually enter earnings and retirement codes based on the type of work and retirement. This is a manual process and there is a risk of coding errors. The Payroll Department has procedures to make corrections if errors are discovered after-the-fact.	<p>The ADP HCM system is being configured such that New Hire data flows from the HR module into the Payroll module seamlessly. This would eliminate the need for the Payroll Department to enter New Hire data into the payroll system.</p> <p>Also, the ADP HCM system is being set-up to match type of work with earnings codes and match retirement classification with retirement codes (where logic can be configured). This would reduce manual coding.</p> <p>This would reduce the number of coding errors and create a significant efficiency for the Payroll Department.</p>

26	Purchasing	Staples	<p>One of the District's most heavily used vendors is Staples and orders are frequently large. Requisitioners currently have to manually enter each type of item, descriptions, quantity, cost per unit, etc. into the purchase requisition.</p>	<p>The Oracle Purchasing Module is being set-up to integrate the Staples Punch-out Catalog (Website). A Punch-out Catalog is a method for users to buy from a supplier's website from within the District's own purchasing application.</p> <p>This would eliminate the need to manually enter product information when creating the purchase requisition.</p>
27	Purchasing	Procurement Card	<p>The District has a growing procurement card program through US Bank; however, the procurement card is not integrated with the District's current financial system. At month end, paper statements are reviewed, reconciled, and approved outside of the current financial system, and submitted to the AP Department to process payment.</p> <p>This process is manual and labor-intensive for the AP Department. There is also time-lag before the procurement card statement is paid because the reconciliation is paper-based and needs to be routed for approval prior to being submitted to the AP Department.</p>	<p>The procurement card through US Bank would be integrated with the Oracle financial system. Oracle would pull transactional information from US Bank overnight. Cardholders will be able to review, validate, and reconcile their charges online on a daily basis, instead of at the end of the month. Cardholders will be able to electronically attach purchase receipts to transactions. Expenses would be electronically routed for approval.</p> <p>This would cut down on time-lag and reduce the risk of losing documentation.</p>
28	Security	Vendor Master File	<p>Ability to customize access to the Vendor Master File is limited in the current financial system. Partial edit access cannot be assigned to AP Clerks so that they can update the sales tax field if necessary when processing payments. In order to update the sales tax field, AP Clerks currently need to have complete edit access to the Vendor Master File. Although there's a compensating control in place to identify fictitious vendors and inappropriate payments, the controls are detective rather than preventative.</p>	<p>User access is being customized at a granular level. User access to the Vendor Master File is being set-up to allow AP Clerks to update sales tax fields only. Edit access to all other fields in the Vendor Master File would be restricted to the Purchasing staff. This would support efficiency as well as proper segregation of duties.</p>

29	Security	User Access	Requests for user access to the District's financial system are sent to the Business Manager, who will review for Supervisor approval and reasonableness. Further, user access periodically undergoes internal audit.	Both ADP and Oracle offer role-based security which would help the District ensure that user access is appropriately assigned based on necessity and proper segregation of duties. This would be a major advantage of utilizing these systems.
30	Security	User Accounts & Passwords	Employees have separate passwords for Windows and the District's various systems.	<p>Employees would be set-up with a single username and password for both the ADP and Oracle system. Users would not have to keep track of multiple passwords.</p> <p>This would be more user-friendly for employees and reduce the administrative burden of resetting passwords.</p>

DRAFT

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services
PREPARED BY: Lawrence P. Strong, Director of Fiscal Services
DATE: December 8, 2016
SUBJECT: Budget Report

RECOMMENDATION

This item is for information only and no action is required.

OVERVIEW

The attached Revenue and Expenditure Summary reflects activity for the 2016-17 fiscal year through November 16, 2016. As of that date, SBCCD was 38.1% through the fiscal year and had spent and/or encumbered approximately 38.2% of its budgeted general fund.

ANALYSIS

While revenues and/or expenditures for some funds vary significantly from the percentage of fiscal year elapsed, unless noted below all funds are expected to remain within the 2016-17 budget. The following reasons help explain any sizeable variances occurring in this report.

- Fund 21 Bond Interest and Redemption – Taxes are determined and collected by the County for bond measures; SBCCD does not control this fund. The negative revenue balance is a result of an error on the part of the County which is being corrected.
- Fund 42 Bond Construction – Expenses are at 76.3% due to a \$22.2 million encumbrance which will be spent later in the year.
- Fund 78 Self Insurance-Liability – 79.5% has been spent because annual premiums were paid in July. Revenues will match budget after posting of pending transfer.
- Fund 79 EDCT Foundation – Board approved revenue from the General Fund is transferred early in the fiscal year to facilitate operations.
- Fund 84 Workers Compensation – Expenses are at 54.6% due to a \$251 thousand encumbrance which will be spent later in the year.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

There are no financial implications.

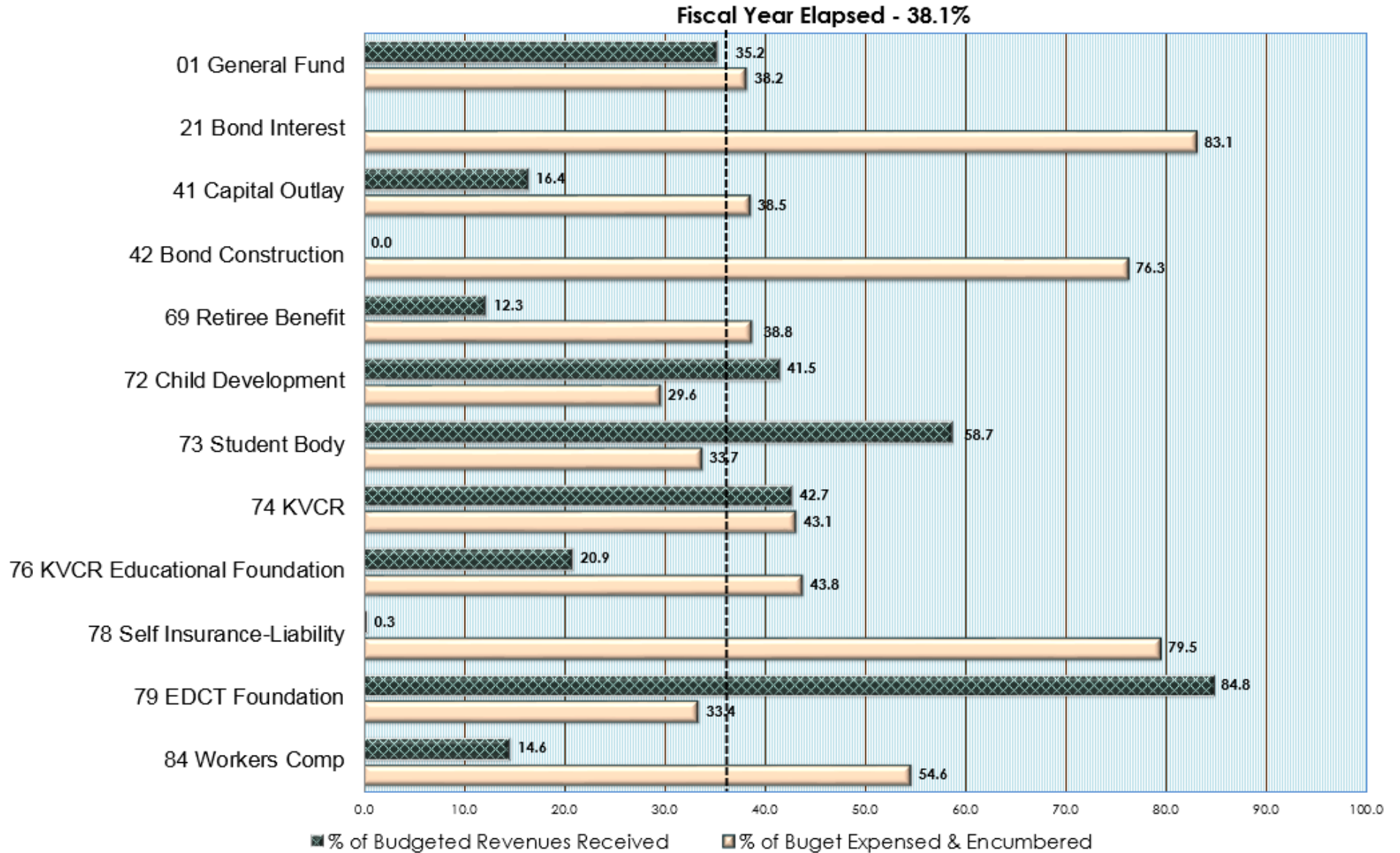


Budget Revenue & Expenditure Summary

Year to Date 11/16/2016

38.1% of Fiscal Year Elapsed

	REVENUES			EXPENDITURES			COMMENTS
	Budget	Received YTD	%	Budget	Expensed/ Encumbered YTD	%	
01 General Fund	\$142,013,707	\$ 50,041,709	35.2%	\$145,497,922	\$ 55,623,679	38.2%	
21 Bond Interest & Redemption	\$ (11,512,963)	\$ 890,107	-7.7%	\$ 24,000,000	\$ 19,952,987	83.1%	<i>Taxes are determined and collected by the County for bond measures; SBCCD does not control this fund. The negative revenue balance is a result of an error on the part of the County which is being corrected.</i>
41 Capital Outlay Projects	\$ 2,243,251	\$ 368,819	16.4%	\$ 10,981,789	\$ 4,232,759	38.5%	
42 Bond Construction	\$ -	\$ 24,647	n/a	\$ 40,000,000	\$ 30,514,003	76.3%	<i>Encumbered amount is \$22.2 million.</i>
68 Retiree Benefit	\$ 100,000	\$ 12,252	12.3%	\$ 366,500	\$ 142,082	38.8%	
72 Child Development	\$ 2,877,786	\$ 1,193,930	41.5%	\$ 2,877,786	\$ 851,886	29.6%	
73 Student Body Center Fee	\$ 293,352	\$ 172,136	58.7%	\$ 293,352	\$ 98,993	33.7%	
74 KVCR	\$ 6,178,390	\$ 2,641,203	42.7%	\$ 6,139,807	\$ 2,648,961	43.1%	
76 KVCR Educational Foundation	\$ 2,076,553	\$ 433,686	20.9%	\$ 2,059,083	\$ 901,598	43.8%	
78 Self Insurance-Liability	\$ 553,000	\$ 1,644	0.3%	\$ 675,000	\$ 536,641	79.5%	<i>Annual premiums are paid in July. Revenues will match budget after posting of pending transfer.</i>
79 EDCT Foundation	\$ 228,996	\$ 194,201	84.8%	\$ 287,682	\$ 96,156	33.4%	<i>Board approved revenue from the General Fund is transferred early in the fiscal year to facilitate operations.</i>
84 Workers Compensation	\$ 1,170,000	\$ 171,106	14.6%	\$ 1,170,000	\$ 639,074	54.6%	<i>Encumbered amount is \$251 thousand.</i>



Fund: 01 GENERAL FUND

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENED/ENCUMBERED	UNENCUMBERED BALANCE	%
8100.00 FEDERAL HEA REVENUES	3,765,290.27	154,030.41	154,030.41	4.0	0.00	3,611,259.86	95.9
8600.00 STATE REVENUES	109,719,437.54	45,176,248.42	45,176,248.42	41.1	0.00	64,543,189.12	58.8
8800.00 LOCAL REVENUES	28,356,979.39	4,705,666.58	4,705,666.58	16.5	0.00	23,651,312.81	83.4
8900.00 OTHER FINANCING SOURCES	172,000.00	5,763.56	5,763.56	3.3	0.00	166,236.44	96.6
TOTAL: 8000	142,013,707.20	50,041,708.97	50,041,708.97	35.2	0.00	91,971,998.23	64.7
1100.00 CONTRACT CLASSROOM INST.	17,528,312.48	5,091,373.20	5,091,373.20	29.0	0.00	12,436,939.28	70.9
1200.00 CONTRACT CERT. ADMINISTRATORS	9,721,389.02	3,154,335.84	3,154,335.84	32.4	0.00	6,567,053.18	67.5
1300.00 INSTRUCTORS DAY/HOURLY	12,395,479.33	3,985,909.16	3,985,909.16	32.1	0.00	8,409,570.17	67.8
1400.00 NON-INSTRUCTION HOURLY CERT.	2,681,618.47	732,643.95	732,643.95	27.3	0.00	1,948,974.52	72.6
TOTAL: 1000	42,326,799.30	12,964,262.15	12,964,262.15	30.6	0.00	29,362,537.15	69.3
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	20,581,739.62	6,485,115.22	6,485,115.22	31.5	0.00	14,096,624.40	68.4
2200.00 INSTRUCTIONAL AIDS	1,447,535.51	491,376.49	491,376.49	33.9	0.00	956,159.02	66.0
2300.00 NON-INSTRUCTION HOURLY CLASS.	3,836,225.29	1,248,103.51	1,248,103.51	32.5	0.00	2,588,121.78	67.4
2400.00 INST AIDES-HOURLY- DIR. INSTRUC	1,236,992.96	323,895.25	323,895.25	26.1	0.00	913,097.71	73.8
TOTAL: 2000	27,102,493.38	8,548,490.47	8,548,490.47	31.5	0.00	18,554,002.91	68.4
3100.00 CERTIFICATED RETIREMENT	4,799,966.02	1,391,041.94	1,391,041.94	28.9	0.00	3,408,924.08	71.0
3200.00 CLASSIFIED RETIREMENT	2,830,787.59	1,072,853.08	1,072,853.08	37.8	0.00	1,757,934.51	62.1
3300.00 OASDHI /FICA	2,524,753.25	809,251.41	809,251.41	32.0	0.00	1,715,501.84	67.9
3400.00 HEALTH AND WELFARE BENEFITS	10,629,233.75	3,023,246.39	3,023,246.39	28.4	0.00	7,605,987.36	71.5
3500.00 STATE UNEMPLOYMENT INSURANCE	61,155.13	27,321.49	27,321.49	44.6	0.00	33,833.64	55.3
3600.00 WORKERS COMPENSATION INSURANCE	999,740.25	331,700.00	331,700.00	33.1	0.00	668,040.25	66.8
3900.00 OTHER BENEFITS	233,146.49	89,452.40	89,452.40	38.3	0.00	143,694.09	61.6
TOTAL: 3000	22,078,782.48	6,744,866.71	6,744,866.71	30.5	0.00	15,333,915.77	69.4
4100.00 TEXTBOOKS	268,771.22	36,005.60	36,005.60	13.3	122,819.24	109,946.38	40.9
4200.00 BOOK, MAGAZINE&PERIOD-DIST. USE	95,748.62	3,393.89	3,393.89	3.5	27,888.87	64,465.86	67.3
4300.00 INSTRUCTIONAL SUPPLIES	508,630.66	77,031.71	77,031.71	15.1	85,922.05	345,676.90	67.9
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	28,701.00	364.45	364.45	1.2	523.92	27,812.63	96.9
4500.00 NONINSTRUCTIONAL SUPPLIES	1,627,995.97	335,076.01	335,076.01	20.5	511,678.36	781,241.60	47.9
4700.00 FOOD SUPPLIES	225,991.20	28,405.89	28,405.89	12.5	81,612.85	115,972.46	51.3
TOTAL: 4000	2,755,838.67	480,277.55	480,277.55	17.4	830,445.29	1,445,115.83	52.4
5100.00 PERSON&CONSULTANT SVC-DIST USE	20,472,864.71	5,438,342.45	5,438,342.45	26.5	10,039,678.83	4,994,843.43	24.3
5200.00 TRAVEL & CONFERENCE EXPENSES	1,538,699.01	229,966.89	229,966.89	14.9	364,452.34	944,279.78	61.3
5300.00 POST/DUES/MEMBERSHIPS-DIST. USE	461,313.42	188,013.41	188,013.41	40.7	50,523.59	222,776.42	48.2
5400.00 INSURANCES - DISTRICT USE	130,000.00	121,067.00	121,067.00	93.1	0.00	8,933.00	6.8
5500.00 UTILITIES & HOUSEKEEP-DIST. USE	2,918,202.60	814,383.95	814,383.95	27.9	2,185,011.61	81,192.96	.0
5600.00 RENTS, LEASES&REPAIRS-DIST. USE	4,319,513.86	1,536,349.99	1,536,349.99	35.5	1,005,902.62	1,777,261.25	41.1
5700.00 LEGAL/ELECTION/AUDIT-DIST. USE	828,850.00	210,025.67	210,025.67	25.3	409,028.35	209,795.98	25.3
5800.00 OTHER OPERATING EXP-DIST. USE	12,329,902.98	445,543.04	445,543.04	3.6	374,640.17	11,509,719.77	93.3
TOTAL: 5000	42,999,346.58	8,983,692.40	8,983,692.40	20.8	14,429,237.51	19,586,416.67	45.5

Fund: 01 GENERAL FUND

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL: 1000-5999	137,263,260.41	37,721,589.28	37,721,589.28	27.4	15,259,682.80	84,281,988.33	61.4
6100.00 SITES & IMPROVEMENTS-DIST. USE	477,074.62	59,158.00	59,158.00	12.4	6,400.00	411,516.62	86.2
6200.00 BUILDINGS&IMPROVEMENT-DIST. USE	1,666,803.65	204,900.17	204,900.17	12.2	224,441.44	1,237,462.04	74.2
6300.00 LIBRARY BOOKS - EXPANSION	106,718.00	2,241.29	2,241.29	2.1	100,989.60	3,487.11	3.2
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	2,783,987.68	317,218.79	317,218.79	11.3	504,648.06	1,962,120.83	70.4
TOTAL: 6000	5,034,583.95	583,518.25	583,518.25	11.5	836,479.10	3,614,586.60	71.7
TOTAL: 1000-6999	142,297,844.36	38,305,107.53	38,305,107.53	26.9	16,096,161.90	87,896,574.93	61.7
7200.00 INTRAFUND TRANSFERS OUT	160,000.00	0.00	0.00	.0	0.00	160,000.00	100.0
7300.00 INTERFUND TRANSFERS	1,070,000.00	520,000.00	520,000.00	48.5	0.00	550,000.00	51.4
7400.00 OTHER TRANSFERS	818,000.00	0.00	0.00	.0	0.00	818,000.00	100.0
7500.00 OTHER OUTGO-STUDENT FIN AID	68,170.00	7,000.00	7,000.00	10.2	0.00	61,170.00	89.7
7600.00 OTHER STUDENT AID	1,083,907.39	409,536.07	409,536.07	37.7	285,872.88	388,498.44	35.8
TOTAL: 7000	3,200,077.39	936,536.07	936,536.07	29.2	285,872.88	1,977,668.44	61.8
TOTAL: 1000-7999	145,497,921.75	39,241,643.60	39,241,643.60	26.9	16,382,034.78	89,874,243.37	61.7

Fund: 01 GENERAL FUND

SUMMARY

SUMMARY BY OBJECT		WORKING BUDGET	EXPENDED/RECEIVED CURRENT YEAR TO DATE		%	PENDING/ ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL INCOME	(8000 - 8999)	142,013,707.20	50,041,708.97	50,041,708.97	35.2	0.00	91,971,998.23	64.7
TOTAL:	1000-5999	137,263,260.41	37,721,589.28	37,721,589.28	27.4	15,259,682.80	84,281,988.33	61.4
TOTAL:	1000-6999	142,297,844.36	38,305,107.53	38,305,107.53	26.9	16,096,161.90	87,896,574.93	61.7
TOTAL:	1000-7999	145,497,921.75	39,241,643.60	39,241,643.60	26.9	16,382,034.78	89,874,243.37	61.7
TOTAL EXPENSES	(1000 - 7999)	145,497,921.75	39,241,643.60	39,241,643.60	26.9	16,382,034.78	89,874,243.37	61.7

Fund: 21 BOND INTEREST AND REDEMPTION

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
8600.00 STATE REVENUES	2,700,000.00	834,943.40	834,943.40	30.9	0.00	1,865,056.60	69.0
8800.00 LOCAL REVENUES	17,212,963.42-	55,163.23	55,163.23	100.0	0.00	17,268,126.65-	.0
8900.00 OTHER FINANCING SOURCES	3,000,000.00	0.00	0.00	.0	0.00	3,000,000.00	100.0
TOTAL: 8000	11,512,963.42-	890,106.63	890,106.63	100.0	0.00	12,403,070.05-	.0
7100.00 DEBT RETIREMENT	24,000,000.00	19,952,987.20	19,952,987.20	83.1	0.00	4,047,012.80	16.8
TOTAL: 7000	24,000,000.00	19,952,987.20	19,952,987.20	83.1	0.00	4,047,012.80	16.8
TOTAL: 1000-7999	24,000,000.00	19,952,987.20	19,952,987.20	83.1	0.00	4,047,012.80	16.8

Fund: 21 BOND INTEREST AND REDEMPTION SUMMARY

SUMMARY BY OBJECT		WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL INCOME	(8000 - 8999)	11,512,963.42-	890,106.63	890,106.63	100.0	0.00	12,403,070.05-	.0
TOTAL:	1000-5999	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL:	1000-6999	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL:	1000-7999	24,000,000.00	19,952,987.20	19,952,987.20	83.1	0.00	4,047,012.80	16.8
TOTAL EXPENSES	(1000 - 7999)	24,000,000.00	19,952,987.20	19,952,987.20	83.1	0.00	4,047,012.80	16.8

Fund: 41 CAPITAL OUTLAY PROJECTS FUND

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ ENCUMBERED	UNENCUMBERED BALANCE	%
8600.00 STATE REVENUES	883,838.45	319,684.45	319,684.45	36.1	0.00	564,154.00	63.8
8800.00 LOCAL REVENUES	1,359,413.00	49,134.37	49,134.37	3.6	0.00	1,310,278.63	96.3
TOTAL: 8000	2,243,251.45	368,818.82	368,818.82	16.4	0.00	1,874,432.63	83.5
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	102,018.05	25,797.24	25,797.24	25.2	0.00	76,220.81	74.7
TOTAL: 2000	102,018.05	25,797.24	25,797.24	25.2	0.00	76,220.81	74.7
3200.00 CLASSIFIED RETIREMENT	12,833.87	3,582.73	3,582.73	27.9	0.00	9,251.14	72.0
3300.00 OASDHI/FICA	7,841.10	1,982.68	1,982.68	25.2	0.00	5,858.42	74.7
3400.00 HEALTH AND WELFARE BENEFITS	12,915.95	3,169.89	3,169.89	24.5	0.00	9,746.06	75.4
3500.00 STATE UNEMPLOYMENT INSURANCE	51.25	12.96	12.96	25.2	0.00	38.29	74.7
3600.00 WORKERS COMPENSATION INSURANCE	1,200.00	300.00	300.00	25.0	0.00	900.00	75.0
3900.00 OTHER BENEFITS	58.94	9.69	9.69	16.4	0.00	49.25	83.5
TOTAL: 3000	34,901.11	9,057.95	9,057.95	25.9	0.00	25,843.16	74.0
4700.00 FOOD SUPPLIES	5,000.00	475.60	475.60	9.5	0.00	4,524.40	90.4
TOTAL: 4000	5,000.00	475.60	475.60	9.5	0.00	4,524.40	90.4
5100.00 PERSON&CONSULTANT SVC-DIST USE	3,295,025.00	427,506.26	427,506.26	12.9	2,305,029.97	562,488.77	17.0
5200.00 TRAVEL & CONFERENCE EXPENSES	480.00	120.00	120.00	25.0	0.00	360.00	75.0
5600.00 RENTS, LEASES&REPAIRS-DIST. USE	337,720.15	51,356.86	51,356.86	15.2	3,975.00	282,388.29	83.6
5800.00 OTHER OPERATING EXP-DIST. USE	133,000.00	0.00	0.00	.0	0.00	133,000.00	100.0
TOTAL: 5000	3,766,225.15	478,983.12	478,983.12	12.7	2,309,004.97	978,237.06	25.9
TOTAL: 1000-5999	3,908,144.31	514,313.91	514,313.91	13.1	2,309,004.97	1,084,825.43	27.7
6100.00 SITES & IMPROVEMENTS-DIST. USE	3,436,560.37	325,358.25	325,358.25	9.4	332,695.74	2,778,506.38	80.8
6200.00 BUILDINGS&IMPROVEMENT-DIST. USE	2,416,000.00	173,006.77	173,006.77	7.1	202,113.92	2,040,879.31	84.4
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	1,221,084.00	338,622.31	338,622.31	27.7	37,643.82	844,817.87	69.1
TOTAL: 6000	7,073,644.37	836,987.33	836,987.33	11.8	572,453.48	5,664,203.56	80.0
TOTAL: 1000-6999	10,981,788.68	1,351,301.24	1,351,301.24	12.3	2,881,458.45	6,749,028.99	61.4

Fund: 41 CAPITAL OUTLAY PROJECTS FUND SUMMARY

SUMMARY BY OBJECT		WORKING BUDGET	EXPENDED/RECEIVED CURRENT YEAR TO DATE		%	PENED/ ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL INCOME	(8000 - 8999)	2,243,251.45	368,818.82	368,818.82	16.4	0.00	1,874,432.63	83.5
TOTAL:	1000-5999	3,908,144.31	514,313.91	514,313.91	13.1	2,309,004.97	1,084,825.43	27.7
TOTAL:	1000-6999	10,981,788.68	1,351,301.24	1,351,301.24	12.3	2,881,458.45	6,749,028.99	61.4
TOTAL:	1000-7999	10,981,788.68	1,351,301.24	1,351,301.24	12.3	2,881,458.45	6,749,028.99	61.4
TOTAL EXPENSES	(1000 - 7999)	10,981,788.68	1,351,301.24	1,351,301.24	12.3	2,881,458.45	6,749,028.99	61.4

Fund: 42 REVENUE BOND CONSTRUCTION FU

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
8800.00 LOCAL REVENUES	0.00	24,647.32	24,647.32	100.0	0.00	24,647.32-	.0
TOTAL: 8000	0.00	24,647.32	24,647.32	100.0	0.00	24,647.32-	.0
5100.00 PERSON&CONSULTANT SVC-DIST USE	1,054,385.00	87,884.03	87,884.03	8.3	355,477.12	611,023.85	57.9
5400.00 INSURANCES - DISTRICT USE	248,000.00	204,124.42	204,124.42	82.3	204,124.42	160,248.84-	.0
5600.00 RENTS, LEASES&REPAIRS-DIST. USE	65,500.02	38,442.99	38,442.99	58.6	9,097.13	17,959.90	27.4
5700.00 LEGAL/ELECTION/AUDIT-DIST. USE	264,400.00	0.00	0.00	.0	95,600.00	168,800.00	63.8
5800.00 OTHER OPERATING EXP-DIST. USE	3,941,906.49	740.00	740.00	.0	49,250.00	3,891,916.49	98.7
TOTAL: 5000	5,574,191.51	331,191.44	331,191.44	5.9	713,548.67	4,529,451.40	81.2
TOTAL: 1000-5999	5,574,191.51	331,191.44	331,191.44	5.9	713,548.67	4,529,451.40	81.2
6100.00 SITES & IMPROVEMENTS-DIST. USE	109,420.00	84,613.00	84,613.00	77.3	5,692.17	19,114.83	17.4
6200.00 BUILDINGS&IMPROVEMENT-DIST. USE	31,725,088.51	7,382,400.75	7,382,400.75	23.2	21,337,802.28	3,004,885.48	9.4
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	2,591,299.98	551,115.57	551,115.57	21.2	107,638.41	1,932,546.00	74.5
TOTAL: 6000	34,425,808.49	8,018,129.32	8,018,129.32	23.2	21,451,132.86	4,956,546.31	14.3
TOTAL: 1000-6999	40,000,000.00	8,349,320.76	8,349,320.76	20.8	22,164,681.53	9,485,997.71	23.7

Fund: 42 REVENUE BOND CONSTRUCTION FU SUMMARY

SUMMARY BY OBJECT		WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL INCOME	(8000 - 8999)	0.00	24,647.32	24,647.32	100.0	0.00	24,647.32-	.0
TOTAL:	1000-5999	5,574,191.51	331,191.44	331,191.44	5.9	713,548.67	4,529,451.40	81.2
TOTAL:	1000-6999	40,000,000.00	8,349,320.76	8,349,320.76	20.8	22,164,681.53	9,485,997.71	23.7
TOTAL:	1000-7999	40,000,000.00	8,349,320.76	8,349,320.76	20.8	22,164,681.53	9,485,997.71	23.7
TOTAL EXPENSES	(1000 - 7999)	40,000,000.00	8,349,320.76	8,349,320.76	20.8	22,164,681.53	9,485,997.71	23.7

BDX110
 ALL FUNDS
 72 San Bernardino Community Col

BEST NET CONSORTIUM
 BUDGET SUMMARY REPORT
 07/01/2016 TO 06/30/2017

#J1855

11/16/2016

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Fund: 51 BOOKSTORE FUND

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
8800.00 LOCAL REVENUES	0.00	162.83	162.83	100.0	0.00	162.83-	.0
TOTAL: 8000	0.00	162.83	162.83	100.0	0.00	162.83-	.0

Fund: 51 BOOKSTORE FUND

SUMMARY

SUMMARY BY OBJECT		WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL INCOME	(8000 - 8999)	0.00	162.83	162.83	100.0	0.00	162.83-	.0
TOTAL:	1000-5999	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL:	1000-6999	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL:	1000-7999	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL EXPENSES	(1000 - 7999)	0.00	0.00	0.00	.0	0.00	0.00	.0

Fund: 68 RETIREE BENEFIT FUND

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
8800.00 LOCAL REVENUES	100,000.00	12,252.00	12,252.00	12.2	0.00	87,748.00	87.7
TOTAL: 8000	100,000.00	12,252.00	12,252.00	12.2	0.00	87,748.00	87.7
3300.00 OASDHI /FICA	1,000.00	39.93	39.93	3.9	0.00	960.07	96.0
3400.00 HEALTH AND WELFARE BENEFITS	355,000.00	139,290.98	139,290.98	39.2	0.00	215,709.02	60.7
3500.00 STATE UNEMPLOYMENT INSURANCE	0.00	1.43	1.43	100.0	0.00	1.43-	.0
3900.00 OTHER BENEFITS	10,500.00	2,750.00	2,750.00	26.1	0.00	7,750.00	73.8
TOTAL: 3000	366,500.00	142,082.34	142,082.34	38.7	0.00	224,417.66	61.2
TOTAL: 1000-5999	366,500.00	142,082.34	142,082.34	38.7	0.00	224,417.66	61.2

Fund: 68 RETIREE BENEFIT FUND SUMMARY

SUMMARY BY OBJECT		WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL INCOME	(8000 - 8999)	100,000.00	12,252.00	12,252.00	12.2	0.00	87,748.00	87.7
TOTAL:	1000-5999	366,500.00	142,082.34	142,082.34	38.7	0.00	224,417.66	61.2
TOTAL:	1000-6999	366,500.00	142,082.34	142,082.34	38.7	0.00	224,417.66	61.2
TOTAL:	1000-7999	366,500.00	142,082.34	142,082.34	38.7	0.00	224,417.66	61.2
TOTAL EXPENSES	(1000 - 7999)	366,500.00	142,082.34	142,082.34	38.7	0.00	224,417.66	61.2

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Fund: 69 EMPL LOAD BANKING TRUST FUND

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
8800.00 LOCAL REVENUES	0.00	0.17	0.17	100.0	0.00	0.17-	.0
TOTAL: 8000	0.00	0.17	0.17	100.0	0.00	0.17-	.0

Fund: 69 EMPL LOAD BANKING TRUST FUND SUMMARY

SUMMARY BY OBJECT		WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL INCOME	(8000 - 8999)	0.00	0.17	0.17	100.0	0.00	0.17-	.0
TOTAL:	1000-5999	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL:	1000-6999	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL:	1000-7999	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL EXPENSES	(1000 - 7999)	0.00	0.00	0.00	.0	0.00	0.00	.0

Fund: 72 CHILD DEVELOPMENT FUND

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED		%	PENDED/ ENCUMBERED	UNENCUMBERED	
		CURRENT	YEAR TO DATE			BALANCE	%
8100.00 FEDERAL HEA REVENUES	167,710.00	54,622.64	54,622.64	32.5	0.00	113,087.36	67.4
8600.00 STATE REVENUES	2,502,076.00	1,090,504.46	1,090,504.46	43.5	0.00	1,411,571.54	56.4
8800.00 LOCAL REVENUES	208,000.00	48,803.16	48,803.16	23.4	0.00	159,196.84	76.5
TOTAL: 8000	2,877,786.00	1,193,930.26	1,193,930.26	41.4	0.00	1,683,855.74	58.5
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	1,304,085.41	353,893.01	353,893.01	27.1	0.00	950,192.40	72.8
2300.00 NON-INSTRUCTION HOURLY CLASS.	520,392.34	133,931.55	133,931.55	25.7	0.00	386,460.79	74.2
TOTAL: 2000	1,824,477.75	487,824.56	487,824.56	26.7	0.00	1,336,653.19	73.2
3100.00 CERTIFICATED RETIREMENT	0.00	10,390.18	10,390.18	100.0	0.00	10,390.18	.0
3200.00 CLASSIFIED RETIREMENT	145,718.55	38,619.19	38,619.19	26.5	0.00	107,099.36	73.4
3300.00 OASDHI /FICA	101,125.14	23,113.38	23,113.38	22.8	0.00	78,011.76	77.1
3400.00 HEALTH AND WELFARE BENEFITS	457,070.22	144,659.60	144,659.60	31.6	0.00	312,410.62	68.3
3500.00 STATE UNEMPLOYMENT INSURANCE	650.25	200.93	200.93	30.9	0.00	449.32	69.0
3600.00 WORKERS COMPENSATION INSURANCE	48,875.00	16,000.00	16,000.00	32.7	0.00	32,875.00	67.2
3900.00 OTHER BENEFITS	17,400.74	3,572.32	3,572.32	20.5	0.00	13,828.42	79.4
TOTAL: 3000	770,839.90	236,555.60	236,555.60	30.6	0.00	534,284.30	69.3
4300.00 INSTRUCTIONAL SUPPLIES	44,470.00	2,200.84	2,200.84	4.9	13,270.16	28,999.00	65.2
4500.00 NONINSTRUCTIONAL SUPPLIES	86,618.00	8,598.64	8,598.64	9.9	18,062.74	59,956.62	69.2
4700.00 FOOD SUPPLIES	88,303.32	35,219.29	35,219.29	39.8	45,094.13	7,989.90	9.0
TOTAL: 4000	219,391.32	46,018.77	46,018.77	20.9	76,427.03	96,945.52	44.1
5600.00 RENTS, LEASES&REPAIRS-DIST. USE	1,160.00	0.00	0.00	.0	0.00	1,160.00	100.0
5800.00 OTHER OPERATING EXP-DIST. USE	56,217.03	604.50	604.50	1.0	0.00	55,612.53	98.9
TOTAL: 5000	57,377.03	604.50	604.50	1.0	0.00	56,772.53	98.9
TOTAL: 1000-5999	2,872,086.00	771,003.43	771,003.43	26.8	76,427.03	2,024,655.54	70.4
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	5,700.00	1,619.99	1,619.99	28.4	2,836.08	1,243.93	21.8
TOTAL: 6000	5,700.00	1,619.99	1,619.99	28.4	2,836.08	1,243.93	21.8
TOTAL: 1000-6999	2,877,786.00	772,623.42	772,623.42	26.8	79,263.11	2,025,899.47	70.3

Fund: 72 CHILD DEVELOPMENT FUND SUMMARY

SUMMARY BY OBJECT		WORKING BUDGET	EXPENDED/RECEIVED CURRENT YEAR TO DATE		%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL INCOME	(8000 - 8999)	2,877,786.00	1,193,930.26	1,193,930.26	41.4	0.00	1,683,855.74	58.5
TOTAL:	1000-5999	2,872,086.00	771,003.43	771,003.43	26.8	76,427.03	2,024,655.54	70.4
TOTAL:	1000-6999	2,877,786.00	772,623.42	772,623.42	26.8	79,263.11	2,025,899.47	70.3
TOTAL:	1000-7999	2,877,786.00	772,623.42	772,623.42	26.8	79,263.11	2,025,899.47	70.3
TOTAL EXPENSES	(1000 - 7999)	2,877,786.00	772,623.42	772,623.42	26.8	79,263.11	2,025,899.47	70.3

Fund: 73 STUDENT BODY CENTER FEE FUND

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	RECEIVED YEAR TO DATE	%	PENDED/ ENCUMBERED	UNENCUMBERED BALANCE	%
8800.00 LOCAL REVENUES	293,352.00	172,136.47	172,136.47	58.6	0.00	121,215.53	41.3
TOTAL: 8000	293,352.00	172,136.47	172,136.47	58.6	0.00	121,215.53	41.3
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	99,982.53	33,188.00	33,188.00	33.1	0.00	66,794.53	66.8
2300.00 NON-INSTRUCTION HOURLY CLASS.	54,000.00	17,575.00	17,575.00	32.5	0.00	36,425.00	67.4
TOTAL: 2000	153,982.53	50,763.00	50,763.00	32.9	0.00	103,219.53	67.0
3200.00 CLASSIFIED RETIREMENT	12,477.16	4,609.16	4,609.16	36.9	0.00	7,868.00	63.0
3300.00 OASDHI/FICA	7,648.65	2,463.73	2,463.73	32.2	0.00	5,184.92	67.7
3400.00 HEALTH AND WELFARE BENEFITS	32,289.86	11,046.32	11,046.32	34.2	0.00	21,243.54	65.7
3500.00 STATE UNEMPLOYMENT INSURANCE	49.99	16.13	16.13	32.2	0.00	33.86	67.7
3600.00 WORKERS COMPENSATION INSURANCE	3,000.00	1,000.00	1,000.00	33.3	0.00	2,000.00	66.6
3900.00 OTHER BENEFITS	147.36	32.32	32.32	21.9	0.00	115.04	78.0
TOTAL: 3000	55,613.02	19,167.66	19,167.66	34.4	0.00	36,445.36	65.5
4200.00 BOOK, MAGAZINE&PERIOD-DIST. USE	500.00	0.00	0.00	.0	0.00	500.00	100.0
4500.00 NONINSTRUCTIONAL SUPPLIES	13,500.00	3,389.83	3,389.83	25.1	0.00	10,110.17	74.8
TOTAL: 4000	14,000.00	3,389.83	3,389.83	24.2	0.00	10,610.17	75.7
5600.00 RENTS, LEASES&REPAIRS-DIST. USE	30,000.00	1,172.20	1,172.20	3.9	0.00	28,827.80	96.0
5800.00 OTHER OPERATING EXP-DIST. USE	15,256.45	0.00	0.00	.0	0.00	15,256.45	100.0
TOTAL: 5000	45,256.45	1,172.20	1,172.20	2.5	0.00	44,084.25	97.4
TOTAL: 1000-5999	268,852.00	74,492.69	74,492.69	27.7	0.00	194,359.31	72.2
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	24,500.00	24,500.00	24,500.00	100.0	0.00	0.00	.0
TOTAL: 6000	24,500.00	24,500.00	24,500.00	100.0	0.00	0.00	.0
TOTAL: 1000-6999	293,352.00	98,992.69	98,992.69	33.7	0.00	194,359.31	66.2

Fund: 73 STUDENT BODY CENTER FEE FUND SUMMARY

SUMMARY BY OBJECT		WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL INCOME	(8000 - 8999)	293,352.00	172,136.47	172,136.47	58.6	0.00	121,215.53	41.3
TOTAL:	1000-5999	268,852.00	74,492.69	74,492.69	27.7	0.00	194,359.31	72.2
TOTAL:	1000-6999	293,352.00	98,992.69	98,992.69	33.7	0.00	194,359.31	66.2
TOTAL:	1000-7999	293,352.00	98,992.69	98,992.69	33.7	0.00	194,359.31	66.2
TOTAL EXPENSES	(1000 - 7999)	293,352.00	98,992.69	98,992.69	33.7	0.00	194,359.31	66.2

Fund: 74 KVCRC FUND

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ ENCUMBERED	UNENCUMBERED BALANCE	%
8800.00 LOCAL REVENUES	4,923,059.74	1,906,202.99	1,906,202.99	38.7	0.00	3,016,856.75	61.2
8900.00 OTHER FINANCING SOURCES	1,255,330.00	735,000.00	735,000.00	58.5	0.00	520,330.00	41.4
TOTAL: 8000	6,178,389.74	2,641,202.99	2,641,202.99	42.7	0.00	3,537,186.75	57.2
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	1,325,726.70	371,233.39	371,233.39	28.0	0.00	954,493.31	71.9
2300.00 NON-INSTRUCTION HOURLY CLASS.	544,000.00	171,850.35	171,850.35	31.5	0.00	372,149.65	68.4
TOTAL: 2000	1,869,726.70	543,083.74	543,083.74	29.0	0.00	1,326,642.96	70.9
3200.00 CLASSIFIED RETIREMENT	165,118.00	68,247.86	68,247.86	41.3	0.00	96,870.14	58.6
3300.00 OASDHI/FICA	101,418.08	39,059.92	39,059.92	38.5	0.00	62,358.16	61.4
3400.00 HEALTH AND WELFARE BENEFITS	303,695.82	80,181.76	80,181.76	26.4	0.00	223,514.06	73.5
3500.00 STATE UNEMPLOYMENT INSURANCE	662.86	270.87	270.87	40.8	0.00	391.99	59.1
3600.00 WORKERS COMPENSATION INSURANCE	28,950.00	8,875.00	8,875.00	30.6	0.00	20,075.00	69.3
3900.00 OTHER BENEFITS	11,322.02	2,318.52	2,318.52	20.4	0.00	9,003.50	79.5
TOTAL: 3000	611,166.78	198,953.93	198,953.93	32.5	0.00	412,212.85	67.4
4200.00 BOOK, MAGAZINE&PERIOD-DIST. USE	300.00	0.00	0.00	.0	59.36	240.64	80.2
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	2,500.00	0.00	0.00	.0	0.00	2,500.00	100.0
4500.00 NONINSTRUCTIONAL SUPPLIES	44,700.00	5,755.34	5,755.34	12.8	18,811.07	20,133.59	45.0
4700.00 FOOD SUPPLIES	10,500.00	75.38	75.38	.7	2,561.19	7,863.43	74.8
TOTAL: 4000	58,000.00	5,830.72	5,830.72	10.0	21,431.62	30,737.66	52.9
5100.00 PERSON&CONSULTANT SVC-DIST USE	137,079.00	9,611.83	9,611.83	7.0	34,936.21	92,530.96	67.5
5200.00 TRAVEL & CONFERENCE EXPENSES	98,100.00	13,850.97	13,850.97	14.1	23,891.68	60,357.35	61.5
5300.00 POST/DUES/MEMBERSHIPS-DIST. USE	75,500.00	13,805.42	13,805.42	18.2	29,478.62	32,215.96	42.6
5400.00 INSURANCES - DISTRICT USE	10,500.00	0.00	0.00	.0	3,905.00	6,595.00	62.8
5500.00 UTILITIES & HOUSEKEEP-DIST. USE	258,844.00	48,787.05	48,787.05	18.8	116,980.95	93,076.00	35.9
5600.00 RENTS, LEASES&REPAIRS-DIST. USE	662,359.00	79,784.95	79,784.95	12.0	194,207.42	388,366.63	58.6
5700.00 LEGAL/ELECTION/AUDIT-DIST. USE	74,000.00	0.00	0.00	.0	17,300.00	56,700.00	76.6
5800.00 OTHER OPERATING EXP-DIST. USE	1,795,282.74	133,162.60	133,162.60	7.4	952,498.16	709,621.98	39.5
TOTAL: 5000	3,111,664.74	299,002.82	299,002.82	9.6	1,373,198.04	1,439,463.88	46.2
TOTAL: 1000-5999	5,650,558.22	1,046,871.21	1,046,871.21	18.5	1,394,629.66	3,209,057.35	56.7
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	379,874.00	105,841.47	105,841.47	27.8	101,618.15	172,414.38	45.3
TOTAL: 6000	379,874.00	105,841.47	105,841.47	27.8	101,618.15	172,414.38	45.3
TOTAL: 1000-6999	6,030,432.22	1,152,712.68	1,152,712.68	19.1	1,496,247.81	3,381,471.73	56.0
7200.00 INTRAFUND TRANSFERS OUT	109,375.00	0.00	0.00	.0	0.00	109,375.00	100.0
TOTAL: 7000	109,375.00	0.00	0.00	.0	0.00	109,375.00	100.0
TOTAL: 1000-7999	6,139,807.22	1,152,712.68	1,152,712.68	18.7	1,496,247.81	3,490,846.73	56.8

Fund: 74 KVCR FUND

SUMMARY

SUMMARY BY OBJECT		WORKING BUDGET	EXPENDED/CURRENT	RECEIVED YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL INCOME	(8000 - 8999)	6,178,389.74	2,641,202.99	2,641,202.99	42.7	0.00	3,537,186.75	57.2
TOTAL:	1000-5999	5,650,558.22	1,046,871.21	1,046,871.21	18.5	1,394,629.66	3,209,057.35	56.7
TOTAL:	1000-6999	6,030,432.22	1,152,712.68	1,152,712.68	19.1	1,496,247.81	3,381,471.73	56.0
TOTAL:	1000-7999	6,139,807.22	1,152,712.68	1,152,712.68	18.7	1,496,247.81	3,490,846.73	56.8
TOTAL EXPENSES	(1000 - 7999)	6,139,807.22	1,152,712.68	1,152,712.68	18.7	1,496,247.81	3,490,846.73	56.8

Fund: 76 KVCR EDUCATIONAL FOUNDATION

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
8800.00 LOCAL REVENUES	2,076,553.44	433,686.16	433,686.16	20.8	0.00	1,642,867.28	79.1
TOTAL: 8000	2,076,553.44	433,686.16	433,686.16	20.8	0.00	1,642,867.28	79.1
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	183,177.57	60,706.80	60,706.80	33.1	0.00	122,470.77	66.8
2300.00 NON-INSTRUCTION HOURLY CLASS.	181,716.14	45,790.00	45,790.00	25.1	0.00	135,926.14	74.8
TOTAL: 2000	364,893.71	106,496.80	106,496.80	29.1	0.00	258,396.91	70.8
3200.00 CLASSIFIED RETIREMENT	22,886.49	14,549.69	14,549.69	63.5	0.00	8,336.80	36.4
3300.00 OASDHI/FICA	13,990.13	7,968.94	7,968.94	56.9	0.00	6,021.19	43.0
3400.00 HEALTH AND WELFARE BENEFITS	54,854.78	10,614.44	10,614.44	19.3	0.00	44,240.34	80.6
3500.00 STATE UNEMPLOYMENT INSURANCE	91.44	53.02	53.02	57.9	0.00	38.42	42.0
3600.00 WORKERS COMPENSATION INSURANCE	3,375.00	1,125.00	1,125.00	33.3	0.00	2,250.00	66.6
3900.00 OTHER BENEFITS	915.78	50.76	50.76	5.5	0.00	865.02	94.4
TOTAL: 3000	96,113.62	34,361.85	34,361.85	35.7	0.00	61,751.77	64.2
4500.00 NONINSTRUCTIONAL SUPPLIES	21,000.00	757.01	757.01	3.6	1,346.47	18,896.52	89.9
4700.00 FOOD SUPPLIES	4,200.00	139.60	139.60	3.3	136.85	3,923.55	93.4
TOTAL: 4000	25,200.00	896.61	896.61	3.5	1,483.32	22,820.07	90.5
5100.00 PERSON&CONSULTANT SVC-DIST USE	279,423.00	20,156.94	20,156.94	7.2	79,439.70	179,826.36	64.3
5200.00 TRAVEL & CONFERENCE EXPENSES	6,850.00	130.04	130.04	1.8	191.16	6,528.80	95.3
5300.00 POST/DUES/MEMBERSHIPS-DIST. USE	53,500.00	12,400.00	12,400.00	23.1	0.00	41,100.00	76.8
5600.00 RENTS, LEASES&REPAIRS-DIST. USE	25,500.00	46.90	46.90	.1	17,965.42	7,487.68	29.3
5700.00 LEGAL/ELECTION/AUDIT-DIST. USE	16,883.00	0.00	0.00	.0	9,000.00	7,883.00	46.6
5800.00 OTHER OPERATING EXP-DIST. USE	349,429.30	54,565.56	54,565.56	15.6	156,985.34	137,878.40	39.4
TOTAL: 5000	731,585.30	87,299.44	87,299.44	11.9	263,581.62	380,704.24	52.0
TOTAL: 1000-5999	1,217,792.63	229,054.70	229,054.70	18.8	265,064.94	723,672.99	59.4
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	15,335.00	0.00	0.00	.0	7,478.21	7,856.79	51.2
TOTAL: 6000	15,335.00	0.00	0.00	.0	7,478.21	7,856.79	51.2
TOTAL: 1000-6999	1,233,127.63	229,054.70	229,054.70	18.5	272,543.15	731,529.78	59.3
7300.00 INTERFUND TRANSFERS	825,955.00	400,000.00	400,000.00	48.4	0.00	425,955.00	51.5
TOTAL: 7000	825,955.00	400,000.00	400,000.00	48.4	0.00	425,955.00	51.5
TOTAL: 1000-7999	2,059,082.63	629,054.70	629,054.70	30.5	272,543.15	1,157,484.78	56.2

Fund: 76 KVCR EDUCATIONAL FOUNDATION SUMMARY

SUMMARY BY OBJECT		WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL INCOME	(8000 - 8999)	2,076,553.44	433,686.16	433,686.16	20.8	0.00	1,642,867.28	79.1
TOTAL:	1000-5999	1,217,792.63	229,054.70	229,054.70	18.8	265,064.94	723,672.99	59.4
TOTAL:	1000-6999	1,233,127.63	229,054.70	229,054.70	18.5	272,543.15	731,529.78	59.3
TOTAL:	1000-7999	2,059,082.63	629,054.70	629,054.70	30.5	272,543.15	1,157,484.78	56.2
TOTAL EXPENSES	(1000 - 7999)	2,059,082.63	629,054.70	629,054.70	30.5	272,543.15	1,157,484.78	56.2

Fund: 78 SELF INSURANCE-LI ABILITY&PRO

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ ENCUMBERED	UNENCUMBERED BALANCE	%
8800.00 LOCAL REVENUES	3,000.00	1,644.47	1,644.47	54.8	0.00	1,355.53	45.1
8900.00 OTHER FINANCING SOURCES	550,000.00	0.00	0.00	.0	0.00	550,000.00	100.0
TOTAL: 8000	553,000.00	1,644.47	1,644.47	.2	0.00	551,355.53	99.7
5100.00 PERSON&CONSULTANT SVC-DIST USE	15,000.00	0.02	0.02	.0	10,000.00	4,999.98	33.3
5400.00 INSURANCES - DISTRICT USE	410,000.00	451,641.00	451,641.00	100.0	0.00	41,641.00-	.0
5800.00 OTHER OPERATING EXP-DIST. USE	250,000.00	0.00	0.00	.0	75,000.00	175,000.00	70.0
TOTAL: 5000	675,000.00	451,641.02	451,641.02	66.9	85,000.00	138,358.98	20.4
TOTAL: 1000-5999	675,000.00	451,641.02	451,641.02	66.9	85,000.00	138,358.98	20.4

Fund: 78 SELF INSURANCE-LIABILITY&PRO SUMMARY

SUMMARY BY OBJECT		WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL INCOME	(8000 - 8999)	553,000.00	1,644.47	1,644.47	.2	0.00	551,355.53	99.7
TOTAL:	1000-5999	675,000.00	451,641.02	451,641.02	66.9	85,000.00	138,358.98	20.4
TOTAL:	1000-6999	675,000.00	451,641.02	451,641.02	66.9	85,000.00	138,358.98	20.4
TOTAL:	1000-7999	675,000.00	451,641.02	451,641.02	66.9	85,000.00	138,358.98	20.4
TOTAL EXPENSES	(1000 - 7999)	675,000.00	451,641.02	451,641.02	66.9	85,000.00	138,358.98	20.4

Fund: 79 EDCT FOUNDATION

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ ENCUMBERED	UNENCUMBERED BALANCE	%
8800.00 LOCAL REVENUES	28,996.00	9,201.13	9,201.13	31.7	0.00	19,794.87	68.2
8900.00 OTHER FINANCING SOURCES	200,000.00	185,000.00	185,000.00	92.5	0.00	15,000.00	7.5
TOTAL: 8000	228,996.00	194,201.13	194,201.13	84.8	0.00	34,794.87	15.1
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	127,423.71	33,141.59	33,141.59	26.0	0.00	94,282.12	73.9
2300.00 NON-INSTRUCTION HOURLY CLASS.	8,996.00	0.00	0.00	.0	0.00	8,996.00	100.0
TOTAL: 2000	136,419.71	33,141.59	33,141.59	24.2	0.00	103,278.12	75.7
3200.00 CLASSIFIED RETIREMENT	12,570.40	4,602.72	4,602.72	36.6	0.00	7,967.68	63.3
3300.00 OASDHI/FICA	7,644.16	2,479.25	2,479.25	32.4	0.00	5,164.91	67.5
3400.00 HEALTH AND WELFARE BENEFITS	21,144.93	5,283.16	5,283.16	24.9	0.00	15,861.77	75.0
3500.00 STATE UNEMPLOYMENT INSURANCE	49.96	16.21	16.21	32.4	0.00	33.75	67.5
3600.00 WORKERS COMPENSATION INSURANCE	1,500.00	500.00	500.00	33.3	0.00	1,000.00	66.6
3900.00 OTHER BENEFITS	73.68	16.16	16.16	21.9	0.00	57.52	78.0
TOTAL: 3000	42,983.13	12,897.50	12,897.50	30.0	0.00	30,085.63	69.9
4200.00 BOOK, MAGAZINE&PERIOD-DIST. USE	500.00	0.00	0.00	.0	0.00	500.00	100.0
4500.00 NONINSTRUCTIONAL SUPPLIES	8,000.00	0.00	0.00	.0	2,000.00	6,000.00	75.0
4700.00 FOOD SUPPLIES	6,000.00	0.00	0.00	.0	707.22	5,292.78	88.2
TOTAL: 4000	14,500.00	0.00	0.00	.0	2,707.22	11,792.78	81.3
5100.00 PERSON&CONSULTANT SVC-DIST USE	7,000.00	0.00	0.00	.0	0.00	7,000.00	100.0
5200.00 TRAVEL & CONFERENCE EXPENSES	14,750.00	1,494.73	1,494.73	10.1	6,233.00	7,022.27	47.6
5300.00 POST/DUES/MEMBERSHIPS-DIST. USE	4,000.00	50.00	50.00	1.2	0.00	3,950.00	98.7
5500.00 UTILITIES & HOUSEKEEP-DIST. USE	3,600.00	114.03	114.03	3.1	485.97	3,000.00	83.3
5600.00 RENTS, LEASES&REPAIRS-DIST. USE	18,260.00	0.00	0.00	.0	30,412.00	12,152.00-	.0
5700.00 LEGAL/ELECTION/AUDIT-DIST. USE	10,000.00	0.00	0.00	.0	6,000.00	4,000.00	40.0
5800.00 OTHER OPERATING EXP-DIST. USE	10,569.00	1,500.00	1,500.00	14.1	0.00	9,069.00	85.8
TOTAL: 5000	68,179.00	3,158.76	3,158.76	4.6	43,130.97	21,889.27	32.1
TOTAL: 1000-5999	262,081.84	49,197.85	49,197.85	18.7	45,838.19	167,045.80	63.7
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	25,600.00	1,120.54	1,120.54	4.3	0.00	24,479.46	95.6
TOTAL: 6000	25,600.00	1,120.54	1,120.54	4.3	0.00	24,479.46	95.6
TOTAL: 1000-6999	287,681.84	50,318.39	50,318.39	17.4	45,838.19	191,525.26	66.5

Fund: 79 EDCT FOUNDATION

SUMMARY

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SUMMARY BY OBJECT		WORKING BUDGET	EXPENDED/RECEIVED		%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
=====		=====	CURRENT	YEAR TO DATE	=====	=====	=====	=====
=====		=====	=====	=====	=====	=====	=====	=====
TOTAL INCOME	(8000 - 8999)	228,996.00	194,201.13	194,201.13	84.8	0.00	34,794.87	15.1
TOTAL:	1000-5999	262,081.84	49,197.85	49,197.85	18.7	45,838.19	167,045.80	63.7
TOTAL:	1000-6999	287,681.84	50,318.39	50,318.39	17.4	45,838.19	191,525.26	66.5
TOTAL:	1000-7999	287,681.84	50,318.39	50,318.39	17.4	45,838.19	191,525.26	66.5
TOTAL EXPENSES	(1000 - 7999)	287,681.84	50,318.39	50,318.39	17.4	45,838.19	191,525.26	66.5

Fund: 84 WORKERS COMPENSATION FUND

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
8800.00 LOCAL REVENUES	1,170,000.00	171,106.39	171,106.39	14.6	0.00	998,893.61	85.3
TOTAL: 8000	1,170,000.00	171,106.39	171,106.39	14.6	0.00	998,893.61	85.3
5100.00 PERSON&CONSULTANT SVC-DIST USE	300,000.00	51,099.50	51,099.50	17.0	193,160.50	55,740.00	18.5
5400.00 INSURANCES - DISTRICT USE	190,000.00	145,749.00	145,749.00	76.7	29,251.00	15,000.00	7.8
5800.00 OTHER OPERATING EXP-DIST. USE	680,000.00	191,066.23	191,066.23	28.0	28,747.07	460,186.70	67.6
TOTAL: 5000	1,170,000.00	387,914.73	387,914.73	33.1	251,158.57	530,926.70	45.3
TOTAL: 1000-5999	1,170,000.00	387,914.73	387,914.73	33.1	251,158.57	530,926.70	45.3

Fund: 84 WORKERS COMPENSATION FUND SUMMARY

SUMMARY BY OBJECT		WORKING BUDGET	EXPENDED/CURRENT	RECEIVED YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL INCOME	(8000 - 8999)	1,170,000.00	171,106.39	171,106.39	14.6	0.00	998,893.61	85.3
TOTAL:	1000-5999	1,170,000.00	387,914.73	387,914.73	33.1	251,158.57	530,926.70	45.3
TOTAL:	1000-6999	1,170,000.00	387,914.73	387,914.73	33.1	251,158.57	530,926.70	45.3
TOTAL:	1000-7999	1,170,000.00	387,914.73	387,914.73	33.1	251,158.57	530,926.70	45.3
TOTAL EXPENSES	(1000 - 7999)	1,170,000.00	387,914.73	387,914.73	33.1	251,158.57	530,926.70	45.3

Fund: 01 GENERAL FUND

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENED/ ENCUMBERED	UNENCUMBERED BALANCE	%
8100.00 FEDERAL HEA REVENUES	30,000.00	4,095.95	4,095.95	13.6	0.00	25,904.05	86.3
8600.00 STATE REVENUES	34,719,158.00	13,360,069.99	13,360,069.99	38.4	0.00	21,359,088.01	61.5
8800.00 LOCAL REVENUES	16,487,965.16	270,472.13	270,472.13	1.6	0.00	16,217,493.03	98.3
TOTAL: 8000	51,237,123.16	13,634,638.07	13,634,638.07	26.6	0.00	37,602,485.09	73.3
1100.00 CONTRACT CLASSROOM INST.	12,151,155.63	3,503,303.85	3,503,303.85	28.8	0.00	8,647,851.78	71.1
1200.00 CONTRACT CERT. ADMINI STRATORS	3,935,338.17	1,175,310.90	1,175,310.90	29.8	0.00	2,760,027.27	70.1
1300.00 INSTRUCTORS DAY/HOURLY	8,711,523.00	2,717,239.87	2,717,239.87	31.1	0.00	5,994,283.13	68.8
1400.00 NON-INSTRUCTION HOURLY CERT.	298,857.00	86,650.00	86,650.00	28.9	0.00	212,207.00	71.0
TOTAL: 1000	25,096,873.80	7,482,504.62	7,482,504.62	29.8	0.00	17,614,369.18	70.1
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	6,805,635.58	2,206,290.39	2,206,290.39	32.4	0.00	4,599,345.19	67.5
2200.00 INSTRUCTIONAL AIDS	846,966.44	281,025.47	281,025.47	33.1	0.00	565,940.97	66.8
2300.00 NON-INSTRUCTION HOURLY CLASS.	634,768.00	224,438.84	224,438.84	35.3	0.00	410,329.16	64.6
2400.00 INST AIDES-HOURLY- DIR. INSTRUC	335,219.00	49,443.23	49,443.23	14.7	0.00	285,775.77	85.2
TOTAL: 2000	8,622,589.02	2,761,197.93	2,761,197.93	32.0	0.00	5,861,391.09	67.9
3100.00 CERTIFICATED RETIREMENT	2,999,414.93	809,827.32	809,827.32	26.9	0.00	2,189,587.61	73.0
3200.00 CLASSIFIED RETIREMENT	965,475.92	383,823.36	383,823.36	39.7	0.00	581,652.56	60.2
3300.00 OASDHI /FICA	1,014,890.64	327,688.41	327,688.41	32.2	0.00	687,202.23	67.7
3400.00 HEALTH AND WELFARE BENEFITS	4,802,274.45	1,447,417.09	1,447,417.09	30.1	0.00	3,354,857.36	69.8
3500.00 STATE UNEMPLOYMENT INSURANCE	15,555.43	5,093.57	5,093.57	32.7	0.00	10,461.86	67.2
3600.00 WORKERS COMPENSATION INSURANCE	475,615.50	156,944.55	156,944.55	32.9	0.00	318,670.95	67.0
3900.00 OTHER BENEFITS	109,462.22	39,069.19	39,069.19	35.6	0.00	70,393.03	64.3
TOTAL: 3000	10,382,689.09	3,169,863.49	3,169,863.49	30.5	0.00	7,212,825.60	69.4
4100.00 TEXTBOOKS	3,997.00	0.00	0.00	.0	0.00	3,997.00	100.0
4200.00 BOOK, MAGAZINE&PERIOD-DI ST. USE	4,497.83	420.27	420.27	9.3	897.79	3,179.77	70.6
4300.00 INSTRUCTI ONAL SUPPLIES	50,421.00	4,519.40	4,519.40	8.9	11,040.95	34,860.65	69.1
4400.00 MEDIA AND SOFTWARE-DI STRCT USE	6,398.00	285.35	285.35	4.4	0.00	6,112.65	95.5
4500.00 NONI NSTRUCTI ONAL SUPPLIES	513,906.50	140,496.31	140,496.31	27.3	207,639.77	165,770.42	32.2
4700.00 FOOD SUPPLIES	37,900.00	5,090.28	5,090.28	13.4	15,933.44	16,876.28	44.5
TOTAL: 4000	617,120.33	150,811.61	150,811.61	24.4	235,511.95	230,796.77	37.3
5100.00 PERSON&CONSULTANT SVC-DI ST USE	884,773.00	43,002.92	43,002.92	4.8	766,958.68	74,811.40	8.4
5200.00 TRAVEL & CONFERENCE EXPENSES	156,901.17	23,010.06	23,010.06	14.6	48,221.85	85,669.26	54.6
5300.00 POST/DUES/MEMBERSHI PS-DI ST. USE	169,346.53	22,335.15	22,335.15	13.1	21,446.95	125,564.43	74.1
5500.00 UTI LI TIES & HOUSEKEEP-DI ST. USE	1,867,375.00	497,651.18	497,651.18	26.6	1,449,724.77	80,000.95-	.0
5600.00 RENTS, LEASES&REPAIRS-DI ST. USE	1,034,478.00	300,430.04	300,430.04	29.0	329,639.27	404,408.69	39.0
5800.00 OTHER OPERATING EXP-DI ST. USE	791,989.97	66,534.77	66,534.77	8.4	180,861.42	544,593.78	68.7
TOTAL: 5000	4,904,863.67	952,964.12	952,964.12	19.4	2,796,852.94	1,155,046.61	23.5
TOTAL: 1000-5999	49,624,135.91	14,517,341.77	14,517,341.77	29.2	3,032,364.89	32,074,429.25	64.6
6200.00 BUI LDI NGS&I MPROVEMENT-DI ST. USE	78,448.00	11,256.00	11,256.00	14.3	33,759.99	33,432.01	42.6

Fund: 01 GENERAL FUND

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	382,803.00	33,719.03	33,719.03	8.8	236,516.18	112,567.79	29.4
TOTAL: 6000	461,251.00	44,975.03	44,975.03	9.7	270,276.17	145,999.80	31.6
TOTAL: 1000-6999	50,085,386.91	14,562,316.80	14,562,316.80	29.0	3,302,641.06	32,220,429.05	64.3

Fund: 01 GENERAL FUND

SUMMARY

SUMMARY BY OBJECT		WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL INCOME	(8000 - 8999)	51,237,123.16	13,634,638.07	13,634,638.07	26.6	0.00	37,602,485.09	73.3
TOTAL:	1000-5999	49,624,135.91	14,517,341.77	14,517,341.77	29.2	3,032,364.89	32,074,429.25	64.6
TOTAL:	1000-6999	50,085,386.91	14,562,316.80	14,562,316.80	29.0	3,302,641.06	32,220,429.05	64.3
TOTAL:	1000-7999	50,085,386.91	14,562,316.80	14,562,316.80	29.0	3,302,641.06	32,220,429.05	64.3
TOTAL EXPENSES	(1000 - 7999)	50,085,386.91	14,562,316.80	14,562,316.80	29.0	3,302,641.06	32,220,429.05	64.3

Fund: 41 CAPITAL OUTLAY PROJECTS FUND

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
6200.00 BUILDINGS&IMPROVEMENT-DIST. USE	376,399.00	173,006.77	173,006.77	45.9	184,700.38	18,691.85	4.9
TOTAL: 6000	376,399.00	173,006.77	173,006.77	45.9	184,700.38	18,691.85	4.9
TOTAL: 1000-6999	376,399.00	173,006.77	173,006.77	45.9	184,700.38	18,691.85	4.9

Fund: 41 CAPITAL OUTLAY PROJECTS FUND SUMMARY

SUMMARY BY OBJECT		WORKING BUDGET	EXPENDED/CURRENT	RECEIVED YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL INCOME	(8000 - 8999)	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL:	1000-5999	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL:	1000-6999	376,399.00	173,006.77	173,006.77	45.9	184,700.38	18,691.85	4.9
TOTAL:	1000-7999	376,399.00	173,006.77	173,006.77	45.9	184,700.38	18,691.85	4.9
TOTAL EXPENSES	(1000 - 7999)	376,399.00	173,006.77	173,006.77	45.9	184,700.38	18,691.85	4.9

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BEST NET CONSORTIUM
 BUDGET SUMMARY REPORT
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Fund: 72 CHILD DEVELOPMENT FUND

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
8800.00 LOCAL REVENUES	0.00	582.30	582.30	100.0	0.00	582.30-	.0
TOTAL: 8000	0.00	582.30	582.30	100.0	0.00	582.30-	.0

Fund: 72 CHILD DEVELOPMENT FUND SUMMARY

=====		WORKING	EXPENDED/RECEIVED			PENDING/	UNENCUMBERED	
=====		BUDGET	CURRENT	YEAR TO DATE	%	ENCUMBERED	BALANCE	%
=====		=====						
SUMMARY BY OBJECT								
=====		=====						
TOTAL INCOME	(8000 - 8999)	0.00	582.30	582.30	100.0	0.00	582.30-	.0
TOTAL:	1000-5999	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL:	1000-6999	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL:	1000-7999	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL EXPENSES	(1000 - 7999)	0.00	0.00	0.00	.0	0.00	0.00	.0

Fund: 01 GENERAL FUND

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
8100.00 FEDERAL HEA REVENUES	1,500.00	878.75	878.75	58.5	0.00	621.25	41.4
8600.00 STATE REVENUES	17,834,196.00	6,885,680.31	6,885,680.31	38.6	0.00	10,948,515.69	61.3
8800.00 LOCAL REVENUES	8,173,795.00	131,457.24	131,457.24	1.6	0.00	8,042,337.76	98.3
TOTAL: 8000	26,009,491.00	7,018,016.30	7,018,016.30	26.9	0.00	18,991,474.70	73.0
1100.00 CONTRACT CLASSROOM INST.	5,142,664.41	1,533,760.25	1,533,760.25	29.8	0.00	3,608,904.16	70.1
1200.00 CONTRACT CERT. ADMINI STRATORS	2,692,230.57	844,731.66	844,731.66	31.3	0.00	1,847,498.91	68.6
1300.00 INSTRUCTORS DAY/HOURLY	3,537,877.50	1,269,081.41	1,269,081.41	35.8	0.00	2,268,796.09	64.1
1400.00 NON-INSTRUCTION HOURLY CERT.	322,063.00	127,255.45	127,255.45	39.5	0.00	194,807.55	60.4
TOTAL: 1000	11,694,835.48	3,774,828.77	3,774,828.77	32.2	0.00	7,920,006.71	67.7
2100.00 CLASSIFIED MANAGERS-NON-INSTRU	3,838,708.26	1,302,077.56	1,302,077.56	33.9	0.00	2,536,630.70	66.0
2200.00 INSTRUCTIONAL AIDS	586,135.55	206,076.78	206,076.78	35.1	0.00	380,058.77	64.8
2300.00 NON-INSTRUCTION HOURLY CLASS.	251,898.60	118,010.13	118,010.13	46.8	0.00	133,888.47	53.1
2400.00 INST AIDES-HOURLY- DIR. INSTRUC	403,112.00	89,307.52	89,307.52	22.1	0.00	313,804.48	77.8
TOTAL: 2000	5,079,854.41	1,715,471.99	1,715,471.99	33.7	0.00	3,364,382.42	66.2
3100.00 CERTIFICATED RETIREMENT	1,407,819.87	410,000.73	410,000.73	29.1	0.00	997,819.14	70.8
3200.00 CLASSIFIED RETIREMENT	584,947.70	231,445.69	231,445.69	39.5	0.00	353,502.01	60.4
3300.00 OASDHI /FICA	590,362.26	186,131.39	186,131.39	31.5	0.00	404,230.87	68.4
3400.00 HEALTH AND WELFARE BENEFITS	2,461,907.04	719,602.69	719,602.69	29.2	0.00	1,742,304.35	70.7
3500.00 STATE UNEMPLOYMENT INSURANCE	7,873.70	2,716.12	2,716.12	34.4	0.00	5,157.58	65.5
3600.00 WORKERS COMPENSATION INSURANCE	237,038.75	81,409.32	81,409.32	34.3	0.00	155,629.43	65.6
3900.00 OTHER BENEFITS	45,413.33	23,039.34	23,039.34	50.7	0.00	22,373.99	49.2
TOTAL: 3000	5,335,362.65	1,654,345.28	1,654,345.28	31.0	0.00	3,681,017.37	68.9
4200.00 BOOK, MAGAZINE&PERIOD-DI ST. USE	4,457.79	318.69	318.69	7.1	513.68	3,625.42	81.3
4300.00 INSTRUCTIONAL SUPPLIES	52,494.00	16,306.92	16,306.92	31.0	6,642.73	29,544.35	56.2
4400.00 MEDIA AND SOFTWARE-DI STRCT USE	1,225.00	12.95	12.95	1.0	0.00	1,212.05	98.9
4500.00 NONINSTRUCTIONAL SUPPLIES	171,620.00	42,372.54	42,372.54	24.6	65,922.31	63,325.15	36.8
4700.00 FOOD SUPPLIES	3,000.00	0.00	0.00	.0	0.00	3,000.00	100.0
TOTAL: 4000	232,796.79	59,011.10	59,011.10	25.3	73,078.72	100,706.97	43.2
5100.00 PERSON&CONSULTANT SVC-DI ST USE	100,345.00	10,100.48	10,100.48	10.0	18,706.00	71,538.52	71.2
5200.00 TRAVEL & CONFERENCE EXPENSES	122,762.50	22,812.26	22,812.26	18.5	19,326.64	80,623.60	65.6
5300.00 POST/DUES/MEMBERSHI PS-DI ST. USE	60,645.00	38,137.05	38,137.05	62.8	2,074.45	20,433.50	33.6
5500.00 UTILITIES & HOUSEKEEP-DI ST. USE	784,470.00	236,245.99	236,245.99	30.1	579,344.00	31,119.99	.0
5600.00 RENTS, LEASES&REPAIRS-DI ST. USE	478,937.32	146,709.00	146,709.00	30.6	192,095.35	140,132.97	29.2
5800.00 OTHER OPERATING EXP-DI ST. USE	436,511.25	15,223.00	15,223.00	3.4	40,964.51	380,323.74	87.1
TOTAL: 5000	1,983,671.07	469,227.78	469,227.78	23.6	852,510.95	661,932.34	33.3
TOTAL: 1000-5999	24,326,520.40	7,672,884.92	7,672,884.92	31.5	925,589.67	15,728,045.81	64.6
6400.00 EQUIP/FURNITURE (EXCLD COMPTR)	45,514.64	9,170.49	9,170.49	20.1	0.00	36,344.15	79.8
TOTAL: 6000	45,514.64	9,170.49	9,170.49	20.1	0.00	36,344.15	79.8

Fund: 01 GENERAL FUND

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL: 1000-6999	24,372,035.04	7,682,055.41	7,682,055.41	31.5	925,589.67	15,764,389.96	64.6

Fund: 01 GENERAL FUND

SUMMARY

SUMMARY BY OBJECT		WORKING BUDGET	EXPENDED/RECEIVED CURRENT YEAR TO DATE		%	PENDED/ ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL INCOME	(8000 - 8999)	26,009,491.00	7,018,016.30	7,018,016.30	26.9	0.00	18,991,474.70	73.0
TOTAL:	1000-5999	24,326,520.40	7,672,884.92	7,672,884.92	31.5	925,589.67	15,728,045.81	64.6
TOTAL:	1000-6999	24,372,035.04	7,682,055.41	7,682,055.41	31.5	925,589.67	15,764,389.96	64.6
TOTAL:	1000-7999	24,372,035.04	7,682,055.41	7,682,055.41	31.5	925,589.67	15,764,389.96	64.6
TOTAL EXPENSES	(1000 - 7999)	24,372,035.04	7,682,055.41	7,682,055.41	31.5	925,589.67	15,764,389.96	64.6

Fund: 41 CAPITAL OUTLAY PROJECTS FUND

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
6100.00 SITES & IMPROVEMENTS-DIST. USE	516,875.92	174,182.08	174,182.08	33.6	317,508.57	25,185.27	4.8
6200.00 BUILDINGS&IMPROVEMENT-DIST. USE	9,938.16	0.00	0.00	.0	0.00	9,938.16	100.0
TOTAL: 6000	526,814.08	174,182.08	174,182.08	33.0	317,508.57	35,123.43	6.6
TOTAL: 1000-6999	526,814.08	174,182.08	174,182.08	33.0	317,508.57	35,123.43	6.6

Fund: 41 CAPITAL OUTLAY PROJECTS FUND SUMMARY

SUMMARY BY OBJECT		WORKING BUDGET	EXPENDED/CURRENT	RECEIVED YEAR TO DATE	%	PENDING/ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL INCOME	(8000 - 8999)	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL:	1000-5999	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL:	1000-6999	526,814.08	174,182.08	174,182.08	33.0	317,508.57	35,123.43	6.6
TOTAL:	1000-7999	526,814.08	174,182.08	174,182.08	33.0	317,508.57	35,123.43	6.6
TOTAL EXPENSES	(1000 - 7999)	526,814.08	174,182.08	174,182.08	33.0	317,508.57	35,123.43	6.6

BDX110
 CHC UNRESTRICTED
 72 San Bernardino Community Col

BEST NET CONSORTIUM
 BUDGET SUMMARY REPORT
 07/01/2016 TO 06/30/2017

#J1858

11/16/2016

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Fund: 51 BOOKSTORE FUND

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
8800.00 LOCAL REVENUES	0.00	162.83	162.83	100.0	0.00	162.83-	.0
TOTAL: 8000	0.00	162.83	162.83	100.0	0.00	162.83-	.0

Fund: 51 BOOKSTORE FUND

SUMMARY

SUMMARY BY OBJECT		WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL INCOME	(8000 - 8999)	0.00	162.83	162.83	100.0	0.00	162.83-	.0
TOTAL:	1000-5999	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL:	1000-6999	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL:	1000-7999	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL EXPENSES	(1000 - 7999)	0.00	0.00	0.00	.0	0.00	0.00	.0

BDX110
 CHC UNRESTRICTED
 72 San Bernardino Community Col

BEST NET CONSORTIUM
 BUDGET SUMMARY REPORT
 07/01/2016 TO 06/30/2017

#J1858

11/16/2016

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Fund: 72 CHILD DEVELOPMENT FUND

SUMMARY BY OBJECT	WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
8800.00 LOCAL REVENUES	0.00	363.94	363.94	100.0	0.00	363.94-	.0
TOTAL: 8000	0.00	363.94	363.94	100.0	0.00	363.94-	.0

Fund: 72 CHILD DEVELOPMENT FUND SUMMARY

SUMMARY BY OBJECT		WORKING BUDGET	EXPENDED/RECEIVED CURRENT	YEAR TO DATE	%	PENDED/ENCUMBERED	UNENCUMBERED BALANCE	%
TOTAL INCOME	(8000 - 8999)	0.00	363.94	363.94	100.0	0.00	363.94-	.0
TOTAL:	1000-5999	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL:	1000-6999	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL:	1000-7999	0.00	0.00	0.00	.0	0.00	0.00	.0
TOTAL EXPENSES	(1000 - 7999)	0.00	0.00	0.00	.0	0.00	0.00	.0

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services
PREPARED BY: Hussain Agah, Director, Facilities Planning & Construction
DATE: December 8, 2016
SUBJECT: Cenergistic Cumulative Energy Report

RECOMMENDATION

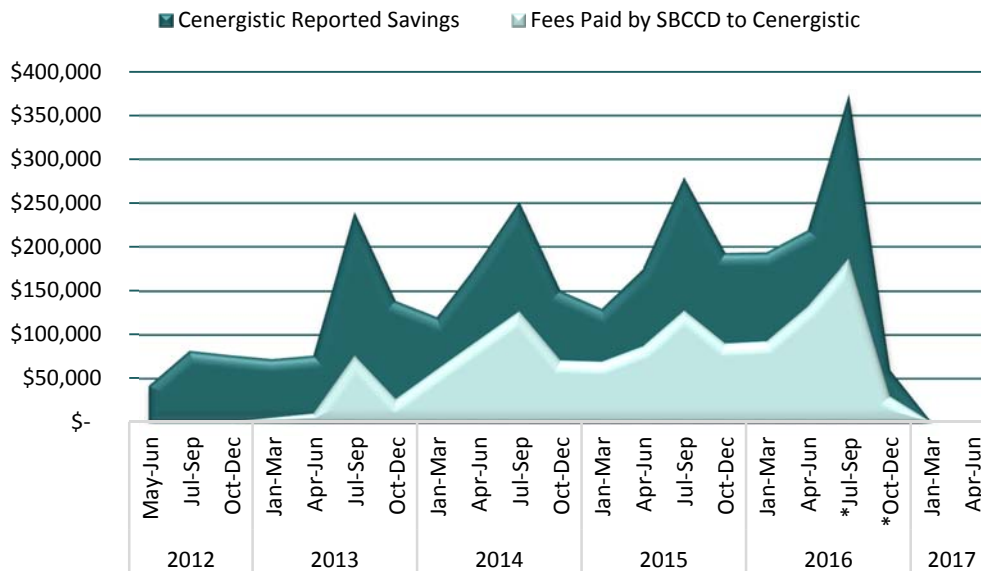
This item is for information only and no action is required.

OVERVIEW

At its May 17, 2012 meeting, SBCCD approved a contract to implement a comprehensive energy savings program. The contract term dates are June 1, 2012 through May 31, 2017. For the first year of the contract, SBCCD agreed to pay 45% of program savings and act as employer for the program energy specialist. The contract was amended in January 2014 to stipulate that the energy specialist would be employed by Cenergistic rather than SBCCD, and the percentage cost of savings was raised to its current value of 50%.

ANALYSIS

The attached report illustrates the cumulative energy savings identified by Cenergistic. To date, SBCCD has incurred \$1,288,791* in fees, which is about 42.3% of the total reported savings of \$3,047,537.



*Payment amounts for Jul-Oct 2016 are estimated at 50% of the reported savings.

BOARD IMPERATIVE

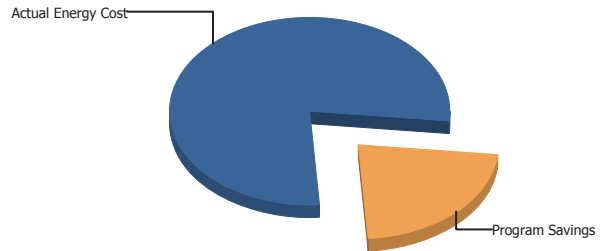
III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

This item is for information only; there are no financial implications.

Cumulative Cost Savings

Expected Energy Cost	\$13,706,933
Actual Energy Cost	\$10,659,396
Program Savings	\$3,047,537
Percent Savings	22.2%
Other Savings	\$0
Total Savings	\$3,047,537



Expected Energy Cost

Anticipated expense without energy management.

Base year usage after adjustments for such variables as changes in weather, equipment, schedules, occupancy and prices.

Actual Energy Cost

Actual utility costs for electricity, gas, water, sewer, etc. obtained directly from bills.

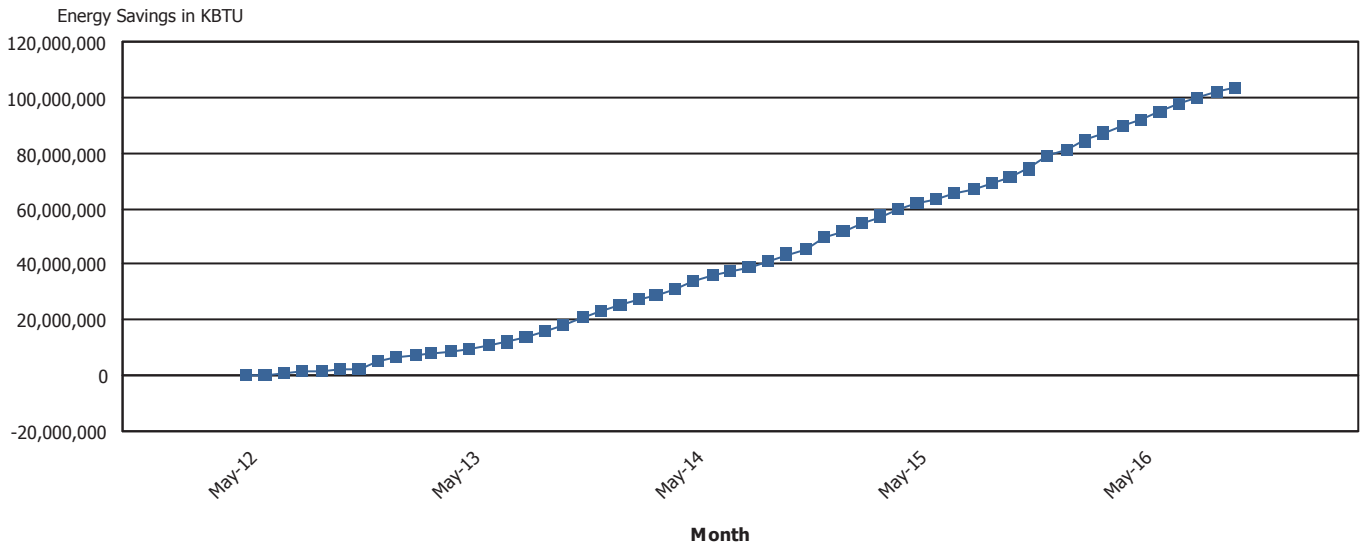
Other Savings

Additional documented savings attributable to Program activities but not the direct result of usage reductions, such as rebates, refunds, tariff changes, etc.

Program Savings

The difference between Expected and Actual Cost, calculated in accordance with the International Performance Measurement & Verification Protocol. Does not include savings attributable to reduced equipment maintenance and replacement costs and other collateral benefits. These savings can increase the program savings up to 20%.

Cumulative Energy Savings



Cumulative Greenhouse Gas Reduction

Energy Reduction Impact: 103,677,138 KBTU 6,527 equiv. metric tons of CO2

This is equivalent to the following:

Passenger cars not driven for one year:	1,360
Tree seedlings grown for 10 years:	167,357

Requested by: kgoodric

Version:

Report Version: 15

Filters: Bill Account is Active Equals 1; Bill is From a Vendor Equals 1

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Bruce Baron, Chancellor
PREPARED BY: Pierre Galvez, Police Chief
DATE: December 8, 2016
SUBJECT: District Clery Act Compliance Report

RECOMMENDATION

This item is for information only. No action is required.

OVERVIEW

Postsecondary educational institutions (institutions) that participate in student aid programs under Title IV of the federal Higher Education Act of 1965, as amended, are required by the Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (Clery Act) to create an annual security report by October 1 of each year. This security report must contain required crime statistics of the institution as well as certain security policy disclosures. When institutions do not comply with the Clery Act, they inhibit the ability of students and others to make informed decisions about campus security. Further, the U.S. Department of Education can impose financial penalties of up to \$27,500 per violation against noncompliant institutions.

ANALYSIS

Monthly Report of Clery Crimes for October (See attached)

BOARD IMPERATIVE

I. Institutional Effectiveness

FINANCIAL IMPLICATIONS

None



SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
CLERY ACT CRIMES
October 2016

<u>Case#</u>	<u>Reported</u>	<u>Reportable Clery Crimes</u>	<u>Location</u>	<u>Disposition</u>
<u>ON CAMPUS:</u>				
CRAFTON				
NO INCIDENTS TO REPORT				
DISTRICT				
NO INCIDENTS TO REPORT				
VALLEY				
16-396	10/06/16	Possession of Drug Paraphernalia	Swap Lot	Citation Issued
16-408	10/12/16	Grand Theft Auto	Lot 9	Report Taken
16-416	10/18/16	Possession of Drug Paraphernalia	Lot 6	Subject Arrested
16-418	10/18/16	Grand Theft Auto	ADSS	Report Taken
16-425	10/22/16	Alcohol on School Grounds	Lot 8	Citation Issued
16-433	10/25/16	Domestic Violence	Lot 10	Subject Arrested
16-445	10/31/16	Sexual Battery	Campus Center	Subject Arrested

PUBLIC PROPERTY:

CRAFTON

NO INCIDENTS TO REPORT

DISTRICT

NO INCIDENTS TO REPORT

VALLEY

16-401	10/10/16	Possession of a Control Substance	K St.	Subject Arrested
16-419	10/19/16	Possession of Drug Paraphernalia	Mt. Vernon	Citation Issued
16-434	10/26/16	Grand Theft Auto	Grant Ave.	Report Taken

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services
PREPARED BY: Lawrence P. Strong, Director of Fiscal Services
DATE: December 8, 2016
SUBJECT: General Fund Cash Flow Analysis

RECOMMENDATION

This item is for information only and no action is required.

OVERVIEW

The District's budget is a financial plan based on estimated revenues and expenditures for the fiscal year, which runs from July 1 through June 30. Cash refers to what is actually in the District's treasury on a day-to-day and month-to-month basis. Monitoring the amount of cash available to meet the District's financial obligations is the core responsibility of the Fiscal Services Department. Attached is the General Fund monthly cash flow analysis for the District.

ANALYSIS

The General Fund cash balance as of June 30, 2017 is estimated to be \$22,355,552.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

This is an information item only. There are no financial implications.

General Fund Cash Flow Analysis[†]

Fiscal Year 2016-17

	PROJECTIONS													TOTAL
	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	ACCRUALS	
Beginning Cash Balance	31,501	32,226	32,326	35,634	33,633	29,612	33,358	34,556	34,210	35,335	36,716	35,934		
Receipts														
Federal	11		13	149	13	1,184	23	28	1,135	39	1,127	43		3,765
State	7,271	6,112	11,928	10,293	5,940	11,564	10,478	9,002	12,571	9,618	7,104	7,838		109,719
State Deferrals														
Local	1,082	2,836	13	902	2,939	5,756	3,097	2,275	1,288	4,973	3,919	-793		28,288
Temporary Borrowings														
Inc Transfer & Sale of Assets		3		3	21	54						91		172
Accounts Receivable/Accruals	313	986	3,600	111										5,011
Total Receipts	8,677	9,937	15,555	11,459	8,912	18,558	13,598	11,305	14,994	14,630	12,150	7,179		146,956
Disbursements														
Academic Salaries	4	1,915	3,450	3,772	3,848	4,254	3,949	3,449	3,824	3,908	3,838	6,056		42,266
Classified Salaries	1,770	1,936	2,132	2,226	2,294	2,974	2,244	2,028	2,289	2,229	2,346	2,689		27,159
Benefits	850	1,471	1,721	1,777	1,859	1,998	1,828	1,753	1,828	1,853	2,466	2,673		22,079
Supplies & Materials	-7	70	161	177	121	207	167	182	183	228	297	967		2,752
Other Operating Exp	6	479	3,867	3,967	4,725	5,187	2,779	4,014	5,139	4,346	3,492	4,766		42,766
Capital Outlay		-12	56	396	61	190	175	179	442	622	475	2,265		4,848
Other Outgo	4	129	12	230	27	1	1,258	46	163	63	17	1,341		3,290
Longterm Post-Employment Benefits		-5	-8	-8										-22
Accounts Payable/Accruals	5,326	3,857	857	924										10,964
Total Disbursements	7,953	9,837	12,247	13,461	12,933	14,812	12,400	11,651	13,869	13,249	12,932	20,757		156,102
Increase / (Decrease) in Cash Balance	724	100	3,308	-2,002	-4,021	3,746	1,198	-346	1,125	1,381	-782	-13,578		
Ending Cash Balance	32,226	32,326	35,634	33,633	29,612	33,358	34,556	34,210	35,335	36,716	35,934	22,356		

[†] Rounded to the nearest 1,000.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services
PREPARED BY: Lawrence P. Strong, Director of Fiscal Services
DATE: December 8, 2016
SUBJECT: Quarterly Financial Status Report

RECOMMENDATION

This item is for information only and no action is required.

OVERVIEW

The District is required to report its financial and budgetary conditions to the Chancellor's Office quarterly on the CCFS-311Q form.

ANALYSIS

The attached report reflects the District's ability to operate within its fiscal means, with the use of short-term borrowing to meet its cash flow needs. Questions regarding this report may be addressed to the Fiscal Services Department.

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

There are no financial implications associated with this board item.

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

Quarterly Financial Status Report, CCFS-311Q
ENTER OR EDIT CURRENT DATA

2016-2017 Q1 Reopened For Edits.

CHANGE THE PERIOD ▾

Fiscal Year: 2016-2017

Quarter Ended: (Q1) Sep 30, 2016

District: (980) SAN BERNARDINO

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Projected Actuals as of June 30 (Col. 4)
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
Closed for edits after Nov 16, 2016					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	78,985,466	78,985,466	19,125,048	78,985,466
A.2	Other Financing Sources (Object 8900)	12,000	12,000	2,994	12,000
A.3	Total Unrestricted Revenue (A.1 + A.2)	78,997,466	78,997,466	19,128,042	78,997,466
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	90,202,313	90,202,313	14,795,044	90,202,313
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	2,546,716	2,546,716	121,666	2,546,716
B.3	Total Unrestricted Expenditures (B.1 + B.2)	92,749,029	92,749,029	14,916,710	92,749,029
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	-13,751,563	-13,751,563	4,211,332	-13,751,563
D.	Fund Balance, Beginning	16,296,650	16,296,650	16,296,650	16,296,650
D.1	Prior Year Adjustments + (-)	369,299	369,299	369,299	369,299
D.2	Adjusted Fund Balance, Beginning (D + D.1)	16,665,949	16,665,949	16,665,949	16,665,949
E.	Fund Balance, Ending (C. + D.2)	2,914,386	2,914,386	20,877,281	2,914,386
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	3.1%	3.1%	140%	3.1%

SAVE EDITS »»

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)				15,352
-----	---------------------------------------------------------	--	--	--	--------

III. Total General Fund Cash Balance (Unrestricted and Restricted)

		Amount as of the Specified Quarter Ended
H.1	Cash, excluding borrowed funds	35,635,047
H.2	Cash, borrowed funds only	0
H.3	Total Cash (H.1+ H.2)	35,635,047

IV. Has the district settled any employee contracts during this quarter? Yes No

If yes, complete the following: (If multi-year settlement, provide information for all years covered.)

Contract Period Settled (Specify) YYYY-YY	Management		Academic				Classified	
	Total Cost Increase	% *	Permanent		Temporary		Total Cost Increase	% *
a. SALARIES:								
Year 1:								
Year 2:								
Year 3:								
b. BENEFITS:								
Year 1:								
Year 2:								
Year 3:								

* As specified in Collective Bargaining Agreement or other Employment Contract

SAVE EDITS »»

c. Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code.

2000 Characters Remaining

V. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)?

Yes No

If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)

2000 Characters Remaining

VI. Does the district have significant fiscal problems that must be addressed?

This year? Yes No
Next year? Yes No

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)

2000 Characters Remaining

California Community Colleges, Chancellor's Office
Fiscal Services Unit
1102 Q Street, Suite 4550
Sacramento, California 95811

Send questions to:
Christine Atalig (916)327-5772 catalig@cccco.edu or Tracy Britten (916)324-9794 tbritten@cccco.edu
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**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

Quarterly Financial Status Report, CCFS-311Q
VIEW QUARTERLY DATA

CHANGE THE PERIOD ▼

Fiscal Year: 2016-2017

District: (980) SAN BERNARDINO

Quarter Ended: (Q1) Sep 30, 2016

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2013-14	Actual 2014-15	Actual 2015-16	Projected 2016-2017
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	76,882,155	77,430,155	98,085,704	78,985,466
A.2	Other Financing Sources (Object 8900)	24,736	1,012,120	4,846	12,000
A.3	Total Unrestricted Revenue (A.1 + A.2)	76,906,891	78,442,275	98,090,550	78,997,466
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	73,167,902	78,869,870	83,535,522	90,202,313
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	11,117,504	1,809,993	12,705,000	2,546,716
B.3	Total Unrestricted Expenditures (B.1 + B.2)	84,285,406	80,679,863	96,240,522	92,749,029
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	-7,378,515	-2,237,588	1,850,028	-13,751,563
D.	Fund Balance, Beginning	24,062,725	16,684,210	14,446,622	16,296,650
D.1	Prior Year Adjustments + (-)	0	0	369,299	369,299
D.2	Adjusted Fund Balance, Beginning (D + D.1)	24,062,725	16,684,210	14,815,921	16,665,949
E.	Fund Balance, Ending (C. + D.2)	16,684,210	14,446,622	16,665,949	2,914,386
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	19.8%	17.9%	17.3%	3.1%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	14,550	14,717	15,352	15,352
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III. Total General Fund Cash Balance (Unrestricted and Restricted)

	Description	As of the specified quarter ended for each fiscal year			
		2013-14	2014-15	2015-16	2016-2017
H.1	Cash, excluding borrowed funds		21,243,756	25,697,455	35,635,047
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	25,738,689	21,243,756	25,697,455	35,635,047

IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance:

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I. Revenues:					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	78,985,466	78,985,466	19,125,048	24.2%
I.2	Other Financing Sources (Object 8900)	12,000	12,000	2,994	25%
I.3	Total Unrestricted Revenue (I.1 + I.2)	78,997,466	78,997,466	19,128,042	24.2%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	90,202,313	90,202,313	14,795,044	16.4%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	2,546,716	2,546,716	121,666	4.8%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	92,749,029	92,749,029	14,916,710	16.1%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-13,751,563	-13,751,563	4,211,332	
L.	Adjusted Fund Balance, Beginning	16,665,949	16,665,949	16,665,949	
L.1	Fund Balance, Ending (C. + L.2)	2,914,386	2,914,386	20,877,281	
M.	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	3.1%	3.1%		

V. Has the district settled any employee contracts during this quarter?

NO

If yes, complete the following: (If multi-year settlement, provide information for all years covered.)

Contract Period Settled (Specify)	Management	Academic		Classified
		Permanent	Temporary	

YYYY-YY	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *	Total Cost Increase	% *
a. SALARIES:								
Year 1:								
Year 2:								
Year 3:								
b. BENEFITS:								
Year 1:								
Year 2:								
Year 3:								

* As specified in Collective Bargaining Agreement or other Employment Contract

c. Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code.

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)?

NO

If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)

VII. Does the district have significant fiscal problems that must be addressed?

This year?

NO

Next year?

NO

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Bruce Baron, Chancellor
REVIEWED BY: Jose F. Torres, Vice Chancellor, Business & Fiscal Services
PREPARED BY: George Johnson, Bond Program Manager, Kitchell/BRj
DATE: December 8, 2016
SUBJECT: Summary of Measure M Construction Contract Change Orders and Amendments

RECOMMENDATION

This item is for information only and no action is required.

OVERVIEW

All construction contract change orders and amendments are approved following a specific process of review by the construction manager, architect, program/project managers, and SBCCD staff. Nonessential changes are rejected and never receive approval. Any changes determined to be critical to the health of the project, required by the Division of the State Architect (DSA), and/or, of major benefit to the District are approved and implemented.

ANALYSIS

To date, total Measure M construction contracts, amendments and change orders, including those submitted at this board meeting, are as follows. A detailed report is attached.

Total Contracts Awarded	Total Contract Amendments	Revised Base Contract	Total Change Orders
\$184,089,675	\$2,053,642 1.12%	\$186,143,317	\$5,790,118 3.11%

BOARD IMPERATIVE

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

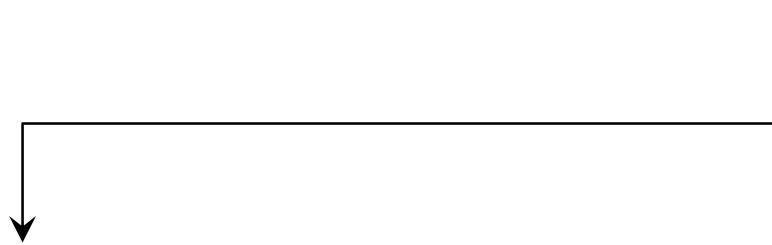
This item is for information only. There are no financial implications.

Construction Change Summary

Measure M Construction Recap - All Projects

Contract Amendments

Campus	Original Contract Amount	Contract Amendments		Base Contract Amount	Cumulative Contract Amendments
		Previous	Pending		
CHC-Crafton Hills College	\$ 96,962,621.92	\$ 443,158.25	\$ -	\$ 97,405,780.17	0.46%
SBVC-San Bernardino Valley College	\$ 87,127,053.34	\$ 1,610,483.49	\$ -	\$ 88,737,536.83	1.85%
Totals for Contract Amendments	\$ 184,089,675.26	\$ 2,053,641.74	\$ -	\$ 186,143,317.00	1.12%



Change Orders

Campus	Base Contract Amount	Change Orders		New Contract Amount	Cumulative Change Orders (% of Base Contracts)
		Previous	Pending		
CHC-Crafton Hills College	\$ 97,405,780.17	\$ 2,509,732.77	\$ 380,876.13	\$ 100,296,389.07	2.97%
SBVC-San Bernardino Valley College	\$ 88,737,536.83	\$ 2,757,015.42	\$ 142,494.00	\$ 91,637,046.25	3.27%
Totals for Change Orders	\$ 186,143,317.00	\$ 5,266,748.19	\$ 523,370.13	\$ 191,933,435.32	3.11%

Construction Change Summary

Crafton Hills College - Campus Recap

PROJECTS	Original Contract Amount	Contract Amendments		Change Orders		New Contract Amount	Change Order % of Contract
		Previous	Pending	Previous	Pending		
Parking Lot/ADA/Lighting Improvem	\$ 6,376,164.68	\$ 404,093.32	\$ -	\$ 240,248.99	\$ -	\$ 7,020,506.99	3.54%
MATH AND SCIENCE ANNEX	\$ 2,328,227.49	\$ -	\$ -	\$ 110,977.48	\$ -	\$ 2,439,204.97	4.77%
MPOE/DATA RELOCATION	\$ 549,662.59	\$ -	\$ -	\$ 36,728.05	\$ -	\$ 586,390.64	6.68%
OLD LIBRARY DEMOLITION	\$ 1,131,738.79	\$ -	\$ -	\$ 3,502.49	\$ -	\$ 1,135,241.28	0.00%
SOLAR FARM	\$ 6,326,861.95	\$ -	\$ -	\$ 62,263.38	\$ -	\$ 6,389,125.33	0.98%
OE 2	\$ 16,617,179.24	\$ 38,321.93	\$ -	\$ 650,912.37	\$ 367,518.37	\$ 17,673,931.91	6.11%
OE 1 Roofing Package	\$ 422,487.48	\$ -	\$ -	\$ (1,531.00)	\$ -	\$ 420,956.48	-0.36%
PE Complex	\$ 4,880,499.63	\$ 743.00	\$ -	\$ (97,924.41)	\$ -	\$ 4,783,318.22	-2.01%
Science Building	\$ 18,763,480.49	\$ -	\$ -	\$ 1,016,777.25	\$ -	\$ 19,780,257.74	5.42%
LADM Renovation	\$ 9,746,884.65	\$ -	\$ -	\$ (1,754.65)	\$ 13,357.76	\$ 9,758,487.76	0.12%
Crafton Center	\$ 21,845,222.29	\$ -	\$ -	\$ 373,851.00	\$ -	\$ 22,219,073.29	1.71%
Student Services - A	\$ 5,363,708.20	\$ -	\$ -	\$ 9,259.72	\$ -	\$ 5,372,967.92	0.17%
Temporary Parking Lot	\$ 122,940.00	\$ -	\$ -	\$ 4,369.93	\$ -	\$ 127,309.93	3.55%
Chemistry/Health/Science/Classroom	\$ 541,488.81	\$ -	\$ -	\$ (2,516.00)	\$ -	\$ 538,972.81	0.00%
M&O Renovation	\$ 1,295,092.83	\$ -	\$ -	\$ 82,238.50	\$ -	\$ 1,377,331.33	6.35%
Misc. Bond Improvements	\$ 393,574.80	\$ -	\$ -	\$ 7,186.67	\$ -	\$ 400,761.47	1.83%
Classroom Building	\$ 257,408.00	\$ -	\$ -	\$ 15,143.00	\$ -	\$ 272,551.00	5.88%

Construction Change Summary

TOTAL	\$ 96,962,621.92	\$ 443,158.25	\$ -	\$ 2,509,732.77	\$ 380,876.13	\$ 100,296,389.07	2.97%
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Construction Change Summary

TOTAL	\$ 393,574.80	\$ -	\$ -	\$ 7,186.67	\$ -	\$ 400,761.47	1.83%
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