



San Bernardino Community College District
 Board Meeting Agenda
 February 09, 2023
 4:00 pm Pacific Time

Physical Location: SBCCD Boardroom
 550 E. Hospitality Ln., Suite 200, San Bernardino, CA
 Livestream: <https://sbccd.edu/about-sbccd/board-of-trustees/meetings>

Any writings related to open session agenda items and distributed to all or a majority of all Board members within 72 hours prior to a regular meeting, or within 24 hours prior to a special meeting, shall be made available for inspection by the public at SBCCD, Office of the Chancellor, 550 E. Hospitality Ln., Suite 200, San Bernardino, CA, during regular business hours or on the District's website www.sbccd.edu

I. CALL TO ORDER – PLEDGE OF ALLEGIANCE

II. PUBLIC COMMENTS ON AGENDA AND NON-AGENDA ITEMS

Pursuant to Board Policy 2350, persons may speak to the Board of Trustees either on an agenda item or on other matters of interest to the public that are within the subject matter jurisdiction of the Board. Comments must be limited to three (3) minutes per speaker and 20 minutes on the same, or a substantially similar subject, unless a majority of the Board votes to extend the time limit. 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 policy, members of the Board may not discuss or respond to 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) 388-6902 as far in advance of the Board meeting as possible.

III. APPROVAL OF MINUTES

1/12/23

IV. PRESENTATIONS/CELEBRATIONS

- A. Applause Cards
Information Only

V. ACTION AGENDA

- A. Board Policies for Final Approval
- B. 2022-23 COVID-19 Emergency Conditions Allowance Recovery Plan Update
- C. Resolution #2023-02-09-FP-01 Ratifying Agreement for the Acquisition of Real Property Identified as Seven Lots on North Mt. Vernon Avenue, Colton CA
- D. Resolution #2023-02-09-FP-02 Ratifying Agreement for the Acquisition of Real Property Identified as 613 and 633 South I Street, San Bernardino CA

VI. 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. Instruction/Student Services
 - 1. Curriculum - SBVC
- B. Human Resources
 - 1. Adjunct and Substitute Academic Employees
 - 2. Appointment of Temporary Academic Employees
 - 3. Non-Instructional Pay
 - 4. Consideration of Approval of Sabbatical Leaves for the 2023-2024 Academic Year
 - 5. Payment of Stipends
 - 6. Classified Job Description & Revision to Classified Salary Schedule
 - 7. Appointment of District Employees
 - 8. Employee Promotions
 - 9. Revise Rates of Pay for Professional Expert and Short-Term Employees
- C. Business & Fiscal Services
 - 1. Contracts at or Above \$109,300
 - 2. Guiding Principles for the FCC Auction Proceeds
 - 3. Independent Audit of the District's Measure CC General Obligation Bond Program
 - 4. Independent Audit of the District's Measure M General Obligation Bond Program

5. Independent Audit of the San Bernardino Community College District
6. Independent Audit of KVCR TV and FM
7. Prioritized Board Directives for Development of the 2023-24 Budget for Second Reading and Final Approval
8. Resolution #2023-02-09-FS-01 Approving Transfers to the Reserve for Contingencies from Various Expenditure Classifications
9. Revised Authorized Signature List for 2022-23
10. Revised Charge for the Board of Trustees Finance Committee
11. District & College Expenses
12. Individual Memberships
13. Surplus Property and Authorize Donation to San Bernardino City Unified School District

D. Facilities

1. Award Bid #03-2122-02 and Contract for District Office Boardroom Remodeling

VII. REPORTS

A. Board Committee Reports

1. Board Finance Committee (BFC)
2. Board Legislative Committee (BLC)

B. Regional and State Reports

1. Board of Governors
2. Women's Caucus
3. Joint Powers Authority

C. Chancellor's Report

1. Strategic Plan Goal-1 Update Spring 2023

D. San Bernardino Valley College Academic Senate

E. San Bernardino Valley College Classified Senate

F. San Bernardino Valley College Associated Students

G. Crafton Hills College Academic Senate

H. Crafton Hills College Classified Senate

I. Crafton Hills College Associated Students

J. CSEA

K. CTA

L. Police Officers Association

- M. San Bernardino Valley College President
- N. Crafton Hills College President
- O. Executive Vice Chancellor
- P. Vice Chancellor of Human Resources & Police Services
- Q. Vice Chancellor of Educational and Student Support Services

VIII. INFORMATION ITEMS

- A. Board Master Action Planning Calendar
- B. Budget Revenue & Expenditure Summary
- C. CCFS-320 Apportionment Attendance Report for FY 2023 Period 1
- D. Contracts Below \$109,300
- E. General Fund Cash Flow Analysis
- F. MOUs between SBCCD and the CSEA
- G. Nonresident Tuition and Capital Outlay Fees
- H. Professional Expert Short-Term and Substitute Employees
- I. Purchase Orders
- J. Summary of Measure CC Construction Change Orders & Amendments
- K. Volunteers

IX. ANNOUNCEMENT OF CLOSED SESSION ITEMS

- A. Conference with Labor Negotiators
Government Code 54957.6
 - Agency Representatives: Diana Rodriguez and Kristina Hannon
CSEA, CTA, POA, Mgmt/Superv, and Confidential Employees
- B. Public Employee Discipline/Dismissal/Release/Non-Re-Employment
Government Code 54957 (1 case)
- C. Conference with Legal Counsel – Anticipated Litigation
Government Code 54956.9(d)(2) (1 case)
- D. Conference with Legal Counsel – Existing Litigation
Government Code 54956.9(e)(3) or (d)(1)
(2 cases) Workers Comp Claim #596484
- E. Public Employee Performance Evaluation
Government Code Section 54957(b)(1)
 - Title: Chancellor

X. PUBLIC COMMENTS ON CLOSED SESSION ITEMS

XI. CONVENE CLOSED SESSION

XII. RECONVENE PUBLIC MEETING

XIII. REPORT OF ACTION IN CLOSED SESSION

XIV. ADJOURN

The next meeting of the Board: Strategy Session
February 23, 2023 at 4:00 PM
SBCCD Boardroom
550 E. Hospitality Ln., Suite 200, San Bernardino, CA

Supplemental Handouts (not part of the agenda)

CHC Report to the Board
EDCT Report to the Board
KVCR Report to the Board
SBVC Report to the Board



BOARD OF TRUSTEES

Meeting Minutes – January 12, 2023 (Unofficial until Board approved)

Location: SBCCD Boardroom, 550 E. Hospitality Ln., Suite 200, San Bernardino, CA
 Livestream: <https://sbccd.edu/about-sbccd/board-oftrustees/meetings.php>

MEMBERS PRESENT	ADMINISTRATORS PRESENT
Dr. Stephanie Houston, Chair Dr. Anne L. Viricel, Vice Chair Joseph Williams, Clerk Dr. Nathan Gonzales, Trustee Gloria Macías Harrison, Trustee John Longville, Trustee (arrived at 4:16pm) Frank Reyes, Trustee Paul Del Rosario, SBVC Student Trustee (advisory) Robert Alexander, CHC Student Trustee (advisory)	Diana Z. Rodriguez, Chancellor Jose F. Torres, Executive Vice Chancellor & SBVC Acting President Dr. Kevin Horan, CHC President Kristina Hannon, VC Human Resources & Police Services Dr. Nohemy Ornelas, VC Educational & Student Support Services
MEMBERS ABSENT	ADMINISTRATORS ABSENT
None	None

I. CALL TO ORDER – PLEDGE OF ALLEGIANCE

Chair Harrison called the meeting to order at 4:00pm. Trustee Williams led the pledge of allegiance.

II. PUBLIC COMMENTS ON AGENDA AND NON-AGENDA ITEMS

- Shalita Tillman (3 topics)

III. APPROVAL OF MINUTES

A. 2022-12-09

Trustee Gonzales moved approval of the 12/09/22 minutes. Trustee Harrison seconded the motion. Vote was taken by roll call.

AYES: Gonzales, Harrison, Houston, Reyes, Viricel, Williams,
 Alexander (advisory), Del Rosario (advisory)
 NOES: None
 ABSENT: Longville
 ABSTENTIONS: None

IV. PRESENTATIONS/CELEBRATIONS

A. Applause Cards

The Board recognized employees who received applause cards.

V. ACTION AGENDA

- A. Public Hearing and Adopt Resolution #2023-01-12-FP-01 Declaring Intention to Sell Surplus Real Property and Authorizing a Request for Waiver of Ed Code Section 81360 Et Seq

Chair Houston opened the public hearing pursuant to Education Code 81250, 81360, and 81369, declaring the Board's intention to sell real property located at 441 W. 8th St., San Bernardino, CA as surplus property and authorizing staff to request a waiver from the Board of Governors. Hearing no comments, the public hearing was closed.

Trustee Harrison moved to adopt Resolution #2023-01-12-FP-01. Trustee Viricel seconded the motion. Vote was taken by roll call.

AYES: Gonzales, Harrison, Houston, Reyes, Viricel,
Alexander (advisory), Del Rosario (advisory)
NOES: None
ABSENT: Longville
ABSTENTIONS: Williams

B. Public Hearing and Adopt Resolution #2023-01-12-FP-02 Declaring Intention to Sell Surplus Real Property and Authorizing a Request for Waiver of Ed Code Section 81360 Et Seq

Chair Houston opened the public hearing pursuant to Education Code 81250, 81360, and 81369, declaring the Board's intention to sell real property located at 1888 E. Highland Avenue, San Bernardino, CA as surplus property and authorizing staff to request a waiver from the Board of Governors. Hearing no comments, the public hearing was closed.

Trustee Gonzales moved to adopt Resolution #2023-01-12-FP-02. Trustee Harrison seconded the motion. Vote was taken by roll call.

AYES: Gonzales, Harrison, Houston, Reyes, Viricel, Williams,
Alexander (advisory), Del Rosario (advisory)
NOES: None
ABSENT: Longville
ABSTENTIONS: None

C. Consideration to Approve SBCCD Legislative Principles and Budget Advocacy

Trustee Reyes moved to approve the SBCCD Legislative Principles and Budget Advocacy. Trustee Viricel seconded the motion. Trustee Williams recommended the item be shared with the Inland Empire Community Foundation. The vote was taken by roll call.

AYES: Gonzales, Harrison, Houston, Reyes, Viricel, Williams,
Alexander (advisory), Del Rosario (advisory)
NOES: None
ABSENT: Longville
ABSTENTIONS: None

D. Board Policies for Final Approval

Trustee Williams moved approval of Board Policies for Final Approval. Trustee Reyes seconded the motion. The vote was taken by roll call.

- BP 2350 Speakers
- AP 2712 Conflict of Interest
- AP/BP 3225 Institutional Effectiveness
- AP/BP 7700 Whistleblower Protection

AYES: Gonzales, Harrison, Houston, Reyes, Viricel, Williams,
Alexander (advisory), Del Rosario (advisory)
NOES: None
ABSENT: Longville
ABSTENTIONS: None

Trustee Longville arrived at 4:16pm

E. Reorganization of District Support Services and Student Services for Final Approval

Trustee Reyes moved approval of the Reorganization of District Support Services and Student Services for final approval. Trustee Longville seconded the motion. The vote was taken by roll call.

AYES: Gonzales, Harrison, Houston, Longville, Reyes, Viricel, Williams,
Alexander (advisory), Del Rosario (advisory)
NOES: None
ABSENT: None
ABSTENTIONS: None

VI. CONSENT AGENDA

A. Instruction/Student Services

1. CHC - Curriculum
2. SBVC - Curriculum
3. 2022-2025 Student Equity Plans for CHC and SBVC

B. Human Resources

1. Adjunct and Substitute Academic Employees
2. Appointment of Temporary Academic Employees
3. Non-Instructional Pay
4. Payment of Stipends
5. Appointment of Interim Managers
6. Appointment of District Employees
7. Placement of Classified Employees on the 39-Month Reemployment List
8. Revise Rates of Pay for Professional Expert and Short-Term Employees
9. Business & Fiscal Services
10. Contracts at or Above \$99,100
11. Conference Attendance
12. District & College Expenses
13. Individual Memberships
14. Resolution #2023-01-12-FS-01 Approving Transfers to the Reserve for Contingencies from Various Expenditure Classifications
15. Surplus Property and Authorization for Private Sale or Disposal

C. Facilities

1. Master Services Agreements and Task Orders for Bond Construction

Trustee Gonzales moved to approve the consent agenda as presented. Trustee Longville seconded the motion. The vote was taken by roll call.

AYES: Gonzales, Harrison, Houston, Longville, Reyes, Viricel, Williams,
Alexander (advisory), Del Rosario (advisory)
NOES: None
ABSENT: None
ABSTENTIONS: None

VII. REPORTS

1. Board Committee Reports
 - Trustee Gonzales gave a brief report of the BFC
 - Trustee Reyes gave a legislative update
 - Trustee Williams gave a brief update on the Board of Governors
2. Chancellor's Report https://www.youtube.com/watch?v=5m_3sxb2E68&t=9s
 - Chancellor Rodriguez gave a brief report, video, and a written report was provided
3. San Bernardino Valley College Academic Senate
 - Davena Burns-Peters gave a brief report
4. San Bernardino Valley College Classified Senate
5. San Bernardino Valley College Associated Students

6. Crafton Hills College Academic Senate
7. Crafton Hills College Classified Senate (written report was provided)
8. Crafton Hills College Associated Students
 - Enggie Ocampo gave a brief report, and a written report was submitted.
9. CSEA
10. CTA
11. Police Officers Association
12. San Bernardino Valley College President
13. Crafton Hills College President
 - President Horan gave a brief report, and a written report was provided.
14. Executive Vice Chancellor
15. Vice Chancellor of Human Resources & Police Services
16. Vice Chancellor of Educational and Student Support Services

VIII. INFORMATION ITEMS

- A. Board Master Action Planning Calendar
- B. Board Policies - 1st Read
- C. Budget Revenue & Expenditure Summary
- D. Construction Contracts Below \$60,000
- E. Contracts Below \$99,100
- F. General Fund Cash Flow Analysis
- G. MOUs between SBCCD and the CSEA
- H. Professional Expert Short-Term and Substitute Employees
- I. Purchase Orders
- J. Summary of Measure CC Construction Change Orders & Amendments
- K. Volunteers

IX. ANNOUNCEMENT OF CLOSED SESSION ITEMS

- A. Conference with Labor Negotiators Government Code 54957
 Agency Representatives: Diana Rodriguez and Kristina Hannon
 CSEA, CTA, POA, Mgmt/Superv, and Confidential Employees
- B. Public Employee Discipline/Dismissal/Release/Non Re-Employment
 Government Code 54957
 (1 case)
- C. Conference with Legal Counsel – Anticipated Litigation
 Government Code 54956.9(d)(2)
 (1 case)
- D. Conference with Legal Counsel – Existing Litigation
 Government Code 54956.9(e)(3) or (d)(1)
 (1 case)
- E. Public Employee Performance Evaluation
 Government Code Section 54957(b)(1)
 Title: Chancellor
- F. Conference with Real Property Negotiator
 Government Code Section 54956.8

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

There were no public comments.

XI. **CONVENE CLOSED SESSION**

Chair Houston closed the public meeting and convened the board to closed session at 4:47pm.

XII. **RECONVENE PUBLIC MEETING**

Chair Houston reconvened the public meeting at 5:54pm.

XIII. **REPORT OF ACTION IN CLOSED SESSION**

No action was taken.

XIV. **ADJOURN**

Chair Houston adjourned the meeting at 5:55pm.

The next meeting of the Board: 2-Day Mid-Year Retreat, January 23-24, 2023, at 8am
 SBCCD Boardroom 550 E. Hospitality Ln., Suite 200, San Bernardino, CA

The Board of Trustees approved the January 12, 2023, minutes on February 9, 2023.

Joseph R. Williams, Clerk
 SBCCD Board of Trustees

Stacey Nikac, Administrative Officer/Recorder
 SBCCD Office of the Chancellor

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
 FROM: Diana Z. Rodriguez, Chancellor
 REVIEWED BY: Diana Z. Rodriguez, Chancellor
 PREPARED BY: Stacey K. Nikac, Administrative Officer
 DATE: February 9, 2023
 SUBJECT: Applause Cards

RECOMMENDATION

This item is for information only.

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.

Recipients receive a certificate and are recognized by the Board of Trustees each month.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success
2. Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution
3. Be a Leader and Partner in Addressing Regional Issues
4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

There are no financial implications associated with this board item.



APPLAUSE CARDS

Submitted for Information February 9, 2023

SITE	NAME		DEPARTMENT	RECOGNITION	RECOGNIZED BY
Crafton Hills College	Heather	Chittenden	Athletics	Thank-you for taking the time to meet with me and discuss Cal Cards. I appreciate you!	Maureen Ryan
Crafton Hills College	Rebecca	Orta	Student Success	For your dedication, caring attitude and for taking the Academic Success Program to the next level.	Frances Southerland-Amsden
Crafton Hills College	Rebecca	Orta	Counseling, Student Services	Rebecca, thank you for all that you do, our faculty and staff appreciates your hard work and dedication.	Brittany Sysawang- Nair
Crafton Hills College	Alvaro "Al"	Sanchez	Facilities	Al always goes above and beyond. You will also see Al smiling and greeting Student Services staff on the second floor. The Student Services staff and students are lucky to have him in the Crafton Center Building. Thank you Al!	Ivan Pena
Crafton Hills College	Ericka	Sherman	Basic Needs	Compassion, kindness and going above and beyond for the students we refer to you.	Frances Southerland-Amsden
Crafton Hills College	Floyd	Simpson	A & R	The only thing that outstrips Floyd's knowledge is his kindness. Thank you for your excellent support of our students!	Brandi Bailes
Crafton Hills College	Floyd	Simpson	Admission & Records	Floyd was proactive in providing me a student's transcripts. Thank you!	Counseling Office
Crafton Hills College	Floyd	Simpson	Admissions and Records	Floyd, thank you for all that you do, our faculty and staff appreciates your hard work and dedication.	Brittany Sysawang- Nair

APPLAUSE CARDS

Submitted for Information February 9, 2023

SITE	NAME		DEPARTMENT	RECOGNITION	RECOGNIZED BY
Crafton Hills College	Frances	Southerland-Amsden	Student Accessibility Services	Frances sent an email applauding and recognizing something I announced during a division meeting. Her kind words were very encouraging and much needed at the that particular time.	Larry K. Aycock
DSO	Yash	Patel	Facilities and Construction	Yash negotiated an error in Crafton's water bill and saved the campus more than \$83,000! We appreciate your expertise in energy, caring, and using your knowledge to the progress of SBCCD. Well done!	Michael Strong
San Bernardino Valley College	Rocio	Delgado	EOPS/CARE	Thank you, firstly, for being so kind and welcoming. Secondly, thank you for helping me with one of our students when he came in to ask questions about Financial Aid. You were such a huge help! That student walked away feeling relieved and supported.	Cynthia Bernal
San Bernardino Valley College	Virginia	Diggle	Contracts	Thank-you for all of your help with the Cal Cards and for taking the time to meet with Head Coaches. I appreciate you!	Maureen Ryan
San Bernardino Valley College	Debby	Gallagher	President's Office	Thank you for your guidance; I appreciate it. You make me feel comfortable asking questions. Thank you for taking the time to explain things to me	Shyla Cobbett
San Bernardino Valley College	Aida	Gil	First Year Experience	Aida, thank you for always taking the time to answer my questions and for all the help you've given me! Thank you also for helping us plan for our upcoming Guardian Scholars activities and events!	Cynthia Bernal

APPLAUSE CARDS

Submitted for Information February 9, 2023

SITE	NAME		DEPARTMENT	RECOGNITION	RECOGNIZED BY
San Bernardino Valley College	Edward	Gomez	History	Professor Gomez relays his passion for Chicano history in every lecture he gives. It was a pleasure to take his History 140 course, because of him I now highly recommend this course to all my friends and family members interested in learning more about Chicano history. Keep up the great work!	Maria Saucedo
San Bernardino Valley College	Beth	Larivee	Counseling	Beth is very thorough and dedicated to the students, she goes above and beyond her duties.	Julie Jones
San Bernardino Valley College	Mike	Layne	Foundation	Thank-you for submitting donations for recognition of a student who did a good deed. I appreciate your generosity.	Maureen Ryan
San Bernardino Valley College	Wallace	Leatham	Sciences, OCEAN 101	Professor Leatham is amazing, I took his OCEAN 101 course and the required lab online back in 2020 and till this day I am excited to share the knowledge I gain in his course to my friends and family. His class is my favorite I have taken during my entire higher education Journey!!!	Maria Saucedo
San Bernardino Valley College	Dr. Craig	Luke	Counseling	He helped me with changing my major from associates to a certificate.	Anthony Aguilar, Student
San Bernardino Valley College	Dr. Craig	Luke	Counseling	Great counselor and very patient as well.	Leonardo Norzagaray

APPLAUSE CARDS

Submitted for Information February 9, 2023

SITE	NAME		DEPARTMENT	RECOGNITION	RECOGNIZED BY
San Bernardino Valley College	Dr. Craig	Luke	Counseling	Clear on what needs to be done, very well on having you understand what's going on.	Vincent Martinez
San Bernardino Valley College	Dr. Craig	Luke	Counseling	Dr. Luke helped answer all questions I had regarding my tuition assistance, class schedule, and support from faculty to ensure my success at valley this semester. He made me feel like no question was a dumb question!	Yazmin Mendoza
San Bernardino Valley College	Dr. Craig	Luke	Counseling	Respectful, great host.	Jair Flores
San Bernardino Valley College	Evelyn	Luna	First Year Experience	Evelyn, thank you for all the work you do for our students! Many students came in and asked for help; you always answered my questions and provided the help they needed. You are wonderful to work with!	Cynthia Bernal
San Bernardino Valley College	Stacy	Meyer	Culinary Arts	Chef Meyer consistently provides our campus faculty team with an overflowing buffet service on our special occasions. This Spring's faculty in-service day was a memorable highlight with so many delightful options. It made for a cheerful time of camaraderie and fellowship.	David B. Smith, Math Department
San Bernardino Valley College	Phylcia	Sanchez	Foundation	Thank-you for helping gather donations for recognition of a student who did a good deed. I appreciate your generosity.	Maureen Ryan

APPLAUSE CARDS

Submitted for Information February 9, 2023

SITE	NAME		DEPARTMENT	RECOGNITION	RECOGNIZED BY
San Bernardino Valley College	Scott	Thayer	Office of the President	President Thayer served our college with eloquence and inspiring dignity. He represented the faculty well at public events; his blogs and media statements were brimming with optimism and confident leadership. We were blessed to have such a wise colleague fill this vital role during the COVID shutdown.	David B. Smith, Math Department
San Bernardino Valley College	Sharaf	Williams	Student Support Services	Sharaf always goes above and beyond for the students and staff! Thank you for assisting with all my questions and also for all your help with the first night of our 2023 ILP program. You are a rockstar!	Cynthia Bernal

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor and
Kristina L. Hannon, Vice Chancellor, Human Resources & Police Services

PREPARED BY: Jose F. Torres, Executive Vice Chancellor

DATE: February 9, 2023

SUBJECT: Consideration of Board Policies for Final Approval

RECOMMENDATION

It is recommended that the Board of Trustees approve the Board Policies for second reading and final approval. Administrative Procedures are submitted for information and review for consistency with Board policies.

OVERVIEW

AP 2410 | <https://sbccd.edu/ap2410>

Pursuant to Board Policy 2410, 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 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 and 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, which 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.

ANALYSIS

The Board received the following items for first reading on December 9, 2022. The changes include requirements of the Education Code, current laws, and those determined to be necessary for the efficient operation of the District.

BP AP 5030	Fees
<p><i>It should be noted that the attached contains a change occurring after the BOT’s January 12 first reading. The need to remove the \$4 replacement card fee was discussed at the December PPAC. It is contrary to current legal opinion and is not being charged at either campus.</i></p>	



SBCCD GOALS

1. Eliminate Barriers to Student Access and Success
2. Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution
3. Be a Leader and Partner in Addressing Regional Issues
4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

Approval of Board Policies ensures SBCCD operates in an equitable and efficient manner that is compliant with applicable legal requirements. Direct financial implications vary for each Board Policy/Administrative Procedure.

P&P 5030 Fees

Reason for Changes *(For more info on SBCCD's process for Board Policies and Administrative Procedures, visit <https://sbccd.edu/ap2410>.)*

Request from Health Services Department to account for fluctuating costs.

Review Level: 2 Minor Edit (Non 10+1)	Review Level Approved by PPAC: 10/10/2022	Constituent Review: Due 10/31/2022 11/30/2022	PPAC Info Item: 11/14/2022; 12/12/2022
BOT 1st Read: 12/9/2022 01/12/2023	BOT 2nd Read: 1/12/2023 02/09/2023		

BP 5030 Fees

FYI Only – No Changes Recommended

The Board of Trustees authorizes the following fees. All fees must comply with Education Code and Title 5 regulations. The Chancellor is responsible for establishing procedures for the collection, deposit, waiver, refund, and accounting for fees as required by law. The procedures shall also assure those who are exempt from or for whom the fee is waived are properly enrolled and accounted for. Fee amounts shall be published in the college catalogs or class schedules (Schedule of Classes).

Enrollment Fee (Education Code Section 76300)

Each student shall be charged a fee for enrolling in credit courses as required by law.

Course Auditing Fees (Education Code Section 76370)

Persons auditing a course shall be charged a fee (see AP 5030). The fee amount shall be adjusted proportionally based upon the term length. Students enrolled in classes to receive credit for 10 or more semester credit units shall not be charged this fee to audit three or fewer units per semester.

Parking Fee (Education Code Section 76360)

Students shall be required to pay a fee (see AP 5030).

To encourage ride sharing, a student may certify in writing at the time of payment of the fee that he/she regularly has two or more passengers commuting with him/her.

Instructional Materials (Education Code Section 76365; Title 5 Sections 59400 et seq.)

Students may be required to provide required instructional and other materials for a credit or non-credit course, provided such materials are of continuing value to the student outside the classroom and provided that such materials are not solely or exclusively available from the District. (See BP/AP 5031 titled Instructional Materials Fees)

Physical Education Facilities (Education Code Section 76395)

Where the District incurs additional expenses because a physical education course is required to use non-district facilities, students enrolled in the course may be charged a fee for participating in the course. Such fee shall not exceed the student's calculated share of the additional expenses incurred by the District.

Student Representation Fee (Education Code Section 76060.5)

Students will be charged a fee (see AP 5030) to be used to provide support for student governmental affairs representation. A student may refuse to pay the fee and shall submit such refusal on a form provided by the District to collect fees.

Student Transportation Costs (Education Code Section 76361)

Students shall be charged a fee (see AP 5030) for the purpose of recovering transportation costs incurred by the District for services provided by common carriers to students. These fees will only be paid by students who use the transportation services, unless a vote of the students in accordance with the Education Code establishes otherwise.

P&P 5030 Fees

BP 5030 Fees

FYI Only – No Changes Recommended

Transcript Fees (Education Code Section 76223)

The District shall charge a reasonable amount for furnishing copies of any student record to a student or former student. The Chancellor is authorized to establish the fee (see AP 5030), which shall not to exceed the actual cost of furnishing copies of any student record. No charge shall be made for furnishing up to two transcripts of students' records, or for two verifications of various records. There shall be no charge for searching for or retrieving any student record.

International Students Application Processing Fee (Education Code Section 76142)

The District shall charge students who are both citizens and residents of a foreign country a fee to process his/her application for admission. This processing fee and regulations for determining economic hardship may be established by the Chancellor. The fee shall not exceed the lesser of 1) the actual cost of processing an application and other documentation required by the U.S. government; or 2) one hundred dollars (\$100), which shall be deducted from the tuition fee at the time of enrollment.

Fee Refunds

The Board of Trustees authorizes refunds to be made according to administrative procedures established by the Chancellor. All refunds must comply with Education Code and Title 5 regulations, and the refund schedule shall be published in the college catalogs and class schedules.

References:

Education Code Sections 66025.3, 68120, 70902(b)(9), 76300, 76300.5, 76370, 76360, 76365, 76395, 76060.5, 76361, 76223, and 76142

Title 5 Sections 51012, 58520, 58629, and 59400 et seq

California Community College Chancellor's Office (CCCCO) Student Fee Handbook

ACCJC Accreditation Standard I.C.6

AP 5030 Fees

With Changes Redlined

Required fees include:

- Enrollment (Education Code Section 76300 and 76300.5; Title 5 Sections 58500 and 58509)
As prescribed by state law.
- Nonresident tuition with these permissive exemptions (Education Code Sections 76140 and 76140.5):
As prescribed by state law and established by the Board of Trustees no later than March 1 for the succeeding fiscal year.
 - All nonresident students enrolling for 6 or fewer units; or
 - A student who is a citizen and resident of a foreign country who demonstrates financial need and this required exemption (Education Code Section 68130.5);

P&P 5030 Fees

AP 5030 Fees

With Changes Redlined

- All students, other than non immigrant aliens under 8 U.S. Code Section 1101(a)(15), who meet the following requirements:
 - high school attendance in California for three or more years;
 - graduation from a California high school or attainment of the equivalent thereof;
 - registration or enrollment in a course offered for any term commencing on or after January 1, 2002;
 - completion of a questionnaire form prescribed by the California Community Colleges Chancellor's Office verifying eligibility for this nonresident tuition exemption; and
 - in the case of a student without lawful immigration status, the filing of an affidavit that the student has filed an application to legalize his/her immigration status, or will file an application as soon as he/she is eligible to do so.
- Student representation (Education Code Section 76060.5; Title 5 Section 54805)

Fees authorized by law include:

- Non-District physical education facilities (Education Code Section 76395)
- Noncredit courses (Education Code Section 76385)
- Community service courses (Education Code Section 78300)
- Auditing of courses (Education Code Section 76370)
- Instructional materials (Education Code Sections 73365, 81457, and 81458; Title 5 Sections 59400 and 59408)
- Athletic insurance (Education Code Section 70902 subdivision (b)(9))
- Cross-Enrollment with the California State University (CSU) or University of California (UC) (Education Code Section 66753)
- Health (Education Code Section 76355)
- Parking (Education Code Section 76360)
- Transportation (Education Code Sections 76361 and 82305.6)
- Student Center (Education Code Section 76375; Title 5 Section 58510)
- Copies of student records (Education Code Section 76223)
- Dormitory (Education Code Section 81670)
- Child care (Education Code Sections 79121 et seq. and 66060)
- Nonresident capital outlay (Education Code Section 76141)
- Nonresident application processing (Education Code Section 76142)
- Credit for Prior Learning (Education Code Section 76300; Title 5 Section 55050)
- Use of facilities financed by revenue bonds (Education Code Section 81901 subdivision (b)(3))

P&P 5030 Fees

AP 5030 Fees

With Changes Redlined

- Refund processing (Title 5 Section 58508)
- Telephone registration (Education Code Section 70902 subdivision (a))
- Physical fitness test (Education Code Section 70902 subdivision (b)(9))
- Instructional Tape Lease/Deposit (Education Code Section 70902 subdivision (b)(9))
- Credit Card Use (Education Code Section 70902 subdivision (b)(9))
- International Student Medical Insurance (Education Code Section 70902 subdivision (b)(9))

Prohibited fees include:

- Late application (CCCCO Student Fee Handbook)
- Add/drop (CCCCO Student Fee Handbook)
- Mandatory student activities (CCCCO Student Fee Handbook)
- Student Identification Cards (CCCCO Student Fee Handbook)
- Student Body Organization (CCCCO Student Fee Handbook)
- Nonresident application (CCCCO Student Fee Handbook)
- For dependents of certain veterans (Education Code Section 66025.3)
- For dependents of certain victims of the September 11, 2001, terrorist attacks (CCCCO Student Fee Handbook)
- For certain recipients of the Medal of Honor and certain children of the recipients of the Medal of Honor (Education Code Section 66025.3)
- For surviving spouses and children of a firefighter employed by the federal government whose duty assignment involved the performance of firefighting services in California (Education Code Section 68120)
- For students who have been exonerated of a crime though writ of habeas corpus or pardon that meet certain conditions (Education Code Section 69000)
- Required or funded services (CCCCO Student Fee Handbook)
- Refundable deposits (CCCCO Student Fee Handbook)
- Distance education (other than the statutorily authorized enrollment fee) (CCCCO Student Fee Handbook)
- Mandatory mailings (CCCCO Student Fee Handbook)
- Rental of practice rooms (CCCCO Student Fee Handbook)
- Apprenticeship courses (Education Code Section 76350)
- Technology fee (CCCCO Student Fee Handbook)
- Late payment fee (Title 5 Sections 58502 and 59410)
- Nursing/healing arts student liability insurance (Title 5 Section 55234)
- Cleaning (CCCCO Student Fee Handbook)

P&P 5030 Fees

AP 5030 Fees

With Changes Redlined

- Breakage (CCCCO Student Fee Handbook)
- Test proctoring (CCCCO Student Fee Handbook)

Collection and Refund of Fees

- A. Associated Students Discount Sticker
 - \$9.50 - CHC
 - \$7.50 - SBVC
 - ~~\$4.00 - Replacement for lost card~~
- B. Breakage/Lost Property Fee
 - Replacement cost of item(s) broken or lost
- C. Campus Center Fee
 - \$1.00/unit (not to exceed \$10 per fiscal year)
- D. Capital Outlay Fee
 - As allowed by law and approved by the Board of Trustees prior to March 1 for the succeeding fiscal year.
- E. Catalog
 - \$6.00 - purchased on campus
- F. Credit by Examination
 - \$20.00 plus class unit fee
- G. Document Fee Handling
 - \$40.00 per hour for personnel time to find, retrieve, copy and re-file requested documents;
 - minimum charge of 1 hour
 - \$0.15 per side copy cost
 - Fees must be paid prior to document release
- H. Enrollment Fee
 - \$46.00/unit
- I. Insufficient Funds Check
 - \$15.00
- J. International Student Application
 - \$25.00 (nonrefundable)
- K. Key Deposit/Replacement
 - \$15.00 plus cost of rekeying if needed (metal/electronic key)
- L. Learning Center Reproduction Fees, SBVC
 - \$0.20 - Laser printout: text, black and white printer
 - \$0.50 - Laser printout: graphics, black and white printer (over ½ page)
 - \$1.00 - Laser printout: graphics and/or text, color
 - \$2.00 - Scan text or graphics to disk, per scan

P&P 5030 Fees

AP 5030 Fees

With Changes Redlined

- M. Library Fines – SBVC/CHC
 \$0.10 - Books: per day for 50 days; after 50 days, bill \$5 fine plus the replacement value \$0.25 - Reserve Books/Multimedia: per hour to a maximum of the replacement value of the reserve materials; after 14 days, bill \$5 fine plus the replacement value
 \$0.50 - Videos: per day for 50 days; after 50 days, bill \$5 fine plus the replacement value
 \$0.10 - Per page for laser printout of Internet, CD ROM, Periodicals
 \$2.00 - replacement for lost library card
- N. Parking Permit Fees
 \$108.00 - annual permit
 \$42.00 - one semester (\$20 BOGG student)
 \$24.00 - summer session
 \$3.00 - daily
- O. Parking Violation Fees
 \$ 50.00 - illegal parking
 \$ 50.00 - decal violation
 \$275.00 - handicap violation
- P. Refund Processing Charge
 A fee of \$10.00 will be charged for each refund transaction, not to exceed \$10.00 per student per semester as defined in the Fee Refund Policy.
- Q. Replacement – Diploma/Certificate
 \$10.00
- R. Student Health and Accident Insurance
 \$23.00 - per semester (includes \$1.50 accident insurance)
 \$20.00 - summer session (includes \$1.50 accident insurance)
 \$1.50 - accident insurance only
- S. Student Representation
 \$2.00
- T. Supplemental Health Services Fee
~~At Cost \$10.00~~ - TB skin test (one-step test)
~~\$10.00~~ - TB skin test (two-step test)
 At cost - All Vaccines
 \$25.00 - Physical Exams
 \$50.00 - DMV Physical Exams
 At cost - Prescription medications
 At cost - In-house Lab Tests
 At cost - Lab Test sent to external lab
 At cost - Optional Medical Procedures
 At cost - Optional Medical Supplies
 \$ 8.00 - Vision screening (Titmus vision tester)
 \$ 2.00 per item - Duplication of medical records
 \$10.00 - Hearing Screening (Audiometer)
 At cost - Birth Control Pills

P&P 5030 Fees

AP 5030 Fees

With Changes Redlined

U. Testing Fees

At cost - Paramedic National Registry Testing

\$ 25.00 - Retest per skill

\$ 10.00 - CPR card

Repeat course from Career Tech Department

0.5 units - \$12.00

1.0 units - \$23.00

2.0 units - \$46.00

3.0 units - \$70.00

V. Transcripts/Verification

No cost - First two transcripts

\$10.00 - Additional transcripts

\$20.00 - Immediate requests for transcripts

\$5.00 plus cost - Online transcripts

W. Transportation Fee

Students registering for Spring or Fall semester to pay:

\$9.00 for 6 or more credits/semester

\$8.00 for less than 6 credits/semester

\$6.00 for 6 or more credits/summer

\$5.00 for less than 6 credits/summer

X. Crafton Hills College Recreation Fee

Students registering for CHC for Spring, Fall, or Summer semesters have the option to pay for the use of the aquatic and fitness centers:

\$8.00 per semester

Fee Refunds

A. Designated Fees

This regulation covers the following fees:

1. Enrollment fee
2. Nonresident tuition
3. Parking fee
4. Health fee
5. Accident Insurance fee
6. Student Services Card fee
7. Student Center fee
8. Student Representation Fee
9. Capital Outlay Fee
10. Student Transportation Fee

P&P 5030 Fees

AP 5030 Fees

With Changes Redlined

B. Conditions

If a refund is requested for parking or student services card fees, the parking decal or the student services card must be attached to the refund request.

C. Military Service Exception

If a student who is a member of an active or reserve military service receives orders compelling a withdrawal from courses, the District shall, upon petition and a copy of received orders of the affected student, refund the entire enrollment fee unless academic credit is awarded.

D. Refund Schedule

This refund schedule applies to all fees listed in Paragraph A, above.

1. Fees collected in error

Fees collected in error will be refunded in their entirety.

2. Class canceled by the college

If a class is canceled by the college, enrollment and/or non-resident tuition fees will be refunded in their entirety. If that cancellation results in a student's withdrawal from the college, refunds of the appropriate fees listed in Paragraph "A" will apply.

3. Withdrawal from the College

a. Enrollment Fee/Nonresident Tuition

If a student withdraws during the first two weeks of a full-term class or during the first 10% of a short-term class, enrollment fees or nonresident tuition fees will be refunded.

b. Parking Fee, Health Fee, Accident Insurance Fee, Student Services Card Fee, Student Center Fee, Student Representation Fee, Capital Outlay Fee, Student Transportation Fee.

In order to be eligible for a refund, a student must withdraw prior to the first day of the term for a full-term class or prior to the first day of instruction for a short-term class.

4. Unit Reduction

If a change of program within the first two weeks of a full-term class or during the first 10% of a short-term class results in a reduction in the number of units taken, the enrollment fee or non-resident fee will be refunded at the per unit cost of the reduction.

5. A student who withdraws from a class or the college after the second week of instruction for a full-term class or the first 10% of a short-term class is not eligible for any refund.

E. Refund Processing Fee

A charge of \$10 will be collected for each refund transaction not to exceed \$10 per student per semester, except for canceled classes or overpayment.

Waiver of Fees

The District may waive enrollment fees which were not collected in a previous session where the enrollment fees were not collected as a result of the District's error in awarding a Board of Governors Fee Waiver to an ineligible student and not through the fault of the student, and to collect the enrollment fee would cause the student undue hardship.

P&P 5030 Fees

AP 5030 Fees

With Changes Redlined

References:

Education Code Sections 66025.3, 68120, 70902(b)(9), 76300, and 76300.5

Title 5 Sections 51012, 58520, and 58629

California Community College Chancellor's Office (CCCCO) Student Fee Handbook

ACCJC Accreditation Standard I.C.6

END OF RECOMMENDATION

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Dr. Nohemy Ornelas, Vice Chancellor, Educational & Student Support Services

DATE: February 9, 2023

SUBJECT: Consideration of Approval of the 2022-23 COVID-19 Emergency Conditions Allowance Recovery Plan Update

RECOMMENDATION

It is recommended that the Board of Trustees adopt the 2022-23 COVID-19 Emergency Conditions Allowance Recovery Plan Update.

OVERVIEW

The Board of Trustees adopted Resolution #2022-08-26-FS01 Regarding the 2022-23 COVID-19 Emergency Conditions Allowance (ECA), as offered by the state in accordance with Title 5 section 58146. The resolution included adoption of the SBCCD Emergency Conditions Recovery Plan, with the further resolve to provide the State Chancellor's Office a Board-approved Emergency Conditions Recovery Plan Update by February 28, 2023.

ANALYSIS

The attached Emergency Conditions Recovery Plan Update is being submitted for Board approval and is in line with SBCCD Resolution #2022-08-26-FS01 Regarding the 2022-23 COVID-19 Emergency Conditions Allowance.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success
2. Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution
3. Be a Leader and Partner in Addressing Regional Issues
4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

The approval of the attached Emergency Conditions Recovery Plan Update is essential to SBCCD's retention of approximately \$5 million in 2022-23 apportionment funding.



EMERGENCY CONDITIONS RECOVERY PLAN UPDATE

SPRING 2023

BOARD OF TRUSTEES



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Chair



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Diana Z. Rodriguez
Chancellor

COLLEGE PRESIDENTS



Dr. Kevin Horan
CHC President



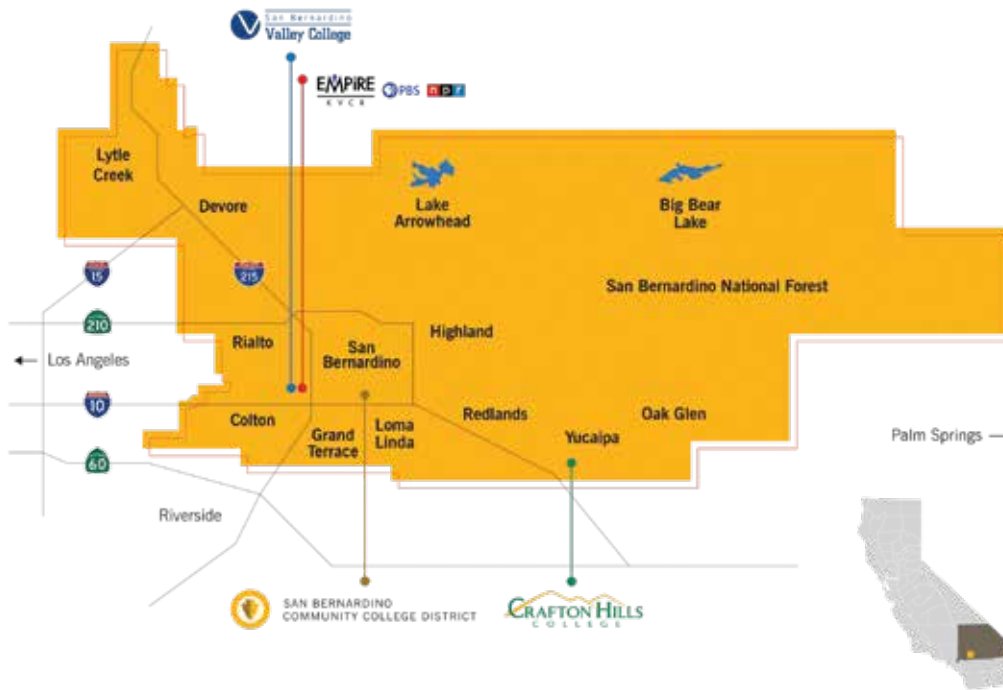
Dr. Linda Fontanilla
Interim SBVC President

UPDATE

The Emergency Conditions Recovery Plan (ECRP) will serve as a tool to advance the success of students in San Bernardino and the surrounding communities it serves. The San Bernardino Community College District (SBCCD) recognizes the effect of COVID-19 and would like to engage its partners to strengthen its mission to positively impact the lives and careers of students, the well-being of families, and the prosperity of the community through excellence in educational and training opportunities.

The Board of Trustees' Strategic Plan (2022-2027) aligns with the Vision for Success and has identified action steps to work towards meeting those goals and objectives with measurable Key Results. Integrated with the Strategic Plan are Crafton Hills College's (CHC) and San Bernardino Valley College's (SBVC) Educational Master Plans focused on the mission of each college, these plans are responsive to local educational, business, and industry needs through strategic directions and actions.

This report is an update to the Fall 2022 ECRP and will document the action steps and efforts SBCCD has taken to increase enrollment and will describe the operational plans to absorb enrollment losses after 2022-2023.



MISSION STATEMENT

SBCCD positively impacts the lives and careers of our students, the well-being of their families, and the prosperity of our community through excellence in educational and training opportunities.



**SECTION
1**

**ACTION STEPS TO
INCREASE ENROLLMENT**

The following section will review the actions the District has taken to increase enrollment.

1 What is the District currently doing to increase enrollment, persistence, and completion?

During the spring semester, SBCCD will continue to support its Books+ program to help all students enrolled at Crafton Hills College and San Bernardino Valley College with free textbooks and materials. A total of \$2 million resulted in savings for students from this program. SBCCD will continue to offer this program through the end of the academic year.

SBCCD implemented a “Common Application” to allow students applying to SBCCD to complete one admissions application and be able to enroll at any college within the District. As of today, over 560 students have enrolled at both colleges. This is a 35% increase when compared to fall 2022.

SBCCD conducted phone banking campaigns for fall 2022 to encourage students to register for classes- over 5,200 students were contacted. Additional follow-up with prospective students wishing to register for spring 2023 also took place. Student Services will continue to host Resource Fairs monthly to provide information to students and information about all the support services and resources available to them.

SBCCD has implemented intentional equity outreach and retention efforts to promote diversity and inclusion to support student outcomes. SBVC relaunched BROTHERS, a club that focuses on the empowerment of Black males, and hosted two information sessions to connect students with the peers and resources that can assist them to succeed with course and degree completion. In addition, the campus conducted an array of programs to promote student engagement and facilitate transfer, such as Ability Awareness Week, Transfer Fair, Hispanic Heritage Month, and Welcome Day.

At its Counselor’s Breakfast, CHC held professional development for 12 local school counselors from Citrus Valley High School, Beaumont High School, Oak View High School, Green Valley High School, Redlands High School, Redlands eAcademy and Redlands Independent Student Education (RISE). This event allowed the counselors to learn more about Crafton Hills College, including student support services, transfer programs, insight into the Crafton Hills alumni experience, and College Corp service opportunities for full-time students presented by Career Programs.

<p>Executed 12 high school tours for 647 students and 28 individual campus tours.</p>	<ul style="list-style-type: none"> - Obtained contact information from 447 prospective students via Starfish QR code to send enrollment notifications.
<p>The Outreach staff attended over 35 college and career fairs at local events to promote CHC and SBVC across the Inland Empire.</p>	<ul style="list-style-type: none"> - Increased community visibility. - Provided information about CHC and SBVC academic offerings, CTE, and Student Services.
<p>Created a Guardian Scholars Advisory Committee.</p>	<ul style="list-style-type: none"> - SBVC and CHC are collaborating with K-12 partners, San Bernardino County Superintendent of Schools, the Department of Behavioral Health, and others who work in the community to best support foster youth and to explore ways to support each other to meet those goals.

2 What will the District do differently to increase enrollment, persistence, and completion?

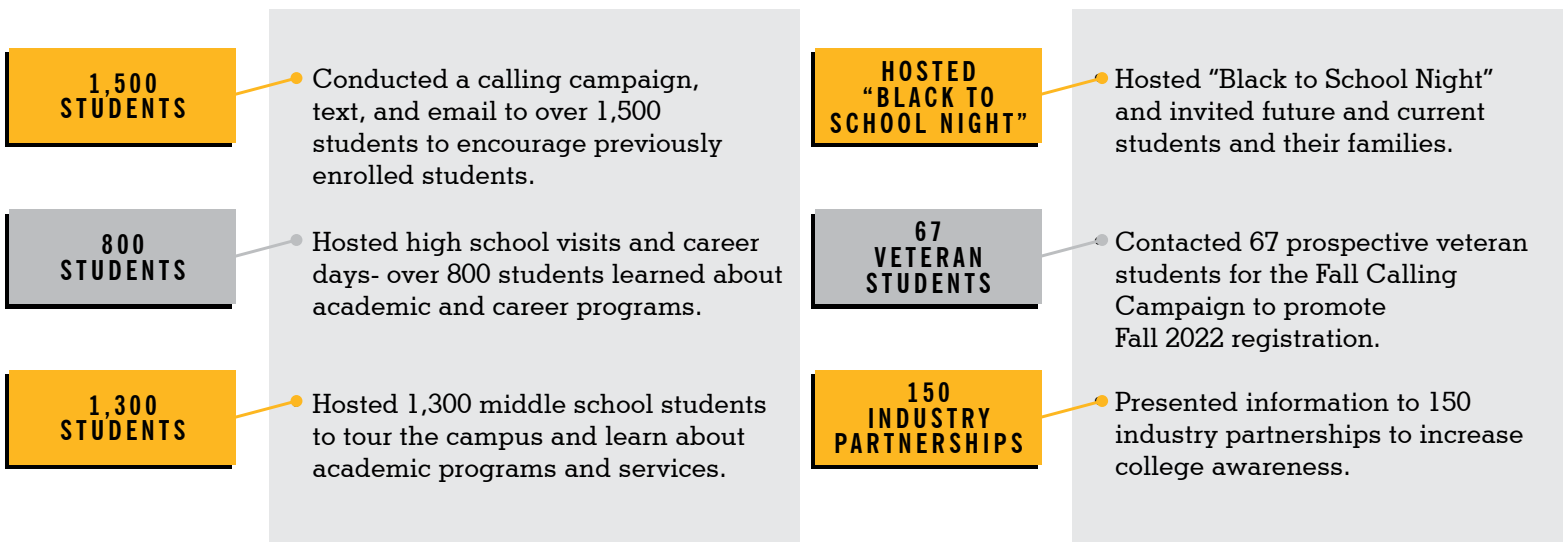
SBCCD's Chancellor Council approved the establishment of a Districtwide Enrollment Management Subcommittee. The first meeting will take place in early spring. Representatives from across the campuses and constituency groups are included. Districtwide enrollment goals will be integrated to support the District's Strategic Plan and college Educational Master Plans.

SBCCD launched a marketing campaign from August through September. This was a districtwide effort to increase enrollment. Bilingual ads were disseminated through social media, radio ads, and billboards throughout the service area. Results showed 882,600 reaches to users through the different ads.

SBCCD has identified dual enrollment as a priority and will establish a Dual Enrollment Taskforce to identify activities that will allow CHC and SBVC to expand dual enrollment and articulation with local high schools in their service areas. Both colleges have new CCAP (College and Career Access Pathways) agreements or are establishing contracts for the upcoming year.

CHC and SBVC are continuing to explore options to implement an integrated scheduling system to increase efficiencies, increase access to data, and support student completion of degrees, certificates, and/or transfer. Data are being used to make scheduling decisions.

CHC and SBVC have increased monthly visits to feeder high schools and application workshops and campus tours. Both colleges are using technology to connect with students through various modalities. A Starfish virtual kiosk was created to capture and track prospective students prior to completing the CCCApply application.



3 How is the District using existing resources to support student basic needs and direct resources to students?

SBCCD hosted the 2022 Basic Needs Summit in December at San Bernardino Valley College. Over 300 attendees participated from across the state– this was the only Summit of its kind offered nationwide. Staff and faculty from across the District attended and learned about best practices and connected with colleagues to share ideas.

SBCCD has expanded services for students in need. SBVC and CHC have expanded staffing and hired a Basic Needs Coordinator to support students and be the point of contact to ensure students are served and provided the necessary resources to be successful. Over 3,500 students have received assistance through the Basic Needs Offices. New local and regional partnerships have been established with Feeding American Riverside/San Bernardino and the Community Action Partnership of San Bernardino County to expand food to students and to distribute home relief boxes that include diapers.

Additional resources provided by the CHC and SBVC Basic Needs Offices include laundry vouchers redeemable at a local laundry mat, seasonal vegetable giveaways from CHC’s community garden, and meal vouchers. Students can also access resources such as CalFresh supplemental nutrition services, low-cost vehicle insurance, and alternate transportation. Funding through SBVC and CHC Foundation Offices Foundations is available for students who need financial assistance. Additional training was provided to the BIT workgroup to share Basic Needs resources available to students who may be experiencing basic need insecurities.

BASIC NEEDS RESOURCES



FOOD SECURITY

300 CalFresh applications submitted



SUCCESS RESOURCES

Full time Basic Need Coordinators hired at both campuses
3,500 served through Basic Needs Offices
Hosted the only Basic Needs Summit in the State

4 Class scheduling details for Fall 2022 and Spring 2023.



Proportion of Courses offered by time of day

INSTRUCTION METHOD	FALL 2022		SPRING 2023	
	#	%	#	%
ONLINE (ASYNCHRONOUS)	182	30.5	172	31.8
DAY (START TIME PRIOR TO 4PM)	292	48.9	261	48.2
EVENING (START TIME 4PM OR LATER)	73	12.2	71	13.1
WEEKEND	8	1.3	7	1.3
ARRANGED	42	7.0	30	5.5
TOTAL	597	100.0	541	100.0

Note: Data was pulled on January 6, 2023. Spring 2023 section counts will change based on the adding and canceling of sections during the semester. Sections with 0 faculty load (i.e., stacked) were not counted.

Proportion of Courses offered by course length

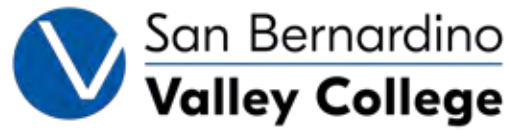
NUMBER OF WEEKS	FALL 2022		SPRING 2023	
	#	%	#	%
LESS THAN 8 WEEKS	42	7.0	30	5.5
8-10 WEEKS	82	13.7	68	12.6
11-13 WEEKS	93	15.6	93	17.2
14-16 WEEKS	77	12.9	62	11.5
FULL-TERM	303	50.8	288	53.2
TOTAL	597	100.0	541	100.0

Note: Data was pulled on January 6, 2023. Spring 2023 section counts will change based on the adding and canceling of sections during the semester. Sections with 0 faculty load (i.e., stacked) were not counted.

Proportion of Courses offered by modality

INSTRUCTION METHOD	FALL 2022		SPRING 2023 (TENTATIVE)	
	#	%	#	%
ONLINE (ASYNCHRONOUS)	197	33.0	180	33.3
ONLINE (SYNCHRONOUS)	65	10.9	35	6.5
IN PERSON	300	50.3	283	52.3
HYBRID: ASYNCHRONOUS/SYNCHRONOUS	7	1.2	1	0.2
HYBRID: ASYNCHRONOUS/IN PERSON	14	2.3	35	6.5
HYBRID: SYNCHRONOUS/IN PERSON	14	2.3	7	1.3
TOTAL	597	100.0	541	100.0

Note: Data was pulled on January 6, 2023. Spring 2023 section counts will change based on the adding and canceling of sections during the semester. Sections with 0 faculty load (i.e., stacked) were not counted.


Proportion of Courses offered by time of day

INSTRUCTION METHOD	FALL 2022		SPRING 2023	
	#	%	#	%
ONLINE ASYNCHRONOUS	608	39.9	787	48.9
ONLINE SYNCHRONOUS	75	4.9	66	4.1
ONLINE HYBRID (ASYNCH/SYNCH)	-	-	15	0.9
HYBRID: ASYNCHRONOUS/IN PERSON	-	-	207	12.9
HYBRID: SYNCHRONOUS/IN PERSON	-	-	8	0.5
DAY	661	43.4	390	24.3
EVENING	169	11.1	129	8.0
WEEKEND	10	0.7	6	0.4
TOTAL	1,523	100.0	1,608	100.0

Proportion of Courses offered by course length

NUMBER OF WEEKS	FALL 2022		SPRING 2023	
	#	%	#	%
LESS THAN 8 WEEKS	33	2.2	44	2.7
8-10 WEEKS	281	18.5	261	16.2
11-13 WEEKS	137	9.0	177	11.0
14-16 WEEKS	195	12.8	246	15.3
FULL TERM	877	57.6	880	54.7
TOTAL	1,523	100.0	1,608	100.0

Proportion of Courses offered by modality

INSTRUCTION METHOD	FALL 2022		SPRING 2023	
	#	%	#	%
ONLINE ASYNCHRONOUS	608	39.9	787	48.9
ONLINE SYNCHRONOUS	75	4.9	66	4.1
IN PERSON	667	43.8	525	32.7
ONLINE HYBRID (ASYNCH/SYNCH)	0	0.0	15	.9
HYBRID: ASYNCHRONOUS/IN PERSON	173	11.4	207	12.9
HYBRID: SYNCHRONOUS/IN PERSON	0	0.0	8	0.1
TOTAL	1,523	100.0	1,608	100.0

SECTION 2

OPERATIONAL PLANS TO ABSORB ENROLLMENT LOSSES

The following section will describe the District’s operational plans to absorb enrollment losses after 2022-2023.

1 Describe efforts to increase uptake of federal financial aid and fee waivers and key contact at the District leading this work.

CHC and SBVC updated policies and procedures to increase student financial aid opportunities. The appeal process for students needing reinstatement and dependency overrides has become student-centered– allowing more students to receive financial aid and fee waivers. Weekly disbursement schedules were implemented to ensure students have their financial aid. The financial aid annual system setup for 2023-24, has been completed to begin processing financial aid for the upcoming academic year.

Collaboration with partners to support at-risk and homeless students is also taking place. Students who have not completed their financial aid process receive notifications to encourage them to apply or complete the process. Daily drop-ins are available for students to receive assistance with completing the FAFSA and DREAM Act. Students who have completed a FAFSA but have not registered are being contacted to connect them with information regarding academic programs and registration.



FINANCIAL AID

Hosted 47 FAFSA and 32 DREAM Act workshops

Student-centered policies and procedures have been created



2 Analysis of students the District lost between Spring 2020 and Fall 2022 disaggregated by age, race, and ethnicity, and other impacted groups

SBCCD has conducted an analysis of students lost between Spring 2020 and Fall 2022. This information was disaggregated by age, race, ethnicity, and other impacted groups.

The greatest percentage decline in students is from the 25-29 age group (30%). The 20-24 age group is second (29%). The greatest decline in student headcount was experienced by the 20-24 age group (1,870 students). During this period, 86% (3,771) of the students we lost were 29 or younger.

AGE	STUDENT HEADCOUNTS						PCT. OF TOTALS					
	SPRING	FALL	SPRING	FALL	SPRING	FALL	SPRING	FALL	SPRING	FALL	SPRING	FALL
	2020	2020	2021	2021	2022	2022	2020	2020	2021	2021	2022	2022
17 OR UNDER	1,150	1,034	813	1,036	803	1,030	6%	6%	5%	6%	6%	7%
18-19	4,201	4,436	3,310	3,518	2,889	3,386	21%	24%	20%	AA22%	20%	22%
20 TO 24	6,450	5,596	5,279	4,868	4,535	4,580	33%	31%	32%	31%	32%	30%
25 TO 29	3,213	2,985	2,860	2,519	2,288	2,247	16%	16%	17%	16%	16%	15%
30 TO 34	1,784	1,696	1,698	1,545	1,453	1,491	9%	9%	10%	10%	10%	10%
35 TO 39	1,080	1,044	1,074	951	911	938	5%	6%	6%	6%	6%	6%
40 TO 49	1,095	1,029	1,022	980	949	978	6%	6%	6%	6%	7%	6%
50 +	728	510	503	531	539	645	4%	3%	3%	3%	4%	4%
UNKNOWN	1	0		1	0	1						0%

The greatest percentage decline was experienced by the Asian population (32%), The greatest headcount decline was experienced by Hispanics (2,761).

RACE/ETHNICITY	STUDENT HEADCOUNTS						PCT. OF TOTALS					
	SPRING	FALL	SPRING	FALL	SPRING	FALL	SPRING	FALL	SPRING	FALL	SPRING	FALL
	2020	2020	2021	2021	2022	2022	2020	2020	2021	2021	2022	2022
AMERICAN IND	39	35	38	28	24	33	0%	0%	0%	0%	0%	0%
ASIAN	1,006	996	946	883	788	686	5%	5%	6%	6%	5%	4%
BLACK	1,695	1,510	1,378	1,317	1,214	1,272	9%	8%	8%	8%	8%	8%
HISPANIC	12,470	11,545	10,359	10,088	9,047	9,709	63%	63%	63%	63%	63%	63%
MULTIPLE	754	762	696	668	612	803	4%	4%	4%	4%	4%	5%
PACIFIC ISLAND	44	41	43	36	33	45	0%	0%	0%	0%	0%	0%
UNKNOWN	288	210	178	133	108	102	1%	1%	1%	1%	1%	1%
WHITE	3,406	3,231	2,921	2,796	2,541	2,646	17%	18%	18%	18%	18%	17%

Females experienced a higher decline (23%) while males declined by 22%.

GENDER	STUDENT HEADCOUNTS						PCT. OF TOTALS					
	SPRING	FALL	SPRING	FALL	SPRING	FALL	SPRING	FALL	SPRING	FALL	SPRING	FALL
	2020	2020	2021	2021	2022	2022	2020	2020	2021	2021	2022	2022
FEMALE	11,451	11,085	10,205	9,495	8,586	8,852	58%	60%	62%	60%	60%	58%
MALE	8,204	7,209	6,315	6,404	5,742	6,377	42%	39%	38%	40%	40%	42%
UNKNOWN	47	36	39	50	39	67	0%	0%	0%	0%	0%	0%

Foster youth declined by 20% (23) while non-foster students declined by 22%.

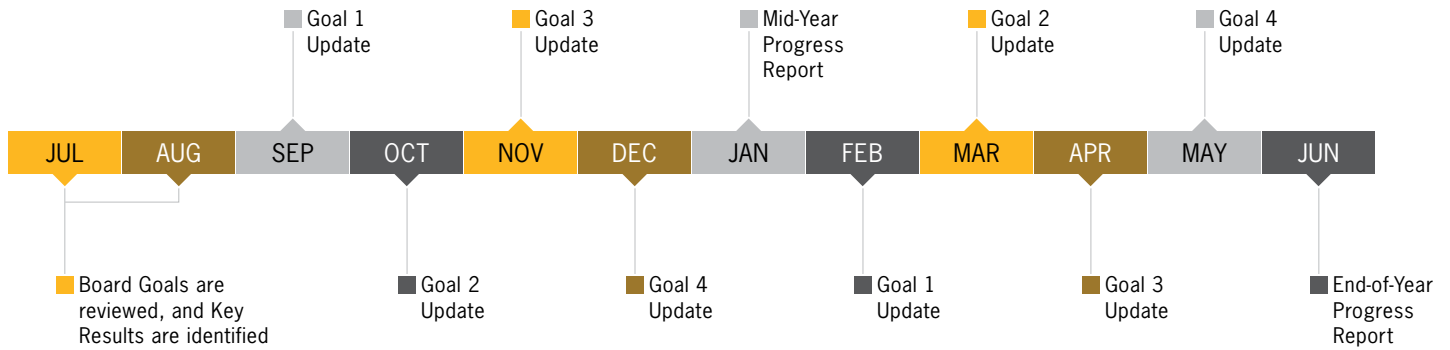
FOSTER YOUTH	STUDENT HEADCOUNTS						PCT. OF TOTALS					
	SPRING	FALL	SPRING	FALL	SPRING	FALL	SPRING	FALL	SPRING	FALL	SPRING	FALL
	2020	2020	2021	2021	2022	2022	2020	2020	2021	2021	2022	2022
NO	19,589	18,211	16,466	15,856	14,292	15,206	99%	99%	99%	99%	99%	99%
YES	113	119	93	93	75	90	1%	1%	1%	1%	1%	1%

First Generation students had a greater decline (2,254) and percentage decline (25%) than Non-first-generation students (1,989 and 22%).

FIRST GENERATION	STUDENT HEADCOUNTS						PCT. OF TOTALS					
	SPRING	FALL	SPRING	FALL	SPRING	FALL	SPRING	FALL	SPRING	FALL	SPRING	FALL
	2020	2020	2021	2021	2022	2022	2020	2020	2021	2021	2022	2022
NO	9,239	8,924	8,135	7,834	6,950	7,250	47%	49%	49%	49%	48%	47%
YES	9,002	8,124	7,218	6,968	6,345	6,748	46%	44%	44%	44%	44%	44%
NOT APPLICABLE	1,461	1,282	1,206	1,147	1,072	1,298	7%	7%	7%	7%	7%	8%

3 Board of Trustees (BOT) Engagement with the data and mitigating actions, including long-term planning to advance the District’s Vision for Success goals.

SBCCD’s Board of Trustees has followed the timeline below and receive monthly updates on the goals and actions that are taking place across the District.



GOAL 1 | ELIMINATE BARRIERS TO STUDENT ACCESS AND SUCCESS

OBJECTIVE 1.1	OBJECTIVE 1.2	OBJECTIVE 1.3	OBJECTIVE 1.4
Continue efforts to increase college-going culture.	Evaluate and promote the success of our identity-based programs and student support services to gain insight that can be leveraged to enhance current efforts to improve the broader student experience at SBCCD.	Develop a state-of-the-art technology system that delivers a student-centered experience, improves efficiency and effectiveness, and provides analytical strategies and infrastructure that allows SBCCD to make Data-Driven Decisions.	Grow and expand Dual/ Concurrent Enrollment and K-12 Articulations.

GOAL 2 | BE A DIVERSE, EQUITABLE, INCLUSIVE, AND ANTI-RACIST INSTITUTION

OBJECTIVE 2.1	OBJECTIVE 2.3
Implement the four Pillars of Guided Pathways.	Leverage partnerships with community-based organizations to expand SBCCD’s sphere of influence and include constituent voices in decision-making.

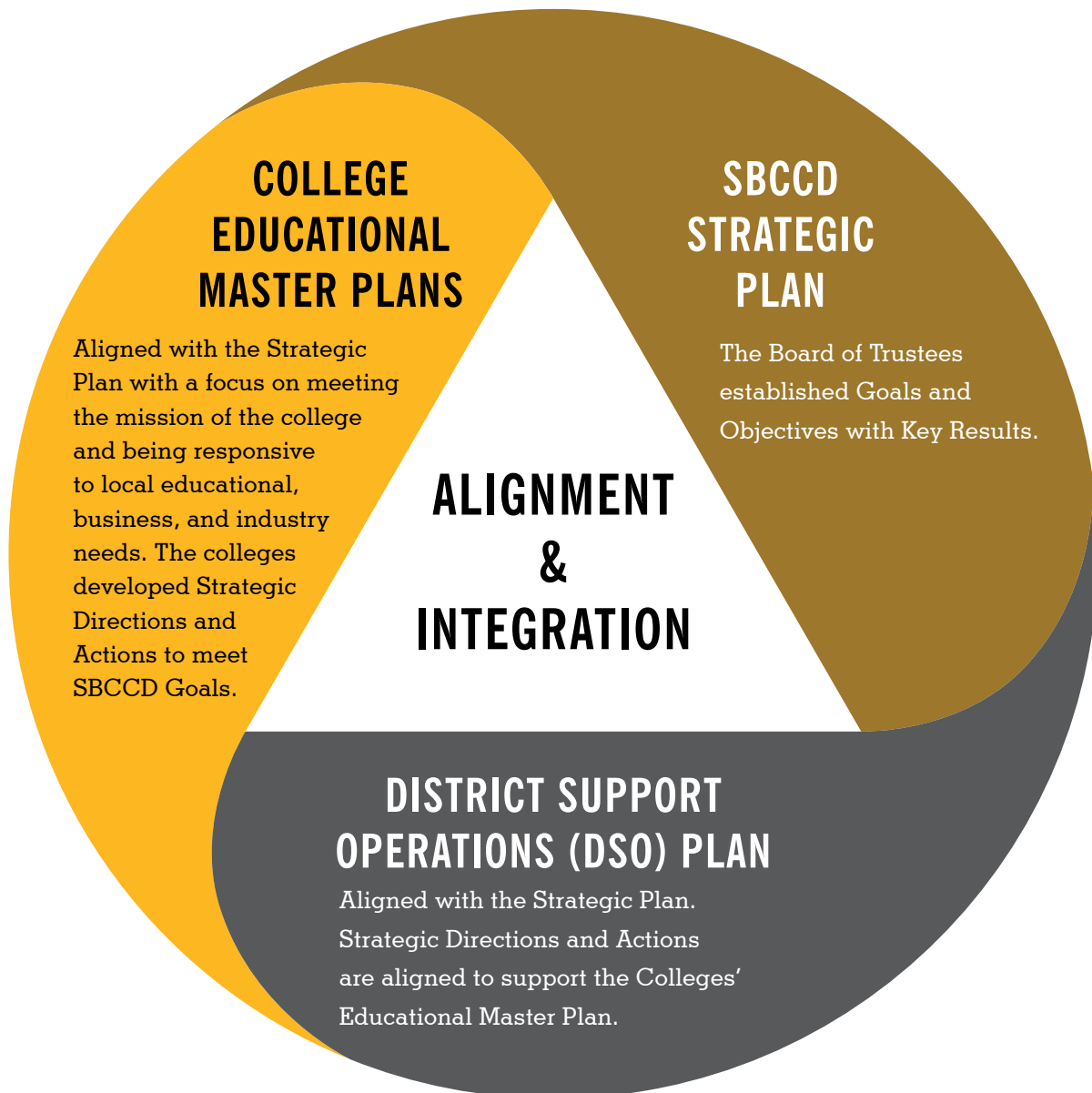
GOAL 3 | BE A LEADER AND PARTNER IN ADDRESSING REGIONAL ISSUES

OBJECTIVE 3.3
Grow our reputation as a leading higher education institution by enhancing and cultivating community partnerships with K-12 partners, business, and community organizations.

GOAL 4 | ENSURE FISCAL ACCOUNTABILITY/SUSTAINABILITY

OBJECTIVE 4.3	OBJECTIVE 4.4
Enhance innovation in our investments, space utilization, and growth to (1) remain at the vanguard of facilities development; (2) improve our ability to respond to variations in capital and operational budgets and; (3) set aside funds for deferred maintenance.	Leverage resources to decrease student cost of attaining a high-quality education.

SBCCD has made progress toward the integration of planning documents to join activities to support the Strategic Plan. CHC and SBVC are in the final stages of completing their Educational Master Plans. Through this planning process, the Board of Trustees receives regular enrollment updates. The development of the District Support Operations (DSO) Plan is underway. The DSO Plan will help inform the District Office with activities/actions to support the campuses in reaching the established goals. Enrollment and budget future forecasting has allowed for further engagement and conversation to create stability and align district funding models.





550 E. Hospitality Lane, Suite 200
San Bernardino, CA 92408
sbccd.edu

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Farrah Farzaneh, Director, Facilities Planning, Emergency Management & Construction

DATE: February 9, 2023

SUBJECT: Consideration of Approval to Adopt Resolution #2023-02-09-FP-01 Ratifying Agreement for the Acquisition of Real Property Identified as Seven Lots on North Mt. Vernon Avenue, Colton CA

RECOMMENDATION

It is recommended that the Board of Trustees adopt Resolution #2023-02-09-FP-01 ratifying an agreement for the acquisition of Real Property identified as Seven Lots on North Mt. Vernon Avenue, Colton CA, 92324, San Bernardino County Assessor Parcel Nos. 0160-183-38-0000, 0160-183-39-0000, 0160-183-40-0000, 0160-183-41-0000, 0160-183-42-0000, 0160-183-43-0000, and 0160-183-44-0000 ("Property").

OVERVIEW

Pursuant to prior direction from the District Board of Trustees, District staff, in consultation with District legal counsel, negotiated a Purchase and Sale Agreement and amendments 1-5, which detail the terms and conditions of the sale of the Property to the District, attached hereto as Exhibit "A" of Resolution #2023-02-09-FP-01.

ANALYSIS

Adoption of the attached resolution will establish the Board's directives concerning the acquisition of the Property and is in line with its previous direction to staff.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

This purchase will be funded by Measure CC.



Seven Lots on North Mt. Vernon Avenue, Colton CA, 92324, San Bernardino County Assessor Parcel Nos. 0160-183-38-0000, 0160-183-39-0000, 0160-183-40-0000, 0160-183-41-0000, 0160-183-42-0000, 0160-183-43-0000, and 0160-183-44-0000 ("Property")



**RESOLUTION #2023-02-09-FP-01 OF THE BOARD OF TRUSTEES OF THE
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
TO RATIFY AGREEMENT FOR THE ACQUISITION OF REAL PROPERTY**

[v.1.22.2023.p.1|3]

WHEREAS, the San Bernardino Community College District ("District") desires to acquire real property located in Colton, California ("Property") as is more particularly described in the Agreement and amendments 1-5 as defined below and attached as Exhibit "A;"

WHEREAS, pursuant to prior direction from the District Board of Trustees ("Board"), District staff, in consultation with District legal counsel, negotiated the Purchase and Sale Agreement (the "Agreement") and amendments 1-5 with the owner of the Property, Herbert Cadaoas (the "Owner"), which details the terms and conditions of the sale of the Property to the District, attached hereto as Exhibit "A;"

WHEREAS, the Agreement was approved in closed session and reported out in open session pursuant to the Brown Act;

WHEREAS, after negotiating the Agreement, District staff, in consultation with District legal counsel, continued negotiating the terms of the District's potential purchase of the Property from the Owner;

WHEREAS, pursuant to Government Code section 27281, deeds or grants conveying any interest in or easement upon real estate to a political corporation or governmental agency for public purposes cannot be accepted for recordation without the consent of the political corporation or governmental agency evidenced by its certificate or resolution of acceptance attached to or printed on the deed or grant;

NOW, THEREFORE, BE IT RESOLVED DETERMINED, AND ORDERED AS FOLLOWS:

Section 1. Recitals. All of the recitals herein contained are true and correct.

Section 2. Agreement. The Board hereby ratifies the Agreement in the form attached hereto as Exhibit "A."

Section 6. Consent. The Board hereby directs the Chancellor, or a designee, at the close of escrow for the Property, to accept and consent to the conveying of the Property to the District pursuant to Section 27281 of the Government Code and to execute any document necessary to formally accept the Property, where are hereby ratified.

Section 7. Intent. The Chancellor, or a designee, is hereby authorized and directed, for and in the name of and on behalf of the District, to take any further action necessary to effectuate this Resolution.

Section 8. Effective Date. This Resolution shall take effect upon adoption.

**RESOLUTION #2023-02-09-FP-01 OF THE BOARD OF TRUSTEES OF THE
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
TO RATIFY AGREEMENT FOR THE ACQUISITION OF REAL PROPERTY**

[v.1.22.2023.p.2]3]

PASSED AND ADOPTED as of February 9, 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

I, Dr. Stephanie Houston, President of the San Bernardino Community College District Board of Trustees does hereby certify that the foregoing is a full, true, and correct copy of the Resolution passed and adopted by the Board at a regularly scheduled and conducted meeting held on this date, which Resolution shall be kept on file in the office of the Board.

Dr. Stephanie Houston, President of the Board of Trustees
San Bernardino Community College District

I, Joseph R. Williams, Clerk of the San Bernardino Community College District Board of Trustees, hereby certify that the foregoing Resolution was introduced and adopted by the Board of Trustees at a regularly scheduled meeting thereof held on this date, by the forgoing vote.

IN WITNESS WHEREOF, I have hereunto set my hand on this date.

Joseph R. Williams
Clerk of the Board of Trustees
San Bernardino Community College District

**RESOLUTION #2023-02-09-FP-01 OF THE BOARD OF TRUSTEES OF THE
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
TO RATIFY AGREEMENT FOR THE ACQUISITION OF REAL PROPERTY**

[v.1.22.2023.p.3]3]

EXHIBIT A

PURCHASE-SALE AGREEMENT
San Bernardino Community College District - Herbert Cadaoas
 Seven Lots on N. Mt. Vernon Ave., Colton, CA 92324
 (APNs 0160-183-38-0000 through 0160-183-44-0000)

THIS PURCHASE AND SALE AGREEMENT AND ESCROW INSTRUCTIONS ("Agreement") is made and entered into, effective as of this 19th day of July, 2022 ("Effective Date"), between Herbert Cadaoas, a single man ("Owner"), and the San Bernardino Community College District ("District"), a California Public Agency. The District and Owner may hereinafter be referred to as the "Party" or collectively as the "Parties."

RECITALS

- A. Owner owns certain unimproved real property located on North Mt. Vernon Avenue, Colton, California 92324, real property identified as San Bernardino County Assessor Parcel Nos. 0160-183-38-0000, 0160-183-39-0000, 0160-183-40-0000, 0160-183-41-0000, 0160-183-42-0000, 0160-183-43-0000, and 0160-183-44-0000 ("Property");
- B. Owner has listed the Property for sale;
- C. The District desires to purchase the Property for potential use for an expansion of its nearby San Bernardino Valley College campus activities;
- D. Owner has agreed to sell (as "Seller"), and the District has agreed to purchase (as "Buyer"), the Property, subject to the terms and conditions set forth herein.

In consideration of the foregoing and of the terms and conditions set forth herein, the Parties agree as follows:

ARTICLE I
PURCHASE AND SALE

Section 1.1 Sale and Purchase. Subject to the conditions contained herein, Owner agrees to sell to the District, and the District agrees to purchase from the Owner, the Property.

Section 1.2 Purchase Price. The total purchase price for the Property is ~~Five Hundred Twenty-Five Thousand and 00/100 Dollars (\$525,000.00)~~ **Five Hundred Fifty Thousand and 00/100 Dollars (\$550,000.00)** ("Purchase Price").

Section 1.3 Payment of Purchase Price. The Purchase price shall be paid in cash to the Owner through escrow upon the Close of Escrow as defined in Section 4.3 herein.

Section 1.4 Title to the Property. Upon Close of Escrow, the District will hold fee title to the Property. Owner agrees to deliver title free and clear of all mortgages, liens, charges, encumbrances, encroachments, easements, conditions, exceptions, assessments, taxes, or other defects in title relative to the Property, except those deemed Permitted Exceptions, as defined in Section 1.5.

Section 1.5 Condition of Title. Escrow Holder, as defined in Section 4.1, will deliver to the District, within fifteen (15) days after the date of this Agreement, a Preliminary Title Report ("Title Report") covering the Property issued by First American Title Insurance Company ("Title Insurer"), together with complete and legible copies of all underlying documents referred to in the Title Report as evidencing exceptions to title and a complete plotting report of all easements disclosed in the Title Report. Upon request of the District, Owner agrees to provide the District with any information known to Owner that relates to the Title Report or exceptions. All matters contained in the Title Report that are not disapproved of in writing by the District within fifteen (15) days after its receipt of the Title Report will be deemed "Permitted Exceptions." Notwithstanding any objection, or failure to object, by the District, under no circumstances shall any mortgages, deeds of trust, or monetary liens be deemed Permitted Exceptions pursuant to this Section or otherwise.

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Section 1.6 Security Deposit. Buyer shall deliver a “Down Payment Deposit” in the amount of Ten Thousand and 00/100 dollars (\$10,000.00) to Escrow, within fifteen (15) days following the Opening of Escrow (defined herein). The Down Payment Deposit shall be credited against the payment of the Purchase Price and released to Owner at the Close of Escrow, except as otherwise provided herein. The Down Payment Deposit shall constitute, and be released as, liquidated damages as set forth in Section 4.14 of this Agreement in the event Buyer fails or refuses to Close Escrow after the expiration of the Due Diligence Period, pursuant to the terms and conditions of this Agreement. ***If the Down Payment Deposit is not received by Escrow Holder within fifteen (15) days, then Seller may elect to unilaterally terminate this transaction by giving written notice of such election to Escrow Holder whereupon neither Party shall have any further liability to the other under this Agreement.***

Section 1.7 Due Diligence Period.

(a) **Inspections and Review.** Buyer and its representatives, agents, engineers, consultants, contractors, and designees shall have the right to enter onto the Property from and after the date of this Agreement through and including the date which is seventy-five (75) days after the date of this Agreement (the “Due Diligence Period”) for purposes of examining, inspecting and investigating the Property including the site, soil, subsurface soils, drainage, seismic and other geological and topographical matters, location of asbestos, toxic substances, hazardous materials or wastes, if any, and, at Buyer’s sole and absolute discretion, determining whether the Property is acceptable to Buyer. Any such access shall require Buyer to provide Owner with a minimum of twenty-four (24) hours’ notice, but otherwise shall not be unreasonably denied by Owner. Buyer shall, in a timely manner, repair any and all damage to the Property caused by such inspections or investigations. Buyer shall indemnify and hold Owner harmless from all damage, liability, cost, expense, liens, personal injury, property damage, loss or other claim that may arise from or in connection with such entry onto the Property by Buyer, and its agents, consultants, engineers, and other professionals during the Due Diligence Period, which obligation shall survive the Close of Escrow or sooner termination of this Agreement.

(b) **Disapproval/Termination.** District shall notify Owner and Escrow Holder in writing (“District’s Due Diligence Notice”) on or before the expiration of the Due Diligence Period of District’s approval or disapproval of the Due Diligence Materials, the condition of the Property and District’s investigations with respect thereto. District’s express disapproval of any of said items on or before the later of the expiration of the Due Diligence Period shall constitute District’s election to terminate this Agreement and cancel the Escrow, unless District and Owner can mutually agree within fifteen (15) days to a resolution to address those issues identified by the District. District’s failure to deliver District’s Due Diligence Notice, on or before the expiration of the later of the Due Diligence Period shall constitute District’s election to terminate this Agreement and cancel the Escrow, provided that Owner or Escrow Holder first provide the District with notice of its failure to deliver the District’s Due Diligence Notice, and the District fails to cure such failure within ten (10) business days.

Section 1.8 Approval of Board of Trustees. This Agreement shall be conditioned on the approval of the Board of Trustees, which approval, if given, must occur by the end of the Due Diligence Period described in Section 1.7. The failure of the District to provide this approval by the deadline described herein shall terminate the Escrow, and this Agreement shall be of no further force and effect.

ARTICLE II
SELLER’S REPRESENTATIONS AND WARRANTIES

Section 2.1 Owner warrants and represents that the following facts are true and correct as of the date of this Agreement, and the truth and accuracy of such representations and warranties will constitute a condition to the Close of Escrow. Owner’s representations and warranties are as follows:

(a) Aside from those actions undertaken by the District in its attempt to acquire the

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Property for the purposes described within this Agreement, there are, to the best of Owner's knowledge, no actions, suits, material claims, legal proceedings, or any other proceedings pending or threatened before any court or governmental agency that may involve or affect the Property or any portion thereof; and

(b) There are, to the best of Owner's knowledge, no liens or encumbrances on, or claims to, or covenants, conditions, and restrictions, leases, easements, rights-of-way, or other matters affecting the Property, except as indicated in the Title Report or otherwise disclosed in writing to, and approved by, the District; and

(c) Neither this Agreement, nor anything provided to be done thereafter, violates or will violate any contract, agreement, or instrument to which Owner is a party or which affects the Property or any portion thereof. The execution, consent, or acknowledgment of no other person or entity is necessary to permit the consummation of the transactions contemplated herein; and

(d) Owner is not in default in respect to any of his obligations or liabilities pertaining to the Property, nor is there any existing state of facts or circumstances or condition or event which would constitute or result in any such default upon the giving of notice or the passage of time or both; and

(e) Owner has not: (i) made a general assignment for the benefit of creditors; (ii) filed any voluntary position in bankruptcy or suffered the filing on an involuntary position by Owner's creditors; (iii) suffered the appointment of a receiver to take possession of all or substantially all of Owner's assets; (iv) suffered the attachment or other judicial seizure of all, or substantially all, of Owner's assets; (v) admitted in writing his inability to pay his debts as they come due; (vi) made an offer of settlement, extension, or composition to his creditors generally; and

(f) Owner, to the best of his knowledge, has the full right and authority to enter into this Agreement and consummate the transactions contemplated herein.

Section 2.2 Transfer of Title. Owner agrees to take any such action as is necessary to deliver the Property to the District, excepting those Permitting Exceptions as defined in Section 1.5, free and clear and all mortgages, liens, charges, encumbrances, encroachments, easements, conditions, exceptions, assessments, taxes, or other defects in title, including, but not limited to, the removal of any deeds of trust secured by the Property. Escrow Holder will assist to provide the acceptable documents.

ARTICLE III
BUYER'S REPRESENTATIONS AND WARRANTIES

Section 3.1 The District warrants and represents that the following facts are true and correct as of the date of this Agreement, and the truth and accuracy of such represents and warranties will constitute a condition to the Close of Escrow.

The District's representations and warranties are as follows:

(a) Neither this Agreement, nor any action required hereunder, to the District's knowledge, violates or will violate any contract, agreement, or instrument to which the District is a party or that affects the Property, or any portion thereon; and

(b) There is no existing state of facts or circumstances, or condition or event, that, to the District's knowledge, would preclude the District from fulfilling its obligations under this Agreement; and

(c) No person or entity, other than District, to the District's knowledge, is required to consent to, acknowledge, or execute this Agreement in order to validate its execution by the District or to permit the consummation of the transactions contemplated herein; and

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(d) To the District's knowledge, the District has the full right and authority to enter into this Agreement and consummate the transactions contemplated herein, and each person signing this Agreement on behalf of the District is authorized to do so; and

(e) To the District's knowledge, there are no actions, suits, material claims, legal proceedings, or any other proceedings pending or threatened before any court or governmental agency that could have a material, adverse effect on the District's purchase or ownership of the Property; and

(f) To the District's knowledge, the District has not: (i) made a general assignment for the benefit of creditors; (ii) filed any voluntary position in bankruptcy or suffered the filing on an involuntary position by the District's creditors; (iii) suffered the appointment of a receiver to take possession of all or substantially all of the District assets; (iv) suffered the attachment or other judicial seizure of all, or substantially all, of the District's assets; (v) admitted in writing its inability to pay its debts as they come due; (vi) made an offer of settlement, extension, or composition to its creditors generally.

ARTICLE IV
ESCROW

Section 4.1 Escrow and the Escrow Holder. An escrow for the transactions contemplated by this Agreement (the "Escrow") will be opened at Escrow Options Group, Inc. ("Escrow Holder") at 2300 East Katella Ave., Ste.100, Anaheim, CA 92806, or as otherwise agreed to by the parties, as soon as is practicable after the execution of this Agreement ("Opening of Escrow"). On the same day as the Opening of Escrow, Escrow Holder shall send an acknowledgment to all of the Parties that Escrow has been opened, in substantially the form of Exhibit B, with the date of such opening, and the applicable escrow number, along with Escrow Holder's agreement to act as the escrow holder and title insurer in accordance with the provisions of this Agreement. Such notice will serve as the notice of the Opening of Escrow, and will also constitute the Escrow Holder's agreement to conduct the Escrow and provide all related title services as provided herein.

Section 4.2 Agreement to Constitute Escrow Instructions. This Agreement constitutes the escrow instructions to Escrow Holder. Owner and the District will deposit three (3) copies of this executed Agreement with Escrow Holder, who will endorse all three copies and return one copy to Owner and one copy to the District. The standard escrow instructions of the Escrow Holder ("General Provisions"), attached hereto as Exhibit A and incorporated by reference (or if not so attached, to be issued and signed for as an amendment to escrow by Escrow Holder), will constitute additional escrow instructions under this Agreement. The Parties agree that, as between them, if there is any conflict between the terms of this Agreement and the General Provisions, this Agreement will control.

Section 4.3 Close of Escrow. The conveyance of fee title to the Property from Owner to the District and the cash payment from the District as contemplated by this Agreement (the "Close of Escrow") must occur, provided that all of the conditions of the Close of Escrow referred to in this Article have been satisfied, within ninety (90) days following Opening of Escrow, unless otherwise agreed to by the Parties.

Section 4.4 Duties of Escrow Holder. The Parties desire to be informed of the progress that is made toward the Close of Escrow. Thus, by accepting this transaction for Escrow, Escrow Holder expressly agrees to diligently provide notice to the Parties of all significant events or actions of a Party affecting Escrow, regardless of whether such event or action affects only one Party to this transaction. Escrow Holder further agrees to make all reasonable efforts to be responsive to the communications and/or inquiries from either of the Parties. The obligations of the Escrow Holder set forth herein are a material part of the consideration given to the Parties in exchange for use of the Escrow Holder's services as described in this Agreement.

Section 4.5 Certain Obligations of the District. In addition to fulfilling any obligations of the District contained in this Agreement, on or before one (1) business day before the Close of Escrow, the

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District must have deposited into Escrow:

- (a) The Purchase Price, as established in Section 1.2; and
- (b) A Certificate of Acceptance, pursuant to Government Code Section 27281; and
- (b) All other sums and documents reasonably required of the District by Escrow Holder to carry out the Close of Escrow.

Section 4.6 Certain Obligations of Owner. In addition to fulfilling any other obligations of Owner contained in this Agreement, on or before one (1) business day before the Close of Escrow, Owner must deposit with the Escrow Holder:

- (a) A Grant Deed substantially in the form of Exhibit C attached hereto and incorporated herein by reference to the Property, properly executed by Owner (hereinafter referred to as the "Grant Deed"); and
- (b) All other sums and documents reasonably required of Owner by the Escrow Holder to carry out the Close of Escrow.

Section 4.7 Conditions to the Close of Escrow. Owner's obligation to convey the Property and the District's obligation to purchase the Property are subject to the satisfaction (or written waiver by the party to whose benefit the condition runs) of the following conditions precedent:

- (a) Owner and the District have deposited with the Escrow Holder all sums and documents required to be deposited under Sections 4.5 and 4.6, respectively; and
- (b) Neither party is in default under this Agreement and the representations and warranties of Owner and the District under Articles II and III, respectively, are true and correct (Escrow Holder will not be concerned with these conditions unless the Escrow Holder receives written notice from Owner or the District, respectively, that he believes a representation or warranty of the other party is untrue and incorrect); and
- (c) Escrow Holder is prepared to issue the policy of title insurance described in Section 4.8; and
- (d) In the event that any condition to the Close of Escrow referred to in this Section is neither satisfied within the time limit specified nor waived in writing by the party for whose benefit the condition has been created, such condition must be deemed to have failed and this Agreement will terminate. Conditions (a), (b), (c), and (d) must be deemed to benefit both the District and Owner.

Section 4.8 Title Policy. Escrow Holder must deliver to the District through escrow a standard coverage owner's policy of title insurance by First American Title Company insuring the District, as a fee owner of the Property, subject only to the usual printed title company exceptions and those exceptions deemed Permitted Exceptions, as defined in Section 1.5, in an amount equal to the Purchase Price, issued by the Title Issuer and dated as of the date of the Close of Escrow.

Section 4.9 Property Taxes and Special Assessments. Owner must pay all property taxes and assessments in connection with the Property to the Close of Escrow. Thereafter, the Property will be tax-exempt. Any claims for a refund of pre-paid taxes will be the sole responsibility and sole property of Owner, and the District will cooperate with Owner in processing any claim by Owner for a property tax

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refund after the Close of Escrow. If, for any reason, the Property is not considered exempt from general real property taxes following the Close of Escrow, the District will be responsible for all such general real property taxes, if any, that become due or payable following the Close of Escrow.

Section 4.10 Payment of Costs. The costs of Escrow shall be paid as follows:

- (a) Seller shall pay costs associated with the obtaining of the title insurance policy acquired pursuant to Section 4.8; and
- (b) Buyer and Seller shall each pay One Half (1/2) of the Escrow Holder's escrow fee; and
- (c) Seller shall pay the Documentary transfer taxes, if any, in connection with the recordation of the Grant Deed; and
- (d) Seller shall pay the usual recording fees including the cost of recording the Grant Deed.

Section 4.11 Brokerage Fees. The identity of the listing broker representing the Owner (Seller) is Realty One **Group** West (California Real Estate Broker's License No. 01896421), Jeremie Tavisola, Broker Associate (California Real Estate License No. 01462137), 1260 Corona Pointe Court, Suite 102, Corona, CA 92879, whose brokerage fee is to be paid by Owner pursuant to a separate written agreement. The identity of the Cooperating Broker representing the District (Buyer) is Oxbridge Development, Inc. (California Real Estate Broker's License No. 01176566), Jerome John Suich II, President, Broker (California Real Estate License No. 00625093), 2513 Broadway, San Francisco, CA 94115, whose brokerage fee of Two and One-Half Percent (2.5%) of the Purchase Price is to be paid by Owner (Seller) out of Owner's sales proceeds at Close of Escrow.

Section 4.12 Default. Time is of the essence in this Agreement, and, if the District or Owner (the "Defaulting Party") fails to deposit any of the amounts due pursuant to this Agreement, or to perform any other act when due before the Close of Escrow, then the other party (the "Non-Defaulting Party") may initiate termination of this Agreement by notice in writing to the Defaulting Party and the Escrow Holder. If the Defaulting Party has not fully cured the default within ten (10) days after the Defaulting Party's receipt of notice, Escrow Holder may be instructed by the Non-Defaulting Party to cancel the Escrow, and the Non-Defaulting Party must thereupon be released from its obligations under this Agreement.

Section 4.13 Escrow Cancellation Charges. In the event that Escrow fails to close by reason of the default of either party, the defaulting party will be liable for all escrow cancellation charges. In the event that the Escrow fails to close for any other reason, Owner and District shall equally be liable for any escrow cancellation charges.

Section 4.14 Owner and Buyer Remedies. BUYER AND SELLER AGREE THAT IN THE EVENT BUYER FAILS OR REFUSES TO CLOSE AFTER THE EXPIRATION OF THE DUE DILIGENCE PERIOD, ACTUAL DAMAGES TO SELLER WOULD BE EXTREMELY DIFFICULT AND IMPRACTICAL TO ASCERTAIN, AND THEREFORE, AGREE THAT AS SELLER'S SOLE AND EXCLUSIVE REMEDY, SELLER SHALL BE ENTITLED TO THE AMOUNT OF THE DOWN PAYMENT DEPOSIT (INCLUDING ANY EXTENDED DUE DILIGENCE DEPOSITS MADE BY BUYER), WHICH SHALL CONSTITUTE LIQUIDATED DAMAGES TO SELLER UNDER THE PROVISIONS OF SECTION 1671 OF THE CALIFORNIA CIVIL CODE AND SELLER WAIVES ANY RIGHT TO SEEK SPECIFIC PERFORMANCE TO REQUIRE BUYER TO CLOSE. IN THE EVENT OF BREACH BY SELLER, BUYER MAY ELECT EITHER (I) TO TERMINATE THIS AGREEMENT, IN WHICH EVENT BUYER WILL RECEIVE RETURN OF THE DOWN PAYMENT DEPOSIT, OR BUYER SHALL BE ENTITLED TO SEEK SPECIFIC PERFORMANCE OF THIS AGREEMENT, PROVIDED THAT ANY ACTION FOR SPECIFIC PERFORMANCE MUST BE FILED WITHIN NINETY (90) DAYS AFTER THE DATE OF SELLER'S

PURCHASE-SALE AGREEMENT
San Bernardino Community College District - Herbert Cadaoas
Seven Lots on N. Mt. Vernon Ave., Colton, CA 92324
(APNs 0160-183-38-0000 through 0160-183-44-0000)

ALLEGED BREACH, OR BUYER WILL BE DEEMED TO HAVE ELECTED TO TERMINATE PURSUANT TO (I) ABOVE. AS INDICATED BY INITIALS BELOW, BUYER AND SELLER EXPRESSLY AGREE TO THE ACCURACY OF THE TERMS STATED IN THIS SECTION 4.14.

Owner Initials

Buyer Initials

ARTICLE V
MISCELLANEOUS PROVISIONS

Section 5.1 Incorporation of Recitals and Exhibits. All recitals set forth herein, and all exhibits attached hereto or referred to herein, are incorporated into and are effective parts of this Agreement.

Section 5.2 Execution of Other Documents; Compliance with Regulations. The Parties hereto will do all other things and will execute all documents that are reasonably necessary for the Close of Escrow to occur. Furthermore, the parties will comply at their own expense with all applicable laws and governmental regulations required for the Close of Escrow to occur, including, but not limited to, any required filings with governmental authorities.

Section 5.3 Affidavit of Non-Foreign Status. Owner must execute and deliver to Escrow Holder before the Close of Escrow an Affidavit of Non-Foreign Status, in form reasonably acceptable to Escrow, to provide Escrow with satisfactory evidence that Owner is not a foreign entity. Escrow Holder will provide the required affidavit to Owner.

Section 5.4 Notices. All notices, requests, demands, and other communications given or required to be given under this Agreement must be in writing, duly addressed to the parties as follows:

If to the District:

Mr. Jose F. Torres,
Executive Vice Chancellor
San Bernardino Community College District
550 E. Hospitality Lane, Suite 200
San Bernardino, CA 92408
(909) 388-6909
kgoodric@sbccd.edu

Courtesy copy to:
Jerome J. Suich, President,
Broker Oxbridge
Development, Inc. 2513
Broadway
San Francisco, CA 94115
(415) 608-1920
jjsuich@gmail.com

PURCHASE-SALE AGREEMENT
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If to Owner:

Herbert Cadaoas
 1830 Maginn Drive
 Glendale, CA 91202

Courtesy copy to:

Jeremie Tavisola, Broker Associate
 Realty One Group West
 1260 Corona Pointe Court, Suite 102
 Corona, CA 92879
 (949) 689-4829
 jtavisola@tavisola.com

If to Escrow Holder, send to the attention of the designated Escrow Holder representative at the address specified in Section 4.1 of this Agreement.

Any such notice sent by registered or certified mail, return receipt requested, must be deemed to have been duly given and received at 5:00 p.m. two (2) business days after it's so addressed and mailed with postage prepaid. Notice sent by any other manner, including email, will be effective only upon actual receipt thereof. Any party may change its contact information for purposes of this Agreement by giving notice to the other party and to Escrow Holder as provided in this Section.

Section 5.5 Assignment. This Agreement is binding upon the parties hereto and their respective heirs, successors, or representatives or assigns.

Section 5.6 Waiver. The waiver of any breach of any provision of this Agreement by the District or Owner shall not be deemed to be a waiver of any preceding or subsequent breach of the same or any other provision of this Agreement.

Section 5.7 Relationship of Parties. The relationship of the parties to this Agreement will be solely that of Buyer and Seller, and nothing herein should be construed otherwise.

Section 5.8 Governing Law and Venue for Resolving Disputes. To the maximum extent permitted by law, this Agreement shall be construed in accordance with California Law, and any arbitration, mediation, litigation, or other proceeding arising out of, or in connection with, this Agreement must be conducted in the County of San Bernardino.

Section 5.9 Headings and References. The headings of this Agreement are for reference purposes only, and should not be interpreted to limit or define the meaning of the provisions of this Agreement. All uses of the words "Article(s)" and "Section(s)" in this Agreement are references to articles of sections of this Agreement, unless otherwise specified.

Section 5.10 Amendment of Agreement. This Agreement may be amended only by a written instrument executed by the Parties.

Section 5.11 Time Limits. Any time limit or time period specified in this Agreement may be extended by written agreement of the Parties. All references in this Agreement to the performance of an act or occurrence of an event within a specific time period or by a specific time limit, if applicable because of an extension under this Section, should be interpreted to allow until the end of the extended period for the performance of such act or the occurrence of such event.

PURCHASE-SALE AGREEMENT
San Bernardino Community College District - Herbert Cadaoas
Seven Lots on N. Mt. Vernon Ave., Colton, CA 92324
(APNs 0160-183-38-0000 through 0160-183-44-0000)

Section 5.12 Severability. If any Article, Section, paragraph, sentence, clause, or phrase contained in this Agreement should become illegal, null or void, or against public policy, for any reason, or is held by a court of competent jurisdiction to be illegal, null and void, or against public policy, the remaining Articles, Sections, paragraphs, sentences, clauses, and phrases contained in this Agreement shall not be affected thereby.

Section 5.13 Survival of Terms. All warranties, representations, terms, agreements, covenants, and conditions contained herein, which by their nature are intended to survive the Close of Escrow, shall survive, as applicable, the Close of Escrow.

Section 5.14 Force Majeure. A Party will not be liable for any delay or breach in performance of its obligations under this Agreement that is reasonably caused by: (a) any fire, earthquake, flood, hurricane, or other "Act of God"; (b) any unforeseen or unreasonable act, delay, or failure to act of a governmental authority, other than the District; (c) any war (declared or undeclared), riot, revolution, terrorist attack, explosion, sabotage, or epidemic; (d) any strike, lockout, or other labor disturbance not caused or instigated by such Party; (e) any litigation or other legal action by a third party relating to the Property or the District's intended construction of the High School on the Property. In the event of any such delay or breach, the Parties must cooperate in resolving any delay.

Section 5.15 Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be an original, but all of which will constitute one and the same instrument. Facsimile and digital signatures shall bear as originals.

Section 5.16 Duration of Offer.

If this offer is not accepted by Seller on or before 5:00 P.M. according to the time standard applicable to the city of Colton on the date of July 26, 2022, it shall be deemed automatically revoked.

IN WITNESS THEREOF, this Agreement has been executed by the parties as of the date first written above, which for all purposes shall be considered to be the date of this Agreement.

OWNER (SELLER):

BUYER:

SAN BERNARDINO COMMUNITY COLLEGE
DISTRICT

Herbert Cadaoas

by Jose Torres
Executive Vice Chancellor

PURCHASE-SALE AGREEMENT
San Bernardino Community College District - Herbert Cadaoas
Seven Lots on N. Mt. Vernon Ave., Colton, CA 92324
(APNs 0160-183-38-0000 through 0160-183-44-0000)

EXHIBIT A

[STANDARD ESCROW INSTRUCTIONS]

PURCHASE-SALE AGREEMENT
San Bernardino Community College District - Herbert Cadaoas
Seven Lots on N. Mt. Vernon Ave., Colton, CA 92324
(APNs 0160-183-38-0000 through 0160-183-44-0000)

EXHIBIT B

ACKNOWLEDGMENT OF ESCROW OFFICER

The undersigned Escrow Holder is in receipt of that certain Purchase Agreement and Escrow Instructions between Herbert Cadaoas, a single man (“Owner”), and the San Bernardino Community College District (“District”), a California Public Agency, dated July____, 2022 (“Agreement”), and, in accordance therewith state that July____, 2022, is the “Effective Date” of such Agreement and the date of the opening of Escrow. The undersigned Escrow Holder agrees to act as Escrow Holder pursuant to the terms of the Agreement.

By: _____
Sara Lualemaga, Escrow Officer
Escrow Options Group, Inc

PURCHASE-SALE AGREEMENT
San Bernardino Community College District - Herbert Cadaoas
Seven Lots on N. Mt. Vernon Ave., Colton, CA 92324
(APNs 0160-183-38-0000 through 0160-183-44-0000)

EXHIBIT C

FORM OF GRANT DEED

Recording Requested By and
When Recorded Mail to:
San Bernardino Community College District
Attention: Jose F. Torres, Executive Vice Chancellor
550 E. Hospitality Lane, Suite 200
San Bernardino, CA 92408

(Space above for Recorder's use only.)
(Exempt from recording fee pursuant to Gov. Code §6103.)
(Exempt from documentary transfer tax pursuant to Tax. Code §11922.)

GRANT DEED

County of San Bernardino
Assessor's Parcel Numbers: 0160-183-38-0000, 0160-183-39-0000, 0160-183-40-0000, 0160-183-41-0000, 0160-183-42-0000, 0160-183-43-0000, and 0160-183-44-0000.

FOR VALUABLE CONSIDERATION, receipt of which is acknowledged, Herbert Cadaoas ("Grantor"), a single man, hereby grants to the San Bernardino Community College District ("Grantee"), a California Public Agency, that certain real property located in the County of San Bernardino, State of California, as is described in Exhibit 1 attached hereto and made a part hereof (the "Property").

IN WITNESS WHEREOF, Grantor has caused this instrument to be executed by duly authorized signatories.

Dated: _____, 2022

By: _____

Herbert Cadaoas

PURCHASE-SALE AGREEMENT
San Bernardino Community College District - Herbert Cadaoas
Seven Lots on N. Mt. Vernon Ave., Colton, CA 92324
(APNs 0160-183-38-0000 through 0160-183-44-0000)

EXHIBIT 1 to EXHIBIT C GRANT DEED

LEGAL DESCRIPTION

PURCHASE-SALE AGREEMENT
San Bernardino Community College District - Herbert Cadaoas
Seven Lots on N. Mt. Vernon Ave., Colton, CA 92324
(APNs 0160-183-38-0000 through 0160-183-44-0000)

PUBLIC AGENCY CERTIFICATE OF ACCEPTANCE
(Government Code Section 27281)

This is to certify that the interest in real property conveyed by deed or grant dated _____ from HERBERT CADAOAS, a single man, to the SAN BERNARDINO COMMUNITY COLLEGE DISTRICT, a California Public Agency, is hereby accepted by the undersigned officer on behalf of the Board of Trustees pursuant to authority conferred by Resolution _____ of the Board, adopted on _____, and the grantee consents to recordation thereof by its duly authorized officer.

Dated: _____

**SAN BERNARDINO COMMUNITY COLLEGE
DISTRICT**

_____ by

PURCHASE-SALE AGREEMENT
San Bernardino Community College District - Herbert Cadaoas
Seven Lots on N. Mt. Vernon Ave., Colton, CA 92324
(APNs 0160-183-38-0000 through 0160-183-44-0000)

PUBLIC AGENCY CERTIFICATE OF ACCEPTANCE
(Government Code Section 27281)

This is to certify that the interest in real property conveyed by deed or grant dated 7-27-22 and signed 11-18-22 from HERBERT CADAOAS, a single man, to the SAN BERNARDINO COMMUNITY COLLEGE DISTRICT, a California Public Agency, is hereby accepted by the undersigned officer on behalf of the Board of Trustees at its meetings on November 10, 2022 and December 9, 2022, which authority is expressly contained in the official minutes of these meetings, and the grantee consents to recordation thereof by its duly authorized officer.

Dated: _____

**SAN BERNARDINO COMMUNITY COLLEGE
DISTRICT**

_____ by

PURCHASE-SALE AGREEMENT
San Bernardino Community College District - Herbert Cadaoas
Seven Lots on N. Mt. Vernon Ave., Colton, CA 92324
(APNs 0160-183-38-0000 through 0160-183-44-0000)

PURCHASE-SALE AGREEMENT
San Bernardino Community College District - Herbert Cadaoas
Seven Lots on N. Mt. Vernon Ave., Colton, CA 92324
(APNs 0160-183-38-0000 through 0160-183-44-0000)



1st AMENDMENT TO PURCHASE AND SALE AGREEMENT

THIS AMENDMENT TO PURCHASE AND SALE AGREEMENT AND ESCROW INSTRUCTIONS ("**Amendment**") is made and entered into as of September 22, 2022, by and between San Bernardino Community College District, a California Public Agency ("District") ("**Buyer**") and Herbert Cadaoas ("**Seller**") (collectively, the "**Parties**" or individually, a "**Party**").

WHEREAS, Buyer and Seller are parties to that certain Standard Offer, Agreement and Escrow Instructions for Purchase of Real Estate dated July 19, 2022 ("**Agreement**") with respect to the property commonly known as (street address, city, state, zip): 7 Vacant Lots consisting of the following APN's: 0160-183-38-0000, 0160-183-39-0000, 0160-183-40-0000, 0160-183-41-0000, 0160-183-42-0000, 0160-183-43-0000, 0160-183-44-0000 on N Mount Vernon Ave, Colton CA 92324 ("**Property**");

WHEREAS, the Agreement has not been previously amended except (if there are no exceptions write "NONE"): NONE.

WHEREAS, the Parties have opened an escrow with Escrow Options Group, Inc. ("**Escrow Holder**");

WHEREAS, the Parties now desire to amend the Agreement and their instructions to Escrow Holder ("**Escrow Instructions**");

NOW, THEREFORE, for Buyer's payment of ten dollars (\$10) to Seller and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby amend the Agreement and the Escrow Instructions as follows (list changes below):

EXTENSION OF TIME

1. EXTENSION OF ESCROW: The scheduled Close Of Escrow is extended to November 17, 2022.

2. EXTENSION OF CONTINGENCY(IES): The following contingencies are extended As follows:

Section 1.7(a) Inspections and Review is extended to Wednesday, November 2, 2022

Section 1.7(b) Disapproval/Termination - Districts Due Diligence Notice ("DDDn") is extended to Wednesday, November 2, 2022

Section 1.7(b) Disapproval/Termination - Mutual Resolution to Address Issues is extended to Thursday, November 17, 2022

Section 1.7(b) Seller Deadline to give notice to District of Failure to Deliver DDDN is extended to Wednesday, November 2, 2022

The defined terms of the Agreement shall have the same meaning in this Amendment. Signatures to this Amendment accomplished by means of electronic signature or similar technology shall be legal and binding. This Amendment may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument. This Amendment shall not be construed as if prepared by one of the Parties, but according to its fair meaning as a whole, as if both Parties had prepared it. Except as specifically amended by this Amendment, the Agreement and the Escrow Instructions shall remain unchanged and continue in full force and effect.

ATTENTION: NO REPRESENTATION OR RECOMMENDATION IS MADE BY AIR CRE OR BY ANY BROKERS AS TO THE LEGAL SUFFICIENCY, LEGAL EFFECT, OR TAX CONSEQUENCES OF THIS AMENDMENT. THE PARTIES ARE URGED TO SEEK ADVICE OF COUNSEL AS TO THE LEGAL AND TAX CONSEQUENCES OF THIS AMENDMENT.

EXECUTED as of the date first written above.

By Seller:

Herbert Cadaoas

By: _____

Name Printed: Herbert Cadaoas

Title: _____

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ATPA-1.00, Revised 10-22-2020

By Buyer:

San Bernardino Community College District, a California Public Agency ("District")

By: _____

Name Printed: Jose Torres

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Last Edited: 9/22/2022 11:28 AM

Phone: _____
Fax: _____
Email: _____

Title: _____
Phone: _____
Fax: _____
Email: _____

By: _____
Name Printed: _____
Title: _____
Phone: _____
Fax: _____
Email: _____

By: _____
Name Printed: _____
Title: _____
Phone: _____
Fax: _____
Email: _____

Address: 1830 Maginn Dr, Glendale, CA 91202
Federal ID No.: _____

Address: 550 E. Hospitality Lane, Suite 200
San Bernardino, CA 92408
Federal ID No.: _____

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ATPA-1.00, Revised 10-22-2020

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Last Edited: 9/22/2022 11:28 AM

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2nd AMENDMENT TO PURCHASE AND SALE AGREEMENT

THIS AMENDMENT TO PURCHASE AND SALE AGREEMENT AND ESCROW INSTRUCTIONS ("**Amendment**") is made and entered into as of October 19, 2022, by and between San Bernardino Community College District, a California Public Agency ("District") ("**Buyer**") and Herbert Cadaoas ("**Seller**") (collectively, the "**Parties**" or individually, a "**Party**").

WHEREAS, Buyer and Seller are parties to that certain Standard Offer, Agreement and Escrow Instructions for Purchase of Real Estate dated July 19, 2022 ("**Agreement**") with respect to the property commonly known as (street address, city, state, zip): 7 Vacant Lots consisting of the following APN's: 0160-183-38-0000, 0160-183-39-0000, 0160-183-40-0000, 0160-183-41-0000, 0160-183-42-0000, 0160-183-43-0000, 0160-183-44-0000 on N Mount Vernon Ave, Colton CA 92324 ("**Property**");

WHEREAS, the Agreement has not been previously amended except (if there are no exceptions write "NONE"): the Agreement was amended with 1st Amendment on September 22, 2022.

WHEREAS, the Parties have opened an escrow with Escrow Options Group, Inc. ("**Escrow Holder**");

WHEREAS, the Parties now desire to amend the Agreement and their instructions to Escrow Holder ("**Escrow Instructions**");

NOW, THEREFORE, for Buyer's payment of ten dollars (\$10) to Seller and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby amend the Agreement and the Escrow Instructions as follows (list changes below):

EXTENSION OF TIME

1. EXTENSION OF ESCROW: The scheduled Close Of Escrow is extended to December 16, 2022.

2. EXTENSION OF CONTINGENCY (IES): The following contingencies are extended As follows:

Section 1.7(a) Inspections and Review is extended to Wednesday, December 1, 2022

Section 1.7(b) Disapproval/Termination - Districts Due Diligence Notice ("DDDn") is extended to Wednesday, December 1, 2022

Section 1.7(b) Disapproval/Termination - Mutual Resolution to Address Issues is extended to Thursday, December 16, 2022

Section 1.7(b) Seller Deadline to give notice to District of Failure to Deliver DDDn is extended to Wednesday, December 1, 2022

The defined terms of the Agreement shall have the same meaning in this Amendment. Signatures to this Amendment accomplished by means of electronic signature or similar technology shall be legal and binding. This Amendment may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument. This Amendment shall not be construed as if prepared by one of the Parties, but according to its fair meaning as a whole, as if both Parties had prepared it. Except as specifically amended by this Amendment, the Agreement and the Escrow Instructions shall remain unchanged and continue in full force and effect.

ATTENTION: NO REPRESENTATION OR RECOMMENDATION IS MADE BY AIR CRE OR BY ANY BROKERS AS TO THE LEGAL SUFFICIENCY, LEGAL EFFECT, OR TAX CONSEQUENCES OF THIS AMENDMENT. THE PARTIES ARE URGED TO SEEK ADVICE OF COUNSEL AS TO THE LEGAL AND TAX CONSEQUENCES OF THIS AMENDMENT.

EXECUTED as of the date first written above.

By Seller:

Herbert Cadaoas

By: _____

Name Printed: Herbert Cadaoas

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ATPA-1.00, Revised 10-22-2020

By Buyer:

San Bernardino Community College District, a California Public Agency ("District")

By: _____

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Last Edited: 10/19/2022 8:15 PM

Title: _____
Phone: _____
Fax: _____
Email: _____

Name Printed: Jose Torres
Title: _____
Phone: _____
Fax: _____
Email: _____

By: _____
Name Printed: _____
Title: _____
Phone: _____
Fax: _____
Email: _____

By: _____
Name Printed: _____
Title: _____
Phone: _____
Fax: _____
Email: _____

Address: 1830 Maginn Dr, Glendale, CA 91202
Federal ID No.: _____

Address: 550 E. Hospitality Lane, Suite 200
San Bernardino, CA 92408
Federal ID No.: _____

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Contingencies to Closing/Dealine(s) Days and Dates
Escrow 7-2795-SL, Seven Lots on N. Mt. Vernon Ave., Colton, CA 92324
Tuesday, July 19, 2022

Date of Agreement:

Contingency	Seller to Deliver (Days)	Seller to Deliver Date:	Buyer Received Date:	Buyer Contingency Days	Buyer Contingency Date	Comments
Section 1.5 Preliminary Title Report - Delivery	15	Wednesday, August 3, 2022	8/3/2022	15	Thursday, August 18, 2022	
Section 1.5 Preliminary Title Report - Approval/Disapproval						
Section 1.6 Security Deposit - Deliver to Escrow				15	Thursday, August 4, 2022	Escrow Opened July 20, 2022
Section 1.7(a) Inspections and Review				75	Monday, October 3, 2022	Date of Agreement July 19, 2022
Section 1.7(b) Disapproval/Termination - Districts Due Diligence Notice ("DDDN")				75	Monday, October 3, 2022	
Section 1.7(b) Disapproval/Termination - Mutual Resolution to Address Issues				15	Tuesday, October 18, 2022	After Deadline for Districts Due Diligence Notice
Section 1.7(b) Seller Deadline to give notice to District of Failure to Deliver		Monday, October 3, 2022		10	Thursday, October 13, 2022	Notice must give District 10 business days to cure failure.
Section 1.8 Approval of Board of Trustees				75	Monday, October 3, 2022	

Close of Escrow/Notice/Extension	Seller Deadline	Seller Deadline Date	Buyer Deadline	Buyer Deadline Date	Comments
Section 4.3 Close of Escrow	90	Monday, October 17, 2022	90	Monday, October 17, 2022	
Section 4.12 Default - Notice Requirement	10		10		
1st Amendment					
Extension 30 Day - Section 1.7(a) Inspections and Review			30	Wednesday, November 2, 2022	
Extension 30 Day - Section 1.7(b) Disapproval/Termination - Districts Due Diligence Notice ("DDDN")			30	Wednesday, November 2, 2022	
Extension 30 Day - Section 1.7(b) Disapproval/Termination - Mutual Resolution to Address Issues			15	Thursday, November 17, 2022	
Extension 30 Day - Section 1.7(b) Seller Deadline to give notice to District of Failure to Deliver DDDN			10	Wednesday, November 2, 2022	
Section 1.8 Approval of Board of Trustees				Wednesday, November 2, 2022	
Extension - Section 4.3 Close of Escrow		Thursday, November 17, 2022		Thursday, November 17, 2022	
2nd Amendment					
Extension 30 Day - Section 1.7(a) Inspections and Review			30	Thursday, December 1, 2022	
Extension 30 Day - Section 1.7(b) Disapproval/Termination - Districts Due Diligence Notice ("DDDN")			30	Thursday, December 1, 2022	
Extension 30 Day - Section 1.7(b) Disapproval/Termination - Mutual Resolution to Address Issues			15	Friday, December 16, 2022	
Extension 30 Day - Section 1.7(b) Seller Deadline to give notice to District of Failure to Deliver DDDN			10	Thursday, December 1, 2022	
Section 1.8 Approval of Board of Trustees				Thursday, December 1, 2022	
Extension - Section 4.3 Close of Escrow		Friday, December 16, 2022		Friday, December 16, 2022	



3rd AMENDMENT TO PURCHASE AND SALE AGREEMENT

THIS AMENDMENT TO PURCHASE AND SALE AGREEMENT AND ESCROW INSTRUCTIONS ("**Amendment**") is made and entered into as of November 16, 2022, by and between San Bernardino Community College District, a California Public Agency ("District") ("**Buyer**") and Herbert Cadaoas ("**Seller**") (collectively, the "**Parties**" or individually, a "**Party**").

WHEREAS, Buyer and Seller are parties to that certain Standard Offer, Agreement and Escrow Instructions for Purchase of Real Estate dated July 19, 2022 ("**Agreement**") with respect to the property commonly known as (street address, city, state, zip): 7 Vacant Lots consisting of the following APN's: 0160-183-38-0000, 0160-183-39-0000, 0160-183-40-0000, 0160-183-41-0000, 0160-183-42-0000, 0160-183-43-0000, 0160-183-44-0000 on N Mount Vernon Ave, Colton CA 92324 ("**Property**");

WHEREAS, the Agreement has not been previously amended except (if there are no exceptions write "NONE"): the Agreement was amended with 1st Amendment on September 22, 2022; and a 2nd Amendment on October 19, 2022.

WHEREAS, the Parties have opened an escrow with Escrow Options Group, Inc. ("**Escrow Holder**");

WHEREAS, the Parties now desire to amend the Agreement and their instructions to Escrow Holder ("**Escrow Instructions**");

NOW, THEREFORE, for Buyer's payment of ten dollars (\$10) to Seller and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby amend the Agreement and the Escrow Instructions as follows (list changes below):

Buyer shall provide the Seller with a Copy of any and all investigative reports within 3 days after they are completed or received which ever is earlier.

EXTENSION OF TIME

1. CLOSING OF ESCROW: The scheduled Close Of Escrow remains at December 16, 2022. There is no extension.

2. EXTENSION OF CONTINGENCY(IES): The following contingencies are extended As follows: Section 1.7(a) Inspections and Review is extended to Friday, December 9, 2022

Section 1.7(b) Disapproval/Termination - Districts Due Diligence Notice ("DDDn") is extended to Friday, December 9, 2022

The defined terms of the Agreement shall have the same meaning in this Amendment. Signatures to this Amendment accomplished by means of electronic signature or similar technology shall be legal and binding. This Amendment may be executed in counterparts, each of which shall be deemed an original, and all of which together shall constitute one and the same instrument. This Amendment shall not be construed as if prepared by one of the Parties, but according to its fair meaning as a whole, as if both Parties had prepared it. Except as specifically amended by this Amendment, the Agreement and the Escrow Instructions shall remain unchanged and continue in full force and effect.

ATTENTION: NO REPRESENTATION OR RECOMMENDATION IS MADE BY AIR CRE OR BY ANY BROKERS AS TO THE LEGAL SUFFICIENCY, LEGAL EFFECT, OR TAX CONSEQUENCES OF THIS AMENDMENT. THE PARTIES ARE URGED TO SEEK ADVICE OF COUNSEL AS TO THE LEGAL AND TAX CONSEQUENCES OF THIS AMENDMENT.

EXECUTED as of the date first written above.

By Seller:
Herbert Cadaoas

By: _____
Name Printed: Herbert Cadaoas
Title: _____

INITIALS
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ATPA-1.00, Revised 10-22-2020

By Buyer:
San Bernardino Community College District, a California Public Agency ("District")

By:  _____
Name Printed: Jose Torres

INITIALS

Phone: _____
Fax: _____
Email: _____

Title: Executive Vice Chancellor
Phone: _____
Fax: _____
Email: _____

By: _____
Name Printed: _____
Title: _____
Phone: _____
Fax: _____
Email: _____

By: _____
Name Printed: _____
Title: _____
Phone: _____
Fax: _____
Email: _____

Address: 1830 Maginn Dr, Glendale, CA 91202
Federal ID No.: _____

Address: 550 E. Hospitality Lane, Suite 200
San Bernardino, CA 92408
Federal ID No.: _____

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FOURTH AMENDMENT TO
PURCHASE AND SALE AGREEMENT
of July 19, 2022
San Bernardino Community College District – Herbert Cadaoas

This Amendment to the Purchase and Sale Agreement (“Agreement”) of July 19, 2022, as amended, is made and entered into as of December 07, 2022, by and between the San Bernardino Community College District, a California Public Agency (“District”) and Herbert Cadaoas, a single man (“Seller”). Said Agreement is for the purchase of seven (7) vacant lots located on North Mt. Vernon Blvd., Colton, CA 92324, consisting sequentially of San Bernardino County Assessor Parcel Numbers 0160-183-38 through 0160-183-44.

The District and the Seller hereby agree as follows, with constructive reference to all appropriate sections of the Agreement:

1. The deadline for the expiration of the Due Diligence Period set forth in Section 1.7, as amended, is hereby extended to January 13, 2023, and,
2. the Close of Escrow set forth in Section 4.3, as amended, is hereby extended to January 31, 2023.

Executed as of the date first written above.

By SELLER:

By BUYER:

Herbert M. Cadaoas

Jose Torres, Executive Vice Chancellor
San Bernardino Community College District

FIFTH AMENDMENT TO PURCHASE AND SALE AGREEMENT
of July 19, 2022
San Bernardino Community College District – Herbert Cadaoas

This Fifth Amendment to the Purchase and Sale Agreement (“Agreement”) of July 19, 2022, as amended, is made and entered into as of January 20, 2023, by and between the San Bernardino Community College District, a California Public Agency (“District”) and Herbert Cadaoas, a single man (“Seller”). Said Agreement is for the purchase of seven (7) vacant lots located on North Mt. Vernon Blvd., Colton, CA 92324, consisting sequentially of San Bernardino County Assessor Parcel Numbers 0160-183-38 through 0160-183-44.

The District and the Seller hereby agree as follows, with constructive reference to all appropriate sections of the Agreement and First Amendment dated September 22, 2022; Second Amendment dated October 19, 2022; Third Amendment dated November 16, 2022; and Fourth Amendment dated December 7, 2022:

1. the Close of Escrow set forth in Section 4.3, as amended, is hereby extended to February 10, 2023.

Executed as of the date first written above.

By SELLER:

By BUYER:

Herbert M. Cadaoas

Jose Torres, Executive Vice Chancellor
San Bernardino Community College District

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Farrah Farzaneh, Director, Facilities Planning, Emergency Management & Construction

DATE: February 9, 2023

SUBJECT: Consideration of Approval to Adopt Resolution #2023-02-09-FP-02 Ratifying Agreement for the Acquisition of Real Property Identified as 613 and 633 South I Street, San Bernardino CA 92410

RECOMMENDATION

It is recommended that the Board of Trustees adopt Resolution #2023-02-09-FP-02 ratifying an agreement for the acquisition of Real Property identified as 613 and 633 South I Street, San Bernardino CA 92410, San Bernardino County Assessor Parcel Nos. 0141-063-27 and 0141-063-28 ("Property").

OVERVIEW

Pursuant to prior direction from the District Board of Trustees, District staff, in consultation with District legal counsel, negotiated a Purchase and Sale Agreement and amendments 1-2, which detail the terms and conditions of the sale of the Property to the District, attached hereto as Exhibit "A" of Resolution #2023-02-09-FP-02.

ANALYSIS

Adoption of the attached resolution will establish the Board's directives concerning the acquisition of the Property and is in line with its previous direction to staff.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

This purchase will be funded by Measure CC.



613 and 633 South I Street, San Bernardino CA 92410,
San Bernardino County Assessor Parcel Nos. 0141-063-27 and
0141-063-28 ("Property")



**RESOLUTION #2023-02-09-FP-02 OF THE BOARD OF TRUSTEES OF THE
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
TO RATIFY AGREEMENT FOR THE ACQUISITION OF REAL PROPERTY**

[v.1.22.2023.p.1|3]

WHEREAS, the San Bernardino Community College District ("District") desires to acquire real property located in Colton, California ("Property") as is more particularly described in the Agreement and amendments 1-2 as defined below and attached as Exhibit "A;"

WHEREAS, pursuant to prior direction from the District Board of Trustees ("Board"), District staff, in consultation with District legal counsel, negotiated the Purchase and Sale Agreement (the "Agreement") and amendments 1-2 with the owners of the Property, Bryan and Sharland Lavon Henley (the "Owners"), which details the terms and conditions of the sale of the Property to the District, attached hereto as Exhibit "A;"

WHEREAS, the Agreement was approved in closed session and reported out in open session pursuant to the Brown Act;

WHEREAS, after negotiating the Agreement, District staff, in consultation with District legal counsel, continued negotiating the terms of the District's potential purchase of the Property from the Owner;

WHEREAS, pursuant to Government Code section 27281, deeds or grants conveying any interest in or easement upon real estate to a political corporation or governmental agency for public purposes cannot be accepted for recordation without the consent of the political corporation or governmental agency evidenced by its certificate or resolution of acceptance attached to or printed on the deed or grant;

NOW, THEREFORE, BE IT RESOLVED DETERMINED, AND ORDERED AS FOLLOWS:

Section 1. Recitals. All of the recitals herein contained are true and correct.

Section 2. Agreement. The Board hereby ratifies the Agreement in the form attached hereto as Exhibit "A."

Section 6. Consent. The Board hereby directs the Chancellor, or a designee, at the close of escrow for the Property, to accept and consent to the conveying of the Property to the District pursuant to Section 27281 of the Government Code and to execute any document necessary to formally accept the Property, where are hereby ratified.

Section 7. Intent. The Chancellor, or a designee, is hereby authorized and directed, for and in the name of and on behalf of the District, to take any further action necessary to effectuate this Resolution.

Section 8. Effective Date. This Resolution shall take effect upon adoption.

**RESOLUTION #2023-02-09-FP-02 OF THE BOARD OF TRUSTEES OF THE
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
TO RATIFY AGREEMENT FOR THE ACQUISITION OF REAL PROPERTY**

[v.1.22.2023.p.2]3]

PASSED AND ADOPTED as of February 9, 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

I, Dr. Stephanie Houston, President of the San Bernardino Community College District Board of Trustees does hereby certify that the foregoing is a full, true, and correct copy of the Resolution passed and adopted by the Board at a regularly scheduled and conducted meeting held on this date, which Resolution shall be kept on file in the office of the Board.

Dr. Stephanie Houston, President of the Board of Trustees
San Bernardino Community College District

I, Joseph R. Williams, Clerk of the San Bernardino Community College District Board of Trustees, hereby certify that the foregoing Resolution was introduced and adopted by the Board of Trustees at a regularly scheduled meeting thereof held on this date, by the forgoing vote.

IN WITNESS WHEREOF, I have hereunto set my hand on this date.

Joseph R. Williams
Clerk of the Board of Trustees
San Bernardino Community College District

**RESOLUTION #2023-02-09-FP-02 OF THE BOARD OF TRUSTEES OF THE
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
TO RATIFY AGREEMENT FOR THE ACQUISITION OF REAL PROPERTY**

[v.1.22.2023.p.3]3]

EXHIBIT A

PURCHASE-SALE AGREEMENT

San Bernardino Community College District – Bryan and Sharland Lavon Henley
Unimproved property at 613 and 633 South “I” Street, San Bernardino, CA 92410
(APNs 0141-063-27 and 0141-063-28)

THIS PURCHASE AND SALE AGREEMENT AND ESCROW INSTRUCTIONS (“Agreement”) is made and entered into, effective as of this 29 day of November, 2022 (“Effective Date”), between Bryan and Sharland Lavon Henley, husband and wife as Joint Tenants (“Owners”), and the San Bernardino Community College District (“District”), a California Public Agency. The District and Owners may hereinafter be referred to as the “Party” or collectively as the “Parties.”

RECITALS

- A. Owners own certain unimproved real property located at 613 and 633 South “I” Street, San Bernardino, CA 92410, also identified as San Bernardino County Assessor’s Parcel Nos. 0141-063-27 and 0141-063-28, respectively (“Property”);
- B. Owners have listed the Property for sale;
- C. The District desires to purchase the Property for potential District use;
- D. Owners have agreed to sell (as “Sellers”), and the District has agreed to purchase (as “Buyer”), the Property, subject to the terms and conditions set forth herein.

In consideration of the foregoing and of the terms and conditions set forth herein, the Parties agree as follows:

**ARTICLE I
PURCHASE AND SALE**

Section 1.1 Sale and Purchase. Subject to the conditions contained herein, Owners agree to sell to the District, and the District agrees to purchase from Owners, the Property.

Section 1.2 Purchase Price. The total purchase price for the Property is One Million Five Hundred Thousand and 00/100 Dollars (\$1,500,000.00) (“Purchase Price”).

Section 1.3 Payment of Purchase Price. The Purchase price shall be paid in cash to Owners through escrow upon the Close of Escrow as defined in Section 4.3 herein.

Section 1.4 Title to the Property. Upon Close of Escrow, the District will hold fee title to the Property. Owners agree to deliver title free and clear of all mortgages, liens, charges, encumbrances, encroachments, easements, conditions, exceptions, assessments, taxes, or other defects in title relative to the Property, except those deemed Permitted Exceptions, as defined in Section 1.5.

Section 1.5 Condition of Title. Escrow Holder, as defined in Section 4.1, will deliver to the District, within fifteen (15) days after the date of this Agreement, a Preliminary Title Report (“Title Report”) covering the Property issued by First American Title Insurance Company (“Title Insurer”), together with complete and legible copies of all underlying documents referred to in the Title Report as evidencing exceptions to title and a complete plotting report of all easements disclosed in the Title Report. Upon request of the District, Owners agree to provide the District with any information known to Owners that relates to the Title Report or exceptions. All matters contained in the Title Report that are not disapproved of in writing by the District within fifteen (15) days after its receipt of the Title Report will be

deemed "Permitted Exceptions." Notwithstanding any objection, or failure to object, by the District, under no circumstances shall any mortgages, deeds of trust, or monetary liens be deemed Permitted Exceptions pursuant to this Section or otherwise.

Section 1.6 Security Deposit. Buyer shall deliver a "Down Payment Deposit" in the amount of Seventy Five Thousand and 00/100 dollars (\$75,000.00) to Escrow, within fifteen (15) days following the Opening of Escrow (defined herein). The Down Payment Deposit shall be credited against the payment of the Purchase Price and released to Owners at the Close of Escrow, except as otherwise provided herein. The Down Payment Deposit shall constitute, and be released as, liquidated damages as set forth in Section 4.14 of this Agreement in the event Buyer fails or refuses to Close Escrow after the expiration of the Due Diligence Period, pursuant to the terms and conditions of this Agreement.

Section 1.7 Due Diligence Period.

(a) **Inspections and Review.** Buyer and its representatives, agents, engineers, consultants, contractors, and designees shall have the right to enter onto the Property from and after the date of this Agreement through and including the date which is **forty five (45)** days after the date of this Agreement (the "Due Diligence Period") for purposes of examining, inspecting and investigating the Property including the site, soil, subsurface soils, drainage, seismic and other geological and topographical matters, location of asbestos, toxic substances, hazardous materials or wastes, if any, and, at Buyer's sole and absolute discretion, determining whether the Property is acceptable to Buyer. Any such access shall require Buyer to provide Owners with a minimum of twenty four (24) hours' notice, but otherwise shall not be unreasonably denied by Owners. Buyer shall, in a timely manner, repair any and all damage to the Property caused by such inspections or investigations. Buyer shall indemnify and hold Owners harmless from all damage, liability, cost, expense, liens, personal injury, property damage, loss or other claim that may arise from or in connection with such entry onto the Property by Buyer, and its agents, consultants, engineers, and other professionals during the Due Diligence Period, which obligation shall survive the Close of Escrow or sooner termination of this Agreement.

(b) **Disapproval/Termination.** District shall notify Owners and Escrow Holder in writing ("District's Due Diligence Notice") on or before the expiration of the Due Diligence Period of District's approval or disapproval of the Due Diligence Materials, the condition of the Property and District's investigations with respect thereto. District's express disapproval of any of said items on or before the later of the expiration of the Due Diligence Period shall constitute District's election to terminate this Agreement and cancel the Escrow, unless District and Owners can mutually agree within fifteen (15) days to a resolution to address those issues identified by the District. District's failure to deliver District's Due Diligence Notice, on or before the expiration of the later of the Due Diligence Period shall constitute District's election to terminate this Agreement and cancel the Escrow, provided that Owners or Escrow Holder first provide the District with notice of its failure to deliver the District's Due Diligence Notice, and the District fails to cure such failure within ten (10) business days.

Section 1.8 Approval of Board of Trustees.

This Agreement shall be conditioned on the approval of the Board of Trustees, which approval, if given, must occur by the end of the Due Diligence Period described in Section 1.7. The failure of the District to provide this approval by the deadline described herein shall terminate the Escrow, and this Agreement shall be of no further force and effect.

ARTICLE II
SELLERS' REPRESENTATIONS AND WARRANTIES

Section 2.1 Owners warrant and represent that the following facts are true and correct, to the best of their knowledge, as of the date of this Agreement, and the truth and accuracy of such representations and warranties will constitute a condition to the Close of Escrow. Owners' representations and warranties are as follows:

(a) Aside from those actions undertaken by the District in its attempt to acquire the Property for the purposes described within this Agreement, there are, to the best of Owners' knowledge, no actions, suits, material claims, legal proceedings, or any other proceedings pending or threatened before any court or governmental agency that may involve or affect the Property or any portion thereof; and

(b) There are, to the best of Owners' knowledge, no liens or encumbrances on, or claims to, or covenants, conditions, and restrictions, leases, easements, rights-of-way, or other matters affecting the Property, except as indicated in the Title Report or otherwise disclosed in writing to, and approved by, the District; and

(c) Neither this Agreement, nor anything provided to be done thereafter, violates or will violate any contract, agreement, or instrument to which Owners are a party or which affects the Property or any portion thereof. The execution, consent, or acknowledgment of no other person or entity is necessary to permit the consummation of the transactions contemplated herein; and

(d) Owners are not in default in respect to any of their obligations or liabilities pertaining to the Property, nor is there any existing state of facts or circumstances or condition or event which would constitute or result in any such default upon the giving of notice or the passage of time or both; and

(e) Owners have not: (i) made a general assignment for the benefit of creditors; (ii) filed any voluntary position in bankruptcy or suffered the filing on an involuntary position by Owners' creditors; (iii) suffered the appointment of a receiver to take possession of all or substantially all of Owners' assets; (iv) suffered the attachment or other judicial seizure of all, or substantially all, of Owners' assets; (v) admitted in writing his inability to pay their debts as they come due; (vi) made an offer of settlement, extension, or composition to their creditors generally; and

(f) Owners, to the best of their knowledge, have the full right and authority to enter into this Agreement and consummate the transactions contemplated herein.

Section 2.2 Transfer of Title. Owners agree to take any such action as is necessary to deliver the Property to the District, excepting those Permitting Exceptions as defined in Section 1.5, free and clear and all mortgages, liens, charges, encumbrances, encroachments, easements, conditions, exceptions, assessments, taxes, or other defects in title, including, but not limited to, the removal of any deeds of trust secured by the Property. Escrow Holder will assist to provide the acceptable documents.

ARTICLE III
BUYER'S REPRESENTATIONS AND WARRANTIES

Section 3.1 The District warrants and represents that the following facts are true and correct as of the date of this Agreement, and the truth and accuracy of such represents and warranties will constitute a condition to the Close of Escrow.

The District's representations and warranties are as follows:

(a) Neither this Agreement, nor any action required hereunder, to the District's knowledge, violates or will violate any contract, agreement, or instrument to which the District is a party or that affects the Property, or any portion thereon; and

(b) There is no existing state of facts or circumstances, or condition or event, that, to the District's knowledge, would preclude the District from fulfilling its obligations under this Agreement; and

(c) No person or entity, other than District, to the District's knowledge, is required to consent to, acknowledge, or execute this Agreement in order to validate its execution by the District or to permit the consummation of the transactions contemplated herein; and

(d) To the District's knowledge, the District has the full right and authority to enter into this Agreement and consummate the transactions contemplated herein, and each person signing this Agreement on behalf of the District is authorized to do so; and

(e) To the District's knowledge, there are no actions, suits, material claims, legal proceedings, or any other proceedings pending or threatened before any court or governmental agency that could have a material, adverse affect on the District's purchase or ownership of the Property; and

(f) To the District's knowledge, the District has not: (i) made a general assignment for the benefit of creditors; (ii) filed any voluntary position in bankruptcy or suffered the filing on an involuntary position by the District's creditors; (iii) suffered the appointment of a receiver to take possession of all or substantially all of the District assets; (iv) suffered the attachment or other judicial seizure of all, or substantially all, of the District's assets; (v) admitted in writing its inability to pay its debts as they come due; (vi) made an offer of settlement, extension, or composition to its creditors generally.

ARTICLE IV ESCROW

Section 4.1 Escrow and the Escrow Holder. An escrow for the transactions contemplated by this Agreement (the "Escrow") will be opened with First American Title Insurance Company ("Escrow Holder"), [Desiree Ward-Gardner, Escrow Officer, at 3633 Inland Empire Blvd., #130, Ontario, California 91764](#), or as otherwise agreed to by the parties, as soon as is practicable after the execution of this Agreement ("Opening of Escrow"). On the same day as the Opening of Escrow, Escrow Holder shall send an acknowledgment to all of the Parties that Escrow has been opened, in substantially the form of Exhibit B, with the date of such opening, and the applicable escrow number, along with Escrow Holder's agreement to act as the escrow holder and title insurer in accordance with the provisions of this Agreement. Such notice will serve as the notice of the Opening of Escrow, and will also constitute the Escrow Holder's agreement to conduct the Escrow and provide all related title services as provided herein.

Section 4.2 Agreement to Constitute Escrow Instructions. This Agreement constitutes the escrow instructions to Escrow Holder. Owners and the District will deposit three (3) copies of this executed Agreement with Escrow Holder, who will endorse all three copies and return one copy to Owners and one copy to the District. The standard escrow instructions of the Escrow Holder ("General Provisions"), attached hereto as Exhibit A and incorporated by reference (or if not so attached, to be issued and signed for as an amendment to escrow by Escrow Holder), will constitute additional escrow instructions under this Agreement. The Parties agree that, as between them, if there is any conflict between the terms of this Agreement and the General Provisions, this Agreement will control.

Section 4.3 Close of Escrow. The conveyance of fee title to the Property from Owners to the District and the cash payment from the District as contemplated by this Agreement (the “Close of Escrow”) must occur, provided that all of the conditions of the Close of Escrow referred to in this Article have been satisfied, within **sixty (60)** days following Opening of Escrow, unless otherwise agreed to by the Parties.

Section 4.4 Duties of Escrow Holder. The Parties desire to be informed of the progress that is made toward the Close of Escrow. Thus, by accepting this transaction for Escrow, Escrow Holder expressly agrees to diligently provide notice to the Parties of all significant events or actions of a Party affecting Escrow, regardless of whether such event or action affects only one Party to this transaction. Escrow Holder further agrees to make all reasonable efforts to be responsive to the communications and/or inquiries from either of the Parties. The obligations of the Escrow Holder set forth herein are a material part of the consideration given to the Parties in exchange for use of the Escrow Holder’s services as described in this Agreement.

Section 4.5 Certain Obligations of the District. In addition to fulfilling any obligations of the District contained in this Agreement, on or before one (1) business day before the Close of Escrow, the District must have deposited into Escrow:

- (a) The Purchase Price, as established in Section 1.2; and
- (b) A Certificate of Acceptance, pursuant to Government Code Section 27281; and
- (b) All other sums and documents reasonably required of the District by Escrow Holder to carry out the Close of Escrow.

Section 4.6 Certain Obligations of Owners. In addition to fulfilling any other obligations of Owners contained in this Agreement, on or before one (1) business day before the Close of Escrow, Owners must deposit with the Escrow Holder:

- (a) A Grant Deed substantially in the form of Exhibit C attached hereto and incorporated herein by reference to the Property, properly executed by Owners (hereinafter referred to as the “Grant Deed”); and
- (b) All other sums and documents reasonably required of Owners by the Escrow Holder to carry out the Close of Escrow.

Section 4.7 Conditions to the Close of Escrow. Owners’ obligation to convey the Property and the District’s obligation to purchase the Property are subject to the satisfaction (or written waiver by the party to whose benefit the condition runs) of the following conditions precedent:

- (a) Owners and the District have deposited with the Escrow Holder all sums and documents required to be deposited under Sections 4.5 and 4.6, respectively; and
- (b) Neither party is in default under this Agreement and the representations and warranties of Owners and the District under Articles II and III, respectfully, are true and correct (Escrow Holder will not be concerned with these conditions unless the Escrow Holder receives written notice from Owners or the District, respectively, that it believes a representation or warranty of the other party is untrue and incorrect); and
- (c) Escrow Holder is prepared to issue the policy of title insurance described in Section 4.8; and
- (d) In the event that any condition to the Close of Escrow referred to in this Section is neither satisfied within the time limit specified nor waived in writing by the party for whose benefit the

condition has been created, such condition must be deemed to have failed and this Agreement will terminate. Conditions (a), (b), (c), and (d) must be deemed to benefit both the District and Owners.

Section 4.8 Title Policy. Escrow Holder must deliver to the District through escrow a standard coverage owner's policy of title insurance insuring the District, as a fee owner of the Property, subject only to the usual printed title company exceptions and those exceptions deemed Permitted Exceptions, as defined in Section 1.5, in an amount equal to the Purchase Price, issued by the Title Issuer and dated as of the date of the Close of Escrow.

Section 4.9 Property Taxes and Special Assessments. Owners must pay all property taxes and assessments in connection with the Property to the Close of Escrow. Thereafter, the Property will be tax-exempt. Any claims for a refund of pre-paid taxes will be the sole responsibility and sole property of Owners, and the District will cooperate with Owners in processing any claim by Owners for a property tax refund after the Close of Escrow. If, for any reason, the Property is not considered exempt from general real property taxes following the Close of Escrow, the District will be responsible for all such general real property taxes, if any, that become due or payable following the Close of Escrow.

Section 4.10 Payment of Costs. The costs of Escrow shall be paid as follows:

- (a) Sellers shall pay costs associated with the obtaining of the title insurance policy acquired pursuant to Section 4.8; and
- (b) Buyer and Sellers shall each pay One Half (1/2) of the Escrow Holder's escrow fee; and
- (c) Sellers shall pay the Documentary transfer taxes, if any, in connection with the recordation of the Grant Deed; and
- (d) Sellers shall pay the usual recording fees including the cost of recording the Grant Deed.

Section 4.11 Brokerage Fees. The identity of the listing brokers representing the Owners (Sellers) are Inland Empire Capital, Inc. dba KW Commercial Inland Empire (California Real Estate Corporation Broker's License No. 02120868), Rene Ramos, Jr., Broker (California Real Estate License No. 01836872), whose brokerage fee, shall be paid per separate agreement, is to be paid by Owners (Sellers) out of Owners' sales proceeds at Close of Escrow. The identity of the Cooperating Broker representing the District (Buyer) is Oxbridge Development, Inc. (California Corporation Real Estate Broker's License No. 01176566), Jerome John Suich II, President, Broker (California Real Estate License No. 00625093), 2513 Broadway, San Francisco, CA 94115, whose brokerage fee of Two Percent (2.0%) of the Purchase Price is to be paid by Owners (Sellers) out of Owners' sales proceeds at Close of Escrow.

Section 4.12 Default. Time is of the essence in this Agreement, and, if the District or Owners (the "Defaulting Party") fail to deposit any of the amounts due pursuant to this Agreement, or to perform any other act when due before the Close of Escrow, then the other party (the "Non-Defaulting Party") may initiate termination of this Agreement by notice in writing to the Defaulting Party and the Escrow Holder. If the Defaulting Party has not fully cured the default within ten (10) days after the Defaulting Party's receipt of notice, Escrow Holder may be instructed by the Non-Defaulting Party to cancel the Escrow, and the Non-Defaulting Party must thereupon be released from its obligations under this Agreement.

Section 4.13 Escrow Cancellation Charges. In the event that Escrow fails to close by reason of the default of either party, the defaulting party will be liable for all escrow cancellation charges. In the event that the Escrow fails to close for any other reason, Owners and District shall equally be liable for any escrow cancellation charges.

Section 4.14 Owners and Buyer Remedies. BUYER AND SELLERS AGREE THAT IN THE EVENT BUYER FAILS OR REFUSES TO CLOSE AFTER THE EXPIRATION OF THE DUE DILIGENCE PERIOD, ACTUAL DAMAGES TO SELLERS WOULD BE EXTREMELY DIFFICULT AND IMPRACTICAL TO ASCERTAIN, AND THEREFORE, AGREE THAT AS SELLERS' SOLE AND EXCLUSIVE REMEDY, SELLERS SHALL BE ENTITLED TO THE AMOUNT OF THE DOWN PAYMENT DEPOSIT (INCLUDING ANY EXTENDED DUE DILIGENCE DEPOSITS MADE BY BUYER), WHICH SHALL CONSTITUTE LIQUIDATED DAMAGES TO SELLERS UNDER THE PROVISIONS OF SECTION 1671 OF THE CALIFORNIA CIVIL CODE AND SELLERS WAIVE ANY RIGHT TO SEEK SPECIFIC PERFORMANCE TO REQUIRE BUYER TO CLOSE. IN THE EVENT OF BREACH BY SELLERS, BUYER MAY ELECT EITHER (I) TO TERMINATE THIS AGREEMENT, IN WHICH EVENT BUYER WILL RECEIVE RETURN OF THE DOWN PAYMENT DEPOSIT, OR BUYER SHALL BE ENTITLED TO SEEK SPECIFIC PERFORMANCE OF THIS AGREEMENT, PROVIDED THAT ANY ACTION FOR SPECIFIC PERFORMANCE MUST BE FILED WITHIN NINETY (90) DAYS AFTER THE DATE OF SELLERS' ALLEGED BREACH, OR BUYER WILL BE DEEMED TO HAVE ELECTED TO TERMINATE PURSUANT TO (I) ABOVE. AS INDICATED BY INITIALS BELOW, BUYER AND SELLERS EXPRESSLY AGREE TO THE ACCURACY OF THE TERMS STATED IN THIS SECTION 4.14.

Owners' Initials

Buyer's Initials

**ARTICLE V
MISCELLANEOUS PROVISIONS**

Section 5.1 Incorporation of Recitals and Exhibits. All recitals set forth herein, and all exhibits attached hereto or referred to herein, are incorporated into and are effective parts of this Agreement.

Section 5.2 Execution of Other Documents; Compliance with Regulations. The Parties hereto will do all other things and will execute all documents that are reasonably necessary for the Close of Escrow to occur. Furthermore, the parties will comply at their own expense with all applicable laws and governmental regulations required for the Close of Escrow to occur, including, but not limited to, any required filings with governmental authorities.

Section 5.3 Affidavit of Non-Foreign Status. Owners must execute and deliver to Escrow Holder before the Close of Escrow an Affidavit of Non-Foreign Status, in form reasonably acceptable to Escrow, to provide Escrow with satisfactory evidence that Owners are not a foreign entity. Escrow Holder will provide the required affidavit to Owners.

Section 5.4 Notices. All notices, requests, demands, and other communications given or required to be given under this Agreement must be in writing, duly addressed to the parties as follows:

If to the District:

Mr. Jose F. Torres,
Executive Vice Chancellor
San Bernardino Community College District
560 E. Hospitality Lane, Suite 200
San Bernardino, CA 92408
(909) 388-6909
kgoodric@sbccd.edu

s

Courtesy copy to:
Jerry Suich, President, Broker
Oxbridge Development, Inc.
2513 Broadway

San Francisco, CA 94115
 (415) 608-1920
jjsuich@gmail.com

If to Owners:

Mr. and Mrs. Bryan Henley
 21155 Felipa Road
 Yorba Linda, CA 92887
 telephone no.:
 email address:

Courtesy copy to:
 Rene Ramos, Jr., Broker
 Robert D. Bagley III, Broker Associate
 KW Commercial Inland Empire
 3595-1 Inland Empire, Suite 1250
 Ontario, CA 91764
 (949) 980-6868
rene.ramos@kwcommercial.com

If to Escrow Holder, send to the attention of the designated Escrow Holder representative at the address specified in Section 4.1 of this Agreement.

Any such notice sent by registered or certified mail, return receipt requested, must be deemed to have been duly given and received at 5:00 p.m. two (2) business days after it's so addressed and mailed with postage prepaid. Notice sent by any other manner, including email, will be effective only upon actual receipt thereof. Any party may change its contact information for purposes of this Agreement by giving notice to the other party and to Escrow Holder as provided in this Section.

Section 5.5 Assignment. This Agreement is binding upon the parties hereto and their respective heirs, successors, or representatives or assigns.

Section 5.6 Waiver. The waiver of any breach of any provision of this Agreement by the District or Owners shall not be deemed to be a waiver of any preceding or subsequent breach of the same or any other provision of this Agreement.

Section 5.7 Relationship of Parties. The relationship of the parties to this Agreement will be solely that of Buyer and Sellers, and nothing herein should be construed otherwise.

Section 5.8 Governing Law and Venue for Resolving Disputes. To the maximum extent permitted by law, this Agreement shall be construed in accordance with California Law, and any arbitration, mediation, litigation, or other proceeding arising out of, or in connection with, this Agreement must be conducted in the County of San Bernardino.

Section 5.9 Headings and References. The headings of this Agreement are for reference purposes only, and should not be interpreted to limit or define the meaning of the provisions of this Agreement. All uses of the words "Article(s)" and "Section(s)" in this Agreement are references to articles of sections of this Agreement, unless otherwise specified.

Section 5.10 Amendment of Agreement. This Agreement may be amended only by a written instrument executed by the Parties.

Section 5.11 Time Limits. Any time limit or time period specified in this Agreement may be extended by written agreement of the Parties. All references in this Agreement to the performance of an act or occurrence of an event within a specific time period or by a specific time limit, if applicable because of an extension under this Section, should be interpreted to allow until the end of the extended period for the performance of such act or the occurrence of such event.

Section 5.12 Severability. If any Article, Section, paragraph, sentence, clause, or phrase contained in this Agreement should become illegal, null or void, or against public policy, for any reason, or is held by a court of competent jurisdiction to be illegal, null and void, or against public policy, the remaining Articles, Sections, paragraphs, sentences, clauses, and phrases contained in this Agreement shall not be affected thereby.

Section 5.13 Survival of Terms. All warranties, representations, terms, agreements, covenants, and conditions contained herein, which by their nature are intended to survive the Close of Escrow, shall survive, as applicable, the Close of Escrow.

Section 5.14 Force Majeure. A Party will not be liable for any delay or breach in performance of its obligations under this Agreement that is reasonably caused by: (a) any fire, earthquake, flood, hurricane, or other "Act of God"; (b) any unforeseen or unreasonable act, delay, or failure to act of a governmental authority, other than the District; (c) any war (declared or undeclared), riot, revolution, terrorist attack, explosion, sabotage, or epidemic; (d) any strike, lockout, or other labor disturbance not caused or instigated by such Party; (e) any litigation or other legal action by a third party relating to the Property or the District's intended construction of the High School on the Property. In the event of any such delay or breach, the Parties must cooperate in resolving any delay.

Section 5.15 Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be an original, but all of which will constitute one and the same instrument. Facsimile and digital signatures shall bear as originals.

IN WITNESS THEREOF, this Agreement has been executed by the parties as of the date first written above, which for all purposes shall be considered to be the date of this Agreement.

OWNERS (SELLERS):

BUYER:

SAN BERNARDINO COMMUNITY COLLEGE
DISTRICT

Bryan Henley

By Jose Torres, Executive Vice Chancellor

Sharland Lavon Henley

EXHIBIT A
[STANDARD ESCROW INSTRUCTIONS]

EXHIBIT B**ACKNOWLEDGMENT OF ESCROW OFFICER**

The undersigned Escrow Holder is in receipt of that certain Purchase Agreement and Escrow Instructions between Bryan Henley and Sharland Lavon Henley, husband and wife, Joint Tenants (“Owners”), and the San Bernardino Community College District (“District”), a California Public Agency, dated November __, 2022 (“Agreement”), and, in accordance therewith state that November __, 2022, is the “Effective Date” of such Agreement and the date of the opening of Escrow. The undersigned Escrow Holder agrees to act as Escrow Holder pursuant to the terms of the Agreement.

By: _____
Desiree Ward-Gardner, Escrow Officer
First American Title Insurance Company

EXHIBIT C
FORM OF GRANT DEED

Recording Requested By and
When Recorded Mail to:
San Bernardino Community College District
Attention: Jose F. Torres, Executive Vice Chancellor
560 E. Hospitality Lane, Suite 200
San Bernardino, CA 92501

(Space above for Recorder's use only.)
(Exempt from recording fee pursuant to Gov. Code § 6103.)
(Exempt from documentary transfer tax pursuant to Tax. Code § 11922.)

GRANT DEED

County of San Bernardino
Assessor's Parcel Numbers: 0141-063-27 and 0141-063-28.

FOR VALUABLE CONSIDERATION, receipt of which is acknowledged, Bryan and Sharland Lavon Henley ("Grantor"), husband and wife, as Joint Tenants, hereby grant to the San Bernardino Community College District ("Grantee"), a California Public Agency, that certain real property located in the County of San Bernardino, State of California, as is described in Exhibit 1 attached hereto and made a part hereof (the "Property").

IN WITNESS WHEREOF, Grantor has caused this instrument to be executed by duly authorized signatories.

Dated: _____, 2022

By: _____

Bryan Henley

By: _____

Sharland Lavon Henley

EXHIBIT 1 to EXHIBIT C GRANT DEED

LEGAL DESCRIPTION

PUBLIC AGENCY CERTIFICATE OF ACCEPTANCE
(Government Code Section 27281)

This is to certify that the interest in real property conveyed by deed or grant dated _____, 2022, from Bryan and Sharland Lavon Henley, husband and wife, as Joint Tenants, to the San Bernardino Community College District, a California Public Agency, is hereby accepted by the undersigned officer on behalf of the Board of Trustees pursuant to authority conferred by Resolution _____ of the Board, adopted on _____, and the grantee consents to recordation thereof by its duly authorized officer.

Dated: _____

**SAN BERNARDINO COMMUNITY COLLEGE
DISTRICT**

by Jose Torres, Executive Vice Chancellor

PUBLIC AGENCY CERTIFICATE OF ACCEPTANCE
(Government Code Section 27281)

This is to certify that the interest in real property conveyed by deed or grant dated December 7, 2022, from Bryan and Sharland Lavon Henley, husband and wife, as Joint Tenants, to the SAN BERNARDINO COMMUNITY COLLEGE DISTRICT, a California Public Agency, is hereby accepted by the undersigned officer on behalf of the Board of Trustees pursuant to authority conferred by the Board of Trustees at its meetings on November 10, 2022 and December 9, 2022, which authority is expressly contained in the official minutes of these meetings, and the grantee consents to recordation thereof by its duly authorized officer.

Dated: _____

**SAN BERNARDINO COMMUNITY COLLEGE
DISTRICT**

by Jose Torres, Executive Vice Chancellor

PURCHASE-SALE AGREEMENT

San Bernardino Community College District – Bryant and Sharland Lavon Henley

*Unimproved property at 613 and 633 South "I" Street, San Bernardino, CA 92410
(APNs 0141-063-27 and 0141-063-28)*

AMENDMENT TO PURCHASE AND SALE AGREEMENT
of November 29, 2022
San Bernardino Community College District – Bryan and Sharland Lavon Henley

This Amendment to the Purchase and Sale Agreement (“Agreement”) of November 29, 2022, is made and entered into as of 12-28, 2022, by and between the San Bernardino Community College District, a California Public Agency (“District”) and Bryan and Sharland Lavon Henley, husband and wife as Joint Tenants (“Sellers”). Said Agreement is for the purchase of unimproved property located at 613 and 633 South “I” Street, San Bernardino, CA 92410, consisting of San Bernardino County Assessor Parcel Numbers 0141-063-27 and 0141-063-28.

The District and the Sellers hereby agree as follows, with constructive reference to all appropriate sections of the Agreement:

1. The Close of Escrow set forth in Section 4.3 of the Agreement is hereby extended to February 3, 2023.

Executed as of the date first written above.

BUYER:

SAN BERNARDINO COMMUNITY COLLEGE
DISTRICT

By: _____

Bryan Henley

By Jose Torres, Executive Vice Chancellor

Sharland Lavon Henley

SECOND AMENDMENT TO PURCHASE AND SALE AGREEMENT
of November 29, 2022
San Bernardino Community College District – Bryan and Sharland Lavon Henley

This Second Amendment to the Purchase and Sale Agreement (“Agreement”) of November 29, 2022, is made and entered into as of January 20, 2022, by and between the San Bernardino Community College District, a California Public Agency (“District”) and Bryan and Sharland Lavon Henley, husband and wife as Joint Tenants (“Sellers”). Said Agreement is for the purchase of unimproved property located at 613 and 633 South “I” Street, San Bernardino, CA 92410, consisting of San Bernardino County Assessor Parcel Numbers 0141-063-27 and 0141-063-28.

The District and the Sellers hereby agree as follows, with constructive reference to all appropriate sections of the Agreement and First Amendment dated December 28, 2022:

1. The Close of Escrow set forth in Section 4.3 of the Agreement is hereby extended to February 10, 2023.

Executed as of the date first written above.

by SELLERS:

by BUYER:

Bryan Henley

Jose Torres, Executive Vice Chancellor
San Bernardino Community College District

Sharland Lavon Henley

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Linda Fontanilla Ed.D., Interim President, SBVC

PREPARED BY: Dina Humble, Vice President, Instruction, SBVC

DATE: February 9, 2023

SUBJECT: 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 2023-2024 and 2024-2025 College Catalogs.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success
2. Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution

FINANCIAL IMPLICATIONS

None.



**SAN BERNARDINO VALLEY COLLEGE
SUBMITTED FOR BOARD OF TRUSTEE APPROVAL
February 9, 2023**

CONTENT REVIEW

No Changes to the College Catalog

AUTO 050 PSYTCH 086

Rationale: Content Review
Effective: Fall 2023

NEW COURSE

Addition to the 2024-2025 College Catalog

Course ID: **ASL 120**
Course Title: Introduction to Deaf Studies
Units: 3
Lecture: 48-54 hours per semester
Outside of Class Hours: 96-108 hours per semester
Course Description: This course explores and develops the awareness of the linguistic, social, educational, and cultural experiences/perspectives of the Deaf community and the deaf, hard of hearing, Deaf/Blind, and latened deaf in North America. The cultural values, characteristics, and social dynamics will be introduced and explored. Topics will be examined from historical and current day constructs. The experience and dynamics of a d/Deaf individual in America as a minority group, and double/minority will be discussed and explored.

TOP Code: 0805.10
Equate: ASL 115 at CHC.
Rationale: Addition of this course allows for the creation of an Associate of Arts degree in American Sign Language. An Associate degree in American Sign Language creates a pathway for students to complete majors prep work for transfer to the CSU for Deaf Studies programs.
Effective: Fall 2024

NEW COURSE

Addition to the 2023-2024 College Catalog

Course ID: **HUMSV 098**
Course Title: Human Services Work Experience
Units: 1-4
Course Description: 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. 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. See department for specific guidelines.

TOP Code: 2104.00
Equate: Course not offered at CHC.
Rationale: This course will allow students to take additional work experience hours in Human Services, if needed.
Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
ART 107	ART HISTORY: AFRICA, OCEANIA AND THE AMERICAS

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating advisories and outcomes.
Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
ART 108	ART OF MEXICO AND MESOAMERICA

Departmental Advisory: ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating advisories and outcomes.
Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
AUTO 062	ENGINE PERFORMANCE

Units: 3
Lecture: 48-54 hours per semester
Equate: Course not offered at CHC.
Rationale: Reducing units from 4 to 3
Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
AUTO 062L	ENGINE PERFORMANCE - LABORATORY

Units: 1
Laboratory: 48-54 hours per semester
Equate: Course not offered at CHC.
Rationale: Reducing units from 2 to 1.
Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
AUTO 065	ELECTRICAL SYSTEMS DIAGNOSIS AND REPAIR

Units: 3
Lecture: 48-54 hours per semester
Equate: Course not offered at CHC.
Rationale: Reducing lecture units from 4 to 3.
Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
AUTO 090L	ENGINE REPAIR - LABORATORY

Units: 1
Laboratory: 48-54 hours per semester
Equate: Course not offered at CHC.
Rationale: Reducing units from 3 to 1.
Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
CIT 114	SPREADSHEETS: EXCEL

Lecture: 32-36 hours per semester
Laboratory: 48-54 hours per semester
Course Description: In this course, students will learn how to create workbooks using Microsoft Excel, which integrates spreadsheet analysis, information management, and graphics. Content includes the design and use of worksheets, data entry, formulas, functions, and graph creation. Students will also learn how to professionally format worksheets, use Excel functions in different applications, use Excel financial functions and data tables, and understand the concept of data management in Excel.
Equate: Course not offered at CHC.
Rationale: Adding laboratory content and updating course description.
Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
DANCE 206x4	DANCE PRODUCTION

Departmental Advisory: None
Equate: Course not offered at CHC.
Rationale: Removing ENGL 015 advisory.
Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
ECON 200	PRINCIPLES OF MACROECONOMICS

Departmental Advisory: Eligibility for college level English and Mathematics based on the SBVC Guided-Self Placement process.
Equate: ECON 200 at CHC.
Rationale: Updating advisories.
Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
ECON 201	PRINCIPLES OF MICROECONOMICS

Departmental Advisory: Eligibility for college level English and Mathematics based on the SBVC Guided-Self Placement process.
Equate: ECON 201 at CHC.
Rationale: Updating advisories.
Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
ENGL 232	CREATIVE WRITING

Course Description: This is an introductory course in creative writing, with an emphasis in poetry and fiction. Students will learn and practice creative writing by producing their own work in the genres studied, studying and analyzing the work of established and peer writers, and participating in the workshop method.
Equate: ENGL 232 at CHC.
Rationale: Updating course description
Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
ENVSCI 100	INTRODUCTION TO ENVIRONMENTAL SCIENCE

Departmental Advisory: Eligibility for college level English and Mathematics based on the SBVC Guided-Self Placement process.
Equate: Course not offered at CHC.
Rationale: Updating advisories.
Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
GEOG 100	MAP INTERPRETATION AND GEOSPATIAL ANALYSIS

Departmental Advisory: Eligibility for college level English based on the SBVC Guided-Self Placement process.
Equate: Course not offered at CHC.
Rationale: Updating advisories.
Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
GIS 100	MAP INTERPRETATION AND GEOSPATIAL ANALYSIS

Departmental Advisory: Eligibility for college level English based on the SBVC Guided-Self Placement process.
Equate: Course not offered at CHC.
Rationale: Updating advisories.
Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
HUMSV 140	CASE MANAGEMENT IN PUBLIC SERVICE

Departmental Advisory: READ 100 or ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating advisories and outcomes.
Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
HUMSV 167	CRISIS INTERVENTION

Departmental Advisory: READ 100 or ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating advisories and outcomes.
Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
HUMSV 172	GROUP AND FAMILY DYNAMICS

Departmental Advisory: READ 100 or ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating advisories and outcomes.
Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
HUMSV 173	HELPING AND INTERPERSONAL SKILLS

Departmental Advisory: READ 100 or ENGL 101 or ENGL 101H
Equate: Course not offered at CHC.
Rationale: Updating advisories.
Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
HUMSV 198D	HUMAN SERVICES FIELD WORK II

Course Description: This course provides supervised fieldwork in the area of Human Services at specific agencies. Students work in their assigned agencies for approximately 10 hours per week.
Equate: Course not offered at CHC.
Rationale: Updating description.
Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
HUMSV 198F	CASE MANAGEMENT FIELD WORK

Course Description: Supervised field work in the area of case management at specific agencies is provided to students. Students work in their assigned agencies for approximately 10 hours per week.

Equate: Course not offered at CHC.

Rationale: Updating description.

Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
KIN 202	HISTORY OF PHYSICAL EDUCATION AND SPORT IN THE UNITED STATES

Departmental Advisory: ENGL 101 or ENGL 101H

Equate: Course not offered at CHC.

Rationale: Updating advisories and outcomes.

Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
KIN 203	THEORY OF COACHING

Departmental Advisory: ENGL 101 or ENGL 101H

Equate: Course not offered at CHC.

Rationale: Updating advisories and outcomes.

Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
MATH 651	SUPPORT FOR PRECALCULUS

Laboratory: 32-36 hours per semester

Equate: Course not offered at CHC.

Rationale: Updating hours, objectives, and content.

Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
MUS 117C	INTERMEDIATE/ADVANCED ACOUSTIC GUITAR

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

Equate: Course not offered at CHC.

Rationale: Updating advisories.

Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
PSYCH 084	INTRODUCTION TO PSYCHIATRIC TECHNOLOGY

Course Description: This course is an introduction to psychiatric technology. It emphasizes basic therapeutic communication, pharmacology, growth and development, developmental disabilities, behavior modification, nutrition, and nursing care, including application of basic nursing skills to the care of clients with developmental disabilities.

Equate: Course not offered at CHC.

Rationale: Updating description, outcomes, and textbooks.

Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
WST 052	WATER TECHNOLOGY MATH

Course Description: This vocational math course is recommended for students who are currently enrolled in water technology course(s). The course includes an application of math to solve problems commonly encountered in water technology.

Equate: Course not offered at CHC.

Rationale: Updating description, content, outcomes, assignments, and textbooks.

Effective: Fall 2023

COURSE MODIFICATION

Changes to the 2023-2024 College Catalog

COURSE ID	COURSE TITLE
WST 653	WASTEWATER TECHNOLOGY MATH TEST PREPARATION

Lecture: 32-36 hours per semester

Equate: Course not offered at CHC.

Rationale: Updating hours, outcomes, and textbooks.

Effective: Fall 2023

COURSE DELETION

HUMSV 187 HUMSV 198E HUMSV 205

Rationale: Courses are no longer offered.
Effective: Fall 2023

COURSE CORRECTION

COURSE ID	COURSE TITLE
BUSAD 605	LEGAL ISSUES FOR ENTREPRENEURS

Course ID: BUSAD 623
Rationale: Updating Course ID to allow for potential growth to the department.
Effective: Fall 2023

COURSE ID	COURSE TITLE
BUSAD 606	CREATING A BUSINESS PLAN

Course ID: BUSAD 620
Rationale: Updating Course ID to allow for potential growth to the department.
Effective: Fall 2023

COURSE ID	COURSE TITLE
BUSAD 607	FUNDING AND FINANCING FOR ENTREPRENEURS

Course ID: BUSAD 622
Rationale: Updating Course ID to allow for potential growth to the department.
Effective: Fall 2023

COURSE ID	COURSE TITLE
BUSAD 608	STRATEGIC MARKETING FOR ENTREPRENEURS

Course ID: BUSAD 621
Rationale: Updating Course ID to allow for potential growth to the department.
Effective: Fall 2023

COURSE ID	COURSE TITLE
BUSAD 609	ACCOUNTING FOR ENTREPRENEURS

Course ID: BUSAD 624
Rationale: Updating Course ID to allow for potential growth to the department.
Effective: Fall 2023

COURSE ID	COURSE TITLE
BUSAD 610	LEADERSHIP AND MANAGEMENT FOR ENTREPRENEURS

Course ID: BUSAD 625
Rationale: Updating Course ID to allow for potential growth to the department.
Effective: Fall 2023

DISTANCE EDUCATION

ART 107	ART 108	ASL 120	AUTO 050
AUTO 062	AUTO 065	CIT 114	ECON 200
ECON 201	ENGL 232	ENVSCI 100	GEOG 100
GIS 100	HUMSV 140	HUMSV 167	HUMSV 172
HUMSV 173	HUMSV 198D	HUMSV 198F	KIN 202
KIN 203	MATH 651	PSYTCH 084	PSYTCH 086
WST 052	WST 653		

Rationale: **Distance Education Delivery**

One of the planning themes and goals of San Bernardino Valley College (SBVC) is student access. The faculty and curriculum committee have worked to examine course delivery and make curricular adjustments to meet the necessary demand for distance education. 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 2023

CERTIFICATE MODIFICATION

Addiction Studies - Certificate

This certificate is designed to provide students with career preparation at the vocational certificate level in the field of substance abuse intervention and counseling for those preparing for careers in substance use disorder counseling or other related human or social services fields.

REQUIRED COURSES:

HUMSV 130	Introduction to Addiction Studies: Drugs, Health, and Society	3.0
HUMSV 131	Co-Occur Disorders	3.0
HUMSV 132	Diverse Populations	3.0
HUMSV 133	Pharmacology	3.0
HUMSV 134	Family Dynamics of Addiction	3.0
HUMSV 135	Prevention, Intervention and Recovery	3.0
HUMSV 140	Case Management in Public Service	3.0
HUMSV 179	Law and Ethics	3.0

CHOOSE ONE OF THE FOLLOWING COURSES:

HUMSV 170	Introduction to Social Work and Human Services	3.0
PSYCH 100	General Psychology OR	3.0
PSYCH 100H	General Psychology – Honors	3.0
SOC 100	Introduction to Sociology OR	3.0
SOC 100H	Introduction to Sociology – Honors	3.0

REQUIRED FIELD WORK COURSES: Prior to fieldwork courses, students must complete at a minimum:

HUMSV 130, HUMSV 136, and HUMSV 179.

HUMSV 136	Addiction Studies: Basic Counseling I	3.0
HUMSV 137	Addiction Studies: Group Counseling II	3.0

HUMSV 230	Addiction Studies: Internship Seminar I	1.0
HUMSV 231	Addiction Studies: Internship Seminar II	1.0
HUMSV 232	Addiction Studies: Field Work I	2.0
HUMSV 233	Addiction Studies: Field Work II	2.0
		Total: 39.0

This is a Gainful Employment Program

Rationale: Updating titles to HUMSV 130 and 170
Effective: Fall 2023

CERTIFICATE MODIFICATION

Automatic and Manual Transmission - Certificate

This certificate prepares students to gain entry-level employment in maintenance and repair of automotive and hybrid vehicle transmissions. Transmission technicians work with some of the most advanced technology in the auto service industry, including computer command control on electronic gear trains, couplings, hydraulic pumps and other transmission components.

REQUIRED COURSES:

AUTO 064	Auto/Truck Electrical Systems OR	4.0
HMDT 064	Auto/Truck Electrical Systems	4.0
AUTO 075	Automatic Transmissions and Transaxles	3.0
AUTO 075L	Automatic Transmissions and Transaxles – Laboratory	1.0
AUTO 077	Manual Transmissions and Transaxles	3.0
AUTO 077L	Manual Transmissions and Transaxles – Laboratory	1.0
AUTO 084	General Automotive Technology	3.0
AUTO 084L	General Automotive Technology – Laboratory	1.0
AUTO 090	Engine Repair	3.0
AUTO 090L	Engine Repair – Laboratory	1.0
Students must complete the following or place into a transfer-level MATH course:		0.0-4.0
TECALC 087	Technical Calculations	4.0
		Total: 20.0-24.0

This is a Gainful Employment Program

Rationale: Updating units to AUTO 090L and removing MATH 095/096 wording.
Effective: Fall 2023

CERTIFICATE MODIFICATION

Automotive Clean Vehicle Technology - Certificate

This certificate is designed to provide students with the fundamentals of alternative fuel and electric vehicle technology as it applies to the automotive industry. The curriculum prepares students for entry-level positions in alternative fuel/hybrid/electric vehicle maintenance, service and repair. Including alternative fuel and electric power technology.

REQUIRED COURSES:

AUTO 010	Introduction to Hybrid and Electric Vehicle Technology	3.0
AUTO 011	Electric Vehicle (EV) and Alternative Fuel Vehicle	3.0
AUTO 011L	Electric Vehicle (EV) and Alternative Fuel Vehicle – Laboratory	1.0
AUTO 064	Auto/Truck Electrical Systems OR	4.0
HMDT 064	Auto/Truck Electrical Systems	4.0
AUTO 065	Electrical Systems Diagnosis and Repair	4.0

Total: 15.0

Rationale: Updating units to AUTO 065
Effective: Fall 2023

CERTIFICATE MODIFICATION

Automotive Engine Performance - Certificate

This certificate is designed to prepare students for entry level work as an engine performance specialist, diagnostic technician, or a state certified Smog check and repair technician. Students will become familiar with computer systems, hybrid and electrical systems, basic engine diagnosis, emissions repair, and the Smog certification test.

REQUIRED COURSES:

AUTO 062	Engine Performance	3.0
AUTO 062L	Engine Performance – Laboratory	1.0
AUTO 064	Auto/Truck Electrical Systems OR	4.0
HMDT 064	Auto/Truck Electrical Systems	4.0
AUTO 065	Electrical Systems Diagnosis and Repair	4.0
AUTO 090	Engine Repair	3.0
AUTO 090L	Engine Repair – Laboratory	3.0
<i>Students must complete the following or place into a transfer-level MATH course:</i>		0.0-4.0
TECALC 087	Technical Calculations	4.0

Total: 18.0-22.0

This is a Gainful Employment Program

Rationale: Updating units to AUTO 062, AUTO 062L, AUTO 065, and AUTO 090L
Effective: Fall 2023

CERTIFICATE MODIFICATION

Automotive Technician - Certificate

This certificate is designed to prepare students for entry-level work as automotive technicians working in areas such as general automotive and hybrid repair and service.

REQUIRED COURSES:

AUTO 050	Automotive Brakes	3.0
AUTO 050L	Automotive Brakes – Laboratory	1.0
AUTO 052	Automotive Suspension and Steering	3.0
AUTO 052L	Automotive Suspension and Steering – Laboratory	1.0
AUTO 056	Automotive Heating and Air Conditioning	4.0
AUTO 062	Engine Performance	3.0
AUTO 062L	Engine Performance – Laboratory	1.0
AUTO 064	Auto/Truck Electrical Systems OR	4.0
HMDT 064	Auto/Truck Electrical Systems	4.0
AUTO 065	Electrical Systems Diagnosis and Repair	4.0
AUTO 075	Automatic Transmissions and Transaxles	3.0
AUTO 075L	Automatic Transmissions and Transaxles – Laboratory	1.0
AUTO 077	Manual Transmissions and Transaxles	3.0
AUTO 077L	Manual Transmissions and Transaxles – Laboratory	1.0
AUTO 084	General Automotive Technology	3.0
AUTO 084L	General Automotive Technology – Laboratory	1.0

AUTO 090	Engine Repair	3.0
AUTO 090L	Engine Repair – Laboratory	1.0
<i>Students must complete the following or place into a transfer-level MATH course:</i>		0.0-4.0
TECALC 087	Technical Calculations	4.0
		Total: 40.0-44.0

This is a Gainful Employment Program

Rationale:	Updating units to AUTO 062, AUTO 062L, AUTO 065, and AUTO 090L.
Effective:	Fall 2023

CERTIFICATE MODIFICATION

Automotive Wheel Alignment and Brakes - Certificate

This certificate is designed to prepare students for entry-level work as an automotive technician working in the area of wheel alignment and brake repair.

REQUIRED COURSES:

AUTO 050	Automotive Brakes	3.0
AUTO 050L	Automotive Brakes – Laboratory	1.0
AUTO 052	Automotive Suspension and Steering	3.0
AUTO 052L	Automotive Suspension and Steering – Laboratory	1.0
AUTO 064	Auto/Truck Electrical Systems OR	4.0
HMDT 064	Auto/Truck Electrical Systems	4.0
AUTO 084	General Automotive Technology	3.0
AUTO 084L	General Automotive Technology – Laboratory	1.0
<i>Students must complete the following or place into a transfer-level MATH course:</i>		0.0-4.0
TECALC 087	Technical Calculations	4.0
		Total: 16.0-20.0

This is a Gainful Employment Program

Rationale:	Removing MATH 095/096 wording.
Effective:	Fall 2023

CERTIFICATE MODIFICATION

Case Management in the Public Sector - Certificate

This certificate is designed to prepare students for entry-level employment in case management in public social services setting, including the fundamentals of organizational structure, funding, evaluation, assessment and referral, employment services, and career paths.

REQUIRED COURSES:

HUMSV 140	Case Management in Public Service	3.0
HUMSV 167	Crisis Intervention	3.0
HUMSV 170	Introduction to Social Work and Human Services	3.0
HUMSV 173	Helping and Interpersonal Skills	3.0

REQUIRED FIELD WORK COURSES: (3 units)

Note: HUMSV 170 must be completed prior to fieldwork courses. Also, it is recommended that students complete two courses from: HUMSV 140, 167, and 173.

HUMSV 195A	Social Work and Human Services Seminar I OR	1.0
HUMSV 195B	Human Services: Intern Seminar II AND	1.0
HUMSV 198F	Case Management Field Work	2.0

REQUIRED GENERAL EDUCATION COURSES: (16 units)

CIT 100	Introduction to Personal Computers	3.0
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COMMST 111	Interpersonal Communication OR	3.0
COMMST 111H	Interpersonal Communication – Honors	3.0
COMMST 174	Intercultural Communication	3.0
ENGL 101	Freshman Composition OR	4.0
ENGL 101H	Freshman Composition-Honors	4.0
PSYCH 100	General Psychology OR	3.0
PSYCH 100H	General Psychology – Honors	3.0
		Total: 31.0
Rationale:	Updating course titles and adding COMMST 111H	
Effective:	Fall 2023	

CERTIFICATE MODIFICATION

Human Services - Certificate

This certificate is designed to prepare students for entry-level employment in human services with a knowledge of intervention methodologies at the individual, group, and community levels.

REQUIRED COURSES: (18 units)

HUMSV 167	Crisis Intervention	3.0
HUMSV 170	Introduction to Social Work and Human Services	3.0
HUMSV 172	Group and Family Dynamics	3.0
HUMSV 173	Helping and Interpersonal Skills	3.0
HUMSV 179	Law and Ethics	3.0
SOC 110	Social Problems OR	3.0
ETHS 141	Race and Ethnic Relations OR	3.0
SOC 141	Race and Ethnic Relations OR	3.0
ETHS 141H	Race and Ethnic Relations – Honors OR	3.0
SOC 141H	Race and Ethnic Relations – Honors	3.0

CHOOSE TWO COURSES FROM:(6 units)

HUMSV 130	Introduction to Addiction Studies: Drugs, Health, and Society	3.0
HUMSV 131	Co-Occur Disorders	3.0
HUMSV 132	Diverse Populations	3.0
HUMSV 134	Family Dynamics of Addiction	3.0
HUMSV 135	Prevention, Intervention and Recovery	3.0
HUMSV 140	Case Management in Public Service	3.0
HUMSV 147	Career Specialist	3.0

REQUIRED FIELD WORK COURSES: A minimum of four Human Services courses are required from:

HUMSV 167, 170, 172, 173, and 179. Courses must be completed with a grade of C or better prior to fieldwork courses. THE FOLLOWING TWO COURSES ARE TO BE TAKEN CONCURRENTLY: (3 units)

HUMSV 195A	Social Work and Human Services Seminar I	1.0
HUMSV 198C	Social Work and Human Services Fieldwork I	2.0

THE FOLLOWING TWO COURSES ARE TO BE TAKEN CONCURRENTLY: (3 units)

HUMSV 195B	Human Services: Intern Seminar II	1.0
HUMSV 198D	Human Services Field Work II	2.0

CHOOSE ONE COURSE FROM THE LIST BELOW: (3 units)

ANTHRO 102	Cultural Anthropology OR	3.0
ANTHRO 102H	Cultural Anthropology – Honors	3.0
PSYCH 100	General Psychology OR	3.0
PSYCH 100H	General Psychology – Honors	3.0
SOC 100	Introduction to Sociology OR	3.0
SOC 100H	Introduction to Sociology – Honors	3.0

Total: 33.0

This is a Gainful Employment Program

Rationale: Updating course titles.
Effective: Fall 2023

CERTIFICATE DELETION**Career Specialist Certificate**

Rationale: Program no longer offered.
Effective: Fall 2023

CERTIFICATE CORRECTION**Historical Documentary Production - Certificate**

This certificate prepares students for entry-level work in documentary film and news production with an emphasis on historical perspectives and how those relate to documentary filmmaking. Students will research topics pertaining to equity and inclusion and create documentary media content that can be aired on KVCR - TV (PBS).

REQUIRED COURSES: (9 units)

FTVM 114	Editing I	3.0
FTVM 130	Film and TV Production Basics OR	3.0
FTVM 132	Video Production	3.0
FTVM 198	Media Practicum	3.0

Select two courses from the following: (6 units)

HIST 107	Native American Experiences in U.S. History OR	3.0
HIST 107H	Native American Experiences in U.S. History – Honors OR	3.0
ETHS 107	Native American Experiences in U.S. History OR	3.0
ETHS 107H	Native American Experiences in U.S. History – Honors	3.0
HIST 137	Experiences of Racial and Ethnic Groups in U.S. History OR	3.0
ETHS 137	Experiences of Racial and Ethnic Groups in U.S. History	3.0
HIST 138	The African American Experience in U.S. History to 1877 OR	3.0
ETHS 138	The African American Experience in U.S. History to 1877	3.0
HIST 139	The African American Experience in U.S. History from 1877 OR	3.0
ETHS 139	The African American Experience in U.S. History from 1877	3.0
HIST 140	Chicano Experiences in U.S. History OR	3.0
HIST 140H	Chicano Experiences in U.S. History – Honors OR	3.0
ETHS 140	Chicano Experiences in U.S. History OR	3.0
ETHS 140H	Chicano Experiences in U.S. History – Honors	3.0
HIST 142	Experiences of Asian Americans in U.S. History OR	3.0
ETHS 142	Experiences of Asian Americans in U.S. History	3.0

Total: 15.0

Rationale: Updating course titles.
Previous Board Approval: June 22, 2022
Effective: Fall 2023

CERTIFICATE CORRECTION

Practical Entrepreneurship - Noncredit Certificate

Thinking about starting your own business, but don't know where to start? Entrepreneurship has become a fast-growing field of study as many individuals contemplate starting a new venture or establishing their own business, especially during these turbulent economic times. The Practical Entrepreneurship Certificate prepares you to start, run, and manage a new or existing business and addresses basic issues potential entrepreneur's encounter. This certificate identifies methods for developing an individual's business idea(s), its feasibility, the process of starting a business, how to acquire necessary resources, and the key parts of a business plan (development and execution). You will develop an understanding of legal issues, marketing, financing, entrepreneurial resources, and complex tasks faced by individuals engaged in entrepreneurial activities.

REQUIRED COURSES:

BUSAD 620	Creating a Business Plan
BUSAD 621	Strategic Marketing for Entrepreneurs
BUSAD 622	Funding and Financing for Entrepreneurs
BUSAD 623	Legal Issues for Entrepreneurs
BUSAD 624	Accounting for Entrepreneurs
BUSAD 625	Leadership and Management for Entrepreneurs

Total Hours: 132-144

Rationale:	Updating course number to allow for potential growth.
Previous Board Approval:	February 10, 2022
Effective:	Fall 2023

NEW DEGREE

Communication Studies 2.0 – Associate in Arts for Transfer Degree, AA-T

The Associate in Arts for Transfer (AA-T) in Communication Studies encourages students to examine and evaluate human communication across and within various contexts for the purpose of increasing communication competence. Communication studies courses foster practical communication skills. The emphasis is the development of the skills and techniques essential for effective public, interpersonal, and small group communication.

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 a Communication Studies 2.0 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 at 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 recommended 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 Communication Studies should consult with a counselor regarding the transfer process and lower division requirements.

REQUIRED COURSES: (6 units)

COMMST 100	Elements of Public Speaking OR	3.0
COMMST 100H	Elements of Public Speaking – Honors	3.0
COMMST 111	Interpersonal Communication OR	3.0
COMMST 111H	Interpersonal Communication – Honors	3.0

LIST A: Select three courses (9 units)

COMMST 125	Critical Thinking Through Argumentation and Debate	3.0
COMMST 140	Small Group Communication	3.0
COMMST 174	Intercultural Communication	3.0
COMMST 135	Mass Media and Society	3.0
ENGL 102	Intermediate Composition and Critical Thinking OR	4.0
ENGL 102H	Intermediate Composition and Critical Thinking – Honors	4.0

List B: Select one course or any course from List A not already used.

ANTHRO 102	Cultural Anthropology OR	3.0
ANTHRO 102H	Cultural Anthropology – Honors	3.0
PSYCH 100	General Psychology OR	3.0
PSYCH 100H	General Psychology – Honors	3.0
SOC 100	Introduction to Sociology OR	3.0
SOC 100H	Introduction to Sociology – Honors	3.0
ENGL 151	Freshman Composition and Literature OR	3.0
ENGL 151H	Freshman Composition and Literature-Honors	3.0
COMMST 176	Gender Differences in Communication	3.0

Major Total Units: 18-19

Total Units that may be Double-Counted: 12-15

General Education (CSU-GE or IGETC) Units: 37-39

Total: 60.0

Rationale: Creating 2.0 AA-T degree in order to remain compliant with State regulations.
Effective: Fall 2023

DEGREE MODIFICATION**Automatic and Manual Transmission - A.S. Degree**

This degree prepares students to gain entry-level employment in maintenance and repair of automotive and hybrid vehicle transmissions. Transmission technicians work with some of the most advanced technology in the auto service industry, including computer command control on electronic gear trains, couplings, hydraulic pumps and other transmission components. To graduate with a specialization in Automatic and Manual Transmissions, students must complete all requirements for the certificate with a grade of C or better plus the general breadth requirements for the Associate of Science Degree (minimum total = 60 units).

REQUIRED COURSES:

AUTO 064	Auto/Truck Electrical Systems OR	4.0
HMDT 064	Auto/Truck Electrical Systems	4.0
AUTO 075	Automatic Transmissions and Transaxles	3.0
AUTO 075L	Automatic Transmissions and Transaxles – Laboratory	1.0
AUTO 077	Manual Transmissions and Transaxles	3.0
AUTO 077L	Manual Transmissions and Transaxles – Laboratory	1.0
AUTO 084	General Automotive Technology	3.0
AUTO 084L	General Automotive Technology – Laboratory	1.0
AUTO 090	Engine Repair	3.0
AUTO 090L	Engine Repair – Laboratory	1.0

Total: 20.0

Rationale: Updating units to AUTO 090L
Effective: Fall 2023

DEGREE MODIFICATION

Automotive Engine Performance - A.S. Degree

This degree is designed to prepare students for entry-level work as an engine performance specialist, diagnostic technician, or a state certified Smog check and repair technician. Students will become familiar with computer systems, hybrid and electrical systems, basic engine diagnosis, emissions repair, and the Smog certification test. To graduate with a specialization in Engine Performance, students must complete all requirements for the certificate with a grade of C or better plus the general breadth requirements for the Associate of Science Degree (minimum total = 60 units).

REQUIRED COURSES:

AUTO 062	Engine Performance	3.0
AUTO 062L	Engine Performance – Laboratory	1.0
AUTO 064	Auto/Truck Electrical Systems OR	4.0
HMDT 064	Auto/Truck Electrical Systems	4.0
AUTO 065	Electrical Systems Diagnosis and Repair	4.0
AUTO 090	Engine Repair	3.0
AUTO 090L	Engine Repair – Laboratory	1.0
Complete MATH 102 or higher		
MATH 102	College Algebra	4.0
		Total: 20.0

Rationale: Updating units to AUTO 062, AUTO 062L, AUTO 065, and AUTO 090L.
Effective: Fall 2023

DEGREE MODIFICATION

Automotive Technician - A.S. Degree

The Automotive Technology curriculum is designed to concentrate on technically related courses in the repair of today's high-tech computerized automobile. Upon completion of the program, the degree holder will be able to seek employment as an entry level automobile repair technician in a dealership or the aftermarket service area, and can move into advanced automotive opportunities such as service advising and manufacturer corporate positions. The program is part of the National Automotive Technician Education Foundation (NATEF) division of Automotive Service Excellence (ASE) certified.

REQUIRED COURSES:

AUTO 050	Automotive Brakes	3.0
AUTO 050L	Automotive Brakes – Laboratory	1.0
AUTO 052	Automotive Suspension and Steering	3.0
AUTO 052L	Automotive Suspension and Steering – Laboratory	1.0
AUTO 056	Automotive Heating and Air Conditioning	4.0
AUTO 062	Engine Performance	3.0
AUTO 062L	Engine Performance – Laboratory	1.0
AUTO 064	Auto/Truck Electrical Systems OR	4.0
HMDT 064	Auto/Truck Electrical Systems	4.0
AUTO 065	Electrical Systems Diagnosis and Repair	4.0
AUTO 075	Automatic Transmissions and Transaxles	3.0
AUTO 075L	Automatic Transmissions and Transaxles – Laboratory	1.0

AUTO 077	Manual Transmissions and Transaxles	3.0
AUTO 077L	Manual Transmissions and Transaxles – Laboratory	1.0
AUTO 084	General Automotive Technology	3.0
AUTO 084L	General Automotive Technology – Laboratory	1.0
AUTO 090	Engine Repair	3.0
AUTO 090L	Engine Repair – Laboratory	1.0
		Total: 40.0

Rationale: Updating units to AUTO 062, AUTO 062L, AUTO 065, and AUTO 090L.
Effective: Fall 2023

DEGREE MODIFICATION

Biology Associate of Science Degree - A.S. Degree

The Associate of Science degree in Biology is intended to provide breadth in the aspects of biology that investigate the living world including cellular physiology, genetics, ecology, and evolutionary biology. Majors in Biology prepare for a wide variety of occupations in education, government, medicine, research, and biotechnology. This degree prepares students to transfer to four-year universities to pursue a Bachelor's degree. At the four-year institutions, students may choose to specialize in one particular field of Biology.

To graduate with the A.S degree in Biology, students must complete the following required courses plus the general breadth requirements for the Associate's Degree (minimum total = 60 units).

REQUIRED COURSES:

BIOL 205	Cell and Molecular Biology	4.0
BIOL 206	Organismal Biology	4.0
BIOL 207	Evolutionary Ecology	4.0
CHEM 150	General Chemistry I	5.0
CHEM 151	General Chemistry II	5.0
MATH 250	Single Variable Calculus I	4.0
MATH 251	Single Variable Calculus II	4.0

RECOMMENDED COURSES:

CHEM 212	Organic Chemistry I	5.0
CHEM 213	Organic Chemistry II	5.0
PHYSIC 151	General Physics for the Life Sciences I	4.0
PHYSIC 152	General Physics for the Life Sciences II	4.0
		Total: 30.0

Rationale: Updating CHEM 212 and CHEM 213 units.
Effective: Fall 2023

DEGREE MODIFICATION

Early Childhood Education – Associate in Science for Transfer Degree, AS-T

The Associate in Science in Early Childhood Education for Transfer is designed to provide the lower division major courses to transfer to a California State University and earn a Bachelor's degree in Child Development, Human Development or Early Childhood Education. This program focuses on the theories and developmentally appropriate inclusive practices for educating children from birth to age eight. Study in the major includes coverage of child development and socialization, observation and assessment, curriculum development, culturally and linguistically appropriate teaching, as well as excellent health, safety, and nutrition practices in early care and education. This degree prepares students for teaching in early care and education settings as well as transfer.

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 Early Childhood Education AS-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 transferrable semester units with a grade point average of at 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 recommended 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 on transferring to a four-year institution and major in Early Childhood Education should consult with a counselor regarding the transfer process and lower division requirements.

REQUIRED COURSES:

CD 105	Child Growth and Development OR	3.0
CD 105H	Child Growth and Development-Honors	3.0
CD 108	Early Childhood Development OR	3.0
CD 185	Infant/Toddler Growth and Development	3.0
CD 111	Observation and Assessment in Child Development	3.0
CD 113	Principles and Practices of Teaching Young Children	3.0
CD 114	Introduction to Curriculum	3.0
CD 115	Health, Safety and Nutrition	3.0
CD 126	Child, Family, and the Community	3.0
CD 138	Teaching in a Diverse Society	3.0
CD 205	Child Development Practicum / Field Experience	4.0

Major Total: 28

CSU-GE Breadth or IGETC Requirements: 37-39

Total units that may be double-counted for CSUGE or IGETC: 6 - 9

CSU Electives (as needed to reach 60 transferable units): 1-4

Total: 60.0

Rationale: Updating to align with TMC template.
Effective: Fall 2023

DEGREE MODIFICATION

Human Services - A.A. Degree

To graduate with an Associate Degree with one of the following Human Services certificate specializations, (1) Addiction Studies (2) Career Specialist, (3) Case Management in the Public Sector (4) Eating Disorders Studies, or (5) Human Services, students must complete all of the requirements for the appropriate certificate with a grade of "C" or better plus the general breadth requirements for the Associate Degree (minimum total = 60 units).

Another option for students who want to graduate with an Associate Degree in Human Services, without one of the above certificate specializations, is to complete 18 units from the following required courses for the Human Services major plus the general education breadth requirements for the Associate Degree (minimum total=60 units).

REQUIRED COURSES:

HUMSV 170	Introduction to Social Work and Human Services	3.0
HUMSV 172	Group and Family Dynamics	3.0
HUMSV 173	Helping and Interpersonal Skills	3.0
HUMSV 179	Law and Ethics	3.0

TAKE AN ADDITIONAL 6 UNITS FROM THE FOLLOWING:

HUMSV 130	Introduction to Addiction Studies: Drugs, Health, and Society	3.0
HUMSV 131	Co-Occur Disorders	3.0
HUMSV 132	Diverse Populations	3.0
HUMSV 134	Family Dynamics of Addiction	3.0
HUMSV 135	Prevention, Intervention and Recovery	3.0
HUMSV 140	Case Management in Public Service	3.0
HUMSV 167	Crisis Intervention	3.0

REQUIRED BEHAVIORAL FOUNDATION COURSE (3 UNITS):

PSYCH 100	General Psychology OR	3.0
PSYCH 100H	General Psychology – Honors	3.0
SOC 100	Introduction to Sociology OR	3.0
SOC 100H	Introduction to Sociology – Honors	3.0

Total: 21.0

Rationale: Updating course titles.
Effective: Fall 2023

DEGREE MODIFICATION

Kinesiology - A.A. Degree

The Kinesiology Associate of Arts Degree provides students with an education in the core aspects of the Exercise of Science, Pedagogical, and Health and Human Performance. Lecture and laboratory course content offers a comprehensive understanding of the human body and wellness. This degree will prepare students to transfer to a 4-year institution, enter the workforce, and establish lifelong healthy and fit lifestyle habits.

REQUIRED COURSES: (17 Units)

KIN 200	Introduction to Physical Education and Kinesiology	3.0
BIOL 250	Human Anatomy and Physiology I AND	4.0
BIOL 251	Human Anatomy and Physiology II OR	4.0
BIOL 260	Human Anatomy AND	4.0
BIOL 261	Human Physiology	4.0
PSYCH 100	General Psychology OR	3.0
PSYCH 100H	General Psychology – Honors	3.0

Choose one Health Course: (3 units)

HEALTH 100	Introduction to Public Health	3.0
HEALTH 101	Personal Health and Wellness	3.0
HEALTH 103	Introduction to Holistic Health	3.0
HEALTH 104	Women's Health	3.0

Choose One of the Following Kinesiology - Fitness Courses: (1 Unit Minimum)

KINF 100A	Beginning Pilates Mat	1.0
KINF 100B	Intermediate Pilates Mat	1.0
KINF 100C	Advanced Pilates Mat	1.0
KINF 101A	Beginning Boxing for Fitness	1.0
KINF 101B	Intermediate Boxing for Fitness	1.0
KINF 101C	Advanced Boxing for Fitness	1.0
KINF 102A	Beginning Spinning	1.0
KINF 102B	Intermediate Spinning	1.0
KINF 102C	Advanced Spinning	1.0
KINF 105A	Beginning Low Impact Aerobics	1.0
KINF 105B	Intermediate Low Impact Aerobics	1.0
KINF 105C	Advanced Low Impact Aerobics	1.0
KINF 108A	Beginning Weight Training	1.0
KINF 108B	Intermediate Weight Training	1.0
KINF 108C	Advanced Weight Training	1.0
KINF 112A	Beginning Body Conditioning	1.0
KINF 112B	Intermediate Body Conditioning	1.0
KINF 112C	Advanced Body Conditioning	1.0
KINF 127A	Beginning Walking for Fitness	1.0
KINF 127B	Intermediate Walking for Fitness	1.0
KINF 127C	Advanced Walking for Fitness	1.0
KINF 132A	Beginning Distance Running	1.0
KINF 132B	Intermediate Distance Running	1.0
KINF 132C	Advanced Distance Running	1.0
KINF 138A	Beginning Physical Fitness	1.0
KINF 138B	Intermediate Physical Fitness	1.0
KINF 138C	Advanced Physical Fitness	1.0
KINF 142A	Beginning Conditioning for Sports	1.0
KINF 142B	Intermediate Conditioning for Sports	1.0
KINF 142C	Advanced Conditioning for Sports	1.0
KINF 154A	Beginning Hiking for Fitness	1.0
KINF 154B	Intermediate Hiking for Fitness	1.0
KINF 154C	Advanced Hiking for Fitness	1.0
KINF 168A	Beginning Yoga	1.0
KINF 168B	Intermediate Yoga	1.0
KINF 168C	Advanced Yoga	1.0
KINF 190A	Beginning Tai Chi	1.0
KINF 190B	Intermediate Tai Chi	1.0
KINF 190C	Advanced Tai Chi	1.0

Choose One of the Following Kinesiology - Sports or Athletic Courses: (1-3 units)

KINS 100A	Beginning Baseball	1.0
KINS 100B	Intermediate Baseball	1.0
KINS 100C	Advanced Baseball	1.0
KINS 103A	Beginning Badminton	1.0
KINS 103B	Intermediate Badminton	1.0
KINS 103C	Advanced Badminton	1.0

KINS 104A	Beginning Basketball	1.0
KINS 104B	Intermediate Basketball	1.0
KINS 104C	Advanced Basketball	1.0
KINS 107A	Beginning Ultimate Frisbee	1.0
KINS 107B	Intermediate Ultimate Frisbee	1.0
KINS 107C	Advanced Ultimate Frisbee	1.0
KINS 108A	Beginning Football	1.0
KINS 108B	Intermediate Football	1.0
KINS 108C	Advanced Football	1.0
KINS 110A	Beginning Futsal	1.0
KINS 110B	Intermediate Futsal	1.0
KINS 110C	Advanced Futsal	1.0
KINS 112A	Beginning Indoor Soccer	1.0
KINS 112B	Intermediate Indoor Soccer	1.0
KINS 112C	Advanced Indoor Soccer	1.0
KINS 116A	Beginning Soccer	1.0
KINS 116B	Intermediate Soccer	1.0
KINS 116C	Advanced Soccer	1.0
KINS 120A	Beginning Softball	1.0
KINS 120B	Intermediate Softball	1.0
KINS 120C	Advanced Softball	1.0
KINS 124A	Beginning Volleyball	1.0
KINS 124B	Intermediate Volleyball	1.0
KINS 124C	Advanced Volleyball	1.0
KINS 150A	Beginning Table Tennis	1.0
KINS 150B	Intermediate Table Tennis	1.0
KINS 150C	Advanced Table Tennis	1.0
KINX 110Ax3	Intercollegiate Cross Country – Men	3.0
KINX 110Bx3	Intercollegiate Cross Country - Men Pre-Season Athletics	1.0
KINX 110Cx3	Intercollegiate Cross Country - Men Off-Season Athletics	2.0
KINX 111Ax3	Intercollegiate Cross Country – Women	3.0
KINX 111Bx3	Intercollegiate Cross Country Women Pre-Season Athletics	1.0
KINX 111Cx3	Intercollegiate Cross Country - Women Off-Season Athletics	2.0
KINX 112Ax3	Intercollegiate Football – Offense	3.0
KINX 112Bx3	Intercollegiate Football - Offense Pre-Season Athletics	1.0
KINX 112Cx3	Intercollegiate Football - Offense Off-Season Athletics	2.0
KINX 113Ax3	Intercollegiate Football – Defense	3.0
KINX 113Bx3	Intercollegiate Football - Defense Pre-Season Athletics	1.0
KINX 113Cx3	Intercollegiate Football - Defense Off-Season Athletics	2.0
KINX 114Ax3	Intercollegiate Soccer – Men	3.0
KINX 114Bx3	Intercollegiate Soccer - Men Pre-Season Athletics	1.0
KINX 114Cx3	Intercollegiate Soccer - Men Off-Season Athletics	2.0
KINX 115Ax3	Intercollegiate Soccer – Women	3.0
KINX 115Bx3	Intercollegiate Soccer - Women Pre-Season Athletics	1.0
KINX 115Cx3	Intercollegiate Soccer - Women Off-Season Athletics	2.0
KINX 116Ax3	Intercollegiate Volleyball – Women	3.0
KINX 116Bx3	Intercollegiate Volleyball - Women Pre-Season Athletics	1.0
KINX 116Cx3	Intercollegiate Volleyball - Women Off-Season Athletics	2.0
KINX 120Ax3	Intercollegiate Basketball - Men, Fall	1.5
KINX 120Bx3	Intercollegiate Basketball - Men, Spring	1.5
KINX 120Cx3	Intercollegiate Basketball - Men Pre-Season Athletics	1.5-2.0
KINX 121Ax3	Intercollegiate Basketball - Women, Fall	1.5

KINX 121Bx3	Intercollegiate Basketball - Women, Spring	1.5
KINX 121Cx3	Intercollegiate Basketball - Women Pre-Season Athletics	1.5-2.0
KINX 130Ax3	Intercollegiate Baseball	3.0
KINX 130Bx3	Intercollegiate Baseball Pre-Season Athletics	2.0
KINX 130Cx3	Intercollegiate Baseball Off-Season Athletics	1.0
KINX 131Ax3	Intercollegiate Softball	3.0
KINX 131Bx3	Intercollegiate Softball Pre-Season Athletics	2.0
KINX 131Cx3	Intercollegiate Softball Off-Season Athletics	1.0
KINX 132Ax3	Intercollegiate Track and Field – Men	3.0
KINX 132Bx3	Intercollegiate Track and Field - Men Pre-Season Athletics	2.0
KINX 132Cx3	Intercollegiate Track and Field - Men Off-Season Athletics	1.0
KINX 133Ax3	Intercollegiate Track and Field – Women	3.0
KINX 133Bx3	Intercollegiate Track and Field - Women Pre-Season Athletics	2.0
KINX 133Cx3	Intercollegiate Track and Field - Women Off-Season Athletics	1.0

Electives – Choose two courses: (6-7 units)

CHEM 101	Introductory Chemistry	4.0
FN 162	Introduction to Food and Nutrition	3.0
KIN 101	Sports Psychology	3.0
KIN 104	Exercise Nutrition	3.0
KIN 106	Athletic Administration	3.0
KIN 202	History of Physical Education and Sport in the United States	3.0
KIN 203	Theory of Coaching	3.0
KIN 205	Sports Management	3.0
KIN 231	First Aid and CPR	3.0
KIN 232	Prevention and Care of Athletic Injuries	3.0
KIN 236	Stress Management and Wellness	3.0

Total: 25.0-28.0

Rationale: Updating course titles and adding new courses.
Effective: Fall 2023

DEGREE MODIFICATION

Kinesiology Associate in Arts - Transfer Degree, AA-T

Kinesiology is the study of the principles of mechanics and anatomy in relation to human movement. The Kinesiology Associate in Arts Degree for Transfer (Kinesiology AA-T degree) provides students with an education in the core aspects of the Exercise of Science, Pedagogical, and Health and Human Performance. The Kinesiology AA-T degree prepares students for transfer to CSU campuses that offer bachelor's degrees in Kinesiology.

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 a Kinesiology AA-T degree, students must complete the following Associate Degree for Transfer requirements:

- completion of the following major requirements with grades of C or better;
- completion of 60 CSU transferable semester units with a grade point average of at 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 recommended 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 baccalaureate institution and major in Kinesiology should consult with a counselor regarding the transfer process and lower division requirements.

REQUIRED COURSES: (11 units)

KIN 200	Introduction to Physical Education and Kinesiology	3.0
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Choose one Biology Course Sequence: (8 units)

BIOL 250	Human Anatomy and Physiology I AND	4.0
BIOL 251	Human Anatomy and Physiology II OR	4.0
BIOL 260	Human Anatomy AND	4.0
BIOL 261	Human Physiology	4.0

Movement Based Courses - Select one course maximum from any of the categories below: (3 units minimum)

Combative:

KINF 190A	Beginning Tai Chi	1.0
KINF 190B	Intermediate Tai Chi	1.0
KINF 190C	Advanced Tai Chi	1.0

Dance:

DANCE 101A	Beginning Modern Dance	2.0
DANCE 101B	Beginning/Intermediate Modern Dance	2.0
DANCE 102A	Intermediate Modern Dance	2.0
DANCE 102B	Intermediate/Advanced Modern Dance	2.0
DANCE 103A	Beginning Ballet	2.0
DANCE 103B	Beginning/Intermediate Ballet	2.0
DANCE 105A	Beginning Jazz Dance	2.0
DANCE 105B	Beginning/Intermediate Jazz Dance	2.0
DANCE 106A	Intermediate Jazz Dance	2.0
DANCE 106B	Intermediate/Advanced Jazz Dance	2.0
DANCE 107x2	Beginning Tap Dance	2.0

Fitness:

KINF 100A	Beginning Pilates Mat	1.0
KINF 100B	Intermediate Pilates Mat	1.0
KINF 100C	Advanced Pilates Mat	1.0
KINF 101A	Beginning Boxing for Fitness	1.0
KINF 101B	Intermediate Boxing for Fitness	1.0
KINF 105A	Beginning Low Impact Aerobics	1.0
KINF 105B	Intermediate Low Impact Aerobics	1.0
KINF 105C	Advanced Low Impact Aerobics	1.0
KINF 108A	Beginning Weight Training	1.0
KINF 108B	Intermediate Weight Training	1.0
KINF 108C	Advanced Weight Training	1.0
KINF 112A	Beginning Body Conditioning	1.0
KINF 112B	Intermediate Body Conditioning	1.0
KINF 127A	Beginning Walking for Fitness	1.0
KINF 127B	Intermediate Walking for Fitness	1.0
KINF 132A	Beginning Distance Running	1.0
KINF 132B	Intermediate Distance Running	1.0
KINF 138A	Beginning Physical Fitness	1.0
KINF 138B	Intermediate Physical Fitness	1.0
KINF 138C	Advanced Physical Fitness	1.0

KINF 168A	Beginning Yoga	1.0
KINF 168B	Intermediate Yoga	1.0
KINF 168C	Advanced Yoga	1.0

Individual Sports:

KINS 103A	Beginning Badminton	1.0
KINS 103B	Intermediate Badminton	1.0
KINS 103C	Advanced Badminton	1.0
KINS 150A	Beginning Table Tennis	1.0
KINS 150B	Intermediate Table Tennis	1.0
KINS 150C	Advanced Table Tennis	1.0

Team Sports:

KINS 104A	Beginning Basketball	1.0
KINS 104B	Intermediate Basketball	1.0
KINS 104C	Advanced Basketball	1.0
KINS 107A	Beginning Ultimate Frisbee	1.0
KINS 107B	Intermediate Ultimate Frisbee	1.0
KINS 107C	Advanced Ultimate Frisbee	1.0
KINS 116A	Beginning Soccer	1.0
KINS 116B	Intermediate Soccer	1.0
KINS 116C	Advanced Soccer	1.0
KINS 120A	Beginning Softball	1.0
KINS 120B	Intermediate Softball	1.0
KINS 120C	Advanced Softball	1.0
KINS 124A	Beginning Volleyball	1.0
KINS 124B	Intermediate Volleyball	1.0
KINS 124C	Advanced Volleyball	1.0

LIST A: Select two courses from the following: (6 units minimum)

BIOL 100	General Biology	4.0
CHEM 104	Introduction to Organic Chemistry and Biochemistry	4.0
CHEM 105	Introduction to General, Organic and Biochemistry	5.0
CHEM 150	General Chemistry I	5.0
ECON 208	Business and Economic Statistics OR	4.0
MATH 108	Introduction to Probability and Statistics OR	4.0
PSYCH 105	Statistics for the Behavioral Sciences	4.0
HEALTH 101	Personal Health and Wellness	3.0
KIN 231	First Aid and CPR	3.0
PHYSIC 151	General Physics for the Life Sciences I	4.0
PHYSIC 202	Physics I	4.0
PSYCH 100	General Psychology OR	3.0
PSYCH 100H	General Psychology – Honors	3.0

Major Total: 23-26

Total Units that may be Double Counted for CSU-GE or IGETC: 13-16

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

CSU electives (as needed to reach 60 transferable units): 10-13

Total: 60.0

Rationale: Updating course titles and adding new courses.
Effective: Fall 2023

DEGREE DELETION

Communication Studies AA-T Degree

Rationale: Degree is being replaced with the new Communication Studies 2.0 AA-T Degree.
Effective: Fall 2023

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Diana Z. Rodriguez, Chancellor

PREPARED BY: Dr. Kevin Horan, President, CHC
Dr. Linda Fontanilla, Interim President, SBVC
Kristina Hannon, Vice Chancellor, Human Resources & Police Services

DATE: February 9, 2023

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 indicated on the attached list.

OVERVIEW

Part-time academic employees selected from the established pool are offered individual contracts on a semester-by-semester basis.

ANALYSIS

All requirements for employment processing will be completed prior to the contract start date. No individual will be offered a contract until Human Resources has cleared the individuals for employment.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success
2. Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution

FINANCIAL IMPLICATIONS

The cost for employment of adjunct and substitute academic employees is included in the appropriate 2022-2023 budgets.





Adjunct and Substitute Academic Employees

Presented for Information February 9, 2023

[v.1.23.2023.p.2]2]

For 2022 – 2023 Academic Year

Employee Name	Location Assignment	Course Subject	Discipline per Minimum Qualifications
Flynn, Bethany Erin	CHC	Music	Music
Ford, Patricia	CHC	Health	Kinesiology
Sanchez, David	CHC	Spanish	Foreign Languages
Thronson, Glen	CHC	Emergency Medical Services	Emergency Medical Technologies
Thronson, Glen	CHC	Public Safety	Public Safety

For 2023 – 2024 Academic Year

Employee Name	Location Assignment	Course Subject	Discipline per Minimum Qualifications
Almanza, Blake	SBVC	History	History
Bassig, Mike	SBVC	Automotive	Automotive
Blumenthal, Brett Samuel	SBVC	English	English
Bryant-Horn, Arneisha	SBVC	Biology	Biological Sciences
Graffeo, Nichol	SBVC	Computer InfoTechnology	Computer Info Technology
Kasouha, Samar	SBVC	Math	Math
Panahi-Pour, Mohammed	SBVC	Electricity/Electronics	Electricity/Electronics
Sandoval, Jennifer	SBVC	Women's Track	Coaching
Toy, Celeste	SBVC	History	History
Velasquez, Lauren	SBVC	Biology	Biological Sciences
Washington, Tyree	SBVC	Men's Track	Coaching

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Diana Z. Rodriguez, Chancellor

PREPARED BY: Kristina Hannon, Vice Chancellor, Human Resources & Police Services

DATE: February 9, 2023

SUBJECT: Consideration of Approval to Appoint Temporary Academic Employees

RECOMMENDATION

It is recommended that the Board of Trustees approve the appointment of temporary academic employees per the attached list.

OVERVIEW

The employees on the attached list are submitted 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.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success
2. Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution

FINANCIAL IMPLICATIONS

The cost of these appointments is included in the appropriate 2022-2023 budgets.





Appointment of Temporary Academic Employees

Submitted for Board Approval February 9, 2023

[v.1.18.2023.p.1|1]

Employee Name Location Assignment & Department	From	To	Range & Step	Fund	Live Scan Clearance
Hesseltine, Robert Professor, Aeronautics SBVC Aeronautics	01/11/23	05/25/23	E3	General	07/02/19

Ratification: Received from department after previous Board item deadline.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Kristina Hannon, Vice Chancellor, Human Resources & Police Services

PREPARED BY: Dr. Kevin Horan, President, CHC
Dr. Linda Fontanilla, Interim President, SBVC

DATE: February 9, 2023

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 as indicated on the attached.

OVERVIEW

Academic employees will be compensated at the agreed upon non-instructional rate of pay. This compensation is requested due to the periodic need for academic employees to assist with various department research, projects, committee work, or campus/community events.

ANALYSIS

As of July 1, 2022, non-instructional rates of pay are based on the Tentative Agreement by and between SBCCD and the CTA regarding *Article 10 Wages*, which was Board approved May 12, 2022.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success

FINANCIAL IMPLICATIONS

The cost of the non-instructional pay is included in the appropriate 2022-2023 budgets.





Non-Instructional Pay for Academic Employees

Submitted for Board Approval February 9, 2023

[v.1.19.2023.p.1|7]

Employee Name Funding Source	Location Assignment	From	To	Rate	Hours	Not to Exceed Amount	Project
Berry, Thomas Instruction Office General Fund	SBVC	12/19/22	01/13/23	\$52.00	10	\$520.00	Baccalaureate Degree <i>Ratification: Required due to Chancellor's timeline for the Baccalaureate application, Faculty worked over the winter break.</i>
Brown, Robert Basic Skills- Categorical Fund	SBVC	02/10/23	06/30/23	\$52.00	25	\$2,080.00	Community of Practice
Burns-Peters, Davena Instruction Office General Fund	SBVC	12/19/22	01/13/23	\$52.00	20	\$1,040.00	Baccalaureate Degree <i>Ratification: Required due to Chancellor's timeline for the Baccalaureate application, Faculty worked over the winter break.</i>
Caldwell-Betties, Melita Instruction Office General Fund	SBVC	12/19/22	01/13/23	\$52.00	130	\$6,760.00	Baccalaureate Degree <i>Ratification: Required due to Chancellor's timeline for the Baccalaureate application, Faculty worked over the winter break.</i>
Clevenger, Joanna Basic Skills- Categorical Fund	SBVC	02/10/23	06/30/23	\$52.00	40	\$2,080.00	Community of Practice
Gomez, Ed Office of Instruction General Fund	SBVC	10/01/22	12/30/22	\$52.00	136	\$7,072.00	Reassigned Time overload <i>Ratification: Division Office oversight. This contract load was over 1.05 in the Fall semester due to reassigned time.</i>
Gomez, Ed Instruction Office General Fund	SBVC	02/10/23	05/23/23	\$52.00	136	\$7,072.00	Reassigned Time overload



Non-Instructional Pay for Academic Employees

Submitted for Board Approval February 9, 2023

[v.1.19.2023.p.2]7

Employee Name Funding Source	Location Assignment	From	To	Rate	Hours	Not to Exceed Amount	Project
Henry, Mark Basic Skills- Categorical Fund	SBVC	02/10/23	06/30/23	\$52.00	40	\$2,080.00	Community of Practice
Knight, Denise CDTC_ECE Grant Fund	SBVC	02/10/23	06/30/23	\$52.00	112.76	\$5,863.52	CDTC-ECE Educational Support Grant
Kuntz, John Basic Skills- Categorical Fund	SBVC	02/10/23	06/30/23	\$52.00	40	\$2,080.00	Community of Practice
Roller, Gayle Basic Skills- Categorical Fund	SBVC	02/10/23	06/30/23	\$52.00	40	\$2,080.00	Community of Practice
Slusser, Michael Basic Skills- Categorical Fund	SBVC	02/10/23	06/30/23	\$52.00	25	\$1,300.00	Community of Practice
Tasaka, Bethany Instruction Office General Fund	SBVC	12/19/22	01/13/23	\$52.00	20	\$1,040.00	Baccalaureate Degree <i>Ratification: Required due to Chancellor's timeline for the Baccalaureate application, Faculty worked over the winter break.</i>
Torres, Fabian Basic Skills- Categorical Fund	SBVC	02/10/23	06/30/23	\$52.00	40	\$2,080.00	Community of Practice
Wang, Wei-Ching Social Science Division General Fund	SBVC	08/15/22	09/15/22	\$52.00	2	\$104.00	DE Training <i>Ratification: Division Office oversight. the employee completed @One DE Training as a new contract Faculty member to teach online later in the Fall 2022 semester. The @One training fee is \$85.00 plus preparation time. There was a delay in creating the necessary budget transfer.</i>



Non-Instructional Pay for Academic Employees

Submitted for Board Approval February 9, 2023

[v.1.19.2023.p.3|7]

Employee Name Funding Source	Location Assignment	From	To	Rate	Hours	Not to Exceed Amount	Project
White, Amanda Basic Skills- Categorical Fund	SBVC	02/10/23	06/30/23	\$52.00	40	\$2,080.00	Community of Practice
Wilkins, Janice Instruction Office General Fund	SBVC	12/19/22	01/13/23	\$52.00	20	\$1,040.00	Baccalaureate Degree <i>Ratification: Required due to Chancellor's timeline for the Baccalaureate application, Faculty worked over the winter break.</i>
Bonetta, Ali Inland Adult Education Consortium Fund	CHC	02/13/23	06/02/23	\$59.00	80	\$4,720.00	Adult Education Adjunct
Bungard, Patrick Contract Education-General Fund	CHC	01/18/23	01/23/23	\$52.00	5	\$260.00	Dual Enrollment Instructor <i>Ratification: Department was not able to meet prior submission deadline.</i>
Davila, Rosa Tutoring General Fund	CHC	01/16/23	05/24/23	\$52.00	220	\$11,440.00	Assistance & Support to Tutors & SI Leaders in STEM Center <i>Ratification: Increase hours due to schedule changes in the STEM Center.</i>
Jasso, Heather Strong Workforce – Restricted Fund	CHC	12/22/22	12/22/22	\$52.00	8	\$416.00	CNA State Testing <i>Ratification: Received after Board item submission deadline.</i>
Jasso, Heather Strong Workforce – Restricted Fund	CHC	01/17/23	06/30/23	\$52.00	350	\$18,200.00	Project Assistant CNA <i>Ratification: Received after Board item submission deadline.</i>



Non-Instructional Pay for Academic Employees

Submitted for Board Approval February 9, 2023

[v.1.19.2023.p.4]7

Employee Name Funding Source	Location Assignment	From	To	Rate	Hours	Not to Exceed Amount	Project
Lehar, Jade Contract Education-General Fund	CHC	01/18/23	01/23/23	\$52.00	5	\$260.00	Dual Enrollment Instructor <i>Ratification: Department was not able to meet prior submission deadline.</i>
Lopez, Natalie Office of Instruction Adjunct General Fund	CHC	01/16/23	05/24/23	\$59.00	126	\$7,434.00	Overload Non-Instructional Faculty <i>Ratification: Backfill for Academic Senate due to Bailes, B. out-of-class assignment.</i>
Martinez, Lissette Contract Education-General Fund	CHC	01/18/23	01/23/23	\$52.00	5	\$260.00	Dual Enrollment Instructor <i>Ratification: Department was not able to meet prior submission deadline.</i>
McNaughton, Anna Contract Education-General Fund	CHC	01/18/23	01/23/23	\$52.00	5	\$260.00	Dual Enrollment Instructor <i>Ratification: Department was not able to meet prior submission deadline.</i>
Morris, Nicholas Strong Workforce – Restricted Fund	CHC	01/17/23	06/30/23	\$52.00	50	\$2,600.00	Respiratory Curriculum Work <i>Amendment: Submitted to revise the start and end dates previously approved.</i>
Ortiz, Viviana Contract Education-General Fund	CHC	01/18/23	01/23/23	\$52.00	5	\$260.00	Dual Enrollment Instructor <i>Ratification: Department was not able to meet prior submission deadline.</i>
Partian, Jeff Contract Education-General Fund	CHC	01/18/23	01/23/23	\$52.00	5	\$260.00	Dual Enrollment Instructor <i>Ratification: Department was not able to meet prior submission deadline.</i>



Non-Instructional Pay for Academic Employees

Submitted for Board Approval February 9, 2023

[v.1.19.2023.p.5]7

Employee Name Funding Source	Location Assignment	From	To	Rate	Hours	Not to Exceed Amount	Project
Robles, Joshua Contract Education-General Fund	CHC	01/18/23	01/23/23	\$52.00	5	\$260.00	Dual Enrollment Instructor <i>Ratification: Department was not able to meet prior submission deadline.</i>
Rojas, Daniel Strong Workforce – Restricted Fund	CHC	01/17/23	06/30/23	\$52.00	50	\$2,600.00	Respiratory Curriculum Work <i>Ammendment: Submitted to revise the start and end dates preVIOUSLY approved.</i>
Sanford, Conchi Contract Education-General Fund	CHC	01/18/23	01/23/23	\$52.00	5	\$260.00	Dual Enrollment Instructor <i>Ratification: Department was not able to meet prior submission deadline.</i>
Sdavila, Rosa Contract Education-General Fund	CHC	01/18/23	01/23/23	\$52.00	5	\$260.00	Dual Enrollment Instructor <i>Ratification: Department was not able to meet prior submission deadline.</i>
Seager, Elena Tutoring General Fund	CHC	02/14/23	05/24/23	\$52.00	110	\$5,720.00	Assistance & Support to Tutors & SI Leaders in STEM Center
Serrano, Thomas Strong Workforce – Restricted Fund	CHC	01/17/23	06/30/23	\$52.00	50	\$2,600.00	Respiratory Curriculum Work <i>Ammendment: Submitted to revise the start and end dates preVIOUSLY approved.</i>
Sheahan, Michael Strong Workforce – Restricted Fund	CHC	01/17/23	06/30/23	\$52.00	50	\$2,600.00	Respiratory Curriculum Work <i>Ammendment: Submitted to revise the start and end dates preVIOUSLY approved.</i>



Non-Instructional Pay for Academic Employees

Submitted for Board Approval February 9, 2023

[v.1.19.2023.p.6|7]

Employee Name Funding Source	Location Assignment	From	To	Rate	Hours	Not to Exceed Amount	Project
Shinnerl, Eva Contract Education-General Fund	CHC	01/18/23	01/23/23	\$52.00	5	\$260.00	Dual Enrollment Instructor <i>Ratification: Department was not able to meet prior submission deadline.</i>
Smith, Jeffrey Contract Education-General Fund	CHC	01/18/23	01/23/23	\$52.00	5	\$260.00	Dual Enrollment Instructor <i>Ratification: Department was not able to meet prior submission deadline.</i>
Strong, Amy Contract Education-General Fund	CHC	01/18/23	01/23/23	\$52.00	5	\$260.00	Dual Enrollment Instructor <i>Ratification: Department was not able to meet prior submission deadline.</i>
Verschell, Jeff Contract Education-General Fund	CHC	01/18/23	01/23/23	\$52.00	5	\$260.00	Dual Enrollment Instructor <i>Ratification: Department was not able to meet prior submission deadline.</i>
Zein, Butch Contract Education-General Fund	CHC	01/18/23	01/23/23	\$52.00	5	\$260.00	Dual Enrollment Instructor <i>Ratification: Department was not able to meet prior submission deadline.</i>
Larivee, Elizabeth EEO Fund	DSO	11/11/22	12/10/22	\$52.00	6	\$312.00	Basic Needs Coordinator Recruitment <i>Ratification: Paperwork submitted after previous Board item deadline</i>
Smalls, Hayley EEO Fund	DSO	11/21/22	11/25/22	\$52.00	20	\$1,040.00	Assistant Professor, Biological Sciences - Screening <i>Ratification: Paperwork submitted after previous Board item deadline</i>



Non-Instructional Pay for Academic Employees

Submitted for Board Approval February 9, 2023

[v.1.19.2023.p.7|7]

Employee Name Funding Source	Location Assignment	From	To	Rate	Hours	Not to Exceed Amount	Project
Sobhanian, Soha EEO Fund	DSO	11/21/22	11/25/22	\$52.00	20	\$1,040.00	Assistant Professor, Biological Sciences - Screening <i>Ratification: Paperwork submitted after previous Board item deadline</i>
Tasaka, Bethany EEO Fund	DSO	10/11/22	11/10/22	\$52.00	15	\$780.00	SBVC College President Recruitment: Screening/Interviewing <i>Ratification: Paperwork submitted after previous Board item deadline</i>
Vasquez, Tatiana EEO Fund	DSO	11/21/22	11/25/22	\$52.00	20	\$1,040.00	Assistant Professor, Biological Sciences - Screening <i>Ratification: Paperwork submitted after previous Board item deadline</i>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Diana Z. Rodriguez, Chancellor

PREPARED BY: Karla Bonnet, Associate Director Human Resources/Payroll/Police Services
Kristina Hannon, Vice Chancellor, Human Resources & Police Services

DATE: February 9, 2023

SUBJECT: Consideration of Approval of Granting Sabbatical Leave for the
2023-2024 Academic Year

RECOMMENDATION

It is recommended that the Board of Trustees approve the granting of sabbatical leave for the 2023-2024 academic year.

OVERVIEW

These employees are being recommended for Sabbatical Leave for the 2023-2024 academic year and exercise the option under Education Code Section 87770 to waive the furnishing of a bond and pay employees on Sabbatical Leave in the same manner as though a bond is furnished; if the employee executes an agreement containing terms and conditions that protect the interests of the District.

- Colleen Maloney-Hinds, CHC, Fall 2023-Spring 2024
- Tatiana Vasquez, SBVC, Fall 2023
- Romana Pires, SBVC, Spring 2024

ANALYSIS

On September 8, 2022, the Board of Trustees granted one full year sabbatical leave per campus for the 2023-2024 academic year. Sabbatical Leave Committees at each campus reviewed any applications received and forwarded their recommendations to the District. The District Sabbatical Leave Committee reviewed the requests and forwarded their recommendations to the Chancellor.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success
2. Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution

FINANCIAL IMPLICATIONS

The cost for the District is the replacement for the instructor's classes and is included in the appropriate 2023-2024 budgets.



SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Diana Z. Rodriguez, Chancellor

PREPARED BY: Dr. Kevin Horan, President, CHC
 Dr. Linda Fontanilla, Interim President, SBVC
 Kristina Hannon, Vice Chancellor, Human Resources & Police Services

DATE: February 9, 2023

SUBJECT: Consideration of Approval to Pay Stipends

RECOMMENDATION

It is recommended that the Board of Trustees approve the payment of stipends per the attached list.

OVERVIEW

The stipends listed on the attachment are submitted for approval.

ANALYSIS

Stipends are based on negotiated agreement between SBCCD and the SBCCDTA and CSEA bargaining units, as applicable.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success

FINANCIAL IMPLICATIONS

The payment of stipends is included in the appropriate 2022-23 budgets.





Payment of Stipends

Submitted for Board Approval February 9, 2023

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Other Stipend

Employee Name	Location Assignment	Department	Stipend
Townsend, Maura	SBVC	Dance	\$100.00

Ratification: Recently received approval to fund adjunct faculty for their participation and performance in the Day of the Dance event that took place on 12/17/22.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Diana Z. Rodriguez, Chancellor

PREPARED BY: Kristina Hannon, Vice Chancellor of Human Resources and Police Services

DATE: February 9, 2023

SUBJECT: Consideration of Approval of Classified Job Description and Revision to the Classified Salary Schedule

RECOMMENDATION

It is recommended that the Board of Trustees approve the classified job descriptions and revision to the classified salary schedule as attached:

1. Job Descriptions
 - Dreamers Resource Center Coordinator (New)
 - Laboratory Assistant II – Welding (Revised)
 - Senior Payroll Technician (Revised)
2. Revised Classified Salary Schedule

OVERVIEW

The attached job description title change is necessary to accurately reflect position duties, responsibilities, and minimum qualifications.

ANALYSIS

The attached job descriptions reflect the representative duties and responsibilities, and the appropriate minimum qualifications for the positions involved. CSEA has been notified of the changes.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success
2. Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution

FINANCIAL IMPLICATIONS

There are no financial implications associated with this board item.





Dreamers Resource Center Coordinator

Classified Range: 42

Pending Board Approval: 02/09/23

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*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job; however, any additional duties will be reasonably related to this class.*

SUMMARY DESCRIPTION

Performs a variety of specialized duties involved in coordinating and overseeing the day-to-day operations of the Dreamers Resource Center (DRC) at an assigned campus.

SUPERVISION RECEIVED AND EXERCISED

Receives limited direction from appropriate supervisor; refers only unusual decisions to supervisor. May provide technical and functional direction to assigned student workers.

REPRESENTATIVE DUTIES

1. Coordinates and oversees the day-to-day operations of the Dreamers Resource Center (DRC) at an assigned campus; interprets, explains and implements policies and procedures in support of the District's admissions, eligibility and applicable FAFSA/CADAA and guidelines related to undocumented students, students that receive DACA, students from mixed status families, English language learners and other students as needed.
2. Serves as the AB 1645 UndocuLiaison for the college, including, but not limited to, being the primary point of contact on campus for undocumented student support, reporting support services to the state, and participating in regional UndocuLiaison meetings.
3. Provides a variety of information and assistance to students, staff, the public, and outside agencies concerning admissions, eligibility, registration, transcripts, and student records policies and procedures; educates prospective and current students on AB540 and Ed Code 76140.
4. Interprets, implements, and participates in presentations to college faculty and staff on supports, resources, and local, state, and federal laws and regulations pertaining to undocumented students and allyship.
5. Works collaboratively with college faculty and staff, surrounding school districts, and community partners to provide appropriate services for undocumented students and their families.
6. Plans, coordinates and implements the campus-based, undocumented student focused events, outreach and related promotions of the District's undocumented educational services; represents the District at special events; establishes community awareness of the District's applicable services available for undocumented students and their families.
7. Assists with researching, developing, and maintaining programmatic relevance related to trends and shifts in student demographics; gathers data, maintains databases, and prepares reports related to undocumented students.
8. Assists students with application procedures, financial aid programs, and other applicable student services; aids in resolving problems in relation to undocumented student issues.
9. Assists in the development and maintenance of a marketing strategy, including web pages, social media, and outreach materials.



Dreamers Resource Center Coordinator

Classified Range: 42

Pending Board Approval: 02/09/23

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10. Identifies and coordinates Fellowship opportunities on and off campus that would support undocumented students to gain professional experience.
11. Collaborates with District staff, State Chancellor's Office, and other community partners serving undocumented students and their families.
12. Performs other duties as related to the primary job duties.

MINIMUM QUALIFICATIONS

CORE COMPETENCIES:

Analyzing and Interpreting Data

- Apply sorting, coding and categorizing rules
- Analyze data
- Read reports
- Draw meaning and conclusions from quantitative and/or qualitative data

Customer Focus

- Attending to the needs and expectations of customer
- Seeks information about the immediate and longer term needs of the customer
- Anticipates what the customer may want or expect in a product or service
- Works across organizational boundaries to meet customer needs **

Reading Comprehension

- Understanding and using written information
- Knows the meaning of printed words; comprehend the literal meaning of text
- Make interpretations, applications, deductions, inferences, extrapolations from written information **

Professional and Technical Expertise

- Applying technical subject matter to the job **
- Knows the rudimentary concepts of performing the essential technical operations

Critical Thinking

- Analytically and logically evaluates information to resolve problems
- Follow guide, SOP or other step by step procedures for locating the source of a problem and fixing it
- May detect ambiguous, incomplete, or conflicting information or instructions**

Attention to Detail

- Focusing on the details of work content



Dreamers Resource Center Coordinator

Classified Range: 42

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- Shows care and thoroughness in adhering to process and procedures that assure quality
- Applies knowledge and skill in recognizing and evaluating details of work**
- Applies skilled final touches on products

Using Technology

- Working with electronic hardware and software applications
- Using basic features and functions of software and hardware
- Experiments and finds novel uses for standard features and functions **
- Adds, improves, modifies, or develops features and functionality**

Team Work/Involving Others

- Collaborating with others to achieve shared goals
- Engages others for suggestions and ideas

Writing

- Communicating effectively in writing
- Using correct writing mechanics including spelling, vocabulary, grammar, syntax, punctuation, capitalization, sentence structure
- Logically orders and structures ideas and progression of thought

Adaptability

- Responding positively to change and modifying behavior as the situation requires**
- Accept and adjust to changes and the unfamiliar

Innovation

- Imagining and devising new and better ways of doing things**
- Fix what is broken; find solutions and fixes with resources at hand
- Finds new approaches to performing familiar tasks
- Create and invent new ideas; envision the unexpected, unexplored, untried**

Listening

- Comprehend and verbal instructions and orally presented information
- Recalls or retrieves key points in a conversation
- Listen actively by rephrasing others' input cogently and accurately**

Legal and Regulatory Navigation

- Understanding, interpreting, and ensuring compliance with laws and regulations
- Locates, understands, or provides factual regulator information**
- Works within the bounds and limits of what is permissible



Dreamers Resource Center Coordinator

Classified Range: 42

Pending Board Approval: 02/09/23

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Professional Integrity and Ethics

- Follows a clear-cut set of rules
- Understands practical necessity of rules and ethical guidelines
- Shows consistency in behavior and judgement over a long term and varied situations

Valuing Diversity

- Shows acceptance of individual differences
- Welcomes input and inclusion of others who may be different from oneself
- Shows understanding and empathy for the challenges of groups seeking inclusion or dealing with perceived discrimination

***Lead, Advanced or Senior Level Positions*

Education and Experience Guidelines – *Any combination of education and experience that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:*

Education:

- Bachelor's degree from an accredited college or university.

Experience:

- Three (3) years of increasingly responsible experience in financial aid or a student services area in a K-12 or post-secondary institution.

Equivalency Provision:

- In the absence of a Bachelor's degree, an Associate's degree or sixty (60) semester units and five (5) years of increasingly responsible experience in financial aid or a student services area in a K-12 or post-secondary institution is qualifying.

License or Certificate:

- Possession of a valid driver's license.

PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environment: Work is performed primarily in a standard office setting.

Physical: Primary functions require sufficient physical ability and mobility to work in an office setting; to stand or sit for prolonged periods of time; to occasionally stoop, bend, kneel, crouch, reach, and twist; to occasionally lift, carry, push, and/or pull light to moderate amounts of weight, up to 30 pounds; to operate office equipment requiring repetitive hand movement and fine coordination including use of a computer keyboard; and to verbally communicate to exchange information.



Dreamers Resource Center Coordinator

Classified Range: 42

Pending Board Approval: 02/09/23

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Vision: See in the normal visual range with or without correction; vision sufficient to read computer screens and printed documents and to operate assigned equipment.

Hearing: Hear in the normal audio range with or without correction.



Laboratory Assistant II – Welding

Classified Range: 42

Pending Board Approval: 02/09/23

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*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job; however, any additional duties will be reasonably related to this class.*

SUMMARY DESCRIPTION

Provides laboratory and program assistance to students and faculty within the Welding program.

SUPERVISION RECEIVED AND EXERCISED

Receives minimal direction from supervisor; works from procedures and best practices on general objectives; refers only specific matters to supervisor. May provide technical and functional direction to student workers.

REPRESENTATIVE DUTIES

The following duties are typical for this classification.

1. Working from the knowledge of the subject area, reference materials, course outline, and without specific instructions, sets up and prepares class demonstration, projects, and qualification testing.
2. Assists in the demonstrations of welding, fabrication, and inspection techniques.
3. Assembles supplies and sets up equipment used in class demonstrations and assignments, such as welding machines and oxy fuel torches and manifolds
4. Practices and demonstrates the safe and effective use and operation of a variety of equipment and tools used in the Welding Technology programs.
5. Assists with the design, construction, and modification of new and existing equipment such as filler wire dispensers, material storage racks, welding positioners and forges.
6. Issues supplies, materials, and equipment used for lab sessions; maintains records and facilitates the return of supplies and equipment checked out to students.
7. Operates, inspects, adjusts, calibrates, and makes minor repairs on equipment and tools used in welding and welding inspection labs; schedules maintenance for equipment as necessary.
8. Keeps stockroom orderly and clean; coordinates the recycling of used scrap metal.
9. Maintains inventory records of supplies, material and equipment and prepares inventory reports and requisitions; maintains expenditure records and provides data for budget estimates.
10. Places orders to vendors, receives, and stocks materials, supplies, and equipment for the use of Welding Technology programs; coordinates and assists in receiving donations of scrap metal and supplies.
11. Assists in maintaining security of laboratories, laboratory equipment, supplies, and materials.
12. Monitors production of and collects hazardous waste materials and toxic chemicals resulting from lab classes; collects and properly stores hazardous waste.
13. Performs other duties related to the primary job duties.



Laboratory Assistant II – Welding

Classified Range: 42

Pending Board Approval: 02/09/23

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MINIMUM QUALIFICATIONS

The following generally describes the knowledge and ability required to enter the job and/or be learned within a short period of time in order to successfully perform the assigned duties.

CORE COMPETENCIES:

Critical Thinking

- Analytically and logically evaluates information to resolve problems
- Follow guide, SOP or other step by step procedures for locating the source of a problem and fixing it
- May detect ambiguous, incomplete, or conflicting information or instructions**

Fact Finding

- Obtaining facts and data pertaining to an issue or question
- Uses defined investigation and information search techniques

Adaptability

- Responding positively to change and modifying behavior as the situation requires**
- Accept and adjust to changes and the unfamiliar

Attention to Detail

- Focusing on the details of work content
- Shows care and thoroughness in adhering to process and procedures that assure quality
- Applies knowledge and skill in recognizing and evaluating details of work**
- Applies skilled final touches on products

Listening

- Comprehend and verbal instructions and orally presented information
- Recalls or retrieves key points in a conversation
- Listen actively by rephrasing others' input cogently and accurately**

Using Technology

- Working with electronic hardware and software applications
- Using basic features and functions of software and hardware
- Experiments and finds novel uses for standard features and functions **
- Adds, improves, modifies, or develops features and functionality**

Customer Focus

- Attending to the needs and expectations of customer
- Seeks information about the immediate and longer term needs of the customer



Laboratory Assistant II – Welding

Classified Range: 42

Pending Board Approval: 02/09/23

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- Anticipates what the customer may want or expect in a product or service
- Works across organizational boundaries to meet customer needs **

Reading Comprehension

- Understanding and using written information
- Knows the meaning of printed words; comprehend the literal meaning of text
- Make interpretations, applications, deductions, inferences, extrapolations from written information **

Professional and Technical Expertise

- Applying technical subject matter to the job **
- Applies a mastery of knowledge and skill for performing across a wide range of technical or professional applications
- Possess recognized expertise outside of the organization**

Self-Management

- Follows through on instructions and assignments
- Self-directed and self-monitored in commitments and accomplishments
- Redefines or reprioritizes activities within scope of responsibility

Valuing Diversity

- Shows acceptance of individual differences
- Welcomes input and inclusion of others who may be different from oneself
- Shows understanding and empathy for the challenges of groups seeking inclusion or dealing with perceived discrimination

***Lead, Advanced or Senior Level Positions*

Education and Experience Guidelines

Education/Training:

An Associate's degree or the completion of sixty (60) semester units of college-level coursework that includes a minimum of twenty (20) semester units in welding technology or a closely related field.

Experience:

Two (2) years of welding experience with one or more welding process(s) recognized by the American Welding Society.



Laboratory Assistant II – Welding

Classified Range: 42

Pending Board Approval: 02/09/23

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License or Certificate:

Valid CA driver's license

Possession of or ability to obtain a forklift certification.

Equivalency Provision:

In the absence of an Associate's degree or the completion of sixty (60) semester units of college-level coursework that includes a minimum of twenty (20) semester units in welding technology or a closely related field, equivalent to the completion of high school and three (3) years of welding experience with one or more welding process(s) recognized by the American Welding Society is qualifying.

PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environment: Work is performed primarily in a classroom/laboratory setting; exposure to noise, smoke, fumes, gases, heat, electrical energy, sharp edges, molten metal, sparks, fire, extensive handling of metals.

Physical: Primary functions require sufficient physical ability and mobility to work in a classroom/laboratory setting; to stand or sit for prolonged periods of time; to occasionally stoop, bend, kneel, crouch, reach, and twist; to frequently lift, carry, push, and/or pull light to heavy amounts of weight up to 50 pounds; to occasionally lift, carry, push, and/or pull heavier amounts of weight with or without assistance; to operate office equipment requiring repetitive hand movement and fine coordination including use of a computer keyboard; and to verbally communicate to exchange information.

Vision: See in the normal visual range and ability to distinguish color with or without correction; vision sufficient to read computer screens and printed documents; and to operate assigned equipment.

Hearing: Hear in the normal audio range with or without correction.



Senior Payroll Technician

Classified Range: **43 46**

Pending Board Approval: 02/09/23

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*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job; however, any additional duties will be reasonably related to this class.*

SUMMARY DESCRIPTION

Performs the more complex technical payroll accounting duties to assure all categories of employees are paid in an accurate and timely manner including the coordination and application of current Federal and State regulations as well as County and District policies in the preparation of payrolls.

DISTINGUISHING CHARACTERISTICS

The Senior Payroll Technician classification is distinguished from the Payroll Technician classification in that employees perform the most difficult and responsible types of duties assigned to classes within this series including: serving as a lead worker providing, support, and assistance to other payroll staff and coordinating payroll services for each campus.

SUPERVISION RECEIVED AND EXERCISED

Receives limited direction from appropriate supervisor; refers only unusual decisions to supervisor. May provide technical and functional direction to assigned student workers. Coordinates, oversees, and provides support for the assignments of assigned staff.

REPRESENTATIVE DUTIES

The following duties are typical for this classification.

1. Coordinates, maintains, and prepares District payrolls, calculates and codes all pay documents, including teaching assignments, stipends, differential pay and timesheets; assesses, evaluates, and confirms payroll balancing for all employees.
2. Audits all documents received to ensure accurate processing, such as new hire documents and employment authorizations; collaborates with other departments to ensure information and accounts are accurate.
3. Assists in planning, and organizing the work of the Payroll Office; provides and coordinates payroll services for each campus.
4. Serves as the operational resource in the resolution of the most difficult, complicated, and problematic payroll related transactions.
5. Serves as liaison to the County Superintendent of Schools; assists in the implementation, maintenance, and troubleshooting of various systems and applications including the **County Magic, SAMS**, Financial 2000, Monarch and MIS data systems.
6. Coordinates the analysis, development, implementation, and evaluation of technological advancements relevant to MIS and IPEDS reporting.
7. Coordinates activities with and provides assistance to other departments and staff; assists other staff with specialized systems and applications.



Senior Payroll Technician

Classified Range: **43 46**

Pending Board Approval: 02/09/23

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8. Coordinates, prepares, and maintains ~~District payrolls, reports, and related documents including those for classified and academic employees; audits, processes, and balances all adjustments and deductions; ensures accuracy and completeness of time sheets, data records, and adjustment sheets; distributes, holds, or cancels checks as necessary.~~
9. ~~Audits, processes, and balances all adjustments, deductions, and garnishments; adhering to schedules and timelines established by the District and/or County; ensures accuracy and completeness of time sheets, data records, and adjustment sheets; distributes, holds, or cancels checks as necessary.~~
10. Utilizes computer systems to input, ~~generate, update,~~ and maintain employee payroll records, reports, and files ~~including effective dates of employment, salary and status changes, hours worked, leaves, deductions, pay histories, total payroll expenditures, etc. researches, calculates, and processes retroactive, manual, and special salary payments; executes a variety of complex computations involving gross pay, retirement, taxes, vacation, sick, and other leave balances, and voluntary deductions.~~
11. ~~Researches, calculates, and processes retroactive, manual, and special salary payments; executes a variety of complex computations involving gross pay, retirement, taxes, vacation, sick, and other leave balances, and voluntary deductions.~~
12. ~~Prepares/collects District invoices for overpayments; maintains ledger on payments collected.~~
13. Interprets and applies Education Code, bargaining agreements, Board actions, laws, and policies as well as County Superintendent of Schools, CALSTRS, CALPERS, and/or District directives to general and specific payroll transactions.
14. Maintains records of employee benefits, 125 plans, tax shelter annuities, and other related records; ~~assists in 941 quarterly tax filings and W2 prelist errors.~~
15. Provides customer service on an on-going basis to all levels of employees and agency representatives; provides payroll-related information to employees, public agencies, businesses, and the general public; compiles and provides confidential payroll/benefit information, as authorized, to loan companies, courts, public agencies, insurance companies, and related agencies.
16. ~~Monitors approval for payments and processes pay adjustments for Workers' Compensation, extended illness, FMLA/CFRA, and other absences. Ensures accuracy in Workers' Compensation, FMLA /CFRA, Extended Illness, and other absences; monitors approvals for payment; docks leave accrual as appropriate after careful analysis of case information.~~
17. Ensures accuracy in ~~reporting, eligibility, and /enrollment~~ in retirement systems; serves as District representative to coordinate retirement requirements.
18. Prepares various governmental and specialized reports; utilizes automated financial systems and query tools to extract data from databases; assists in the collection of payroll related data, including data and information requested by other departments for budget and planning purposes.
19. Coordinates the analysis of pending and approved state and federal legislation, regulations, agreements, policies, and rules; evaluates and assists in disseminating information related to new payroll and retirement rules, regulations, and guidelines from state and federal regulatory agencies.



Senior Payroll Technician

Classified Range: **43 46**

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20. Coordinates and ensures accuracy in the year-end closing processes; submits correcting entries in accordance with GAAP for erroneous payroll charges and other matters.
21. Coordinates the assistance with external/internal auditor processes as directed.
22. Stays current with applicable laws and all aspects and procedures of the District's payroll office; assists in updating payroll manuals and forms as needed.
23. Performs other duties related to the primary job duties.

MINIMUM QUALIFICATIONS

The following generally describes the knowledge and ability required to enter the job and/or be learned within a short period of time in order to successfully perform the assigned duties.

CORE COMPETENCIES:

Professional Integrity and Ethics

- Follows a clear-cut set of rules
- Understands practical necessity of rules and ethical guidelines
- Shows consistency in behavior and judgement over a long term and varied situations

Legal and Regulatory Navigation

- Understanding, interpreting, and ensuring compliance with laws and regulations
- Locates, understands, or provides factual regulator information**
- Works within the bounds and limits of what is permissible

Using Technology

- Working with electronic hardware and software applications
- Using basic features and functions of software and hardware
- Experiments and finds novel uses for standard features and functions **
- Adds, improves, modifies, or develops features and functionality**

Team Work/Involving Others

- Collaborating with others to achieve shared goals
- Engages others for suggestions and ideas

Writing

- Communicating effectively in writing
- Using correct writing mechanics including spelling, vocabulary, grammar, syntax, punctuation, capitalization, sentence structure
- Logically orders and structures ideas and progression of thought

Analyzing and Interpreting Data



Senior Payroll Technician

Classified Range: **43 46**

Pending Board Approval: 02/09/23

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- Apply sorting, coding and categorizing rules
- Analyze data
- Read reports
- Draw meaning and conclusions from quantitative and/or qualitative data

Customer Focus

- Attending to the needs and expectations of customer
- Seeks information about the immediate and longer term needs of the customer
- Anticipates what the customer may want or expect in a product or service
- Works across organizational boundaries to meet customer needs **

Reading Comprehension

- Understanding and using written information
- Knows the meaning of printed words; comprehend the literal meaning of text
- Make interpretations, applications, deductions, inferences, extrapolations from written information **

Professional and Technical Expertise

- Applying technical subject matter to the job **
- Knows the rudimentary concepts of performing the essential technical operations

Critical Thinking

- Analytically and logically evaluates information to resolve problems
- Follow guide, SOP or other step by step procedures for locating the source of a problem and fixing it
- May detect ambiguous, incomplete, or conflicting information or instructions**

Attention to Detail

- Focusing on the details of work content
- Shows care and thoroughness in adhering to process and procedures that assure quality
- Applies knowledge and skill in recognizing and evaluating details of work**
- Applies skilled final touches on products

Mathematical Facility

- Performs operations involving counting, adding, subtracting, multiplication and division
- Follow multi-step computational procedures and apply formulas
- Apply basic algebraic or geometric reasoning and problem solving
- Recognize approaches and algorithms for finding real world computational solutions**
- Computes and interprets descriptive statistics**



Senior Payroll Technician

Classified Range: **43 46**

Pending Board Approval: 02/09/23

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Valuing Diversity

- Shows acceptance of individual differences
- Welcomes input and inclusion of others who may be different from oneself
- Shows understanding and empathy for the challenges of groups seeking inclusion or dealing with perceived discrimination

*** Lead, Advanced or Senior Level Positions*

Education and Experience Guidelines

Education/Training:

An Associate's degree or the completion of sixty (60) units of college level course work including twenty (20) units in accounting, bookkeeping, or a related field.

Experience:

Five (5) years of technical experience in payroll or accounting report development involving manual and computer assisted processes.

Equivalency Provision:

In the absence of an Associate's degree or sixty (60) semester units, completion of high school and seven (7) years of experience in payroll and accounting report development involving manual and computer assisted processes is qualifying.

PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environment: Work is performed primarily in a standard office setting.

Physical: Primary functions require sufficient physical ability and mobility to work in an office setting; to stand or sit for prolonged periods of time; to occasionally stoop, bend, kneel, crouch, reach, and twist; to occasionally lift, carry, push, and/or pull light to moderate amounts of weight up to 25 pounds; to operate office equipment requiring repetitive hand movement and fine coordination including use of a computer keyboard; and to verbally communicate to exchange information.

Vision: See in the normal visual range with or without correction; vision sufficient to read computer screens and printed documents; and to operate assigned equipment.

Hearing: Hear in the normal audio range with or without correction.

Classified Salary Schedule
Pending Board Approval 02/09/23

RANGE	POSITION	STEP					
		A	B	C	D	E	F
18		\$ 16.37	\$ 17.19	\$ 18.04	\$ 18.96	\$ 19.88	\$ 20.48
19	▪ Bookstore Customer Service Assistant	\$ 16.79	\$ 17.63	\$ 18.49	\$ 19.44	\$ 20.40	\$ 21.01
20	▪ Food Service Worker I	\$ 17.19	\$ 18.05	\$ 18.96	\$ 19.89	\$ 20.90	\$ 21.53
21	▪ Child Development Assistant	\$ 17.63	\$ 18.49	\$ 19.44	\$ 20.40	\$ 21.40	\$ 22.04
22		\$ 18.05	\$ 18.96	\$ 19.89	\$ 20.90	\$ 21.96	\$ 22.62
23	▪ Courier	\$ 18.50	\$ 19.44	\$ 20.41	\$ 21.42	\$ 22.50	\$ 23.17
24		\$ 18.98	\$ 19.94	\$ 20.94	\$ 21.99	\$ 23.09	\$ 23.78
25	▪ Lead Food Service Worker *	\$ 19.45	\$ 20.43	\$ 21.46	\$ 22.52	\$ 23.67	\$ 24.38
26	▪ P.E. & Athletic Equipment Specialist ▪ Sport Information Specialist ▪ Tool Room Specialist	\$ 19.94	\$ 20.94	\$ 21.99	\$ 23.07	\$ 24.22	\$ 24.95
27	▪ Bookstore Assistant ▪ Custodian ▪ Library Media Clerk ▪ Mail Clerk	\$ 20.44	\$ 21.48	\$ 22.52	\$ 23.68	\$ 24.84	\$ 25.59
28	▪ Aquatic Center Pool Attendant	\$ 20.95	\$ 22.00	\$ 23.10	\$ 24.24	\$ 25.45	\$ 26.22
29	▪ Administrative Clerk ▪ CDC Food Service Specialist	\$ 21.50	\$ 22.56	\$ 23.69	\$ 24.86	\$ 26.12	\$ 26.91
30	▪ Grounds Caretaker ▪ Student Services Technician I	\$ 22.01	\$ 23.12	\$ 24.27	\$ 25.48	\$ 26.76	\$ 27.56
31	▪ Book Buyer ▪ Lead Custodian * ▪ Payroll Assistant ▪ Purchasing Technician	\$ 22.56	\$ 23.69	\$ 24.86	\$ 26.12	\$ 27.43	\$ 28.25
32		\$ 23.13	\$ 24.29	\$ 25.52	\$ 26.79	\$ 28.12	\$ 28.96
33	▪ Administrative Assistant I ▪ Admissions and Records Technician ▪ College Security Officer ▪ Printing Operations Specialist	\$ 23.71	\$ 24.86	\$ 26.15	\$ 27.44	\$ 28.80	\$ 29.66
34	▪ Account Technician ▪ Grant Technician ▪ Library Technical Assistant I ▪ Maintenance Worker ▪ Student Services Technician II ▪ Warehouse Technician	\$ 24.29	\$ 25.52	\$ 26.79	\$ 28.12	\$ 29.54	\$ 30.42
35	▪ Assistant Bookstore Manager ▪ Child Development Teacher ▪ Lead Grounds Caretaker *	\$ 24.89	\$ 26.16	\$ 27.45	\$ 28.81	\$ 30.25	\$ 31.15
36	▪ Development Assistant	\$ 25.54	\$ 26.80	\$ 28.15	\$ 29.56	\$ 31.03	\$ 31.96
37	▪ Administrative Assistant II ▪ Library Technical Assistant II *	\$ 26.17	\$ 27.47	\$ 28.83	\$ 30.27	\$ 31.79	\$ 32.75

* Lead, Advanced, or Senior Level Classification

** Under Review

*** Only new positions, updated titles and range placements as designated by the 2021 Classification Study are retroactive to 08/01/17 effective date.

Classified Salary Schedule
Pending Board Approval 02/09/23

RANGE	POSITION	STEP					
		A	B	C	D	E	F
38	<ul style="list-style-type: none"> ▪ Admissions and Records Specialist ▪ Broadcast Operator** ▪ Technology Support Technician ▪ Evidence and Records Technician ▪ Financial Aid Technician ▪ Senior Student Service Technician * 	\$ 26.81	\$ 28.16	\$ 29.57	\$ 31.04	\$ 32.59	\$ 33.57
39	<ul style="list-style-type: none"> ▪ Lab Assistant I - Aeronautics ▪ Lab Assistant I - Electricity/Electronics ▪ Lab Assistant I - Emergency Medical Services (EMS) ▪ Lead Child Development Teacher * ▪ Payroll Technician ▪ Senior Printing Operations Specialist * 	\$ 27.50	\$ 28.86	\$ 30.32	\$ 31.83	\$ 33.44	\$ 34.45
40	<ul style="list-style-type: none"> ▪ Financial Aid Specialist ▪ Broadcast Technician 	\$ 28.18	\$ 29.60	\$ 31.06	\$ 32.61	\$ 34.25	\$ 35.28
41	<ul style="list-style-type: none"> ▪ Administrative Assistant III ▪ Job Developer ▪ Purchasing Agent ▪ Student Activities Specialist 	\$ 28.88	\$ 30.32	\$ 31.84	\$ 33.44	\$ 35.09	\$ 36.14
42	<ul style="list-style-type: none"> ▪ Academic Support Specialist ▪ Accountant ▪ Admissions and Record Coordinator * ▪ Admissions and Record Evaluator ▪ Dreamers Resource Center Coordinator ▪ HVAC/R Technician ▪ Laboratory Assistant II - Allied Health ▪ Laboratory Assistant II - Art ▪ Laboratory Assistant II - Culinary Arts ▪ Laboratory Assistant II - Multimedia ▪ Laboratory Assistant II - Welding ▪ Maintenance Technician ▪ Producer, Radio ▪ Research Data Specialist ▪ Schedule/ Catalog Data Specialist ▪ Traffic Coordinator, TV ▪ Veterans Services Coordinator 	\$ 29.62	\$ 31.10	\$ 32.66	\$ 34.28	\$ 35.99	\$ 37.08
43	<ul style="list-style-type: none"> ▪ Curriculum Coordinator ▪ Senior Payroll Technician* 	\$ 30.35	\$ 31.86	\$ 33.45	\$ 35.12	\$ 36.88	\$ 37.98
44	<ul style="list-style-type: none"> ▪ Athletic Trainer ▪ Graphic Specialist ▪ Planetarium Production & Presentation Coordinator ▪ Project Analyst ▪ Senior Producer, Radio** ▪ Telecommunications Engineer** ▪ User Liaison 	\$ 31.11	\$ 32.67	\$ 34.28	\$ 35.99	\$ 37.81	\$ 38.94

* Lead, Advanced, or Senior Level Classification

** Under Review

*** Only new positions, updated titles and range placements as designated by the 2021 Classification Study are retroactive to 08/01/17 effective date.

Classified Salary Schedule
Pending Board Approval 02/09/23

RANGE	POSITION	STEP					
		A	B	C	D	E	F
45	<ul style="list-style-type: none"> ▪ Administrative Coordinator * ▪ Development Coordinator ▪ EOPS Coordinator ▪ Financial Aid Coordinator * ▪ Institutional Advancement Coordinator ▪ Interpreting Services Specialist 	\$ 31.89	\$ 33.48	\$ 35.16	\$ 36.90	\$ 38.78	\$ 39.94
46	<ul style="list-style-type: none"> ▪ Basic Needs Coordinator ▪ Coordinator, Outreach and Relations with Schools ▪ Distance Education Systems Administrator ▪ Environmental Health & Safety Specialist ▪ Senior Accountant * ▪ Senior Payroll Technician* ▪ Student Services Coordinator 	\$ 32.69	\$ 34.32	\$ 36.03	\$ 37.84	\$ 39.72	\$ 40.91
47	<ul style="list-style-type: none"> ▪ Admissions & Records Lead Evaluator * ▪ Lab Technician I - Biological Sciences ▪ Lab Technician I - Computer Information ▪ Lab Technician I - Geo-Science & Anthropology ▪ Lab Technician I - Physics/Astronomy ▪ Lead Maintenance Technician * 	\$ 33.50	\$ 35.18	\$ 36.94	\$ 38.80	\$ 40.73	\$ 41.95
48	<ul style="list-style-type: none"> ▪ Alternative Media and Assistive Technology Specialist ▪ Program/Content Coordinator, KVCR 	\$ 34.35	\$ 36.05	\$ 37.85	\$ 39.77	\$ 41.75	\$ 43.00
49		\$ 35.19	\$ 36.94	\$ 38.81	\$ 40.75	\$ 42.78	\$ 44.06
50	<ul style="list-style-type: none"> ▪ Marketing & Communications Coordinator - KVCR/FNX ▪ Laboratory Technician II - Anatomy & Physiology ▪ Laboratory Technician II - Microbiology ▪ Producer/Director, TV ▪ Program Coordinator ATTC** ▪ RF/ Microwave Engineer, Radio** ▪ Senior Theatre Arts Technical Support Specialist * ▪ Technology Support Specialist 	\$ 36.07	\$ 37.86	\$ 39.78	\$ 41.76	\$ 43.85	\$ 45.16
51		\$ 36.96	\$ 38.82	\$ 40.77	\$ 42.81	\$ 44.95	\$ 46.29
52	<ul style="list-style-type: none"> ▪ Laboratory Technician III - Chemistry ▪ Telecommunications Specialist 	\$ 37.88	\$ 39.80	\$ 41.80	\$ 43.87	\$ 46.06	\$ 47.45
53	<ul style="list-style-type: none"> ▪ Contracts and Liability Specialist ▪ Data Analyst 	\$ 38.84	\$ 40.78	\$ 42.82	\$ 44.97	\$ 47.22	\$ 48.64
54	<ul style="list-style-type: none"> ▪ Budget Analyst ▪ Instructional Technology Specialist ▪ Research Analyst ▪ Web Developer 	\$ 39.82	\$ 41.81	\$ 43.88	\$ 46.08	\$ 48.38	\$ 49.83
55		\$ 40.80	\$ 42.84	\$ 44.99	\$ 47.25	\$ 49.61	\$ 51.10
56		\$ 41.83	\$ 43.90	\$ 46.11	\$ 48.42	\$ 50.83	\$ 52.35
57	<ul style="list-style-type: none"> ▪ Systems Analyst 	\$ 42.87	\$ 45.01	\$ 47.27	\$ 49.63	\$ 52.12	\$ 53.69

* Lead, Advanced, or Senior Level Classification

** Under Review

*** Only new positions, updated titles and range placements as designated by the 2021 Classification Study are retroactive to 08/01/17 effective date.

Classified Salary Schedule
Pending Board Approval 02/09/23

RANGE	POSITION	STEP					
		A	B	C	D	E	F
58		\$ 43.95	\$ 46.15	\$ 48.46	\$ 50.86	\$ 53.39	\$ 55.00
59		\$ 45.05	\$ 47.29	\$ 49.65	\$ 52.14	\$ 54.75	\$ 56.39
60		\$ 46.17	\$ 48.47	\$ 50.88	\$ 53.45	\$ 56.12	\$ 57.80
61		\$ 47.31	\$ 49.70	\$ 52.17	\$ 54.78	\$ 57.52	\$ 59.24
62		\$ 48.51	\$ 50.94	\$ 53.48	\$ 56.14	\$ 58.96	\$ 60.72
63	<ul style="list-style-type: none"> ▪ Senior Programmer/Analyst * ▪ Senior Research and Planning Analyst * ▪ Senior Technology Support Specialist * ▪ Senior Web Developer * 	\$ 50.02	\$ 52.53	\$ 55.16	\$ 57.91	\$ 60.82	\$ 62.64
64		\$ 51.27	\$ 53.82	\$ 56.53	\$ 59.36	\$ 62.32	\$ 64.19
65		\$ 52.55	\$ 55.18	\$ 57.95	\$ 60.83	\$ 63.87	\$ 65.78
66		\$ 53.85	\$ 56.55	\$ 59.38	\$ 62.35	\$ 65.47	\$ 67.43

* Lead, Advanced, or Senior Level Classification

** Under Review

*** Only new positions, updated titles and range placements as designated by the 2021 Classification Study are retroactive to 08/01/17 effective date.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Diana Z. Rodriguez, Chancellor

PREPARED BY: Kristina Hannon, Vice Chancellor, Human Resources & Police Services

DATE: February 9, 2023

SUBJECT: Consideration of Approval to Appoint District Employees

RECOMMENDATION

It is recommended that the Board of Trustees approve appointment of the employees on the attached list and, as necessary, approve the corresponding employment contracts as well.

OVERVIEW

The employees on the attached list are submitted for approval.

ANALYSIS

All requirements in the employment process have been or will be completed. Employees will not commence work until all requirements are met.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success
2. Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution

FINANCIAL IMPLICATIONS

The cost of employment for these employees is included in the appropriate 2022-2023 budgets.





Appointment of District Employees Submitted for Board February 9, 2023

[v.1.23.2023.p.1|1]

Employee Name, Title Location Assignment & Department	Start Date	Salary Schedule, Range & Step	New or Replacing	Fund	Live Scan Clearance
Beverson, Jessica Research Analyst (19 hour) CHC Institutional Effectiveness, Research and Planning	02/13/23	Classified 54A	Taichi Murata	Research and Planning	TBD [†]
Chavez, Maria Administrative Clerk SBVC Arts & Humanities	02/13/23	Classified 29A	NEW	Categorical-Basic Skills Fund	TBD [†]
Mendoza, Nicholas HVAC/R Technician SBVC Maintenance and Operations	02/13/23	Classified 42C	Steve Lewis	General	01/04/23
Vargas, Desiree Account Technician SBVC Administrative Services	02/13/23	Classified 34A	Liliana Molina	Unrestricted General Fund	TBD [†]

[†]Live Scan clearance pending; employee will not start without clearance.

*Salary placement to be determined upon verification of education and experience.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Diana Z. Rodriguez, Chancellor

PREPARED BY: Kristina Hannon, Vice Chancellor, Human Resources & Police Services

DATE: February 9, 2023

SUBJECT: Consideration of Approval of Employee Promotions

RECOMMENDATION

It is recommended that the Board of Trustees approve the promotion of SBCCD employees as indicated on the attached list.

OVERVIEW

The promotion of employees on the attached list is submitted for approval.

ANALYSIS

These employees have gone through the recruitment process and are being recommended for promotion.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success
2. Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution

FINANCIAL IMPLICATIONS

The cost of these promotions is included in the appropriate 2022-2023 budgets.





Employee Promotions

Submitted for Board Approval February 9, 2023

[v.1.19.2023,p.1|1]

Employee Name	From	To	New/ Replacing	Fund	Effective Date
Delgado, Rocio	SBVC Financial Aid Financial Aid Specialist Classified Salary Schedule Range 40, Step F	SBVC EOP&S Coordinator of Outreach and Relations with Schools Classified Salary Schedule Range 46, Step D	New	EOPS/CARE Categorical Funding	02/10/23
Erving, Alan	SBVC EOP&S Senior Student Services Technician Classified Salary Schedule Range 38, Step E	SBVC EOP&S Coordinator of Outreach and Relations with Schools Classified Salary Schedule Range 46, Step B	Ariel Davis	EOPS/CARE Categorical Funding	02/10/23
Fulgham, Abe	SBVC Grounds Grounds Caretaker Classified Salary Schedule Range 30, Step F	DIST EDCT Assistant Manager, Workforce Development Management Salary Schedule Range 6, Step B	New	EDCT Funding	02/10/23

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Kristina Hannon, Vice Chancellor, Human Resources & Police Services

PREPARED BY: Kristina Hannon, Vice Chancellor, Human Resources & Police Services

DATE: February 9, 2023

SUBJECT: Consideration of Approval to Ratify the Revised Rates of Pay for Professional Expert Employees

RECOMMENDATION

It is recommended that the Board of Trustees ratify the revised Professional Expert Rates of Pay schedule effective February 10, 2023, as attached.

OVERVIEW

The addition of a Mental Health Outreach Navigator will assist in filling the mental health/psychiatric technician worker gap. This position will actively educate, inform, and recruit students to the Psychiatric Technology Program, thus empowering students to enter the mental health profession, addressing the current shortage issues. The Mental Health Outreach Navigator role will be key in assisting graduating students to secure employment with partnership industry employers.

ANALYSIS

The position affected are:

- Mental Health Outreach Navigator (New)

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success
2. Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution

FINANCIAL IMPLICATIONS

The financial implications of this board item will be included in the appropriate budgets.





Rates of Pay for Professional Expert Employees

Pending Board Approval: February 9, 2023

Effective February 10, 2023

PROFESSIONAL EXPERT ASSIGNMENT	HOURLY RATE
3D Animator	\$25.00 to \$40.00
Adult Education Planning Grant Coordinator	\$40.00
Apprenticeship Program Organizer	\$55.00 to \$75.00
Assistant Instructor	\$20.00
Bilingual Translator/Interviewer	\$20.00
Business and Resources Development Consultant	\$60.00
Caltrans Trainee	\$15.50 to \$16.50
Caltrans Program Work Crew Driver	\$22.00 to \$25.00
Camera & Lighting Technician	\$15.50 to \$20.00
Closed Caption Editor I	\$15.50
Closed Caption Editor II	\$16.00 to \$20.00
Closed Caption Editor III	\$21.00 to \$30.00
Content Specialist (FNX and Marketing & Public Relations)	\$15.50 to \$40.00
Counseling Trainee	\$15.50
Guardian Scholars and Dreams Liaison (Categorical)	\$45.00
Editor (KVCR, FNX, Pledge Drive)	\$18.00 to \$30.00
EMT-1 Skills Laboratory Assistant	\$15.50
EMT(EMS)/Respiratory Care/Fire Tech PE/ASL Specialist	\$30.00
Fire Academy Instructor	\$45.00
Fire Agility Group Leader/Proctor	\$15.50
Fire Operations Specialist	\$55.00
Foster Parenting Education	\$45.00
FTVM Intern I / II / III	\$15.50/ \$16.00/\$17.00
Grant Program Assistant (Categorical)	\$35.00
Grant Writer I/II/III	\$30.00/\$40.00/\$55.00
Interpreting/Transliterating Level 0 (Mentoring)	\$15.50 to \$16.00
Interpreting/Transliterating Level I (0-2 yrs of exp & pass evaluation)	\$28.00 to \$30.00
Interpreting/Transliterating Level II (2-4 yrs of exp & pass evaluation)	\$32.00 to \$34.00
Interpreting/Transliterating Level III (4-5 yrs of exp & pass evaluation)	\$36.00 to \$38.00
Interpreting/Transliterating Level IV (5-6 yrs of exp or RID & pass evaluation)	\$40.00 to \$42.00
Interpreting/Transliterating Level V (RID Certified or RID written passed & pass evaluation or EIPA Level 4/5 & pass evaluation)	\$45.00
Laboratory Instructor	\$20.00
Mental Health Educator/Counselor Intern	\$55.00
<u>Mental Health Outreach Navigator</u>	<u>\$60.00</u>
Nurse Practitioner I (1-2 years of SBCCD experience)	\$55.00
Nurse Practitioner II (3-5 years of SBCCD experience)	\$60.00
Nurse Practitioner III (6+ years of SBCCD experience)	\$65.00
Police Science Facilitator/Evaluator	\$50.00
Police Tactical Officer/RTO	\$35.00
Policy Analyst	\$60.00



Rates of Pay for Professional Expert Employees

Pending Board Approval: February 9, 2023

Effective February 10, 2023

PROFESSIONAL EXPERT ASSIGNMENT	HOURLY RATE
Post Masters Counseling Associate I / II / III	\$25.00/\$30.00/\$35.00
Primary Instructor	\$25.00
Program Assistant	\$20.00 to \$49.00
Project Liaison	\$70.00 to \$75.00
Radiologic Technology Specialist	\$30.00
Respiratory Care Clinical	\$57.13
Social Media Specialist (FNX & Marketing & Public Relations)	\$21.00 to \$25.00
Special Events Planner	\$25.00 to \$35.00
Staff Writer/Photographer	\$16.00 to \$20.00
State Fire Training Instructor	\$55.00
Transitional Work Crew Trainee	\$15.50
Transitional Work Crew Trainer	\$22.00 to \$25.00
Training Specialist	\$19.00
Tutor I / II / III	\$16.00/\$17.00/\$19.00
TV Closed Captioning	\$15.50 to \$16.00
Workforce Development/PDC Trainer	\$15.50 to \$100.00 or up to 85% of enrollment, or up to 60% of net

PROFESSIONAL EXPERT ASSIGNMENT	SEMESTER RATE
Medical Director (EMT)	\$3,500.00
Medical Director (Respiratory Care)	\$3,000.00
Region 9 Mentee	\$625.00

SBCCD shall utilize short-term hourly, non-academic employees in accordance with California Education Code Section 88003.

These rules apply to employees who are not members of the classified service as defined by the California Education Code Section 88003. The District has limited a temporary hourly employee to no more than 175 days. Short-term temporary hourly employees are not eligible to work more than 40 hours per week or more than 8 hours per day.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Steven J. Sutorus, Business Manager

DATE: February 9, 2023

SUBJECT: Consideration of Ratification for Contracts at or Above \$109,300

RECOMMENDATION

It is recommended that the Board of Trustees ratify the contracts on the attached list which are routine in nature, support the ongoing operation of the District, and have a total contract cost at or above \$109,300.

OVERVIEW

In accordance with SBCCD Board Policy 6100, Delegation of Authority, The Board of Trustees delegates authority to the Chancellor to supervise the general business procedures of the District to assure the proper administration of property and contracts. District staff is presenting the attached purchase and/or contract requests, which meet or exceed the formal bid limits, for Board approval in the form of ratification.

ANALYSIS

The California Board of Governors sets the formal bid limit for procurement of goods and or services on an annual basis. The formal bid limit for the current calendar year has been set at \$109,300. Ratification of the contracts on the attached list will allow for the successful ongoing operation of the District. Construction services are not included in this board item.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

The attached purchase and or contract requests have been budgeted for via purchase requisition.



**Contracts and Agreements
Over \$109,300**

Board Date 02/09/2023

1 of 1

Control Number	Vendor Name	Dept/Location	Contract Type	Total New Contract Value	Amendment
23910	Community Playthings	Facilities Planning/SBCCD	FCCC College Buys Contract	\$200,000.00	
	Approval to purchase through the use of the Foundation for California Community Colleges (FCCC) contract for facilities fixtures, furnishings, and installation			08/31/2018 through 08/30/2023	
23947	Extron Electronics dba RGB Systems Inc.	Facilities Planning/SBCCD	CMAS	\$500,000.00	
	CMAS 3-16-70-2382B - Information Technology Goods and Services			03/08/2016 through 02/11/2026	
23912	Krueger International Inc. (KI)	Facilities Planning/SBCCD	FCCC College Buys Contract	\$300,000.00	
	Approval to purchase through the use of the Foundation for California Community Colleges (FCCC) contract for facilities fixtures, furnishings, and installation			08/31/2018 through 08/30/2023	
23911	Haworth Inc.	Facilities Planning/SBCCD	FCCC College Buys Contract	\$200,000.00	
	Approval to purchase through the use of the Foundation for California Community Colleges (FCCC) contract for facilities fixtures, furnishings, and installation			08/31/2018 through 08/30/2023	

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Jose F. Torres, Executive Vice Chancellor

DATE: February 9, 2023

SUBJECT: Consideration of Approval to Reaffirm Guiding Principles for the FCC Auction Proceeds

RECOMMENDATION

It is recommended that the Board of Trustees reaffirm the Guiding Principles for the FCC Auction Proceeds as attached.

OVERVIEW

In July 2017, SBCCD was the recipient of \$157 million in FCC Auction Proceeds in exchange for the transition of KVCR-DT from UHF to VHF. After much discussion, a set of guiding principles was developed, reviewed by collegial process, and approved by the Board of Trustees. These guiding principles are reviewed periodically by the Board of Trustees for revision or reaffirmation.

ANALYSIS

The Guiding Principles were last reviewed and revised by the Board of Trustees in March 2022. The Board of Trustees Finance Committee reviewed them on January 12, 2023, and voted to recommend to the full Board a reaffirmation of the existing principles with no changes.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

There are no financial implications connected with the approval of this item.





Guiding Principles for the FCC Auction Proceeds

(Submitted for Review & Reaffirmation February 9, 2023)

[v.1.24.2023.p.1|1]

Last Board Approved March 10, 2022

Overarching

1. Our students are our core mission and we will focus our resources on their success.
2. All FCC auction proceeds activity shall be transparent.

Principal Investment

3. Proceeds shall be invested in a manner that serves SBCCD.
4. Principal amount shall not be used as a resource for ongoing expenditures unless approved by the Board of Trustees.
5. Investments should include real estate and a diversified portfolio.

Revenue Generated from Investments

6. Revenue generated from the investment of proceeds shall help SBCCD meet the goals outlined in the strategic plan.
7. Annual revenue amount shall be subject to annual allocation and follow existing collegial consultation and established budget processes.

(No Changes Proposed)

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Lawrence P. Strong, Director of Fiscal Services

DATE: February 9, 2023

SUBJECT: Consideration of Approval to Accept Independent Audit of the District's Measure CC General Obligation Bond Program

RECOMMENDATION

It is recommended that the Board of Trustees accept the independent audit report of the District's Measure CC General Obligation Bond Program for fiscal year 2021-22.

OVERVIEW

Each year the District's bond funds undergo an independent audit, after which the audit firm prepares a written report detailing its financial statements.

ANALYSIS

Eide Bailly LLP has conducted the yearly districtwide independent audit for the period ending June 30, 2022. The auditors issued an unmodified opinion on the Measure CC financial statements, which is the highest opinion they offer, and it indicates they feel the financial statements are fairly stated.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

This Board item has no financial implications.





Financial and Performance Audits
General Obligation Bond Construction Fund (Measure CC)
June 30, 2022
**San Bernardino Community College
District**

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure CC)
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 June 30, 2022

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Financial Audit
General Obligation Bond Construction Fund (Measure CC)
June 30, 2022

San Bernardino Community College District



Independent Auditor's Report

Board of Trustees and Citizens' Bond Oversight Committee
San Bernardino Community College District
San Bernardino, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the General Obligation Bond Construction Fund (Measure CC) of the San Bernardino Community College District (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the General Obligation Bond Construction Fund (Measure CC) of the District, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the General Obligation Bond Construction Fund (Measure CC), and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2022, on our consideration of the General Obligation Bond Construction Fund (Measure CC) 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 solely 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 effectiveness of the General Obligation Bond Construction Fund (Measure CC) of the District's 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 General Obligation Bond Construction Fund (Measure CC) of the District's internal control over financial reporting and compliance.

Handwritten signature of Eide Bailly LLP in cursive script.

Rancho Cucamonga, California
December 29, 2022

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure CC)
 Balance Sheet
 June 30, 2022

Assets	
Investments	\$ 270,287,953
Accounts receivable	<u>608,326</u>
Total assets	<u><u>\$ 270,896,279</u></u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 1,128,905
Due to other District funds	<u>2,850</u>
Total liabilities	<u>1,131,755</u>
Fund Balance	
Restricted for capital projects	<u>269,764,524</u>
Total liabilities and fund balance	<u><u>\$ 270,896,279</u></u>

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure CC)
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 Year ended June 30, 2022

Revenues	
Interest income	\$ 2,099,611
Change in fair value of investments	<u>(6,236,921)</u>
Total revenues	<u>(4,137,310)</u>
Expenditures	
Salaries and benefits	502,021
Services and other operating expenditures	123,658
Capital outlay	<u>16,114,919</u>
Total expenditures	<u>16,740,598</u>
Net Change in Fund Balance	(20,877,908)
Fund Balance, Beginning	<u>290,642,432</u>
Fund Balance, Ending	<u><u>\$ 269,764,524</u></u>

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)

Notes to Financial Statements

June 30, 2022

Note 1 - Summary of Significant Accounting Policies

The accounting policies of San Bernardino Community College District's (the District) General Obligation Bond Construction Fund (Measure CC) 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). The District's General Obligation Bond Construction Fund (Measure CC) accounts for the financial transactions in accordance with the policies and procedures of the California Community Colleges *Budget and Accounting Manual*.

Financial Reporting

The financial statements include only the General Obligation Bond Construction Fund of the District used to account for Measure CC projects. This fund was established to account for the receipt of proceeds of general obligation bond issuances and the expenditures of those proceeds under the General Obligation Bond Election of November 6, 2018. These financial statements are not intended to present fairly the financial position and 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 Bond Construction Fund (Measure CC) 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 General Obligation Bond Construction Fund (Measure CC) is 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.

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 governing board adopts an operating budget in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's governing board 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 CC)

Notes to Financial Statements

June 30, 2022

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 lapse at June 30.

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, liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates and those differences could be material.

Fund Balance

As of June 30, 2022, the fund is 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.

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 CC)

Notes to Financial Statements

June 30, 2022

Investment in County Treasury

In accordance with the *Budget and Accounting Manual*, the District maintains substantially all of its cash in the County Treasury as part of the common investment pool. The District is considered to be an involuntary participant in an external investment pool. 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. The District's investment in the County Treasury is measured at fair value on a recurring basis which is determined by the fair value per share of the underlying portfolio determined by the program sponsor. Positions in the investment pool are not required to be categorized within the fair value hierarchy.

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

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)

Notes to Financial Statements

June 30, 2022

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 is 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 investing in the San Bernardino County Investment Pool. The District maintains a General Obligation Bond Construction Fund (Measure CC) investment of \$270,287,953 with the San Bernardino County Investment Pool with a weighted average maturity of 495 days.

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 AAAs/S1 by Fitch Ratings agency as of June 30, 2022.

Note 3 - Accounts Receivable

Receivables at June 30, 2022, consist of the following:

Interest	<u><u>\$ 608,326</u></u>
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Note 4 - Accounts Payable

Accounts payable at June 30, 2022, consist of the following:

Capital Projects	<u><u>\$ 1,128,905</u></u>
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Note 5 - Due To Other Funds

The General Obligation Bond Construction Fund (Measure CC) owed the Unrestricted General Fund \$2,560 for June 2022 SUI and other employee related benefits related to bond funded projects. The General Obligation Bond Construction Fund (Measure CC) owed the Workers' Compensation Fund \$290 for worker's compensation payments for the month of June 2022 related to bond funded projects.

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)
Notes to Financial Statements
June 30, 2022

Note 6 - Commitments and Contingencies

Construction Commitments

As of June 30, 2022, the General Obligation Bond Construction Fund (Measure CC) had approximately \$439.8 million in construction commitments with respect to unfinished capital projects.

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 General Obligation Bond Construction Fund (Measure CC) at June 30, 2022.



Independent Auditor's Report
June 30, 2022

**San Bernardino Community College
District**



**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
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 San Bernardino Community College District’s (the District) General Obligation Bond Construction Fund (Measure CC), as of and for the year ended June 30, 2022, and the related notes to the financial statements, and have issued our report thereon dated December 29, 2022.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the General Obligation Bond Construction Fund (Measure CC), and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2022, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Report on 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) as a basis for designing 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 General Obligation Bond Construction Fund (Measure CC) 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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's General Obligation Bond Construction Fund (Measure CC) 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 financial statements. 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*.

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
December 29, 2022

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)
Financial Statement Findings
June 30, 2022

None reported.

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)
Summary Schedule of Prior Audit Findings
June 30, 2022

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.



Performance Audit
General Obligation Bond Construction Fund (Measure CC)
June 30, 2022

San Bernardino Community College District



Independent Auditor's Report on Performance

Board of Trustees and Citizens' Bond Oversight Committee
San Bernardino Community College District
San Bernardino, California

We were engaged to conduct a performance audit of the General Obligation Bond Construction Fund (Measure CC) of the San Bernardino Community College District (the District) for the year ended June 30, 2022.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and 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, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The results of our tests indicated that the District's expended General Obligation Bond Construction Fund (Measure CC) funds only for the specific projects approved by voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

This report is intended solely for the information and use of the District, Board of Trustees, and Citizens' Bond Oversight Committee, and is not intended to be and should not be used by anyone other than these specified parties.

Eide Bailly LLP

Rancho Cucamonga, California
December 29, 2022

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure CC)
 June 30, 2022

Authority for Issuance

The general obligation bonds associated with Measure CC 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 Trustees of the District (the District Resolution).

The District received authorization at an election held on November 6, 2018, to issue bonds of the District in an aggregate principal amount not to exceed \$470,000,000 to finance construction and modernization of certain District property and facilities, the acquisition of equipment, and to pay the costs of issuance associated with the Bonds. The proposition required approval by at least 55% of the votes cast by eligible voters within the District.

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% of the electorate. In addition to reducing the approval threshold from two-thirds to 55%, 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 district operating expenses.
2. The district must list the specific projects to be funded in the ballot measure, and must certify that the governing board has evaluated safety, and information technology needs in developing the project list.
3. Requires the district to appoint a Citizens’ Oversight Committee.

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure CC)
 June 30, 2022

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

1. Determine whether expenditures charged to the General Obligation Bond Construction Fund (Measure CC) have been made in accordance with the Bond project list approved by the voters through the approval of Measure CC.
2. Determine whether salary transactions, if any, charged to the General Obligation Bond Construction Fund (Measure CC) were in support of Measure CC and not for District general administration or operations.

Scope of the Audit

The scope of our performance audit covered the period of July 1, 2021 through June 30, 2022. 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, 2022, were not reviewed or included within the scope of our audit or in this report.

Methodology

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2022, for the General Obligation Bond Construction Fund (Measure CC). Within the fiscal year audited, we obtained the actual invoices, purchase orders, 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 CC as to the approved Bond projects list. We performed the following procedures:

1. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.
2. We selected a sample of expenditures using the following criteria:
 - a. We considered all expenditures recorded in all object codes.
 - b. We considered all expenditures recorded in all projects that were funded from July 1, 2021 through June 30, 2022 from Measure CC bond proceeds.
 - c. We selected a sample of expenditures using professional judgement, based on risk assessment and consideration of coverage of all object codes and projects for the period starting July 1, 2021 and ending June 30, 2022.
3. Our sample included transaction totaling \$8,427,762. This represents approximately 50% of the total expenditures of \$16,740,598.

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)
June 30, 2022

4. We reviewed the actual invoices and other supporting documentation to determine that:
 - a. Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
 - b. Expenditures were supported by proper bid documentation, as applicable.
 - c. Expenditures were expended in accordance with the voter-approved bond project list.
 - d. Bond proceeds were not used for salaries of administrators or other operating expenses of the District, except as allowable for administrative oversight on construction projects.

5. We determined that the District has met the compliance requirement of Measure CC if the following conditions were met:
 - a. Supporting documents for expenditures were aligned with the voter-approved bond project list.
 - b. Expenditures were not used for salaries of administrators or other operating expenses of the District, except as allowable for administrative oversight on construction projects.

Conclusion

The results of our tests indicated that, in all significant respects, the District has properly accounted for the expenditures held in the General Obligation Bond Construction Fund (Measure CC) and that such expenditures were made for authorized Bond projects. Furthermore, it was noted that funds held in the General Obligation Bond Fund (Measure CC), and expended by the District, were used for salaries of administrators only to the extent they performed administrative oversight work on construction projects as allowable per Opinion 04-110 issued on November 9, 2004, by the State of California Attorney General.

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)
Schedule of Findings and Questioned Costs
June 30, 2022

None reported.

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)
Summary Schedule of Prior Audit Findings
June 30, 2022

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Lawrence P. Strong, Director of Fiscal Services

DATE: February 9, 2023

SUBJECT: Consideration of Approval to Accept Independent Audit of the District's Measure M General Obligation Bond Program

RECOMMENDATION

It is recommended that the Board of Trustees accept the independent audit report of the District's Measure M General Obligation Bond Program for fiscal year 2021-22.

OVERVIEW

Each year the District's bond funds undergo an independent audit, after which the audit firm prepares a written report detailing its financial statements.

ANALYSIS

Eide Bailly LLP has conducted the yearly districtwide independent audit for the period ending June 30, 2022. The auditors issued an unmodified opinion on the Measure M financial statements, which is the highest opinion they offer, and it indicates they feel the financial statements are fairly stated.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

This Board item has no financial implications.





Financial and Performance Audits
General Obligation Bond Construction Fund (Measure M)
June 30, 2022

San Bernardino Community College District

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure M)
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 June 30, 2022

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Financial Audit
General Obligation Bond Construction Fund (Measure M)
June 30, 2022

San Bernardino Community College District



Independent Auditor's Report

Board of Trustees and Citizens' Bond Oversight Committee
San Bernardino Community College District
San Bernardino, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the General Obligation Bond Construction Fund (Measure M) of the San Bernardino Community College District's (the District), as of and for the year ended June 30, 2022, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the General Obligation Bonds Construction Fund (Measure M) of the District, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the General Obligation Bond Construction Fund (Measure M), and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2022, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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 Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 29, 2022, on our consideration of the General Obligation Bond Construction Fund (Measure M) 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 solely 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 effectiveness of the General Obligation Bond Construction Fund (Measure M) of the District's 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 General Obligation Bond Construction Fund (Measure M) of the District's internal control over financial reporting and compliance.

The image shows a handwritten signature in cursive script that reads "Eide Sully LLP".

Rancho Cucamonga, California
December 29, 2022

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure M)
 Balance Sheet
 June 30, 2022

Assets		
Investments		\$ 30,874,014
Accounts receivable		<u>960</u>
Total assets		<u><u>\$ 30,874,974</u></u>
Liabilities and Fund Balance		
Liabilities		
Accounts payable		<u>\$ 111,517</u>
Fund Balance		
Restricted for capital projects		<u>30,763,457</u>
Total liabilities and fund balance		<u><u>\$ 30,874,974</u></u>

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure M)
 Statement of Revenues, Expenditures, and Changes in Fund Balance
 Year Ended June 30, 2022

Revenues	
Interest income	\$ 32,125
Local revenues	10,027
Change in fair value of investments	<u>(8,990)</u>
Total revenues	<u>33,162</u>
Expenditures	
Capital outlay	<u>246,929</u>
Net Change in Fund Balance	(213,767)
Fund Balance, Beginning	<u>30,977,224</u>
Fund Balance, Ending	<u><u>\$ 30,763,457</u></u>

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure M)
 Notes to Financial Statements
 June 30, 2022

Note 1 - Summary of Significant Accounting Policies

The accounting policies of San Bernardino Community College District's (the District) General Obligation Bond Construction Fund (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). The District's General Obligation Bond Construction Fund (Measure M) accounts for the financial transactions in accordance with the policies and procedures of the California Community Colleges *Budget and Accounting Manual*.

Financial Reporting

The financial statements include only the General Obligation Bond Construction Fund of the District used to account for Measure M projects. This fund was established to account for the receipt of proceeds of general obligation bond issuances and the expenditures of those proceeds under the General Obligation Bond Election of February 5, 2008. These financial statements are not intended to present the financial position and 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 Bond Construction Fund (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 General Obligation Bond Construction Fund (Measure M) is 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.

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 governing board adopts an operating budget in accordance with State law. A public hearing must be conducted to receive comments prior to adoption. The District's governing board 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 M)
Notes to Financial Statements
June 30, 2022

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 lapse at June 30.

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, liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates, and those differences could be material.

Fund Balance

As of June 30, 2022, the fund balance is 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.

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 M)
 Notes to Financial Statements
 June 30, 2022

Investment in County Treasury

In accordance with the *Budget and Accounting Manual*, the District maintains substantially all of its cash in the County Treasury as part of the common investment pool. The District is considered to be an involuntary participant in an external investment pool. 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. The District's investment in the County Treasury is measured at fair value on a recurring basis which is determined by the fair value per share of the underlying portfolio determined by the program sponsor. Positions in the investment pool are not required to be categorized within the fair value hierarchy.

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

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure M)
 Notes to Financial Statements
 June 30, 2022

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 is 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 investing in the San Bernardino County Investment Pool and various Short-Term Securities. The District maintains General Obligation Bond Construction Fund (Measure M) investment of \$359,120 with the San Bernardino County Investment Pool, with a weighted average maturity of 495 days. In addition, the District maintains investments of \$30,514,894 in U.S. Treasury Notes.

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 investments in the San Bernardino County Investment Pool is rated at AAf/S1 and U.S. Treasury Notes are rated Aaa by Fitch Ratings agency as of June 30, 2022.

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.
- 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.

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure M)
 Notes to Financial Statements
 June 30, 2022

The District's fair value measurements are as follows at June 30, 2022:

<u>Investment Type</u>	<u>Reported Amount</u>	<u>Level 1 Inputs</u>
U.S. Treasury Notes	<u>\$ 30,514,894</u>	<u>\$ 30,514,894</u>

All assets have been valued using a market approach, with quoted market prices.

Note 4 - Accounts Receivable

At June 30, 2022 Accounts receivable balance consisted of \$960 for interest receivables.

Note 5 - Accounts Payable

Accounts payable at June 30, 2022, consist of the following:

Capital Projects	<u>\$ 111,517</u>
------------------	-------------------

Note 6 - Commitments and Contingencies

Construction Commitments

As of June 30, 2022, the General Obligation Bond Construction Fund (Measure M) had approximately \$30.9 million in construction commitments with respect to unfinished capital projects.

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 General Obligation Bond Construction Fund (Measure M) at June 30, 2022.



Independent Auditor's Report
June 30, 2022

**San Bernardino Community College
District**



**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
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 San Bernardino Community College District’s (the District) General Obligation Bond Construction Fund (Measure M), as of and for the year ended June 30, 2022, and the related notes to the financial statements, and have issued our report thereon dated December 29, 2022.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the General Obligation Bond Construction Fund (Measure M), and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2022, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Report on 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) as a basis for designing 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 General Obligation Construction Fund (Measure M) 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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's General Obligation Bond Construction Fund (Measure M) 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 financial statements. 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*.

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
December 29, 2022

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure M)
Financial Statement Findings
June 30, 2022

None reported.

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure M)
Summary Schedule of Prior Audit Findings
June 30, 2022

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.



Performance Audit
General Obligation Bond Construction Fund (Measure M)
June 30, 2022

San Bernardino Community College District



Independent Auditor's Report on Performance

Board of Trustees and Citizens' Bond Oversight Committee
San Bernardino Community College District
San Bernardino, California

We were engaged to conduct a performance audit of the General Obligation Bond Construction Fund (Measure M) of the San Bernardino Community College District (the District) for the year ended June 30, 2022.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and 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, but not for the purpose of expressing an opinion of the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The results of our tests indicated that the District's expended General Obligation Bond Construction Fund (Measure M) funds only for the specific projects approved by voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

This report is intended solely for the information and use of the District, Board of Trustees, and Citizens' Bond Oversight Committee, and is not intended to be and should not be used by anyone other than these specified parties.

Eide Bailly LLP

Rancho Cucamonga, California
December 29, 2022

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure M)
 June 30, 2022

Authority for Issuance

The general obligation bonds associated with Measure M was 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 Trustees of the District (the District Resolution).

The District received authorization at an election held on February 5, 2008, to issue bonds of the District in an aggregate principal amount not to exceed \$500,000,000 to finance specific construction and renovation projects approved by eligible voters within the District. The proposition required approval by at least 55% of the votes cast by eligible voters within the District.

Purpose of Issuance

The general obligation bond funds of the District would be used to provide vocational and technical training projects, build and upgrade classroom buildings and facilities, health and safety projects, site safety and security projects, and energy efficiency improvement projects.

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% of the electorate. In addition to reducing the approval threshold from two-thirds to 55%, 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 district operating expenses.
2. The district must list the specific projects to be funded in the ballot measure and must certify that the governing board has evaluated safety, 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.

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure M)
 June 30, 2022

Objectives of the Audit

1. Determine whether expenditures charged to the General Obligation Bond Construction Fund (Measure M) have been made in accordance with the Bond project list approved by the voters through the approval of Measure M.
2. Determine whether salary transactions, if any, charged to the General Obligation Bond Construction Fund (Measure M) were in support of Measure M and not for District general administration or operations.

Scope of the Audit

The scope of our performance audit covered the period of July 1, 2021 through June 30, 2022. 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, 2022, were not reviewed or included within the scope of our audit or in this report.

Methodology

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2022, for the General Obligation Bond Construction Fund (Measure M). Within the fiscal year audited, we obtained the actual invoices, purchase orders, 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 M as to the approved Bond projects list. We performed the following procedures:

1. We identified expenditures and projects charged to the general obligation bond proceeds by obtaining the general ledger and project listing.
2. We selected a sample of expenditures using the following criteria:
 - a. We considered all expenditures recorded in all object codes.
 - b. We considered all expenditures recorded in all projects that were funded from July 1, 2021 through June 30, 2022 from Measure M bond proceeds.
 - c. We selected a sample of expenditures using professional judgement, based on risk assessment and consideration of coverage of all object codes and projects for the period starting July 1, 2021 and ending June 30, 2022.
3. Our sample included transaction totaling \$77,946. This represents approximately 32% of the total expenditures of \$246,929.
4. We reviewed the actual invoices and other supporting documentation to determine that:
 - a. Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
 - b. Expenditures were supported by proper bid documentation, as applicable.
 - c. Expenditures were expended in accordance with the voter-approved bond project list.
 - d. Bond proceeds were not used for salaries of administrators or other operating expenses of the District.

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure M)
June 30, 2022

5. We determined that the District has met the compliance requirement of Measure M if the following conditions were met:
 - a. Supporting documents for expenditures were aligned with the voter-approved bond project list.
 - b. Expenditures were not used for salaries of administrators or other operating expenses of the District.

Conclusion

The results of our tests indicated that, in all significant respects, the District has properly accounted for the expenditures held in the General Obligation Bond Construction Fund (Measure M) and that such expenditures were made for authorized Bond projects.

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure M)
Schedule of Findings and Questioned Costs
June 30, 2022

None reported.

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure M)
Summary Schedule of Prior Audit Findings
June 30, 2022

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Lawrence P. Strong, Director of Fiscal Services

DATE: February 9, 2023

SUBJECT: Consideration of Approval to Accept Independent Audit of the San Bernardino Community College District

RECOMMENDATION

It is recommended that the Board of Trustees accept the independent audit report of the San Bernardino Community College District for fiscal year 2021-22.

OVERVIEW

SBCCD Administrative Procedure 6400 states that audit reports for the preceding fiscal year must be submitted to the State Chancellor's Office by December 31. The District's report was submitted to the State within this timeframe.

ANALYSIS

Eide Bailly LLP has conducted the yearly districtwide independent audit for the period ending June 30, 2022. The auditors issued an unmodified opinion on the District's financial statements, which is the highest opinion they offer, and indicates they feel the financial statements are fairly stated.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

This Board item has no financial implications.





Financial Statements
June 30, 2022

San Bernardino Community College District



San Bernardino Community College District

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June 30, 2022

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Independent Auditor's Report

Board of Trustees
San Bernardino Community College District
San Bernardino, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the business-type activities and the remaining fund information of the San Bernardino Community College District (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the remaining fund information of the District, as of June 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Adoption of New Accounting Standard

As discussed in Note 2 and 14 to the financial statements, the District has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, for the year ended June 30, 2022. Accordingly, a restatement has been made to the business-type activities net position as of June 30, 2021, to restate beginning net position. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 12 and other required supplementary schedules as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Supplementary 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, including the Schedule of Expenditures of Federal Awards, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and other supplementary information listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such 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. The 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 Schedule of Expenditures of Federal Awards and other supplementary information listed in the table of contents are 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 December 29, 2022 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, and grant agreements, and other matters. The purpose of that report is solely 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 effectiveness of the District's 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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
December 29, 2022



SAN BERNARDINO
COMMUNITY
COLLEGE DISTRICT
550 E. Hospitality Lane, Suite 200
San Bernardino, CA 92408
909-388-6909
www.sbccd.edu

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 government-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 liabilities. 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). The District FTES for the year ended June 30, 2022 reduced to 12,293 from 13,569 in the prior year, as noted below.

	Year Ended June 30,		
	2022	2021	Change
San Bernardino Valley College	8,493	9,114	-6.8%
Crafton Hills College	3,800	4,455	-14.7%
San Bernardino Community College District	12,293	13,569	-9.4%

San Bernardino Community College District
Management's Discussion and Analysis
June 30, 2022

- The District is highly focused to address enrollment declines experienced due to the pandemic.
- The District continues to monitor compliance with the 50 percent law, which requires that at least 50% of the current expense of education be spent on instructional salaries. During the year ended June 30, 2022, the District's rate increased slightly from 50.49% in the prior year to 50.94%.
- In November 2018, the District received tremendous voter support for the passage of bond Measure CC. Work is well underway on many needed infrastructure projects.

Statement of Net Position

The Statement of Net Position presents the assets, deferred outflows of resources, liabilities, deferred inflows of resources, 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 and deferred inflows of resources).

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 of resources (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's Discussion and Analysis
June 30, 2022

The Statement of Net Position as of June 30, 2022 and June 30, 2021, is summarized below.

	2022	2021, as restated	Change
Assets			
Cash and investments	\$ 602,230,128	\$ 597,313,558	\$ 4,916,570
Receivables, net	12,196,706	25,865,557	(13,668,851)
Other current assets	2,043,502	1,438,639	604,863
Lease receivables	34,851,605	36,702,142	(1,850,537)
Net other postemployment benefits asset	3,956,412	-	3,956,412
Capital and right-to-use leased assets, net	575,737,818	575,661,276	76,542
Total assets	1,231,016,171	1,236,981,172	(5,965,001)
Deferred outflows of resources	98,538,903	87,309,805	11,229,098
Liabilities			
Accounts payable and accrued liabilities	64,235,115	42,556,717	21,678,398
Current portion of long-term liabilities	28,992,779	31,146,197	(2,153,418)
Noncurrent portion of long-term liabilities	956,199,309	1,034,455,198	(78,255,889)
Total liabilities	1,049,427,203	1,108,158,112	(58,730,909)
Deferred inflows of resources	88,610,978	35,351,499	53,259,479
Net Position			
Net investment in capital assets	105,786,554	80,121,732	25,664,822
Restricted	211,037,163	216,229,402	(5,192,239)
Unrestricted deficit	(125,306,824)	(115,569,768)	(9,737,056)
Total net position	\$ 191,516,893	\$ 180,781,366	\$ 10,735,527

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.

San Bernardino Community College District
Management's Discussion and Analysis
June 30, 2022

The Statement of Revenues, Expenses and Changes in Net Position for the years ended June 30, 2022 and June 30, 2021, is summarized below.

	<u>2022</u>	<u>2021*</u>	<u>Change</u>
Operating Revenues			
Tuition and fees, net	\$ 7,646,617	\$ 6,498,908	\$ 1,147,709
Grants and contracts, noncapital	50,889,149	38,367,710	12,521,439
Auxiliary enterprise sales and charges	<u>2,586,593</u>	<u>5,133,732</u>	<u>(2,547,139)</u>
Total operating revenues	<u>61,122,359</u>	<u>50,000,350</u>	<u>11,122,009</u>
Operating Expenses			
Salaries and benefits	118,757,156	137,101,110	(18,343,954)
Supplies, services, equipment, and maintenance	51,073,460	47,748,256	3,325,204
Student financial aid	44,831,231	30,150,140	14,681,091
Depreciation and amortization	<u>18,356,021</u>	<u>18,178,697</u>	<u>177,324</u>
Total operating expenses	<u>233,017,868</u>	<u>233,178,203</u>	<u>(160,335)</u>
Operating loss	<u>(171,895,509)</u>	<u>(183,177,853)</u>	<u>11,282,344</u>
Nonoperating Revenues (Expenses)			
State apportionments	67,463,690	66,954,017	509,673
Property taxes	87,999,194	90,637,661	(2,638,467)
Student financial aid grants	36,116,477	27,046,379	9,070,098
State revenues	3,209,239	5,219,638	(2,010,399)
Net interest expense	(32,874,141)	(10,049,709)	(22,824,432)
Other nonoperating revenues	<u>20,405,423</u>	<u>18,497,410</u>	<u>1,908,013</u>
Total nonoperating revenues (expenses)	<u>182,319,882</u>	<u>198,305,396</u>	<u>(15,985,514)</u>
Other revenues (losses)	<u>311,154</u>	<u>1,545,536</u>	<u>(1,234,382)</u>
Change in net position	<u>\$ 10,735,527</u>	<u>\$ 16,673,079</u>	<u>\$ (5,937,552)</u>

*The 2021 year has not been restated for the effects of the implementation of GASB Statement No. 87.

San Bernardino Community College District
Management's Discussion and Analysis
June 30, 2022

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, 2022:

	Salaries and Employee Benefits	Supplies, Material, and Other Expenses and Services	Student Financial Aid	Equipment, Maintenance, and Repairs	Depreciation and Amortization	Total
Instructional activities	\$ 47,660,565	\$ 3,991,557	\$ -	\$ 206,296	\$ -	\$ 51,858,418
Instructional administration	9,559,932	3,214,357	-	90,875	-	12,865,164
Instructional support services	7,558,216	8,914,799	-	138,483	-	16,611,498
Student services	20,958,231	2,558,313	-	17,855	-	23,534,399
Plant operations and maintenance	5,458,876	5,924,596	-	38,585	-	11,422,057
Planning, policymaking, and coordinations	3,197,216	847,068	-	487	-	4,044,771
Institutional support services	13,614,904	9,201,237	-	65,831	-	22,881,972
Community services	2,262,316	1,520,025	-	20,652	-	3,802,993
Ancillary services and auxiliary operations	7,105,337	9,237,031	-	123,323	-	16,465,691
Student aid	-	-	44,831,231	-	-	44,831,231
Physical property and related acquisitions	1,381,563	2,265,961	-	2,696,129	-	6,343,653
Unallocated depreciation and amortization	-	-	-	-	18,356,021	18,356,021
Total	\$ 118,757,156	\$ 47,674,944	\$ 44,831,231	\$ 3,398,516	\$ 18,356,021	\$ 233,017,868

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's Discussion and Analysis
June 30, 2022

The Statement of Cash Flows for the years ended June 30, 2022 and June 30, 2021, is summarized below.

	<u>2022</u>	<u>2021</u>	<u>Change</u>
Net Cash Flows from			
Operating activities	\$ (126,203,391)	\$ (149,991,389)	\$ 23,787,998
Noncapital financing activities	171,186,188	150,568,585	20,617,603
Capital financing activities	(22,057,032)	(15,686,884)	(6,370,148)
Investing activities	<u>(1,081,157)</u>	<u>21,847,483</u>	<u>(22,928,640)</u>
Net Increase in Cash and Cash Equivalents	21,844,608	6,737,795	15,106,813
Cash and Cash Equivalents, Beginning of Year	<u>431,745,409</u>	<u>425,007,614</u>	<u>6,737,795</u>
Cash and Cash Equivalents, End of Year	<u>\$ 453,590,017</u>	<u>\$ 431,745,409</u>	<u>\$ 21,844,608</u>

Capital and Right-to-Use Leased Assets

As of June 30, 2022, the District had \$807.1 million in capital and leased assets, less \$231.4 million accumulated depreciation and amortization for net capital assets of \$575.7 million. The District spent approximately \$18.4 million on capital assets during the year, the majority of which relate to bond proceeds and commercial real estate investment. Depreciation and amortization charges during the year totaled \$18.4 million. Note 7 in the financial statements provides additional information on capital assets. A summary of capital assets is presented below.

	<u>2022</u>	<u>2021, as restated</u>	<u>Change</u>
Land and construction in progress	\$ 40,857,462	\$ 24,288,329	\$ 16,569,133
Buildings and improvements, net	525,699,969	540,818,585	(15,118,616)
Furniture and equipment, net	8,184,415	9,390,004	(1,205,589)
Right-to-use Leased assets, net	<u>995,972</u>	<u>1,164,358</u>	<u>(168,386)</u>
Total	<u>\$ 575,737,818</u>	<u>\$ 575,661,276</u>	<u>\$ 76,542</u>

San Bernardino Community College District
Management's Discussion and Analysis
June 30, 2022

Long-Term Liabilities Including OPEB and Pensions

As of June 30, 2022, the District had \$985.2 million in long-term liabilities consisting of \$888.2 million from general obligation bonds, \$85.6 million from aggregate net pension liability, \$0.5 million from net OPEB liability, and \$10.9 million from other long term liabilities.

See Notes 8-11 of the financial statements for additional information regarding the long-term liabilities, including OPEB and pensions, of the District as of June 30, 2022. A summary of long-term liabilities is presented below.

	Balance July 1, 2021, as restated	Additions	Deductions	Balance June 30, 2022
General obligation bonds	\$ 900,277,244	\$ 225,696,449	\$ (237,750,900)	\$ 888,222,793
Net OPEB liability	1,812,076	-	(1,349,436)	462,640
Aggregate net pension liability	153,648,587	-	(68,070,483)	85,578,104
Leases	1,569,264	63,271	(241,157)	1,391,378
Other liabilities	8,294,224	2,090,162	(847,213)	9,537,173
	<u>\$ 1,065,601,395</u>	<u>\$ 227,849,882</u>	<u>\$ (308,259,189)</u>	<u>\$ 985,192,088</u>
Total long-term liabilities				
Amount due within one year				<u>\$ 28,992,779</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% 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 maintains a close watch over resources to help 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 Executive Vice Chancellor at San Bernardino Community College District, 550 East Hospitality Lane, San Bernardino, California 92408.

San Bernardino Community College District
Statement of Net Position
June 30, 2022

Assets	
Cash and cash equivalents	\$ 13,797,647
Investments	588,432,481
Accounts receivable	11,430,834
Student receivables, net	765,872
Prepaid expenses	1,994,756
Inventories	15,213
Other assets	33,533
Lease receivables	34,851,605
Net other postemployment benefits (OPEB) asset - District Plan	3,956,412
Capital and right-to-use leased assets	
Nondepreciable capital assets	40,857,462
Depreciable capital assets, net of accumulated depreciation	533,884,384
Right-to-use leased assets, net of accumulated amortization	995,972
Total capital and right-to-use leased assets, net	<u>575,737,818</u>
Total assets	<u>1,231,016,171</u>
Deferred outflows of resources	
Deferred outflows of resources related to debt refunding	66,896,563
Deferred outflows of resources related to OPEB	1,476,431
Deferred outflows of resources related to pensions	30,165,909
Total deferred outflows of resources	<u>98,538,903</u>
Liabilities	
Accounts payable	26,035,447
Accrued interest payable	9,288,106
Unearned revenue	28,911,562
Long-term liabilities	
Long-term liabilities other than OPEB and pensions, due within one year	28,992,779
Long-term liabilities other than OPEB and pensions, due in more than one year	870,158,565
Net OPEB liability - Medicare Premium Payment Program	462,640
Aggregate net pension liability	85,578,104
Total liabilities	<u>1,049,427,203</u>
Deferred Inflows of Resources	
Deferred inflows of resources related to leases	26,029,470
Deferred inflows of resources related to OPEB	7,347,657
Deferred inflows of resources related to pensions	55,233,851
Total deferred inflows of resources	<u>88,610,978</u>
Net Position	
Net investment in capital assets	105,786,554
Restricted for	
Debt service	92,124,533
Capital projects	9,567,320
Educational programs	21,188,229
Other activities	88,157,081
Unrestricted deficit	(125,306,824)
Total Net Position	<u>\$ 191,516,893</u>

San Bernardino Community College District
Statement of Revenues, Expenses and Changes in Net Position
Year Ended June 30, 2022

Operating Revenues	
Tuition and fees	\$ 16,301,979
Less: scholarship discounts and allowances	(8,655,362)
Net tuition and fees	<u>7,646,617</u>
Grants and contracts, noncapital	
Federal	15,765,129
State	34,316,357
Local	807,663
Total grants and contracts, noncapital	<u>50,889,149</u>
Auxiliary enterprise sales and charges	
Cafeteria	162,571
Other enterprise	2,424,022
Total operating revenues	<u>61,122,359</u>
Operating Expenses	
Salaries	96,836,598
Employee benefits	21,920,558
Supplies, materials, and other operating expenses and services	47,674,944
Student financial aid	44,831,231
Equipment, maintenance, and repairs	3,398,516
Depreciation and amortization	18,356,021
Total operating expenses	<u>233,017,868</u>
Operating Loss	<u>(171,895,509)</u>
Nonoperating Revenues (Expenses)	
State apportionments, noncapital	67,463,690
Local property taxes, levied for general purposes	37,548,525
Taxes levied for other specific purposes	50,450,669
Federal and State financial aid grants	36,116,477
State taxes and other revenues	3,209,239
Investment income (loss), net	(18,003,571)
Interest expense on capital related debt	(13,719,734)
Investment income (loss) on capital asset-related debt, net	(1,150,836)
Other nonoperating revenue	20,405,423
Total nonoperating revenues (expenses)	<u>182,319,882</u>
Income Before Other Revenues (Losses)	<u>10,424,373</u>
Other Revenues (losses)	
State revenues, capital	321,000
Loss on disposal of capital assets	(9,846)
Total other revenues (losses)	<u>311,154</u>
Change In Net Position	10,735,527
Net Position, Beginning of Year, as Restated	<u>180,781,366</u>
Net Position, End of Year	<u><u>\$ 191,516,893</u></u>

San Bernardino Community College District

Statement of Cash Flows
Year Ended June 30, 2022

Cash Flows from Operating Activities	
Tuition and fees	\$ 9,446,385
Federal, state, and local grants and contracts, noncapital	67,278,819
Auxiliary sales	2,586,593
Payments to or on behalf of employees	(123,237,056)
Payments to vendors for supplies and services	(37,446,901)
Payments to students for scholarships and grants	(44,831,231)
Net cash flows from operating activities	<u>(126,203,391)</u>
Cash Flows from Noncapital Financing Activities	
State apportionments	71,223,044
Federal and state financial aid grants	36,116,477
Property taxes - nondebt related	37,548,525
State taxes and other apportionments	3,738,365
Other nonoperating	22,559,777
Net cash flows from noncapital financing activities	<u>171,186,188</u>
Cash Flows from Capital Financing Activities	
Purchase of capital assets	(20,786,450)
Proceeds from capital debt	214,680,000
State revenue, capital	321,000
Property taxes - related to capital debt	50,450,669
Principal paid on capital debt	(214,011,157)
Interest paid on capital debt	(51,560,258)
Interest received on capital asset-related debt	(1,150,836)
Net cash flows from capital financing activities	<u>(22,057,032)</u>
Cash Flows from Investing Activities	
Change in fair market value of Cash in County treasury	(3,590,005)
Interest received from investments	2,508,848
Net cash flows from investing activities	<u>(1,081,157)</u>
Change In Cash and Cash Equivalents	21,844,608
Cash and Cash Equivalents, Beginning of Year	<u>431,745,409</u>
Cash and Cash Equivalents, End of Year	<u>\$ 453,590,017</u>

San Bernardino Community College District
Statement of Cash Flows
Year Ended June 30, 2022

Reconciliation of Net Operating Loss to Net Cash Flows from Operating Activities	
Operating Loss	<u>\$ (171,895,509)</u>
Adjustments to reconcile operating loss to net cash flows from operating activities	
Depreciation and amortization expense	18,356,021
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources	
Receivables, net	7,231,642
Inventories	(4,229)
Prepaid expenses	(600,635)
Lease receivables	1,850,537
Net OPEB asset - District Plan	(5,188,432)
Deferred outflows of resources related to OPEB	375,812
Deferred outflows of resources related to pensions	12,212,501
Accounts payable	14,207,887
Unearned revenue	10,936,485
Claims liability	(847,213)
Compensated absences	2,090,162
Net OPEB liability - Medicare Premium Payment Program	(117,416)
Aggregate net pension liability	(68,070,483)
Deferred inflows of resources related to leases	(1,829,225)
Deferred inflows of resources related to OPEB	4,696,500
Deferred inflows of resources related to pensions	<u>50,392,204</u>
Total adjustments	<u>45,692,118</u>
Net cash flows from operating activities	<u><u>\$ (126,203,391)</u></u>
Cash and Cash Equivalents Consist of the Following:	
Cash on hand and in banks	\$ 13,797,647
Cash in county treasury	<u>439,792,370</u>
Total cash and cash equivalents	<u><u>\$ 453,590,017</u></u>
Noncash Transactions	
Amortization of deferred outflows of resources related to debt refunding	\$ 6,837,708
Amortization of debt premiums	\$ 23,980,900
Accretion of interest on capital appreciation bonds	\$ 11,016,449

San Bernardino Community College District
 Fiduciary Fund
 Statement of Net Position
 June 30, 2022

	Retiree OPEB Trust
Assets	
Investments	\$ 9,033,446
Net Position	
Restricted for postemployment benefits other than pensions	\$ 9,033,446

San Bernardino Community College District
 Fiduciary Fund
 Statement of Changes in Net Position
 Year Ended June 30, 2022

	Retiree OPEB Trust
Additions	
District contributions	\$ 287,475
Interest and investment income	636,215
Total additions	923,690
Deductions	
Benefit payments	287,475
Administrative expenses	88,706
Net realized and unrealized losses	2,655,774
Total deductions	3,031,955
Change in Net Position	(2,108,265)
Net Position - Beginning of Year	11,141,711
Net Position - End of Year	\$ 9,033,446

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

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 accounting policies 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, as defined by accounting principles generally accepted in the United States of America and established by the Governmental Accounting Standards Board (GASB). The financial reporting entity consists of the primary government (the District), and the following component unit:

- Inland Futures Foundation

The Inland Futures Foundation is a legally separate, tax-exempt component unit of the District. The Inland Futures 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 Inland Futures Foundation can only be used by, or for the benefit of, the District, the Inland Futures Foundation is considered a component unit of the District with the inclusion of the statements as a blended component unit.

The District has analyzed the financial and accountability relationships with the Crafton Hills College Foundation, and the San Bernardino Valley College Foundation (the College Foundations) in conjunction with GASB Statement No. 61 criteria. The Foundations are separate, not for profit organizations, and the District does provide and receive direct benefits to and from the College Foundations. However, it has been determined that all criteria under GASB Statement No. 61 have not been met to require inclusion of the Foundations' financial statements in the District's annual report. Information on the College Foundations may be requested through each respective Foundation.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

Basis of Accounting

For financial reporting purposes, the District is considered a special-purpose government engaged only in business-type activities as defined by GASB. This presentation provides a comprehensive government-wide perspective of the District's assets, deferred outflows of resources, liabilities, deferred inflows of resources, activities, and cash flows and replaces the fund group perspective previously required. Fiduciary activities are excluded from the primary government financial statements. 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 promulgated 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.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. Nonexchange transactions, in which the District receives value without directly giving equal value in return, include State apportionments, property taxes, Federal and State financial aid grants, 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.

Expenses are recorded on the accrual basis as they are incurred, when goods are received, or services are rendered.

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the Statement of Cash Flows.

Investments

Investments are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value, including money market investments and participating interest-earning investment contracts with original maturities greater than one year, are stated at cost or amortized cost.

The District's investment in the County Treasury is measured at fair value on a recurring basis, which is determined by the fair value per share of the underlying portfolio determined by the program sponsor. Positions in this investment pool is not required to be categorized within the fair value hierarchy.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

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 District has recorded an allowance for uncollectible accounts as an estimation of amounts that may not be received related to student receivables. This allowance is based upon management's estimates and analysis. The allowance was estimated at \$3,557,365 for the year ended June 30, 2022.

Prepaid Expenses

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the financial statements. The cost of prepaid items is recorded as an expense when consumed rather than when purchased.

Inventories

Inventories consist primarily of 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 rather than when purchased.

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 furniture and equipment and an estimated useful life of greater than one year. Buildings, renovations to buildings, infrastructure, and building 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. Donated capital assets are recorded at acquisition value at the date of donation. 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.

The District records impairments of capital assets when it becomes probable that the carrying value of the assets will not be fully recovered over their estimated useful life. Impairments are recorded to reduce the carrying value of the assets to their net realizable value based on facts and circumstances in existence at the time of the determination. No impairments were recorded during the year ended June 30, 2022.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

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 government-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 government-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 0.004 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.

Debt Premiums

Debt premiums are amortized over the life of the bonds using the straight-line method, which approximates the effective interest method. All other bond issuance costs are expensed when incurred.

Deferred Outflows of Resources and Deferred 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 until then. The District reports deferred outflows of resources related to debt refunding, for OPEB related items, and for pension related items. The deferred outflows of resources related to debt refunding resulted from the difference between the carrying value of the refunded debt and its reacquisition price. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred amounts related to OPEB and pension related items are associated with differences between expected and actual earnings on plan investments, changes of assumptions, and other OPEB and pension related changes.

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 leases, OPEB and pension related items.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

Leases

The District recognizes a lease liability and an intangible right-to-use leased asset in the government-wide financial statements. The District measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The right-to-use leased asset is initially measured as the initial amount of the lease liability, plus certain initial direct costs. Subsequently, the right-to-use leased asset is amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset.

The District recognizes a lease receivable and a deferred inflow of resources in the government-wide financial statements. At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Pensions

For purposes of measuring the net pension liability, 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 (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. The aggregate net pension liability attributable to the governmental activities will be paid by the fund in which the employee worked.

Postemployment Benefits Other Than Pensions (OPEB)

For purposes of measuring the net OPEB asset, deferred outflows/inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District Plan and CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the District Plan and MPP. For this purpose, the District Plan and MPP recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost. The total OPEB liability will be paid primarily by the General Fund.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

Unearned Revenue

Unearned revenues arise when resources are received by the District before it has a legal claim to them, such as when certain grants are received prior to the occurrence of qualifying expenditures. In the subsequent periods, when the District has a legal claim to the resources, the liability for unearned revenue is removed from the balance sheet and the revenue is recognized. Unearned revenue is primarily composed of (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 payable, leases, compensated absences, claims liability, total OPEB liability, and the aggregate net pension liability with maturities greater than one year.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position related to net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use either through the 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 net position is available. The government-wide financial statements report \$211,037,163 of restricted net position, and the fiduciary fund financial statements report \$9,033,446 of restricted net position.

Operating and Nonoperating Revenues and Expenses

Classification of Revenues - The District has classified its revenues as either operating or nonoperating. Certain significant revenue streams relied upon for operation are classified as nonoperating as defined by GASB. Classifications are as follows:

- **Operating revenues** - Operating revenues include activities that have the characteristics of exchange transactions such as tuition and fees, net of scholarship discounts and allowances, Federal, State, and local grants and contracts, and sales and services of auxiliary enterprises.
- **Nonoperating revenues** - Nonoperating revenues include activities that have the characteristics of nonexchange transactions such as State apportionments, property taxes, investment income, and other revenue sources defined by GASB.

Classification of Expenses - Nearly all of the District's expenses are from exchange transactions and are classified as either operating or nonoperating according to the following criteria:

- **Operating expenses** - Operating expenses are necessary costs to provide the services of the District and include employee salaries and benefits, supplies, operating expenses, and student financial aid.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

- **Nonoperating expenses** - Nonoperating expenses include interest expense and other expenses not directly related to the services of the District.

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, February 2008, and November 2018 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

Tuition and fee revenue is reported net of scholarships, discounts, and allowances. Fee waivers approved by the California Community College 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.

Financial Assistance Programs

The District participates in federally funded Pell Grants, Supplemental Educational Opportunity Grants (SEOG), and Federal Work-Study programs, as well as other programs funded by the Federal government and State of California. Financial aid provided to the student in the form of cash is reported as an operating expense in the Statement of Revenues, Expenses and Changes in Net Position. Federal financial assistance 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*.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

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, and those difference could be material.

Interfund Activity

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 primary government 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.

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 primary government and fiduciary funds has been eliminated respectively in the consolidation process of the basic financial statements. Balances transferred between the primary government and the fiduciary funds are not eliminated in the consolidation process.

Change in Accounting Principles

Implementation of GASB Statement No. 87

As of July 1, 2021, the District adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The effect of the implementation of this standard on beginning net position is disclosed in Note 14 and the additional disclosures required by this standard is included in Notes 6, 7, and 8.

Implementation of GASB Statement No. 92

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reporting.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan.
- The applicability of Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits.
- The applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements.
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition.
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers.
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature.
- Terminology used to refer to derivative instruments.

The requirements of this Statement are effective as follows:

- The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance.
- The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2021.
- The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2021.
- The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2021.

The provisions of this Statement have been implemented as of June 30, 2022.

Implementation of GASB Statement No. 93

In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR (Interbank Offered Rate). This Statement achieves that objective by:

- Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment.
- Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate.
- Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

- Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap.
- Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap Clarifying the definition of reference rate, as it is used in Statement 53, as amended.
- Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend.

The provisions of this Statement have been implemented as of June 30, 2022.

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.

In accordance with the *Budget and Accounting Manual*, the District maintains substantially all of its cash in the County Treasury as part of the common investment pool. The District is considered to be an involuntary participant in an external investment pool. 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, 2022

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.

Summary of Deposits and Investments

Deposits and investments as of June 30, 2022, consist of the following:

	Primary Government	Fiduciary Fund
Cash on hand and in banks	\$ 12,796,097	\$ -
Cash in revolving	1,001,550	-
Investments	588,432,481	9,033,446
Total deposits and investments	\$ 602,230,128	\$ 9,033,446

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

Interest Rate Risk and Credit 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. 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.

Investment Type	Fair Value	Weighted Average Maturity in Days	Credit Rating
U.S. Treasury notes	\$ 32,653,556	745	Aaa
Mutual funds	125,020,001	N/A	N/A
San Bernardino County investment pool	439,792,370	495	AAAf/S1
Total	<u>\$ 597,465,927</u>		

Custodial Credit Risk**Deposits**

Custodial credit risk 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 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% 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% of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105% of the secured deposits. As of June 30, 2022, the District's bank balance of approximately \$13.1 million was fully insured or collateralized with securities, held by the pledging financial institutions trust department in the District's name.

Investments

This is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. As of June 30, 2022, the District's investment balance of approximately \$156.2 million was exposed to custodial credit risk because it was uninsured, unregistered and held by the brokerage firm which is also the counterparty for these securities. The District does not have a policy limiting the amount of securities that can be held by counterparties.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

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.

The District's fair value measurements are as follows at June 30, 2022:

Investment Type	Fair Value	Level 1 Inputs
U.S. Treasury notes	\$ 32,653,556	\$ 32,653,556
Mutual funds	125,020,001	125,020,001
Total	\$ 157,673,557	\$ 157,673,557

All assets have been valued using a market approach, which uses prices and other relevant information generated by market transactions involving identical or comparable assets or group of assets.

San Bernardino Community College District
Notes to Financial Statements
June 30, 2022

Note 5 - Accounts Receivable

Accounts receivable at June 30, 2022, consisted of the following:

	Primary Government
Federal Government	
Categorical aid	\$ 2,954,415
State Government	
Apportionment	552,521
Categorical aid	3,497,891
Lottery	541,256
Local Sources	
Interest	806,280
Other local sources	3,078,471
Total	\$ 11,430,834
Student receivables	\$ 4,323,237
Less: allowance for bad debt	(3,557,365)
Student receivables, net	\$ 765,872

Note 6 - Lease Receivables

The District has entered into lease agreements with various lessees. The lease receivables are summarized below:

Lease Receivables	Balance, July 1, 2021, as restated	Additions	Deductions	Balance, June 30, 2022
Leased Cellular Tower Space	\$ 8,999,382	\$ 56,601	\$ (191,403)	\$ 8,864,580
Leased Office Space	27,702,760	2,373,913	(4,089,648)	25,987,025
Total	\$ 36,702,142	\$ 2,430,514	\$ (4,281,051)	\$ 34,851,605

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

Cellular Tower Space

The District leases a portion of its facilities for cellular tower antenna sites and space. These licenses are noncancelable for a period of up to 456 months. The agreements allow for 3.00% annual CPI increases to the lease payments. At termination, lessees must remove all equipment and restore the site to its original state. During the fiscal year, the District recognized \$191,403 in lease revenue and \$450,731 in interest revenue related to these agreements. At June 30, 2022, the District recorded \$8,864,580 in lease receivables and \$5,615,880 in deferred inflows of resources for these arrangements. The District used an interest rate of 5.00%, based on the rates available to finance real estate over the same time periods.

Office Space

The District leases a portion of its facilities for commercial office space under several lease agreements. These leases are noncancelable for a period of up to 120 months. Many of the agreements allow for 3.00% annual CPI increases to the lease payments. At termination, lessees must restore the site to its original state. During the fiscal year, the District recognized \$4,089,648 in lease revenue and \$1,158,750 in interest revenue related to these agreements. At June 30, 2022, the District recorded \$25,987,025 in lease receivables and \$20,413,590 in deferred inflows of resources for these arrangements. The District used an interest rate of 5.00%, based on the rates available to finance real estate over the same time periods.

San Bernardino Community College District
Notes to Financial Statements
June 30, 2022

Note 7 - Capital and Right-to-use Leased Assets

Capital and right-to-lease asset activity for the District for the year ended June 30, 2022, was as follows:

	Balance, July 1, 2021, as restated	Additions	Deductions	Balance, June 30, 2022
Capital Assets Not Being Depreciated				
Land	\$ 7,362,045	\$ -	\$ -	\$ 7,362,045
Construction in progress	16,926,284	18,379,138	(1,810,005)	33,495,417
Total capital assets not being depreciated	<u>24,288,329</u>	<u>18,379,138</u>	<u>(1,810,005)</u>	<u>40,857,462</u>
Capital Assets Being Depreciated				
Land improvements	84,115,301	523,892	-	84,639,193
Buildings and improvements	640,125,058	305,410	-	640,430,468
Furniture and equipment	37,886,615	980,703	(63,894)	38,803,424
Total capital assets being depreciated	<u>762,126,974</u>	<u>1,810,005</u>	<u>(63,894)</u>	<u>763,873,085</u>
Total capital assets	<u>786,415,303</u>	<u>20,189,143</u>	<u>(1,873,899)</u>	<u>804,730,547</u>
Less Accumulated Depreciation				
Land improvements	(68,744,962)	(3,317,161)	-	(72,062,123)
Buildings and improvements	(114,676,812)	(12,630,757)	-	(127,307,569)
Furniture and equipment	(28,496,611)	(2,176,446)	54,048	(30,619,009)
Total accumulated depreciation	<u>(211,918,385)</u>	<u>(18,124,364)</u>	<u>54,048</u>	<u>(229,988,701)</u>
Net capital assets	<u>574,496,918</u>	<u>2,064,779</u>	<u>(1,819,851)</u>	<u>574,741,846</u>
Right-to-use Leased Assets				
Being Amortized				
Real property	1,814,238	-	-	1,814,238
Equipment	523,359	63,271	-	586,630
Total right-to-use leased assets being amortized	<u>2,337,597</u>	<u>63,271</u>	<u>-</u>	<u>2,400,868</u>
Less Accumulated Amortization				
Real property	(1,059,353)	(118,549)	-	(1,177,902)
Equipment	(113,886)	(113,108)	-	(226,994)
Total accumulated amortization	<u>(1,173,239)</u>	<u>(231,657)</u>	<u>-</u>	<u>(1,404,896)</u>
Net right-to-use leased assets	<u>1,164,358</u>	<u>(168,386)</u>	<u>-</u>	<u>995,972</u>
Total capital and right-to-use leased assets, net	<u>\$ 575,661,276</u>	<u>\$ 1,896,393</u>	<u>\$ (1,819,851)</u>	<u>\$ 575,737,818</u>

San Bernardino Community College District
Notes to Financial Statements
June 30, 2022

Note 8 - Long-Term Liabilities other than OPEB and Pensions

Summary

The changes in the District's long-term liabilities other than OPEB and pensions during the year ended June 30, 2022, consisted of the following:

	Balance, July 1, 2021, as restated	Additions	Deductions	Balance, June 30, 2022	Due in One Year
General obligation bonds	\$ 857,585,469	\$ 225,696,449	\$ (213,770,000)	\$ 869,511,918	\$ 28,730,000
Bond premium	42,691,775	-	(23,980,900)	18,710,875	-
Compensated absences	5,226,111	2,090,162	-	7,316,273	-
Claims liability	3,068,113	-	(847,213)	2,220,900	-
Lease liability	1,569,264	63,271	(241,157)	1,391,378	262,779
Total	\$ 910,140,732	\$ 227,849,882	\$ (238,839,270)	\$ 899,151,344	\$ 28,992,779

Description of Long-Term Liabilities

Payments on the general obligation bonds are made by the bond interest and redemption fund with local property tax revenues. The compensated absences will be paid by the fund for which the employee worked. The claims liability will be paid by the Internal Service Fund. Leases will be paid from the fund for which the equipment is being used for.

General Obligation Bonds

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. Interest rates on the bonds range from 6.02% to 6.79%. As of June 30, 2022, \$189,999,797 had been issued, and \$12,800,739 was outstanding.

The San Bernardino Community College District 2005 Refunding Bonds

In March 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%. 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, 2022, the outstanding balance was \$13,403,583.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

The San Bernardino Community College District Election of 2008

General obligation bonds were approved by a local election in February 2008. The total amount approved by the voters was \$500,000,000. Interest rates on the bonds range from 2.00% to 7.63%. As of June 30, 2022, \$500,000,000 had been issued, and \$204,162,596 was outstanding.

The San Bernardino Community College District 2013 Refunding Bonds

In April 2013, the District issued 2013 General Obligation Series A Refunding Bonds for \$198,570,000, and the 2013 General Obligation Series B Refunding Bonds for \$32,460,000, 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 0.485% to 5.00%. 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. As of June 30, 2022, the outstanding balance for the 2013 General Obligation Series A Refunding Bonds was \$14,265,000 and the 2013 General Obligation Series B Refunding Bonds were paid in full.

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%. 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, 2022, the outstanding balance was \$11,305,000.

The San Bernardino Community College District 2017 Refunding (Crossover) Series A Bonds

In December 2017, the District issued the 2017 General Obligation Refunding (Crossover) Series A Bonds in the amount of \$14,145,000. The bonds will be redeemed at the Crossover date of August 1, 2024; therefore, the refunding is not considered a current refunding. Interest rates on the bonds range from 4.00% to 5.00%. Amounts paid to the refunded bond escrow agent in excess of outstanding debt at the time of payment are recorded as deferred charges on refunding on the Statement of Net Position and are amortized to interest expense over the life of the liability. The net proceeds from the issuance were used to advance refund, on a crossover basis at the crossover date, a portion of the District's outstanding general obligation bonds. As of June 30, 2022, the outstanding balance was \$14,145,000.

The San Bernardino Community College District 2017 Refunding (Crossover) Series B Bonds Series

In December 2017, the District issued the 2017 General Obligation Refunding (Crossover) Series B Bonds in the amount of \$32,070,000. The bonds will be redeemed at the Crossover date of August 1, 2024; therefore, the refunding is not considered a current refunding. Interest rates on the bonds range from 4.00% to 5.00%. Amounts paid to the refunded bond escrow agent in excess of outstanding debt at the time of payment are recorded as deferred charges on refunding on the Statement of Net Position and are amortized to interest expense over the life of the liability. The net proceeds from the issuance were used to advance refund, on a crossover basis at the crossover date, a portion of the District's outstanding general obligation bonds. As of June 30, 2022, the outstanding balance was \$32,070,000.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

The San Bernardino Community College District Election of 2018

General obligation bonds were approved by a local election in November 2018. The total amount approved by the voters was \$470,000,000. Interest rates on the bonds range from 1.75% to 4.00%. As of June 30, 2022, \$300,000,000 had been issued, and \$88,980,000 was outstanding.

The San Bernardino Community College District 2019 Refunding Bonds

In December 2019, the District issued the 2019 General Obligation Refunding Bonds in the amount of \$143,520,000. Interest rates on the bonds range from 1.754% to 3.121%. Amounts paid to the refunded bond escrow agent in excess of outstanding debt at the time of payment are recorded as deferred charges on refunding on the Statement of Net Position and are amortized to interest expense over the life of the liability. The net proceeds from the issuance were used to advance refund a portion of the District's outstanding 2008 Series D General Obligation bonds, a portion of the 2013 Refunding Series A bonds, and a portion of the 2015 Refunding bonds. As of June 30, 2022, the outstanding balance was \$139,315,000.

The San Bernardino Community College District 2020 Refunding Bonds

In July 2020, the District issued the 2020 General Obligation Refunding Bonds in the amount of \$129,400,000. Interest rates on the bonds range from 0.499% to 1.898%. Amounts paid to the refunded bond escrow agent in excess of outstanding debt at the time of payment are recorded as deferred charges on refunding on the Statement of Net Position and are amortized to interest expense over the life of the liability. The net proceeds from the issuance were used to advance refund a portion of the District's outstanding 2008 Series D General Obligation bonds, a portion of the 2013 Refunding Series A bonds, and a portion of the 2015 Refunding bonds. As of June 30, 2022, the outstanding balance was \$124,385,000.

The San Bernardino Community College District 2021 Refunding Bonds

In August 2021, the District issued the 2021 General Obligation Refunding Bonds in the amount of \$214,680,000. Interest rates on the bonds range from 0.225% to 2.856%. Amounts paid to the refunded bond escrow agent in excess of outstanding debt at the time of payment are recorded as deferred charges on refunding on the Statement of Net Position and are amortized to interest expense over the life of the liability. The refunding resulted in a cash flow savings of \$12,954,201 and an economic gain of \$8,991,361 based on the difference between the present value of the existing debt service requirements and the new debt service requirements discounted 2.529%. The net proceeds from the issuance were used to advance refund the remaining balance of the District's outstanding 2018 Series A General Obligation bonds. As of June 30, 2022, the outstanding balance was \$214,680,000.

San Bernardino Community College District
Notes to Financial Statements
June 30, 2022

Debt Maturity

General Obligation Bonds

Issue Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding Beginning of Year	Issued	Accreted Interest	Redeemed	Bonds Outstanding End of Year
2002 D Refunding	6/9/2009	8/1/2033	6.02%-6.79%	\$ 4,999,797	\$ 11,866,818	\$ -	\$ 933,921	\$ -	\$ 12,800,739
2005	3/22/2005	8/1/2023	3.00%-5.14%	56,562,550	13,471,520	-	1,567,063	(1,635,000)	13,403,583
2008 B	6/9/2009	8/1/2048	2.600%-7.190%	73,102,389	147,353,251	-	8,427,895	(165,000)	155,616,146
2008 C	6/9/2009	8/1/2044	7.430%-7.63%	45,210,000	45,210,000	-	-	-	45,210,000
2008 D Refunding	9/22/2015	8/1/2048	2.000%-5.000%	37,536,960	3,363,880	-	87,570	(115,000)	3,336,450
2013 Series A Refunding	4/10/2013	8/1/2033	.500%-5.00%	198,570,000	20,030,000	-	-	(5,765,000)	14,265,000
2013 Series B Refunding	4/10/2013	8/1/2021	.485%-3.055%	32,460,000	5,250,000	-	-	(5,250,000)	-
2015 Refunding	9/22/2015	8/1/2031	2.00%-5.00%	55,975,000	11,305,000	-	-	-	11,305,000
2017 Series A Refunding	12/12/2017	8/1/2033	4.00%-5.00%	14,145,000	14,145,000	-	-	-	14,145,000
2017 Series B Refunding	12/12/2017	8/1/2034	4.00%-5.00%	32,070,000	32,070,000	-	-	-	32,070,000
2018 A	12/12/2019	8/1/2049	2.400-4.000%	200,000,000	191,665,000	-	-	(191,665,000)	-
2018 A-1 Refunding	12/12/2019	8/1/2039	1.754-4.000%	100,000,000	94,250,000	-	-	(5,270,000)	88,980,000
2019 Refunding	12/12/2019	8/1/2048	1.754-3.121%	143,520,000	140,540,000	-	-	(1,225,000)	139,315,000
2020 Refunding	7/7/2020	8/1/2030	0.499%-1.898%	129,400,000	127,065,000	-	-	(2,680,000)	124,385,000
2021 Refunding	8/5/2021	8/1/2049	0.225%-2.856%	214,680,000	-	214,680,000	-	-	214,680,000
					<u>\$857,585,469</u>	<u>\$214,680,000</u>	<u>\$11,016,449</u>	<u>\$(213,770,000)</u>	<u>\$869,511,918</u>

Debt Service Requirement to Maturity

The Election 2002 General Obligation Bonds mature through August 1, 2033, as follows:

Fiscal Year	Principal (Including accreted interest to date)	Accreted Interest	Total
2023	\$ -	\$ -	\$ -
2024	-	-	-
2025	120,704	19,296	140,000
2026	202,305	47,695	250,000
2027	272,789	87,211	360,000
2028-2032	2,222,911	1,462,089	3,685,000
2033-2034	9,982,030	14,472,970	24,455,000
Total	<u>\$ 12,800,739</u>	<u>\$ 16,089,261</u>	<u>\$ 28,890,000</u>

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

The Election 2008 General Obligation Bonds mature through August 1, 2048, as follows:

Fiscal Year	Principal (Including accreted interest to date)	Accreted Interest	Current Interest to Maturity	Total
2023	\$ 597,731	\$ 22,269	\$ 5,439,641	\$ 6,059,641
2024	773,954	96,046	5,439,641	6,309,641
2025	950,443	179,557	5,431,266	6,561,266
2026	1,130,252	294,748	5,410,016	6,835,016
2027	1,199,848	530,152	5,397,141	7,127,141
2028-2032	4,461,503	3,818,497	26,985,703	35,265,703
2033-2037	31,530,000	-	21,464,315	52,994,315
2038-2042	76,764,547	91,325,453	11,138,258	179,228,258
2043-2047	56,065,391	155,754,609	2,670,500	214,490,500
2048-2049	30,688,927	168,831,073	-	199,520,000
Total	\$ 204,162,596	\$ 420,852,404	\$ 89,376,479	\$ 714,391,479

The Election 2018 General Obligation Bonds mature through August 1, 2039, as follows:

Fiscal Year	Principal	Current Interest to Maturity	Total
2023	\$ 3,635,000	\$ 2,550,981	\$ 6,185,981
2024	3,705,000	2,480,375	6,185,375
2025	3,775,000	2,405,410	6,180,410
2026	3,855,000	2,322,729	6,177,729
2027	3,945,000	2,231,328	6,176,328
2028-2032	21,440,000	9,349,074	30,789,074
2033-2037	26,850,000	5,838,833	32,688,833
2038-2040	21,775,000	1,103,226	22,878,226
Total	\$ 88,980,000	\$ 28,281,956	\$ 117,261,956

The General Obligation Refunding Bonds mature through August 1, 2049, as follows:

Fiscal Year	Principal (Including accreted interest to date)	Accreted Interest	Current Interest to Maturity	Total
2023	\$ 24,056,338	\$ 418,662	\$ 14,073,011	\$ 38,548,011
2024	25,337,245	1,227,755	13,653,537	40,218,537
2025	28,795,000	-	13,298,191	42,093,191
2026	23,575,000	-	13,023,697	36,598,697
2027	24,895,000	-	12,590,720	37,485,720
2028-2032	148,830,000	-	53,331,536	202,161,536
2033-2037	87,010,000	-	33,648,170	120,658,170
2038-2042	41,120,000	-	26,494,535	67,614,535
2043-2047	90,845,000	-	16,807,847	107,652,847
2048-2050	69,105,000	-	2,977,970	72,082,970
Total	\$ 563,568,583	\$ 1,646,417	\$ 199,899,214	\$ 765,114,214

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

Leases

The District has entered into agreements to lease various facilities and equipment. The District's liability for lease agreements is summarized below:

Leases	Balance, July 1, 2021, as restated	Additions	Deductions	Balance, June 30, 2022
Real Property	\$ 1,149,520	\$ -	\$ (133,704)	\$ 1,015,816
Equipment	419,744	63,271	(107,453)	375,562
Total	\$ 1,569,264	\$ 63,271	\$ (241,157)	\$ 1,391,378

Real Property Leases

The District entered into various agreement to lease sites and real property for period up to 25 years, through the 2032-2033 fiscal year. Under the terms of the leases, the District pays monthly and annual payments, which increase based on a set schedule in the individual lease agreements, which amounted to principal and interest costs of \$189,619. The annual interest rate charged on the leases is 5.0%.

At June 30, 2022, the District has recognized right to use assets of \$1,814,238 and a lease liability of \$1,015,816 related to these agreements. During the fiscal year, the District recorded \$118,549 in amortization expense and \$55,915 in interest expense for the right to use of the equipment.

Equipment Leases

The District entered into various agreement to lease copiers and other equipment for period up to 10 years, through the 2026-2027 fiscal year. Under the terms of the leases, the District pays monthly and annual payments, which increase based on a set schedule in the individual lease agreements, which amounted to principal and interest costs of \$130,315. The annual interest rate charged on the leases is 5.0%. At June 30, 2022, the District has recognized right to use assets of \$586,630 and a lease liability of \$375,562 related to this agreement. During the fiscal year, the District recorded \$113,108 in amortization expense and \$22,862 in interest expense for the right to use of the equipment.

The District's liability on lease agreements is summarized below:

Fiscal Year	Principal	Interest	Total
2023	\$ 262,779	\$ 67,460	\$ 330,239
2024	277,261	54,215	331,476
2025	295,653	40,228	335,881
2026	201,922	25,247	227,169
2027	112,145	15,081	127,226
2028-2032	229,533	25,517	255,050
2033	12,085	126	12,211
Total	\$ 1,391,378	\$ 227,874	\$ 1,619,252

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

Note 9 - Aggregate Net Other Postemployment Benefits (OPEB) Asset (Liability)

For the fiscal year ended June 30, 2022, the District reported an aggregate net OPEB asset (liability), deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

<u>OPEB Plan</u>	<u>Aggregate Net OPEB Asset (Liability)</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>OPEB Expense</u>
District Plan	\$ 3,956,412	\$ 1,476,431	\$ 7,347,657	\$ (116,120)
Medicare Premium Payment (MPP) Program	(462,640)	-	-	(117,416)
Total	<u>\$ 3,493,772</u>	<u>\$ 1,476,431</u>	<u>\$ 7,347,657</u>	<u>\$ (233,536)</u>

The details of each plan are as follows:

District Plan**Plan Administration**

The District's governing board administers the Postemployment Benefits Plan (the Plan). The Plan is a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses.

Management of the Plan is vested in District management. Management of the trust assets is vested with the Benefits Trust Company.

Plan Membership

At June 30, 2021, the valuation date, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	26
Active employees	<u>660</u>
Total	<u><u>686</u></u>

San Bernardino Community College District Futuris Trust

The District's Futuris Trust (the Trust) is an irrevocable governmental trust pursuant to Section 115 of the IRC for the purpose of funding certain postemployment benefits other than pensions. The Trust is administered by the San Bernardino Community College District Retirement Board as directed by the investment alternative choice selected by the Board. The District retains the responsibility to oversee the management of the Trust, including the requirement that investments and assets held within the Trust continually adhere to the requirements of the California *Government Code* Section 53600.5 which specifies that the trustee's primary role is to preserve capital, to maintain investment liquidity, and to protect investment yield. As such, the District acts as the fiduciary of the Trust. The financial activity of the Trust has been discretely presented. Separate financial statements are not prepared for the Trust.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

Benefits Provided

The Plan provides medical insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The District's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements.

Contributions

The contribution requirements of Plan members and the District are established and may be amended by the District, the California Teachers Association (CTA), the local California Service Employees Association (CSEA), and unrepresented groups. Voluntary contributions based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually through the agreements with the District, CTA, CSEA, and the unrepresented groups. For the measurement period ended June 30, 2021, the District paid \$621,671 in benefits.

Investments**Investment Policy**

The Plan's policy in regard to the allocation of invested assets is established and may be amended by the governing board by a majority vote of its members. It is the policy of the District to pursue an investment strategy that reduces risks through the prudent diversification for the portfolio across a broad selection of distinct asset classes. The Plan's investment policy discourages the use of cash equivalents, except for liquidity purposes, and aims to refrain from dramatically shifting asset class allocation over short time spans.

The following was the governing board's adopted asset allocation policy as of June 30, 2021:

<u>Asset Class</u>	<u>Target Allocation</u>
Fixed Income	55%
Real Estate Investment Trusts	4%
Domestic Equities	22%
International Equities	19%

Rate of Return

For the year ended June 30, 2021, the annual money-weighted rate of return on investments, net of investment expense, was 22.25%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

Net OPEB Asset of the District

The District's net OPEB asset of \$3,956,412 was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of that date. The components of the net OPEB asset of the District at June 30, 2021, were as follows:

Total OPEB liability	\$ 7,185,299
Plan fiduciary net position	<u>(11,141,711)</u>
Net OPEB asset	<u>\$ (3,956,412)</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>155.06%</u>

Actuarial Assumptions

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50 percent
Salary increases	2.75 percent, average, including inflation
Discount rate	5.60 percent
Investment rate of return	5.60 percent, net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	4.00 percent

The discount rate was based on the assumed long-term expected rate of return on plan assets plus the long term inflation assumption.

Mortality rates were based on the 2020 CalSTRS Mortality Table for certificated employees and the 2017 CalPERS Active Mortality for Miscellaneous Employees Table for classified employees. Mortality rates vary by age and sex. (Unisex mortality rates are not often used as individual OPEB benefits do not depend on the mortality table used.) If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actual experience study as of June 2021.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

The long-term expected rate of return on OPEB 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 investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of June 30, 2021, (see the discussion of the Plan's investment policy) are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Fixed Income	4.25%
Real Estate Investment Trusts	7.25%
Domestic Equities	7.25%
International Equities	7.25%

Discount Rate

The discount rate used to measure the total OPEB liability was 5.60%. The projection of cash flows used to determine the discount rate assumed that the District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the Net OPEB Liability/(Asset)

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability/(Asset) (a) - (b)
Balance, July 1, 2020	\$ 10,385,458	\$ 9,153,438	\$ 1,232,020
Service cost	884,599	-	884,599
Interest	615,762	-	615,762
Difference between expected and actual experience	(3,925,252)	-	(3,925,252)
Contributions - employer	-	621,671	(621,671)
Expected investment income	-	2,073,272	(2,073,272)
Changes of assumptions	(153,597)	-	(153,597)
Benefit payments	(621,671)	(621,671)	-
Administrative expense	-	(84,999)	84,999
Net change in total OPEB liability	<u>(3,200,159)</u>	<u>1,988,273</u>	<u>(5,188,432)</u>
Balance, June 30, 2021	<u>\$ 7,185,299</u>	<u>\$ 11,141,711</u>	<u>\$ (3,956,412)</u>

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

Changes of assumptions reflect a change in the discount rate from 5.85% to 5.60% and a change in the inflation rate from 2.75% to 2.50%. There were no changes in benefit terms since the previous valuation.

Sensitivity of the Net OPEB Asset to Changes in the Discount Rate

The following presents the net OPEB asset of the District calculated using the current discount rate, as well as what the District's net OPEB asset 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 OPEB Asset</u>
1% decrease (4.60%)	\$ 3,421,890
Current discount rate (5.60%)	3,956,412
1% increase (6.60%)	4,453,561

Sensitivity of the Net OPEB Asset to Changes in the Health Care Cost Trend Rate

The following presents the net OPEB asset of the District, as well as what the District's net OPEB asset would be if it were calculated using a health care cost trend rate that is one percent lower or higher than the current health care costs trend rate:

<u>Healthcare Cost Trend Rate</u>	<u>Net OPEB Asset</u>
1% decrease (3.00%)	\$ 4,686,074
Current healthcare cost trend rate (4.00%)	3,956,412
1% increase (5.00%)	3,109,115

Deferred Outflows/Inflows of Resources Related to OPEB

At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB for the following:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
OPEB contributions subsequent to measurement date	\$ 287,475	\$ -
Differences between expected and actual experience	-	6,055,084
Changes of assumptions	1,188,956	142,385
Net difference between projected and actual earnings on OPEB plan investments	-	1,150,188
Total	<u>\$ 1,476,431</u>	<u>\$ 7,347,657</u>

The deferred outflows of resources related to OPEB resulting from the District's contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the subsequent fiscal year.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

The deferred outflows/(inflows) of resources related to the difference between projected and actual earnings on OPEB plan investments will be amortized over a closed five-year period and will be recognized in OPEB expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2023	\$ (276,798)
2024	(275,248)
2025	(290,088)
2026	(308,054)
Total	<u>\$ (1,150,188)</u>

The deferred outflows/(inflows) of resources related to differences between expected and actual experience in the measurement of the total OPEB liability and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits as of the beginning of the measurement period. The EARSL for the measurement period is 13.7 years and will be recognized in OPEB expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2023	\$ (415,113)
2024	(415,113)
2025	(415,113)
2026	(415,113)
2027	(415,113)
Thereafter	(2,932,948)
Total	<u>\$ (5,008,513)</u>

Medicare Premium Payment (MPP) Program

Plan Description

The Medicare Premium Payment (MPP) Program is administered by the California State Teachers' Retirement System (CalSTRS). The MPP Program is a cost-sharing multiple-employer other postemployment benefit plan (OPEB) established pursuant to Chapter 1032, Statutes 2000 (SB 1435). CalSTRS administers the MPP Program through the Teachers' Health Benefits Fund (THBF).

A full description of the MPP Program regarding benefit provisions, assumptions (for funding, but not accounting purposes), and membership information is listed in the June 30, 2020 annual actuarial valuation report, Medicare Premium Payment Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly available reports that can be found on the CalSTRS website under Publications at: <http://www.calstrs.com/member-publications>.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2022

Benefits Provided

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the State Teachers Retirement Plan (STRP) Defined Benefit (DB) Program who were retired or began receiving a disability allowance prior to July 1, 2012 and were not eligible for premium free Medicare Part A. The payments are made directly to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis.

The MPP Program is closed to new entrants as members who retire after July 1, 2012, are not eligible for coverage under the MPP Program.

The MPP Program is funded on a pay-as-you go basis from a portion of monthly District benefit payments. In accordance with California *Education Code* Section 25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

Net OPEB Liability and OPEB Expense

At June 30, 2022, the District reported a liability of \$462,640 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2021, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2020. The District's proportion of the net OPEB liability was based on a projection of the District's long-term share of contributions to the OPEB Plan relative to the projected contributions of all participating entities, actuarially determined. The District's proportionate share for the measurement period June 30, 2021 and June 30, 2020, was 0.1160% and 0.1369%, respectively, resulting in a net decrease in the proportionate share of 0.0209%.

For the year ended June 30, 2022, the District recognized OPEB expense of (\$117,416).

Actuarial Methods and Assumptions

Measurement Date	June 30, 2021
Valuation Date	June 30, 2020
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	2.16%
Medicare Part A Premium Cost Trend Rate	4.50%
Medicare Part B Premium Cost Trend Rate	5.40%

For the valuation as of June 30, 2020, CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

San Bernardino Community College District

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Assumptions were made about future participation (enrollment) into the MPP Program because CalSTRS is unable to determine which members not currently participating meet all eligibility criteria for enrollment in the future. Assumed enrollment rates were derived based on past experience and are stratified by age with the probability of enrollment diminishing as the members' age increases. This estimated enrollment rate was then applied to the population of members who may meet criteria necessary for eligibility and are not currently enrolled in the MPP Program. Based on this, the estimated number of future enrollments used in the financial reporting valuation was 245 or an average of 0.16% of the potentially eligible population (152,062).

The MPP Program is funded on a pay-as-you-go basis with contributions generally being made at the same time and in the same amount as benefit payments and expenses coming due. Any funds within the MPP Program as of June 30, 2021, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

Discount Rate

The discount rate used to measure the total OPEB liability as of June 30, 2021, is 2.16%. As the MPP Program is funded on a pay-as-you-go basis as previously noted, the OPEB Plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 2.16%, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2021, was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate decreased 0.05% from 2.21% as of June 30, 2020.

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net OPEB liability calculated using the current discount rate, as well as what the net OPEB 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 OPEB Liability</u>
1% decrease (1.16%)	\$ 509,956
Current discount rate (2.16%)	462,640
1% increase (3.16%)	422,213

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Medicare Costs Trend Rates

The following presents the District's proportionate share of the net OPEB liability calculated using the current Medicare costs trend rates, as well as what the net OPEB liability would be if it were calculated using Medicare costs trend rates that are one percent lower or higher than the current rates:

<u>Medicare Costs Trend Rates</u>	<u>Net OPEB Liability</u>
1% decrease (3.50% Part A and 4.40% Part B)	\$ 420,717
Current Medicare costs trend rate (4.50% Part A and 5.40% Part B)	462,640
1% increase (5.50% Part A and 6.40% Part B)	510,703

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Note 10 - Risk Management**Property and Liability Insurance Coverages**

The District is exposed to various risks of loss related to torts; theft, damage, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year ended June 30, 2022, 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 2021-2022, 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.

Insurance Program / Company Name	Type of Coverage	Limits
Schools Alliance for Workers' 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

San Bernardino Community College District

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Claims Liabilities

The District establishes a liability for both reported and unreported events, which includes estimates of both future payments of losses and related claim adjustment expenses. The following represents the changes in approximate liabilities for the District from July 1, 2020 to June 30, 2022:

	<u>Workers' Compensation</u>
Liability Balance, July 1, 2020	\$ 3,174,783
Claims and changes in estimates	553,413
Claims payments	<u>(660,083)</u>
Liability Balance, June 30, 2021	3,068,113
Claims and changes in estimates	(208,886)
Claims payments	<u>(638,327)</u>
Liability Balance, June 30, 2022	<u>\$ 2,220,900</u>
Assets available to pay claims at June 30, 2022	<u>\$ 7,755,563</u>

Note 11 - 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 the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Public Employees' Retirement System (CalPERS).

For the fiscal year ended June 30, 2022, the District reported its proportionate share of the aggregate net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

<u>Pension Plan</u>	<u>Aggregate Net Pension Liability</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Pension Expense</u>
CalSTRS	\$ 35,115,598	\$ 19,114,184	\$ 34,800,425	\$ 3,819,162
CalPERS	<u>50,462,506</u>	<u>11,051,725</u>	<u>20,433,426</u>	<u>6,615,544</u>
Total	<u>\$ 85,578,104</u>	<u>\$ 30,165,909</u>	<u>\$ 55,233,851</u>	<u>\$ 10,434,706</u>

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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, 2020, annual actuarial valuation report, Defined Benefit Program Actuarial Valuation. This report and CalSTRS audited financial information are publicly 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% 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.

The STRP Defined Benefit Program provisions and benefits in effect at June 30, 2022, are summarized as follows:

Hire date	On or before <u>December 31, 2012</u>	On or after <u>January 1, 2013</u>
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	10.25%	10.205%
Required employer contribution rate	16.92%	16.92%
Required State contribution rate	10.828%	10.828%

San Bernardino Community College District

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Contributions

Required member, District, and State of California contribution rates are set by the California Legislature and Governor and are 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 California Assembly Bill 1469, employer contributions into the CalSTRS will be increasing to a total of 19.1% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2022, are presented above, and the District's total contributions were \$7,496,204.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, 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	\$ 35,115,598
State's proportionate share of net pension liability associated with the District	<u>17,668,807</u>
Total	<u>\$ 52,784,405</u>

The net pension liability was measured as of June 30, 2021. 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, 2021 and June 30, 2020, was 0.0772% and 0.0786%, respectively, resulting in a net decrease in the proportionate share of 0.0014%.

For the year ended June 30, 2022, the District recognized pension expense of \$3,819,162. In addition, the District recognized pension expense and revenue of \$604,516 for support provided by the State. At June 30, 2022, 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	\$ 7,496,204	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	6,554,507	3,286,049
Differences between projected and actual earnings on pension plan investments	-	27,777,343
Differences between expected and actual experience in the measurement of the total pension liability	87,966	3,737,033
Changes of assumptions	<u>4,975,507</u>	<u>-</u>
Total	<u>\$ 19,114,184</u>	<u>\$ 34,800,425</u>

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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 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
2023	\$ (7,053,779)
2024	(6,451,904)
2025	(6,612,018)
2026	(7,659,642)
Total	<u>\$ (27,777,343)</u>

The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions 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 measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2023	\$ 1,498,579
2024	2,654,666
2025	622,014
2026	578,856
2027	(82,656)
Thereafter	(676,561)
Total	<u>\$ 4,594,898</u>

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Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying updated procedures to the financial reporting actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Experience study	July 1, 2015 through June 30, 2018
Actuarial cost method	Entry age normal
Discount rate	7.10%
Investment rate of return	7.10%
Consumer price inflation	2.75%
Wage growth	3.50%

CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

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 as an input to the process. The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2021, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Public equity	42%	4.8%
Private equity	13%	6.3%
Real estate	15%	3.6%
Inflation sensitive	6%	3.3%
Fixed income	12%	1.3%
Risk mitigating strategies	10%	1.8%
Cash/liquidity	2%	-0.4%

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Discount Rate

The discount rate used to measure the total pension liability was 7.10%. 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 (7.10%) 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.

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 (6.10%)	\$ 71,482,790
Current discount rate (7.10%)	35,115,598
1% increase (8.10%)	4,931,524

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, 2020, annual actuarial valuation report, Schools Pool Actuarial Valuation. This report and CalPERS audited financial information are publicly available reports that can be found on the CalPERS website under Forms and Publications at: <https://www.calpers.ca.gov/page/forms-publications>.

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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.

The CalPERS School Employer Pool provisions and benefits in effect at June 30, 2022, are summarized as follows:

	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	7.00%	7.00%
Required employer contribution rate	22.91%	22.91%

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, 2022, are presented above, and the total District contributions were \$8,404,280.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

As of June 30, 2022, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$50,462,506. The net pension liability was measured as of June 30, 2021. 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, 2021 and June 30, 2020, was 0.2482% and 0.2527%, respectively, resulting in a net decrease in the proportionate share of 0.0045%.

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For the year ended June 30, 2022, the District recognized pension expense of \$6,615,544. At June 30, 2022, the District reported deferred outflows of resources, and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 8,404,280	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	1,141,010	948,458
Differences between projected and actual earnings on pension plan investments	-	19,366,007
Differences between expected and actual experience in the measurement of the total pension liability	<u>1,506,435</u>	<u>118,961</u>
Total	<u>\$ 11,051,725</u>	<u>\$ 20,433,426</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:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2023	\$ (4,856,978)
2024	(4,466,427)
2025	(4,656,540)
2026	<u>(5,386,062)</u>
Total	<u>\$ (19,366,007)</u>

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The deferred outflows/(inflows) of resources related to the change in proportion and differences between contributions made and the District's proportionate share of contributions, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions 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 measurement period is 4.1 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows of Resources
2023	\$ 1,812,544
2024	118,753
2025	(316,839)
2026	(34,432)
Total	<u>\$ 1,580,026</u>

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying updated procedures to the financial reporting actuarial valuation as of June 30, 2020, and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2020
Measurement date	June 30, 2021
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.50%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90% of scale MP-2016.

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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+ 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 rounded 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 equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	50%	5.98%
Fixed income	28%	2.62%
Inflation assets	0%	1.81%
Private equity	8%	7.23%
Real assets	13%	4.93%
Liquidity	1%	-0.92%

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. 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:

Discount Rate	Net Pension Liability
1% decrease (6.15%)	\$ 85,086,870
Current discount rate (7.15%)	50,462,506
1% increase (8.15%)	21,716,854

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CalSTRS/CalPERS Irrevocable Trust

During the 2017-2018 fiscal year, the District established an IRS Section 115 irrevocable trust through Public Agency Retirement Services (PARS) for the purpose of funding future employer contributions associated with the CalSTRS and CalPERS pension plans. Funds deposited into this trust are not considered “plan assets” for GASB Statement No. 68 reporting; therefore, the balance of the irrevocable trust is not netted against the net pension liability shown on the Statement of Net Position. The balance and activity of the trust is recorded as a special revenue fund of the District. As of June 30, 2022, the balance of the trust was \$85,195,002.

On Behalf Payments

The State of California makes contributions to CalSTRS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS for the fiscal year ended June 30, 2022, which amounted to \$4,962,581 (10.828%) 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. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

Note 12 - 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 517 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.

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 46 community college districts and two joint powers authority members. 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.

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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 13 - 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, 2022.

Litigation

The District is involved in various litigations 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, 2022.

Construction Commitments

As of June 30, 2022, the District had approximately \$487.6 million in commitments with respect to unfinished capital projects. The projects are funded through a combination of general obligation bonds and capital project apportionments from the California State Chancellor's Office.

San Bernardino Community College District
Notes to Financial Statements
June 30, 2022

Note 14 - Restatement of Prior Year Net Position

As of June 30, 2021, the District adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. As a result of this new standard, the opening balances of certain assets, liabilities and deferred inflows of resources were restated in addition to beginning net position was restated as follows:

Primary Government	
Net Position - Beginning	\$ 172,342,825
Lease receivables	36,702,142
Right-to-use leased assets, net of amortization	1,164,358
Lease liabilities	(1,569,264)
Deferred inflows of resources related to leases	<u>(27,858,695)</u>
Net Position - Beginning, as Restated	<u><u>\$ 180,781,366</u></u>



Required Supplementary Information
June 30, 2022

San Bernardino Community College District

San Bernardino Community College District
Schedule of Changes in the District's Net OPEB Liability/(Asset) and Related Ratios
Year Ended June 30, 2022

	2022	2021	2020	2019	2018
Total OPEB Liability					
Service cost	\$ 884,599	\$ 860,924	\$ 693,805	\$ 666,828	\$ 624,455
Interest	615,762	568,995	611,659	424,414	519,126
Difference between expected and actual experience	(3,925,252)	(88,144)	(3,016,752)	-	-
Changes of assumptions	(153,597)	-	1,531,925	-	-
Benefit payments	<u>(621,671)</u>	<u>(592,667)</u>	<u>(287,288)</u>	<u>(287,288)</u>	<u>(386,897)</u>
Net change in total OPEB liability	(3,200,159)	749,108	(466,651)	803,954	756,684
Total OPEB Liability - Beginning	<u>10,385,458</u>	<u>9,636,350</u>	<u>10,103,001</u>	<u>9,299,047</u>	<u>8,542,363</u>
Total OPEB Liability - Ending (a)	<u>\$ 7,185,299</u>	<u>\$ 10,385,458</u>	<u>\$ 9,636,350</u>	<u>\$ 10,103,001</u>	<u>\$ 9,299,047</u>
Plan Fiduciary Net Position					
Contributions - employer	\$ 621,671	\$ 592,667	\$ 287,288	\$ 436,390	\$ 386,897
Expected investment income	2,073,272	512,969	504,803	479,953	749,118
Differences between projected and actual earnings on OPEB plan investments	-	(89,857)	(74,185)	7,754	-
Benefit payments	(621,671)	(592,667)	(287,288)	(436,390)	(386,897)
Administrative expense	<u>(84,999)</u>	<u>(76,755)</u>	<u>(73,825)</u>	<u>(73,272)</u>	<u>(68,535)</u>
Net change in plan fiduciary net position	1,988,273	346,357	356,793	414,435	680,583
Plan Fiduciary Net Position - Beginning	<u>9,153,438</u>	<u>8,807,081</u>	<u>8,450,288</u>	<u>8,035,853</u>	<u>7,355,270</u>
Plan Fiduciary Net Position - Ending (b)	<u>\$ 11,141,711</u>	<u>\$ 9,153,438</u>	<u>\$ 8,807,081</u>	<u>\$ 8,450,288</u>	<u>\$ 8,035,853</u>
Net OPEB Liability (Asset)- Ending (a) - (b)	<u>\$ (3,956,412)</u>	<u>\$ 1,232,020</u>	<u>\$ 829,269</u>	<u>\$ 1,652,713</u>	<u>\$ 1,263,194</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	<u>155.06%</u>	<u>88.14%</u>	<u>91.39%</u>	<u>83.64%</u>	<u>86.42%</u>
Covered Payroll	<u>\$ 79,049,841</u>	<u>\$ 81,963,320</u>	<u>\$ 76,221,687</u>	<u>\$ 67,303,034</u>	<u>\$ 62,292,241</u>
Net OPEB Liability (Asset) as a Percentage of Covered Payroll	<u>-5.00%</u>	<u>1.50%</u>	<u>1.09%</u>	<u>2.46%</u>	<u>2.03%</u>
Measurement Date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

Note: In the future, as data becomes available, ten years of information will be presented.

San Bernardino Community College District
 Schedule of OPEB Investment Returns
 Year Ended June 30, 2022

	2022	2021	2020	2019	2018
Annual money-weighted rate of return, net of investment expense	22.25%	4.58%	5.12%	4.22%	9.90%

Note: In the future, as data becomes available, ten years of information will be presented.

San Bernardino Community College District
Schedule of the District's Proportionate Share of the Net OPEB Liability – MPP Program
Year Ended June 30, 2022

Year ended June 30,	2022	2021	2020	2019	2018
Proportion of the net OPEB liability	0.1160%	0.1369%	0.1306%	0.1198%	0.1200%
Proportionate share of the net OPEB liability	\$ 462,640	\$ 580,056	\$ 486,224	\$ 458,578	\$ 504,754
Covered payroll	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A ¹	N/A ¹	N/A ¹	N/A ¹	N/A ¹
Plan fiduciary net position as a percentage of the total OPEB liability	-0.80%	-0.71%	-0.81%	-0.40%	0.01%
Measurement Date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

¹ As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

Note: In the future, as data becomes available, ten years of information will be presented.

San Bernardino Community College District
Schedule of the District's Proportionate Share of the Net Pension Liability
Year Ended June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
CalSTRS				
Proportion of the net pension liability	<u>0.0772%</u>	<u>0.0786%</u>	<u>0.0738%</u>	<u>0.0667%</u>
Proportionate share of the net pension liability	<u>\$ 35,115,598</u>	<u>\$ 76,124,802</u>	<u>\$ 66,659,738</u>	<u>\$ 61,345,890</u>
State's proportionate share of the net pension liability associated with the District	<u>17,668,807</u>	<u>39,242,344</u>	<u>36,367,337</u>	<u>35,123,391</u>
Total	<u>\$ 52,784,405</u>	<u>\$ 115,367,146</u>	<u>\$ 103,027,075</u>	<u>\$ 96,469,281</u>
Covered payroll	<u>\$ 43,334,372</u>	<u>\$ 45,474,871</u>	<u>\$ 41,214,318</u>	<u>\$ 37,332,356</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	<u>81.03%</u>	<u>167.40%</u>	<u>161.74%</u>	<u>164.32%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>87%</u>	<u>72%</u>	<u>73%</u>	<u>71%</u>
Measurement Date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
CalPERS				
Proportion of the net pension liability	<u>0.2482%</u>	<u>0.2527%</u>	<u>0.2439%</u>	<u>0.2252%</u>
Proportionate share of the net pension liability	<u>\$ 50,462,506</u>	<u>\$ 77,523,785</u>	<u>\$ 71,082,778</u>	<u>\$ 60,052,342</u>
Covered payroll	<u>\$ 35,715,469</u>	<u>\$ 36,488,449</u>	<u>\$ 35,007,369</u>	<u>\$ 29,970,678</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	<u>141.29%</u>	<u>212.46%</u>	<u>203.05%</u>	<u>200.37%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>81%</u>	<u>70%</u>	<u>70%</u>	<u>71%</u>
Measurement Date	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018

Note: In the future, as data becomes available, ten years of information will be presented.

San Bernardino Community College District
Schedule of the District's Proportionate Share of the Net Pension Liability
Year Ended June 30, 2022

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
CalSTRS				
Proportion of the net pension liability	<u>0.0663%</u>	<u>0.0682%</u>	<u>0.0779%</u>	<u>0.0581%</u>
Proportionate share of the net pension liability	<u>\$ 61,286,649</u>	<u>\$ 55,196,567</u>	<u>\$ 52,472,482</u>	<u>\$ 33,957,179</u>
State's proportionate share of the net pension liability associated with the District	<u>36,256,664</u>	<u>31,422,421</u>	<u>27,752,159</u>	<u>20,504,811</u>
Total	<u>\$ 97,543,313</u>	<u>\$ 86,618,988</u>	<u>\$ 80,224,641</u>	<u>\$ 54,461,990</u>
Covered payroll	<u>\$ 35,577,170</u>	<u>\$ 34,885,918</u>	<u>\$ 33,717,601</u>	<u>\$ 30,941,662</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	<u>172.26%</u>	<u>158.22%</u>	<u>155.62%</u>	<u>109.75%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>69%</u>	<u>70%</u>	<u>74%</u>	<u>77%</u>
Measurement Date	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
CalPERS				
Proportion of the net pension liability	<u>0.2131%</u>	<u>0.2204%</u>	<u>0.1032%</u>	<u>0.1033%</u>
Proportionate share of the net pension liability	<u>\$ 50,863,523</u>	<u>\$ 21,155,192</u>	<u>\$ 32,474,152</u>	<u>\$ 23,974,911</u>
Covered payroll	<u>\$ 26,715,071</u>	<u>\$ 27,478,113</u>	<u>\$ 24,617,297</u>	<u>\$ 21,652,411</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	<u>190.39%</u>	<u>76.99%</u>	<u>131.92%</u>	<u>110.73%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>72%</u>	<u>74%</u>	<u>79%</u>	<u>83%</u>
Measurement Date	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

Note: In the future, as data becomes available, ten years of information will be presented.

San Bernardino Community College District
Schedule of the District Contributions for Pensions
Year Ended June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
CalSTRS				
Contractually required contribution	\$ 7,496,204	\$ 6,998,501	\$ 7,776,203	\$ 6,709,691
Contributions in relation to the contractually required contribution	<u>(7,496,204)</u>	<u>(6,998,501)</u>	<u>(7,776,203)</u>	<u>(6,709,691)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 44,303,806</u>	<u>\$ 43,334,372</u>	<u>\$ 45,474,871</u>	<u>\$ 41,214,318</u>
Contributions as a percentage of covered payroll	<u>16.92%</u>	<u>16.15%</u>	<u>17.10%</u>	<u>16.28%</u>
CalPERS				
Contractually required contribution	\$ 8,404,280	\$ 7,393,102	\$ 7,195,887	\$ 6,323,031
Contributions in relation to the contractually required contribution	<u>(8,404,280)</u>	<u>(7,393,102)</u>	<u>(7,195,887)</u>	<u>(6,323,031)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 36,683,893</u>	<u>\$ 35,715,469</u>	<u>\$ 36,488,449</u>	<u>\$ 35,007,369</u>
Contributions as a percentage of covered payroll	<u>22.910%</u>	<u>20.700%</u>	<u>19.721%</u>	<u>18.062%</u>

Note: In the future, as data becomes available, ten years of information will be presented.

San Bernardino Community College District
Schedule of the District Contributions for Pensions
Year Ended June 30, 2022

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
CalSTRS				
Contractually required contribution	\$ 5,387,059	\$ 4,475,608	\$ 3,743,259	\$ 2,994,123
Contributions in relation to the contractually required contribution	<u>(5,387,059)</u>	<u>(4,475,608)</u>	<u>(3,743,259)</u>	<u>(2,994,123)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 37,332,356</u>	<u>\$ 35,577,170</u>	<u>\$ 34,885,918</u>	<u>\$ 33,717,601</u>
Contributions as a percentage of covered payroll	<u>14.43%</u>	<u>12.58%</u>	<u>10.73%</u>	<u>8.88%</u>
CalPERS				
Contractually required contribution	\$ 4,654,746	\$ 3,710,189	\$ 3,255,332	\$ 2,897,702
Contributions in relation to the contractually required contribution	<u>(4,654,746)</u>	<u>(3,710,189)</u>	<u>(3,255,332)</u>	<u>(2,897,702)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 29,970,678</u>	<u>\$ 26,715,071</u>	<u>\$ 27,478,113</u>	<u>\$ 24,617,297</u>
Contributions as a percentage of covered payroll	<u>15.531%</u>	<u>13.888%</u>	<u>11.847%</u>	<u>11.771%</u>

Note: In the future, as data becomes available, ten years of information will be presented.

San Bernardino Community College District
Notes to Required Supplementary Information
June 30, 2022

Note 1 - Purpose of Schedules

Schedule of Changes in the District's Net OPEB Liability/(Asset) and Related Ratios

This schedule presents information on the District's changes in the net OPEB liability(asset), including beginning and ending balances, the Plan's fiduciary net position, and the net OPEB liability/(asset). 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.
- *Changes in Assumptions* - Changes of assumptions reflect a change in the discount rate from 5.85% to 5.60% and a change in the inflation rate from 2.75% to 2.50%.

Schedule of OPEB Investment Returns

This schedule presents information on the annual money-weighted rate of return on OPEB plan investments. In future years, as data becomes available, ten years of information will be presented.

Schedule of the District's Proportionate Share of the Net OPEB Liability – MPP Program

This schedule presents information on the District's proportionate share of the net OPEB liability – MPP program and the Plans' fiduciary net position. In the future, as data becomes available, ten years of information will be presented.

- *Changes in Benefit Terms* – There were no changes in the benefit terms since the previous valuation.
- *Changes of Assumptions* – The plan rate of investment return assumption was changed from 2.21% to 2.16% since the previous valuation.

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.

- *Changes in Benefit Terms* - There were no changes in benefit terms since the previous valuations for either CalSTRS or CalPERS.
- *Changes of Assumptions* - There were no changes in economic assumptions since the previous valuations for either CalSTRS or CalPERS.

Schedule of the District's Contributions for Pensions

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.



Supplementary Information
June 30, 2022

San Bernardino Community College District

San Bernardino Community College District

District Organization

June 30, 2022

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 as of June 30, 2022

Member	Office	Term Expires
Gloria Macia Harrison	Chair	2024
Dr. Stephanie Houston	Vice Chair	2022
Dr. Anne Viricel	Clerk	2024
Dr. Nathan Gonzales	Trustee	2022
John Longville	Trustee	2024
Frank Reyes	Trustee	2024
Joseph Williams	Trustee	2022
Robert Alexander	Student Trustee, CHC	2023
Paul Del Rosario	Student Trustee, SBVC	2023

Administration as of June 30, 2022

Diana Rodriguez, M.Ed.	Chancellor
Dr. Scott Thayer	Interim President - San Bernardino Valley College
Dr. Kevin Horan	President - Crafton Hills College

Auxiliary Organizations in Good Standing

Crafton Hills College Foundation, established 1987
Master Agreement signed 2019
Michelle Riggs, Director, Institutional Advancement

San Bernardino Valley College Foundation, established 1973
Master Agreement signed 2019
Michael Layne, Development Director

Inland Futures Foundation, established 2013
Master Agreement signed 2019
Jose Torres, Executive Vice Chancellor

San Bernardino Community College District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education			
Student Financial Assistance Cluster			
Federal Pell Grant Program	84.063		\$ 14,217,957
Federal Supplemental Educational Opportunity Grants (FSEOG)	84.007		1,045,835
Federal Direct Student Loans	84.268		81,408
Federal Work-Study Program	84.033		105,095
Subtotal Student Financial Assistance Cluster			<u>15,450,295</u>
TRIO Cluster			
TRIO Student Support Services	84.042A		361,448
Subtotal TRIO Cluster			<u>361,448</u>
COVID-19: Higher Education Emergency Relief Funds, Student Aid Portion	84.425E		15,322,605
COVID-19: Higher Education Emergency Relief Funds, Institutional Portion	84.425F		13,165,540
Subtotal			<u>28,488,145</u>
Passed through California Community Colleges Chancellor's Office Career and Technical Education Act (CTEA), Title I, Part C	84.048A	21-C01-009	441,218
Passed through State of California Department of Rehabilitation Workability III Program	84.126A	30985	140,648
Total U.S. Department of Education			<u>44,881,754</u>
U.S. Department of Commerce			
Passed through California Manufacturers and Technology Consulting (CMTC) Manufacturing Extension Partnership	11.611	70NANB16H208	269,817
Total U.S. Department of Commerce			<u>269,817</u>
U.S. Department of Agriculture			
Passed through California Department of Education Child and Adult Care Food Program	10.558	04375-CACFP- 36-CC-CS	119,377
SNAP Cluster			
Passed through California State University, Chico State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	[1]	6,329
Subtotal SNAP Cluster			<u>6,329</u>
Total U.S. Department of Agriculture			<u>125,706</u>
U.S. Department of the Treasury			
Passed through California Community Colleges Chancellor's Office COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	[1]	1,698,908
Total U.S. Department of the Treasury			<u>1,698,908</u>

[1] Pass-Through Entity Identifying Number not available.

San Bernardino Community College District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
Research and Development Cluster			
National Science Foundation			
Passed through The Regents of the University of California, Riverside			
Data Science Career Pathways in the Inland Empire	47.070	S-001535	\$ 5,000
Passed through University Enterprises Corporation at CSU San Bernardino			
Promoting Pre and Post transfer Success in STEM at Hispanic Serving Institutions	47.076	GT17154	60,964
U.S. Department of Education			
Passed through University Enterprises Corporation at CSU San Bernardino			
Title V - Developing Hispanic Serving Institutions: Improving Student Success in Digital Media Disciplines	84.0315	[1]	28,220
Subtotal Research and Development Cluster			<u>94,184</u>
U.S. Department of Veterans Affairs			
Veterans Services	64.117		<u>5,922</u>
U.S. Department of Health and Human Services			
Passed through California Community Colleges Chancellor's Office			
Temporary Assistance for Needy Families (TANF)	93.558	[1]	71,850
Foster and Kinship Care Education	93.658	[1]	25,981
Child Care and Development Fund (CCDF) Cluster			
Passed through California Department of Education			
Child Care and Development Block Grant	93.575	15136	98,746
Child Care and Development Block Grant	93.575	15557	44,006
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	13609	214,810
Passed through Yosemite CCD Child Development Consortium			
Child Care and Development Block Grant	93.575	[1]	28,635
Subtotal CCDF Cluster			<u>386,197</u>
Total U.S. Department of Health and Human Services			<u>484,028</u>
Total Federal Financial Assistance			<u>\$ 47,560,319</u>

[1] Pass-Through Entity Identifying Number not available.

San Bernardino Community College District
Schedule of Expenditures of State Awards
Year Ended June 30, 2022

Program	Program Revenues				Total Revenue	Program Expenditures
	Cash Received	Accounts Receivable	Unearned Revenue	Accounts Payable		
PROP 30 -EPA	\$ 29,849,049	\$ -	\$ -	\$ -	\$ 29,849,049	\$ 29,849,049
AB104 ADULT ED BLOCK GRANT	3,318,917	-	1,091,720	-	2,227,197	2,227,197
SFAA-BFAP ADM ALLOWANCE	880,872	-	204,272	-	676,600	676,600
HUNGER FREE CAMPUS SUPPORT	70,029	-	49,733	-	20,296	20,296
MESA GRANT	88,040	437	-	-	88,477	88,477
NURSING EDUCATION	228,068	-	-	3,852	224,216	224,216
VETERANS RESOURCE CENTER	529,249	-	408,302	-	120,947	120,947
FINANCIAL AID TECHNOLOGY	169,337	-	143,337	-	26,000	26,000
CALIFORNIA SPACE GRANT	500	-	500	-	-	-
EOPS-CARE PROGRAM	315,594	-	66,532	-	249,062	249,062
EOPS	2,017,553	-	317,299	-	1,700,254	1,700,254
HANDICAPPED STUDENT PROGRAMS	1,372,181	-	162,959	-	1,209,222	1,209,222
CHILD DEVELOPMENT	872,367	92,843	-	-	965,210	965,210
STATE PRESCHOOL GRANT	1,562,250	126,080	-	-	1,688,330	1,688,330
HARMEYER INFANT CENTER	116,700	-	21,273	-	95,427	95,427
CHILD CARE FOOD PROGRAM	4,896	1,202	-	-	6,098	6,098
FOSTER CARE EDUCATION	121,668	-	14,139	-	107,529	107,529
YOUTH EMPOWERMENT STR	15,600	6,893	-	-	22,493	22,493
STUDENT EQUITY GRANT	2,051,123	-	308,800	-	1,742,323	1,742,323
BASIC SKILLS	1,043,514	-	216,377	-	827,137	827,137
BLOCK GRANT FY-98	7,514,815	-	5,109,264	-	2,405,551	2,405,551
STUDENT SUCCE & SUPPORT PROGRAM	4,943,888	-	1,556,831	-	3,387,057	3,387,057
ALTERNATE TEXT PRODUCTION CENTER	600,000	900,000	-	-	1,500,000	1,500,000
TEMPORARY ASST FOR NEEDY FAMILIES (TANF)	51,625	32,346	-	12,122	71,849	71,849
TANF WORK STUDY	-	719	-	-	719	719
CALWORKS	1,155,782	-	218,340	-	937,442	937,442
PROP 39 REGION F COLLEGES/SBVC	428	-	-	-	428	428
CALIFORNIA COLLEGE PROMISE	2,841,113	-	2,776,553	-	64,560	64,560
STUDENT EQUITY & ACHIEVEMENT	3,831,030	-	1,731,635	-	2,099,395	2,099,395
IEDRC 2016 ARROYO VALLEY CYBER	29,723	-	-	-	29,723	29,723

San Bernardino Community College District
Schedule of Expenditures of State Awards
Year Ended June 30, 2022

Program	Program Revenues				Total Revenue	Program Expenditures
	Cash Received	Accounts Receivable	Unearned Revenue	Accounts Payable		
CHILD CARE RESOURCE CENTER	\$ 6,508	\$ 1,659	\$ -	\$ -	\$ 8,167	\$ 8,167
RIVERSIDE COUNTY SHERIFF DEPT	-	32,749	-	-	32,749	32,749
PROBATION-ENRICHMENT SERVICES	-	37,131	-	-	37,131	37,131
REPORT STREAMLINING PGM-CHABOT	200,000	-	197,217	-	2,783	2,783
IEDRC ARROYO VALLEY CORE	53,462	9,362	-	-	62,824	62,824
IEDRC P48 R5 CNA TRAINING	9,982	104,600	-	-	114,582	114,582
EQUAL EMPLOYMENT OPPORTUNITY	80,572	-	46,680	-	33,892	33,892
MENTAL HEALTH SUPPORT	524,150	-	444,983	-	79,167	79,167
CRY-ROP - CTE TEACH	5,901	10,415	-	-	16,316	16,316
DREAM RESOURCE LIAISON	271,642	-	68,518	-	203,124	203,124
SWP REGIONAL REALLOCATED FUNDS	135,996	9,881	-	-	145,877	145,877
CHILD CARE FACILITY STABILIZATION STIPEND	11,500	-	-	-	11,500	11,500
RCC-FAMILY CHILD CARE AGREEMENT	9,999	10,000	10,877	-	9,122	9,122
KVCR AB-132 BILL	4,015,000	-	-	-	4,015,000	191,901
CDC AB 131 STIPENDS	79,516	-	-	-	79,516	79,516
CAREER READINESS PGM-GOOGLE	25,000	-	24,526	-	474	474
BASIC NEEDS CENTERS & STAFFING	4,255	-	-	-	4,255	4,255
INLAND EMP/DESERT REG CONSORTIUM	92,043	-	-	-	92,043	92,043
SWP IEDRC P49R6 INNOV&AUTOMATIVE	-	61,369	-	-	61,369	61,369
ICT CYBERHUB CLOUD BASED TECH	-	295	-	-	295	295
HIGH ROAD CONSTRUCTION CAREER (HRCCs)	-	111,000	92,962	-	18,038	18,038
BACK 2 WORK PROGRAM	-	190,909	-	-	190,909	190,909
EEO BEST PRACTICES	208,333	-	208,333	-	-	-
CALIFORNIANS FOR ALL COLLEGE CORPS	-	23,437	-	-	23,437	23,437
LIBRARY SERVICES PLATFORM	1,900	-	-	-	1,900	1,900
CULTURALLY COMPETENT FACULTY PD	100,870	-	100,870	-	-	-
STUDENT FOOD AND HOUSING SUPPORT	467,260	-	467,260	-	-	-
LGBTQ+	183,000	-	183,000	-	-	-
CCAP INSTRUCTIONAL MATERIALS FOR DUAL ENROLLMENT	14,377	-	14,377	-	-	-
GUIDED PATHWAYS	1,421,600	-	1,157,463	-	264,137	264,137
SWP-POSITIVE INCENTIVE FUNDING	34,852	-	5,431	-	29,421	29,421

San Bernardino Community College District
Schedule of Expenditures of State Awards
Year Ended June 30, 2022

Program	Program Revenues					Program Expenditures
	Cash Received	Accounts Receivable	Unearned Revenue	Accounts Payable	Total Revenue	
IE PRE-APPRENTICESHIP PGM	\$ 335,375	\$ 109,680	\$ -	\$ -	\$ 445,055	\$ 445,055
MIDDLE COLLEGE HIGH SCHOOL	240,711	15,120	128,721	-	127,110	127,110
IEDRC WORK BASED LEARNING AND TRANS	48,966	24,863	-	-	73,829	73,829
IEDRC CYBER HUBS AND CLOUD BASED TECH	65,690	170,727	-	-	236,417	236,417
ICT/DIGITAL MEDIA-1070-AB	94,834	-	-	-	94,834	94,834
CALTRANS - PAROLEE WORKCREW 7/16	334,976	545,160	-	-	880,136	880,136
CTE DATA UNLOCKED INITIATIVE	27,808	-	27,794	-	14	14
INNOVATION & EFFECTIVENESS GRANT	200,000	-	200,000	-	-	-
BUTTE COLLEGE/CA DEPT OF HR	116,328	44,987	-	-	161,315	161,315
VETERANS RESOURCE CENTER	24,751	119,184	-	-	143,935	143,935
PRISON TO EMPLOYMENT INITIATIVE (P2E)	154,560	-	33,919	-	120,641	120,641
ETP #8	107,883	105,324	-	-	213,207	213,207
ETP #9	-	108,817	-	-	108,817	108,817
CLASSIFIED PROFESSIONAL DEVELOPMENT	76,379	-	74,979	-	1,400	1,400
CALFRESH OUTREACH	47,209	-	33,046	-	14,163	14,163
STUDENT RETENTION & OUTREACH	1,290,741	-	1,208,415	-	82,326	82,326
LOCAL SHARES/SWP ROUND 3	514,291	-	164,959	-	349,332	349,332
LOCAL SHARES/SWP ROUND 4	474,747	-	97,506	-	377,241	377,241
LOCAL SHARES/SWP ROUND 5	1,757,191	-	985,438	-	771,753	771,753
LOCAL SHARES/SWP ROUND 6	2,557,966	-	2,191,003	-	366,963	366,963
REGIONAL SHARES/SWP ROUND 4	122,771	-	-	-	122,771	122,771
REGIONAL SHARES/SWP ROUND 5	61,432	475,797	-	-	537,229	537,229
REGIONAL SHARES/SWP ROUND 6	-	14,905	-	-	14,905	14,905
NEW PAC BUILDING	321,000	-	-	-	321,000	321,000
Total state programs	<u>\$ 82,529,238</u>	<u>\$ 3,497,891</u>	<u>\$ 22,566,143</u>	<u>\$ 15,974</u>	<u>\$ 63,445,012</u>	<u>\$ 59,621,913</u>

San Bernardino Community College District
Schedule of Workload Measures for State General Apportionment Annual (Actual) Attendance
Year Ended June 30, 2022

CATEGORIES	<u>Reported Data</u>	<u>Audit Adjustments</u>	<u>Audited Data</u>
A. Summer Intersession (Summer 2021 only)			
1. Noncredit*	6.38	-	6.38
2. Credit	1,749.41	-	1,749.41
B. Summer Intersession (Summer 2022 - Prior to July 1, 2022)			
1. Noncredit*	-	-	-
2. Credit	529.79	-	529.79
C. Primary Terms (Exclusive of Summer Intersession)			
1. Census Procedure Courses			
(a) Weekly Census Contact Hours	1,700.32	-	1,700.32
(b) Daily Census Contact Hours	398.56	-	398.56
2. Actual Hours of Attendance Procedure Courses			
(a) Noncredit*	102.92	-	102.92
(b) Credit	926.98	-	926.98
3. Alternative Attendance Accounting Procedures Courses			
(a) Weekly Census Procedure Courses	3,856.44	-	3,856.44
(b) Daily Census Procedure Courses	3,022.13	-	3,022.13
(c) Noncredit Independent Study/Distance Education Courses	-	-	-
D. Total FTES	<u>12,292.93</u>	<u>-</u>	<u>12,292.93</u>
SUPPLEMENTAL INFORMATION (Subset of Above Information)			
E. In-Service Training Courses (FTES)	-	-	-
F. Basic Skills Courses and Immigrant Education			
1. Noncredit*	-	-	-
2. Credit	238.66	-	238.66
CCFS-320 Addendum			
CDCP Noncredit FTES	20.88	-	20.88

* Including Career Development and College Preparation (CDCP) FTES

San Bernardino Community College District
Reconciliation of *Education Code* Section 84362 (50 Percent Law) Calculation
Year Ended June 30, 2022

	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	\$ 20,462,885	\$ -	\$ 20,462,885	\$ 20,462,885	\$ -	\$ 20,462,885
Other	1300	14,867,083	-	14,867,083	14,867,083	-	14,867,083
Total Instructional Salaries		35,329,968	-	35,329,968	35,329,968	-	35,329,968
Noninstructional Salaries							
Contract or Regular	1200	-	-	-	8,146,184	-	8,146,184
Other	1400	-	-	-	775,064	-	775,064
Total Noninstructional Salaries		-	-	-	8,921,248	-	8,921,248
Total Academic Salaries		35,329,968	-	35,329,968	44,251,216	-	44,251,216
<u>Classified Salaries</u>							
Noninstructional Salaries							
Regular Status	2100	-	-	-	24,163,075	-	24,163,075
Other	2300	-	-	-	1,275,994	-	1,275,994
Total Noninstructional Salaries		-	-	-	25,439,069	-	25,439,069
Instructional Aides							
Regular Status	2200	2,817,347	-	2,817,347	2,817,347	-	2,817,347
Other	2400	891,285	-	891,285	891,285	-	891,285
Total Instructional Aides		3,708,632	-	3,708,632	3,708,632	-	3,708,632
Total Classified Salaries		3,708,632	-	3,708,632	29,147,701	-	29,147,701
Employee Benefits	3000	13,665,902	-	13,665,902	24,258,604	-	24,258,604
Supplies and Material	4000	-	-	-	753,437	-	753,437
Other Operating Expenses	5000	1,042,843	-	1,042,843	10,479,801	-	10,479,801
Equipment Replacement	6420	-	-	-	189,207	-	189,207
Total Expenditures							
Prior to Exclusions		53,747,345	-	53,747,345	109,079,966	-	109,079,966

San Bernardino Community College District
 Reconciliation of *Education Code* Section 84362 (50 Percent Law) Calculation
 Year Ended June 30, 2022

	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							
Instructional Staff - Retirees' Benefits and Retirement Incentives	5900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Health Services Above Amount Collected	6441	-	-	-	94,598	-	94,598
Student Transportation	6491	-	-	-	-	-	-
Noninstructional Staff - Retirees' Benefits and Retirement Incentives	6740	-	-	-	-	-	-
Objects to Exclude							
Rents and Leases	5060	-	-	-	1,557,983	-	1,557,983
Lottery Expenditures							
Academic Salaries	1000	-	-	-	-	-	-
Classified Salaries	2000	-	-	-	-	-	-
Employee Benefits	3000	-	-	-	-	-	-
Supplies and Materials	4000	-	-	-	-	-	-
Software	4100	-	-	-	-	-	-
Books, Magazines, and Periodicals	4200	-	-	-	-	-	-
Instructional Supplies and Materials	4300	-	-	-	-	-	-
Noninstructional Supplies and Materials	4400	-	-	-	-	-	-
Total Supplies and Materials		-	-	-	-	-	-

San Bernardino Community College District
Reconciliation of *Education Code* Section 84362 (50 Percent Law) Calculation
Year Ended June 30, 2022

	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
Other Operating Expenses and Services	5000	\$ -	\$ -	\$ -	\$ 1,911,663	\$ -	\$ 1,911,663
Capital Outlay	6000						
Library Books	6300	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-
Equipment - Additional	6410	-	-	-	-	-	-
Equipment - Replacement	6420	-	-	-	-	-	-
Total Equipment		-	-	-	-	-	-
Total Capital Outlay							
Other Outgo	7000	-	-	-	-	-	-
Total Exclusions		-	-	-	3,564,244	-	3,564,244
Total for ECS 84362, 50 Percent Law		\$53,747,345	\$ -	\$53,747,345	\$ 105,515,722	\$ -	\$ 105,515,722
Percent of CEE (Instructional Salary Cost/Total CEE)		50.94%		50.94%	100.00%		100.00%
50% of Current Expense of Education					\$ 52,757,861		\$ 52,757,861

San Bernardino Community College District
Proposition 30 Education Protection Account (EPA) Expenditure Report
Year Ended June 30, 2022

Activity Classification	Object Code	Unrestricted			
EPA Revenue:	8630	\$ 29,021,836			
Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	1000-5900	\$ 29,021,836	\$ -	\$ -	\$ 29,021,836
Total Expenditures for EPA		\$ 29,021,836	\$ -	\$ -	\$ 29,021,836
Revenues Less Expenditures					\$ -

San Bernardino Community College District
Reconciliation of Governmental Funds to the Statement of Net Position
Year Ended June 30, 2022

Amounts reported for governmental activities in the Statement of Net Position are different because

Total fund balance		
General Funds	\$ 40,431,134	
Special Revenue Funds	87,626,064	
Capital Project Funds	310,095,301	
Debt Service Funds	68,759,083	
Proprietary Funds	54,597,907	
Internal Service Funds	<u>9,292,333</u>	
Total fund balance - all District funds		\$ 570,801,822
Capital and right-to-use leased 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	804,730,547	
Accumulated depreciation is	(229,988,701)	
The cost of right-to-use leased assets is	2,400,868	
Accumulated amortization is	(1,404,896)	
Less: capital assets already recorded in proprietary funds	<u>(44,152,951)</u>	
Total capital and right-to-use leased assets, net		531,584,867
The net other postemployment benefits (OPEB) asset results from the difference between annual OPEB cost on the accrual basis and OPEB contributions.		
		3,956,412
Lease receivables and deferred inflows of resources related to leases are reported in the Statement of Net Position, but were not reported on the District's CCFS-311 report		
Lease receivables	34,851,605	
Deferred inflows of resources related to leases	<u>(26,029,470)</u>	8,822,135
Deferred outflows of resources represent a consumption of net position in a future period and is not reported in the District's funds. Deferred outflows of resources at year-end consist of:		
Deferred outflows of resources related to debt refunding	66,896,563	
Deferred outflows of resources related to OPEB	1,476,431	
Deferred outflows of resources related to pensions	<u>30,165,909</u>	
Total deferred outflows of resources		98,538,903
The District has refunded debt liabilities with crossover bonds. These investments are held in an escrow account to pay liabilities remaining on the books at the crossover date.		
		32,653,556

San Bernardino Community College District
 Reconciliation of Government Funds to the Statement of Net Position
 Year Ended June 30, 2022

In governmental funds, unmatured interest on long-term liabilities is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term liabilities is recognized when it is incurred.

\$ (9,288,106)

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.

Long-term liabilities at year end consist of:

General obligation bonds	\$ (835,984,430)
Compensated absences	(7,316,273)
Lease liability	(1,391,378)
Aggregate net other postemployment benefits (OPEB) liability	(462,640)
Net pension liability	(85,578,104)

In addition, the District has issued 'capital appreciation' general obligation bonds. The accretion of interest unmatured on the general obligation bonds to date is

(52,238,363)

Total long-term liabilities

(982,971,188)

Deferred inflows of resources represent an acquisition of net position in a future period and is not reported in the District's funds.

Deferred inflows of resources amount to and related to

Deferred inflows of resources related to OPEB	(7,347,657)
Deferred inflows of resources related to pensions	<u>(55,233,851)</u>

Total deferred inflows of resources

(62,581,508)

Total net position

\$ 191,516,893

San Bernardino Community College District
Notes to Supplementary Information
June 30, 2022

Note 1 - Purpose of Schedules

District Organization

This schedule provides information about the District's governing board members, administration members, and auxiliary organizations in good standing as of June 30, 2022.

Schedule of Expenditures of Federal Awards

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2022. The information 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). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position, or cash flows of the District.

Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the modified accrual basis of accounting. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Indirect Cost Rate

The District has not elected to use the 10% de minimis cost rate.

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 Annual (Actual) Attendance

FTES is a measurement of the number of students attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis for making apportionments of State funds to community college districts. This schedule provides information regarding the attendance of students based on various methods of accumulating attendance data.

Reconciliation of *Education Code* Section 84362 (50 Percent Law) Calculation

ECS 84362 requires the District to expend a minimum of 50% 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.

San Bernardino Community College District
Note to Supplementary Information
June 30, 2022

Proposition 30 Education Protection Account (EPA) Expenditure Report

This schedule provides information about the District's EPA proceeds and summarizes the expenditures of EPA proceeds.

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 government-wide full accrual basis financial statements required under GASB Statements No. 34 and No. 35 business-type activities reporting model.



Independent Auditor's Reports
June 30, 2022

**San Bernardino Community College
District**



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 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 remaining fund information of San Bernardino Community College District (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements and have issued our report thereon dated December 29, 2022.

Adoption of New Accounting Standard

As discussed in Note 2 and 14 to the financial statements, the District has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, for the year ended June 30, 2022. Accordingly, a restatement has been made to the business-type activities net position as of June 30, 2021, to restate beginning net position. Our opinions are not modified with respect to this matter.

Report on 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) as a basis for designing 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 or significant deficiencies may exist that have not been identified.

Report on 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 financial statements. 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*.

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.

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP". The signature is written in black ink and is positioned above the printed address and date.

Rancho Cucamonga, California
December 29, 2022



Independent Auditor's Report on Compliance for Each Major Federal Program; Report 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

Opinion on Each Major Federal Program

We have audited San Bernardino Community College District's (the District) compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

In our opinion, the District complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
December 29, 2022



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 described in the 2021-2022 California Community Colleges Chancellor's Office *Contracted District Audit Manual* applicable to the state laws and regulations listed in the table below for the year ended June 30, 2022.

Opinion

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that are applicable to the State programs noted in the table below that were audited for the year ended June 30, 2022.

Basis for Opinion

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the standards and procedures identified in the 2021-2022 California Community Colleges Chancellor's Office *Contracted District Audit Manual*. Our responsibilities under those standards and the 2021-2022 California Community Colleges Chancellor's Office *Contracted District Audit Manual* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on state compliance with the compliance requirements subject to audit in the 2021-2022 California Community Colleges Chancellor's Office *Contracted District Audit Manual*. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's compliance with the requirements listed in the table below.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements listed in the table below has occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the 2021-2022 California Community Colleges Chancellor's Office *Contracted District Audit Manual* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements listed in the table below.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the 2021-2022 California Community Colleges Chancellor's Office *Contracted District Audit Manual*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit 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 over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any material noncompliance with the requirements listed in the table below that we identified during the audit.

Compliance Requirements Tested

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 411	SCFF Data Management Control Environment
Section 412	SCFF Supplemental Allocation Metrics
Section 413	SCFF Success Allocation Metrics
Section 421	Salaries of Classroom Instructors (50 Percent Law)
Section 423	Apportionment for Activities Funded From Other Sources
Section 424	Student Centered Funding Formula Base Allocation: FTES
Section 425	Residency Determination for Credit Courses
Section 426	Students Actively Enrolled
Section 427	Dual Enrollment (CCAP)
Section 430	Scheduled Maintenance Program
Section 431	Gann Limit Calculation
Section 444	Apprenticeship Related and Supplemental Instruction (RSI) Funds
Section 475	Disabled Student Programs and Services (DSPS)
Section 490	Propositions 1D and 51 State Bond Funded Projects
Section 491	Education Protection Account Funds
Section 492	Student Representation Fee
Section 499	COVID-19 Response Block Grant Expenditures

The District reports no Apprenticeship Related and Supplemental Instruction (RSI) funds; therefore, the compliance tests within this section were not applicable.

The District did not receive any funding for Propositions 1D and 51 State Bond Funded Projects; therefore, the compliance tests within this section were not applicable.

The District did not expend any funds from the COVID-19 Response Block Grant; therefore, the compliance tests within this section were not applicable.

The purpose of this report on state compliance is solely to describe the results of our testing based on the requirements of the 2021-2022 California Community Colleges Chancellor's Office *Contracted District Audit Manual*. Accordingly, this report is not suitable for any other purpose.



Rancho Cucamonga, California
December 29, 2022



Schedule of Findings and Questioned Costs
June 30, 2022

San Bernardino Community College District

San Bernardino Community College District

Summary of Auditor's Results

Year Ended June 30, 2022

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a)	No

Identification of major programs:

<u>Name of Federal Program or Cluster</u>	<u>Federal Financial Assistance Listing/ Federal CFDA Number</u>
Student Financial Assistance Cluster	84.007, 84.033, 84.063, 84.268
COVID-19: Higher Education Emergency Relief Funds, Student Aid Portion	84.425E
COVID-19: Higher Education Emergency Relief Funds, Institutional Portion	84.425F
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027
Dollar threshold used to distinguish between type A and type B programs	\$1,426,810
Auditee qualified as low-risk auditee?	No

State Compliance

Type of auditor's report issued on compliance for state programs	Unmodified
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San Bernardino Community College District
Financial Statement Findings and Recommendations
Year Ended June 30, 2022

None reported.

San Bernardino Community College District
Federal Awards Findings and Questioned Costs
Year Ended June 30, 2022

None reported.

San Bernardino Community College District
State Compliance Findings and Questioned Costs
Year Ended June 30, 2022

None reported.

San Bernardino Community College District

Summary Schedule of Prior Audit Findings

Year Ended June 30, 2022

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

None reported.

Federal Awards Findings

2021-001

Special Tests and Provisions

Program Name: Student Financial Assistance Cluster

Federal Assistance Listing Number: 84.007, 84.033, and 84.063

Federal Agency: U.S. Department of Education (ED)

Pass-Through Entity: Direct Funded

Criteria or Specific Requirements

OMB Compliance Supplement, 34 CFR section 668.173(b): Timing of Return of Title IV Funds

Returns of Title IV funds are required to be deposited or transferred into the SFA account or electronic fund transfers initialed to ED or the appropriate FFEL lender as soon as possible, but no later than 45 days after the date the institution determines that the student withdrew. Returns by check are late if the check is issued more than 45 days after the institution determined the student withdrew or the date on the canceled check shows the check was endorsed more than 60 days after the date the institution determined that the student withdrew or the date on the canceled check shows the check was endorsed more than 60 days after the date of institution determined that the student withdrew.

Condition

Material Weakness – At San Bernardino Valley College, the District's portion of the Return to Title IV funds was not returned within the 45-day requirement for 4 out of the 15 students tested. In addition, both San Bernardino Valley College and Crafton Hills College utilized an incorrect academic calendar for use in their Return to Title IV calculations.

Questioned Costs

The utilization of an incorrect calendar within the District's Colleague system resulted in underpayments to students of \$1,332 for post withdrawal disbursements and an underpayment of the institutional portion of the amount to return of \$11 at San Bernardino Valley College. The utilization of an incorrect calendar within the District's Colleague system resulted in underpayments to students of \$27 for post withdrawal disbursements. No questioned costs are associated with the untimely return of Return to Title IV funds.

San Bernardino Community College District
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2022

Context

There were 715 Return to Title IV calculations completed for San Bernardino Valley College and 54 were completed for Crafton Hills College.

Effect

Without proper monitoring of student withdrawals, the District is at risk of noncompliance with the above referenced criteria. Use of an incorrect academic calendar can result in inaccurate percentage of term completed when processing Return to Title IV calculations.

Cause

The District's policies and procedures were not properly adhered to.

Repeat Finding

Yes. See Finding 2020-002.

Recommendation

It is recommended that District should establish effective controls to ensure that Return to Title IV funds occurs within 45 days from the date the institution determines that student withdrew from all classes. The District should also establish controls to ensure that the input of the academic calendar into the Colleague systems is accurate.

Current Status

Implemented.

2021-002

Special Tests and Provisions

Program Name: Student Financial Assistance Cluster

Federal Assistance Listing Number: 84.007, 84.033, and 84.063

Federal Agency: U.S. Department of Education (ED)

Pass-Through Entity: Direct Funded

Criteria or Specific Requirements

OMB Compliance Supplement, OMB No. 1845-0035 – Institutions are required to report enrollment information under the Pell grant and the Direct and FFEL loan programs via the National Student Loan Data System (NSLDS).

Institutions must review, update, and verify student enrollment statuses, program information, and effective dates that appear on the Enrollment Reporting Roster file or on the Enrollment Maintenance page of the NSLDS Professional Access (NSLDSFAP) website.

San Bernardino Community College District

Summary Schedule of Prior Audit Findings

Year Ended June 30, 2022

Institutions are responsible for accurately reporting the following significant data elements under the Campus-Level Record that ED considers high risk:

Enrollment Effective Date – The date that the current enrollment status reported for a student was first effective.

- OPEID Number – This is the OPEID for the location that the student is actually attending.
- Enrollment Effective Date – The date that the current enrollment status reported for a student was first effective.
- Enrollment Status – The student’s enrollment status as of the reporting date; full-time (F), three-quarter time (Q), half-time (H), less than half-time (L), leave of absence (A), graduated (Certification Date – The Date enrollment certified by school. At a minimum, schools are required to certify enrollment every 60 days.
- G), withdrawn (W), deceased (D), never attended (X) and record not found (Z)

Institutions are responsible for accurately reporting the following significant data elements under the Program-Level Record that ED considers high risk:

- OPEID – This is the OPEID for the location that the student is actually attending.
- CIP Code – The Classification of Instructional Programs (CIP) is a set of codes that define fields of study. CIP Codes are maintained by ED’s National Center for Education Statistics (NCES). They were most recently updated in 2020 and are usually updated every ten years.
- CIP Year – Year for the corresponding CIP code.
- Credential Level – Indicates the level of a credential the student will receive for the program the student is attending, for example undergraduate certificate, associate degree, or bachelor’s degree.
- Published Program Length Measurement – The institution identifies whether the Published Program Length is in days, weeks, or years.
- Published Program Length – Published Program Length should be reported based on the definition of “normal time” to completion in the regulations at 34 CFR 668.41(a).
- Program Begin Date – The Program Begin Date is the date the student first began attending the program being reported. Typically, this would be the first day of the term in which the student began enrollment in the program, unless the student enrolled in the program on an earlier date.
- Program Enrollment Status – The student’s enrollment status as of the reporting date; full-time (F), three-quarter time (Q), half-time (H), less than half-time (L), leave of absence (A), graduated (G), withdrawn (W), deceased (D), never attended (X) and record not found (Z).
- Program Enrollment Effective Date – The date that the enrollment status as of the reporting date reported for the program was first effective.

Institutions are responsible for timely reporting, whether they report directly or via a third-party servicer.

San Bernardino Community College District
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2022

Condition

Material Weakness – During our review of the program reporting requirements, it was observed that the published program lengths that were being reported to NSLDS was inaccurate for 58 of the 60 students tested. The District reported the length of the program based on each individual student’s enrollment status at the time of reporting. This caused the published program lengths in some instances as being in excess of 7 years. This condition was noted at both San Bernardino Valley College and Crafton Hills College. For San Bernardino Valley College, this was observed in 41 out of the 43 students tested. For Crafton Hills College, this was observed in 17 out of the 17 students tested.

Questioned Costs

There are no questioned costs associated to the noncompliance.

Context

The District processed and disbursed Title IV Pell awards totaling \$16,763,892 during the fiscal year.

Effect

The District is not in compliance with the Federal requirements described in the OMB Compliance Supplement

Cause

The District did not properly report the published program length for students under the Pell grant program via NSLDS. The administration of the Title IV programs depends heavily on the accuracy of enrollment and program information reported by institutions

Repeat Finding

No.

Recommendation

The District should implement a process to review, update, and verify program length information that appears on the Enrollment Reporting Roster file or on the Enrollment Maintenance page of the NSLDS Professional Access (NSLDSFAP) website.

Current Status

Implemented.

San Bernardino Community College District

Summary Schedule of Prior Audit Findings

Year Ended June 30, 2022

2021-003

Reporting**Program Name:** COVID-19 – Higher Education emergency Relief Funds – Student Aid Portion**Federal Assistance Listing Number:** 84.425E**Federal Agency:** U.S. Department of Education (ED)**Pass-Through Entity:** Direct Funded**Criteria or Specific Requirements**

Section 18004(a)(1) of The Coronavirus Aid, Relief, and Economic Security Act requires that institutions that received a HEERF *Section(a)(1)* award to publicly post certain information on their website. Specific to the Student Aid Portion of this award, the following information is required, but not limited to, to be published and updated no later than 10 days after the end of each calendar quarter:

- The total amount of Emergency Financial Aid Grants distributed to students under Section 18004(a)(1) of the CARES Act as of the date of submission (i.e., as of the initial report and every calendar quarter thereafter).
- The estimated total number of students at the institution eligible to participate in programs under Section 484 in Title IV of the Higher Education Act of 1965 and thus eligible to receive Emergency Financial Aid Grants to Students under Section 18004(a)(1) of the CARES Act.[1].
- The total number of students who have received an Emergency Financial Aid Grant to students under Section 18004(a)(1) of the CARES Act.
- The method(s) used by the institution to determine which students receive Emergency Financial Aid Grants and how much they would receive under *Section 18004(a)(1)* of the CARES Act.

Condition

Material Weakness – During our testing over quarterly reporting for the Student Aid Portion for San Bernardino Valley College, we noted that two of the quarterly reports tested were missing several required reporting elements; support for some elements did not agree to reported amounts and were not uploaded onto the College’s website within the required 10 days from the end of each calendar quarter.

During our testing over quarterly reporting for the Student Aid Portion for Crafton Hills College, we noted that two of the quarterly reports tested were missing several required reporting elements; support for some elements did not agree to reported amounts and were not uploaded onto the College’s website within the required 10 days from the end of each calendar quarter. We also noted that Crafton Hills College was unable to provide support that agreed to the amounts on their annual report submission.

Questioned Costs

There are no questioned costs associated to the noncompliance.

San Bernardino Community College District
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2022

Context

Each College was required to complete and post on their website four quarterly reports and one annual report during the 2020-2021 year.

Effect

The required HEERF reporting elements for the Student Aid Portion award were not met.

Cause

The District did not have processes and procedures in place to monitor compliance with the reporting requirements described in *Section 18004(a)(1)*.

Repeat Finding

No.

Recommendation

The District should ensure that reporting requirements and deadlines are clearly communicated to all staff, and procedures are in place to ensure that these requirements and deadlines are met. The District should also ensure that all documentation to support amounts being reported on the District/College websites are maintained in accordance with document retention guidelines.

Current Status

Implemented.

State Compliance Findings

None reported.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
 FROM: Diana Z. Rodriguez, Chancellor
 REVIEWED BY: Jose F. Torres, Executive Vice Chancellor
 PREPARED BY: Lawrence P. Strong, Director of Fiscal Services
 DATE: February 9, 2023
 SUBJECT: Consideration of Approval to Accept Independent Audit of KVCR TV and FM

RECOMMENDATION

It is recommended that the Board of Trustees accept the independent audit report of KVCR TV and FM for fiscal year 2021-22.

OVERVIEW

Each year the KVCR TV and FM undergoes an independent audit, after which the audit firm prepares a written report detailing its financial statements.

ANALYSIS

Eide Bailly LLP has conducted the yearly KVCR TV and FM independent audit for the period ending June 30, 2022. The auditors issued an unmodified opinion on KVCR's financial statements, which is the highest opinion they offer, which indicates they feel the financial statements are fairly stated.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

This Board item has no financial implications.



Consolidated Financial Statements
June 30, 2022

KVCR TV and FM

(A Public Telecommunications Entity Operated by the
San Bernardino Community Collect District)

KVCR TV and FM
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June 30, 2022

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Independent Auditor's Report

The Board of Directors
San Bernardino Community College District
KVCR TV and FM
San Bernardino, California

Report on the Audit of the Financial Statements

Opinion

We have audited the consolidated financial statements of KVCR TV and FM (the Entity) (a public telecommunications entity, operated by the San Bernardino Community College District (the District) as of and for the year ended June 30, 2022, and the related notes to the consolidated financial statements, which collectively comprise the Entity's basic consolidated financial statements as listed in the table of contents.

In our opinion, the accompanying consolidated financial statements referred to above present fairly, in all material respects, the respective consolidated financial position of the Entity as of June 30, 2022, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Entity, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Adoption of New Accounting Standard

As discussed in Note 1 and Note 12 to the consolidated financial statements, the Entity has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, for the year ended June 30, 2022. Accordingly, a restatement has been made to the net position as of June 30, 2021. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for twelve months beyond the consolidated financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Entity's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11 be presented to supplement the basic consolidated financial statements. Such information is the responsibility of management and, although not a part of the basic consolidated 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 consolidated 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 consolidated financial statements, and other knowledge we obtained during our audit of the basic consolidated 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the consolidated financial statements that collectively comprise the Entity's basic consolidated financial statements. The accompanying supplementary information is presented for purposes of additional analysis and is not a required part of the basic consolidated financial statements. Such 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic consolidated 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 consolidated financial statements or to the basic consolidated 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 consolidated 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 January 23, 2023 on our consideration of the Entity's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, and other matters. The purpose of that report is solely 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 effectiveness of the Entity's 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 Entity's internal control over financial reporting and compliance.



Rancho Cucamonga, California
January 23, 2023

KVCR TV and FM
Management's Discussion and Analysis
June 30, 2022

USING THIS ANNUAL REPORT

The purpose of this annual report is to provide readers with information about the combined financial activities and condition of KVCR TV and FM (the Stations) and KVCR FNX, as of June 30, 2022. The report consists of three basic consolidated 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 Stations and KVCR FNX as a whole. This section of the annual financial report presents our discussion and analysis of the Entity's consolidated financial performance for the fiscal years ending June 30, 2022 and 2021, and is best read in conjunction with the financial statements and the notes following this section.

Statements of Net Position

Table 1

	2022	2021, as restated
Assets		
Cash, cash equivalents and investments	\$ 3,712,272	\$ 883,810
Receivables	9,756,791	9,604,183
Other current assets	408,910	568,909
Capital and right-to-use leased assets, net	786,097	988,066
	<u>14,664,070</u>	<u>12,044,968</u>
Liabilities		
Accounts payable	123,925	77,047
Due to related party	4,999,365	2,121,232
Unearned revenue	934,997	1,298,361
Long-term liabilities		
Lease liability, due within one year	76,067	69,420
Lease liability, due in more than one year	621,738	697,805
	<u>6,756,092</u>	<u>4,263,865</u>
Deferred Inflows of Resources		
Deferred inflows of resources related to leases	5,417,731	5,694,389
Net Position		
Net investment in capital assets	88,292	220,841
Unrestricted	2,401,955	1,865,873
	<u>\$ 2,490,247</u>	<u>\$ 2,086,714</u>

Financial Position

The Statements of Net Position above includes all assets, liabilities and deferred inflows of resources of the Entity 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 Entity as a whole. The Statement of Net Position primarily presents end-of-year data concerning assets, liabilities, deferred inflows of resources and net position (total assets minus total liabilities and deferred inflows of resources). Net position is one way to measure the financial condition of the Entity as a whole.

The following are explanatory remarks for the Statements of Net Position:

- Cash and cash equivalents consists of only cash awaiting deposit. Once the funds are deposited into the County Treasurer's investment pool, they are classified as investments.
- Due from related party and accounts receivable primarily consist of revenues from local and State sources from which the Entity had earnings, but which were not received as of the fiscal year-end date.
- Lease receivables consists of the present value of payments expected to be received during the lease term for the leasing of real property. The deferred inflow of resources consists of initial amount of the lease receivable less any payments that have been received.
- Capital assets and right-to-use leased assets consist of furniture and equipment, vehicles, computer software and leased cellular tower space. Net capital assets is the historical value of the assets less accumulated depreciation. Net right-to-use leased assets is the value of the leased assets less accumulated amortization. The decrease in the balance of net capital assets and right-to-use leased assets is due to current year depreciation and amortization, respectively.
- Due to related party and accounts payable consist of operating expenses which the Entity incurred, but for which payments were not issued as of year-end.
- Unearned revenue consists of amounts received in advance of required program expense being incurred. This revenue will become earned in the 2022-2023 fiscal year as program related expenses are incurred.
- Lease liabilities consists of the present value of payments expected to be made during the Entity's lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made.
- The net position is divided into two major categories. The first category, net investments in capital assets, represents total investments in capital assets, net of outstanding debt obligations related to those capital assets. The second category is unrestricted net position that is available to be used for any lawful purpose of the Entity.

KVCR TV and FM
Management's Discussion and Analysis
June 30, 2022

Statements of Revenues, Expenses, and Changes in Net Position

Changes in total net position are presented in the Statements 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; the operating and nonoperating expense incurred, whether paid or not; and any other revenues, expenses, gains and/or losses earned or incurred. Thus, this statement presents the results of operation for the Entity as a whole.

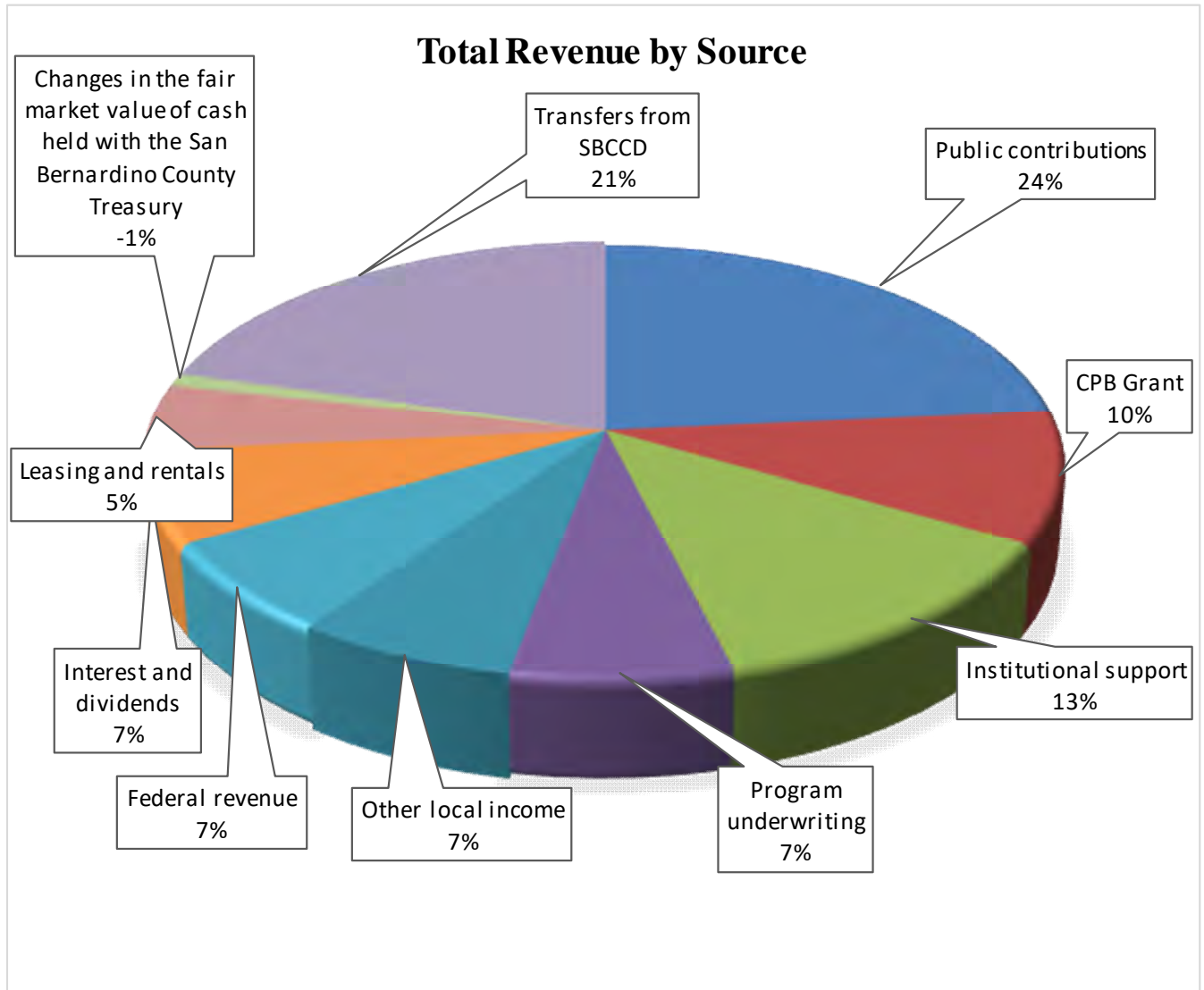
Operating revenues are earned from public contributions, grants, underwriting, and other local sources. Other revenues include interest and dividend income, leasing and rental income, and a transfer for program support from the San Bernardino Community College District.

Table 2

	<u>2022</u>	<u>2021*</u>
Operating Revenues		
Federal revenue	\$ 400,102	\$ -
Inland Empire Pre-Apprenticeship Program	15,382	33,944
Contributions	1,421,089	1,397,968
Institutional support	809,913	1,133,963
CPB grants	617,227	-
Other local income	<u>828,870</u>	<u>1,515,984</u>
Total operating revenues	<u>4,092,583</u>	<u>4,081,859</u>
Operating Expenses	<u>5,633,092</u>	<u>6,070,081</u>
Total operating loss	<u>(1,540,509)</u>	<u>(1,988,222)</u>
Other Revenues (expenses/losses)		
Investment income and expenses, net	353,573	13,624
Leasing and rentals	314,816	554,609
Transfers in from related party	<u>1,275,653</u>	<u>1,014,949</u>
Total other revenues (expenses/losses)	<u>1,944,042</u>	<u>1,583,182</u>
Change in Net Position	<u>\$ 403,533</u>	<u>\$ (405,040)</u>

*The 2021 year has not been restated for the effects of the implementation of GASB Statement No. 87.

Below is an illustration of total revenues by source:

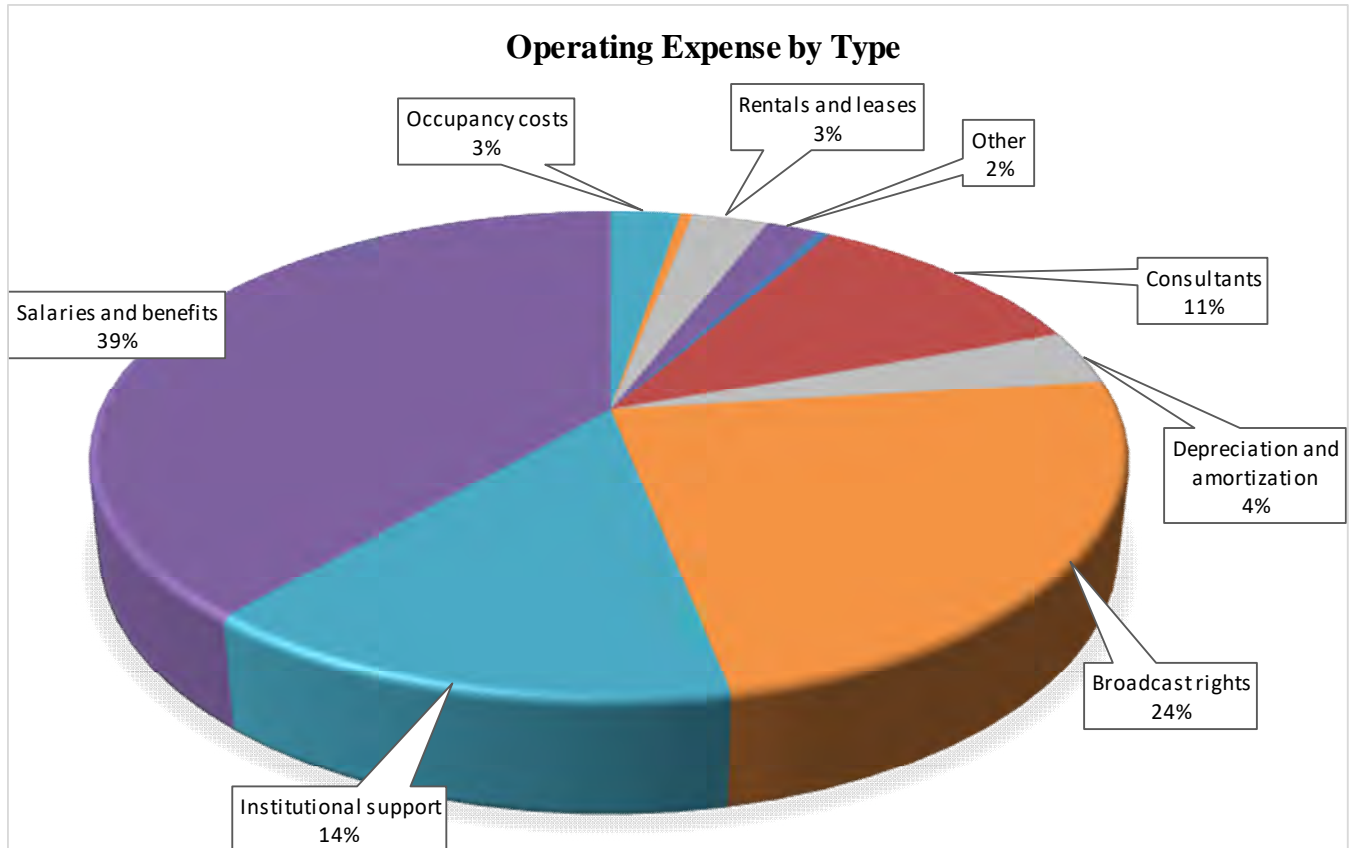


The following are explanatory remarks for the Statements of Revenues, Expenses, and Changes in Net Position:

- Total operating expenses decreased by \$436,989 from the prior year due for the most part to managerial efforts to control operating and production costs.

KVCR TV and FM
Management's Discussion and Analysis
June 30, 2022

Below is an illustration of total operating expense by type:



The Entity's operating expenses are shown below (with explanatory remarks):

- Program services:
 - ◆ Programming and production expenses incurred to purchase, schedule, and produce and prepare programs for broadcast.
 - ◆ Broadcasting expenses incurred to prepare, store, check quality, verify automation asset management, play out, and monitor program streams, as well as installation and maintenance of equipment necessary for technical operations of the Stations, and transmission costs such as rents and utilities.
 - ◆ Program information and promotions expenses incurred to maintain the Stations' website, and design and procure promotional materials.
- Management and general: Expenses incurred for management services such as director of operations, accounting, administrative, and legal services.
- Fundraising: All costs for pledge premiums, membership administrative services, database management costs, and expenses incurred for underwriting, grant, and other solicitations to support the Stations.
- Depreciation of capital assets is computed and recorded using the straight-line method. A capitalization threshold of \$5,000 is maintained for computer software and furniture and equipment. Useful lives of assets are estimated as follows:
 - ◆ 3 to 20 years for furniture and equipment
 - ◆ 8 years for computer software

KVCR TV and FM
Management's Discussion and Analysis
June 30, 2022

Statements of Cash Flows

The Statements of Cash Flows shown below provides information about cash receipts and cash payments during the fiscal year. The statement also assists readers in understanding the Entity's ability to generate net cash flows, and its ability to meet obligations as they come due, or the need for assistance via external financing. The Entity has adopted the indirect cash flow method which shows a reconciliation from reported change in net position to cash provided by operating, financing, and investing activities.

Additional explanatory information for the statement is as follows:

- The main cash receipts from operating activities consist of grant funding, membership, production services, underwriting, and District support.
- Cash outlays include payment of salaries, benefits, programming, production, and other operating expenses.

Table 3

	<u>2022</u>	<u>2021</u>
Cash Flows from		
Operating activities	\$ (1,492,150)	\$ (2,881,546)
Noncapital financing activities	4,036,459	4,123,086
Capital financing activities	(106,221)	(103,297)
Investing activities	<u>390,374</u>	<u>13,624</u>
Net Change in Cash and Cash Equivalents	2,828,462	1,151,867
Cash and Cash Equivalents, Beginning of Year	<u>883,810</u>	<u>(268,057)</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 3,712,272</u></u>	<u><u>\$ 883,810</u></u>

KVCR TV and FM
Management's Discussion and Analysis
June 30, 2022

Natural Classification of Expenses

	2022							
	Program Activities				Management and General Activities			Total Expenses
	KVCR Radio	KVCR TV	FNX-TV	Total	KVCR Radio	KVCR TV	Total	
Salaries and benefits	\$ 566,787	\$1,116,638	\$ 308,423	\$ 1,991,848	\$ 77,669	\$ 111,768	\$ 189,437	\$ 2,181,285
Administrative	(495)	3,279	(339)	2,445	-	-	-	2,445
Advertising	3,000	23,000	-	26,000	-	-	-	26,000
Amortization expense	-	53,539	-	53,539	-	-	-	53,539
Broadcast rights	329,239	819,979	195,866	1,345,084	-	-	-	1,345,084
Consultants	75,393	390,577	159,769	625,739	-	-	-	625,739
Depreciation expense	5,775	142,655	-	148,430	-	-	-	148,430
Dues and memberships	400	2,000	-	2,400	-	-	-	2,400
Maintenance and operations	-	12,396	1,000	13,396	-	-	-	13,396
Noncash institutional support	188,736	495,591	125,586	809,913	-	-	-	809,913
Postage and freight	-	2,000	-	2,000	-	-	-	2,000
Professional fees	32,157	40,398	-	72,555	-	-	-	72,555
Promotional giveaways	278	22,502	2,181	24,961	-	-	-	24,961
Rentals and leases	7,804	94,781	57,590	160,175	-	-	-	160,175
Supplies	747	11,118	647	12,512	-	-	-	12,512
Travel	320	3,438	2,349	6,107	-	-	-	6,107
Telephone/Electricity	-	146,551	-	146,551	-	-	-	146,551
Total expenses	<u>\$1,210,141</u>	<u>\$3,380,442</u>	<u>\$ 853,072</u>	<u>\$ 5,443,655</u>	<u>\$ 77,669</u>	<u>\$ 111,768</u>	<u>\$ 189,437</u>	<u>\$ 5,633,092</u>

	2021							
	Program Activities				Management and General Activities			Total Expenses
	KVCR Radio	KVCR TV	FNX-TV	Total	KVCR Radio	KVCR TV	Total	
Salaries and benefits	\$ 487,363	\$ 914,312	\$ 539,562	\$ 1,941,237	\$ 161,340	\$ 232,173	\$ 393,513	\$ 2,334,750
Administrative	1,145	808	425	2,378	-	-	-	2,378
Advertising	-	3,015	-	3,015	-	-	-	3,015
Broadcast rights	217,364	818,780	433,893	1,470,037	-	-	-	1,470,037
Consultants	83,610	229,642	70,244	383,496	-	-	-	383,496
Depreciation expense	5,775	150,430	-	156,205	-	-	-	156,205
Dues and memberships	3,438	3,142	-	6,580	-	-	-	6,580
Maintenance and operations	-	3,704	133	3,837	-	-	-	3,837
Noncash institutional support	327,348	806,615	-	1,133,963	-	-	-	1,133,963
Postage and freight	1,000	3,000	-	4,000	-	-	-	4,000
Professional fees	17,629	25,509	1,074	44,212	-	-	-	44,212
Promotional giveaways	4,047	13,012	-	17,059	-	-	-	17,059
Rentals and leases	10,299	157,604	183,021	350,924	-	-	-	350,924
Supplies	1,111	1,842	1,199	4,152	-	-	-	4,152
Travel	-	-	411	411	-	-	-	411
Telephone/Electricity	34,700	121,547	(1,185)	155,062	-	-	-	155,062
Total expenses	<u>\$1,194,829</u>	<u>\$3,252,962</u>	<u>\$1,228,777</u>	<u>\$ 5,676,568</u>	<u>\$ 161,340</u>	<u>\$ 232,173</u>	<u>\$ 393,513</u>	<u>\$ 6,070,081</u>

ECONOMIC FACTORS AFFECTING THE FUTURE OF KVCR TV AND FM

Public television and radio stations are going through a transformational period of relevance to the communities they serve through the type and delivery of programming they distribute. The most significant public television and radio challenges still mirror many of the same challenges that affect commercial media, national media, and streaming services—media consumption has fractured, become vastly accessible, and serves a hyper-driven society.

KVCR Public television is affected due to audiences migrating to digital platforms where local public media doesn't have an established presence. Radio has similar challenges with the proliferation of subscription streaming services and social platforms. The surplus of entertainment content available and the growing fragmentation of viewer behavior into a hybrid of traditional broadcast, linear, social, and on-demand consumption is a considerable financial challenge to KVCR. The station's operational cost to deliver public media programming will continue to correlate with changing technologies and inflationary pressures. This change in viewer and listener habits, along with the rising cost of business, has a broader impact on revenue for public media stations that are viewer-supported and grant-funded, such as KVCR.

As a result, total revenue generated through membership, online giving, and underwriting decreased once more for this reporting period. In light, the station's operating expenses in this reporting period were reduced due to cost-cutting measures and operational restructuring. In this climate, the challenge for public media is adapting to the digital transformation while developing ways to inspire new audiences to support and engage without abandoning traditional viewers and listeners.

CONTACTING KVCR MANAGEMENT

This financial report is designed to provide our donors, taxpayers, investors, and creditors with a general overview of the Entity's finances and to show the District's accountability for funding received. Questions or concerns about this report or requests for additional financial information should be addressed to Lawrence Strong, Director of Fiscal Services, by phone at 909-388-6915 or by e-mail at lstrong@sbccd.edu.

KVCR TV and FM
Consolidated Statement of Net Position
June 30, 2022

Assets	
Cash and cash equivalents	\$ 101,549
Investments	3,610,723
Accounts receivable	83,008
Due from related party	1,071,849
Prepaid expenses	375,376
Other assets	33,534
Lease receivables	8,601,934
Capital and right-to-use leased assets	
Depreciable capital assets, net of accumulated depreciation	409,799
Right-to-use leased assets, net of accumulated amortization	<u>376,298</u>
Total capital and right-to-use leased assets, net	<u>786,097</u>
Total assets	<u>14,664,070</u>
Liabilities	
Accounts payable	123,925
Due to related party	4,999,365
Unearned revenue	934,997
Long-term liabilities	
Lease liability, due within one year	76,067
Lease liability, due in more than one year	<u>621,738</u>
Total liabilities	<u>6,756,092</u>
Deferred Inflows of Resources	
Deferred inflows of resources related to leases	<u>5,417,731</u>
Net Position	
Net investment in capital assets	88,292
Unrestricted	<u>2,401,955</u>
Total net position	<u><u>\$ 2,490,247</u></u>

KVCR TV and FM
Consolidated Statement of Revenues, Expenses, and Changes in Net Position
Year Ended June 30, 2022

Operating Revenues	
Public contributions - FM Station	\$ 587,073
Public contributions - TV Station	834,016
Non cash institutional support from San Bernardino Community College District - FM	188,736
Non cash institutional support from San Bernardino Community College District - TV	621,177
CPB grants - TV Station	617,227
Program underwriting - FM Station	170,507
Program underwriting - TV Station	237,689
Other local income - FM Station	41,452
Other local income - TV Station	379,222
Federal revenue - FM Station	164,042
Federal revenue - TV Station	236,060
Inland Empire Pre-Apprenticeship Program - TV Station	15,382
	<hr/>
Total operating revenues	4,092,583
Operating Expenses	
Program services - FM Station	1,210,141
Program services - TV Station	4,233,514
Management and general - FM Station	77,669
Management and general - TV Station	111,768
	<hr/>
Total operating expenses	5,633,092
Total operating loss	<hr/> (1,540,509)
Other revenues, expenses and losses	
Interest and dividends - TV Station	452,455
Interest expense	(36,801)
Leasing and rentals - FM Station	9,492
Leasing and rentals - TV Station	305,324
Change in the fair market value of the cash held by the San Bernardino County Treasury	(62,081)
Transfers in from related party - FM Station	259,838
Transfers in from related party - TV Station	1,015,815
	<hr/>
Total other revenues, expenses and losses	1,944,042
Change in Net Position	403,533
Net Position, Beginning of Year, as restated	<hr/> 2,086,714
Net Position, End of Year	<hr/> <u>\$ 2,490,247</u>

KVCR TV and FM
Consolidated Statement of Cash Flows
Year Ended June 30, 2022

Cash Flows from Operating Activities	
Federal and local grants	\$ 1,032,711
Other local operating receipts	1,889,472
Payments to employees	(2,181,285)
Payments to suppliers	<u>(2,233,048)</u>
Net cash flows from operating activities	<u>(1,492,150)</u>
Cash Flows from Noncapital Financing Activities	
Leasing and rentals	152,416
Transfers in from the San Bernardino Community College District (SBCCD)	<u>3,884,043</u>
Net cash flows from noncapital financing activities	<u>4,036,459</u>
Cash Flows from Capital Financing Activities	
Interest paid on capital debt	(36,801)
Principal paid on capital debt	<u>(69,420)</u>
Net cash flows from capital financing activities	<u>(106,221)</u>
Cash Flows from Investing Activities	
Change in fair market value of Cash in County treasury	(62,081)
Interest and dividends	<u>452,455</u>
Net cash flows from investing activities	<u>390,374</u>
Net Change in Cash	2,828,462
Cash and Cash Equivalents, Beginning of Year	<u>883,810</u>
Cash and Cash Equivalents, End of Year	<u>\$ 3,712,272</u>
Reconciliation of Net Operating Loss to Net Cash Flows from Operating Activities	
Operating Loss	<u>\$ (1,540,509)</u>
Adjustments to reconcile operating loss to net cash from operating activities	
Depreciation and amortization expense	201,969
Changes in assets and liabilities related to	
Accounts receivable	2,877
Prepaid expenses	159,999
Accounts payable	46,878
Unearned revenue	<u>(363,364)</u>
Net Cash Flows from Operating Activities	<u>\$ (1,492,150)</u>

Note 1 - Summary of Significant Accounting Policies

Organization

KVCR TV and FM is comprised of the following activities:

KVCR TV and FM is a public telecommunications entity owned and operated by the San Bernardino Community College District (the District), which provides public radio and television station broadcasts to the Inland Empire area of Southern California. These stations provide the public with a variety of musical, informational, and educational programming.

KVCR FNX, First Nations Experience is a broadcast television network owned and operated by the studios of KVCR. The network originated through a partnership of the San Manuel Band of Mission Indians and the San Bernardino Community College District with the mission to illustrate the lives and cultures of native people around the world.

These financial statements are not intended to, and do not purport to, present fairly the financial position and the changes in financial position of the District in accordance with accounting principles generally accepted in the United States of America.

KVCR TV and FM and FNX fund are programs of the San Bernardino Community College District. The District is a public education institution and is considered a political subdivision of the State of California and is, therefore, tax exempt and not subject to filing informational returns.

Financial Statement Presentation

The accompanying consolidated financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (GASB).

The activity of the Entity is presented in an Enterprise format which includes a statement of cash flows. The Enterprise format accounts for activities similar to those in the private sector, where the proper matching of revenues and costs is important, and the full accrual basis of accounting is required. With this measurement focus, all assets and all liabilities of the enterprise are recorded on its statement of net position, all revenues are recognized when earned, and all expenses, including depreciation, are recognized when incurred.

For internal operating purposes, the District's Board of Trustees has established two separate funds, which include separate self-balancing accounts and separate Board approved budgets for the activities of KVCR TV and FM and KVCR FNX. The activities of the KVCR FNX have been consolidated with KVCR TV and FM activities.

Contributions

Contributions are recognized when the donor makes a promise to give to support the activities of the Entity's programming that are, in substance, unconditional.

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 amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates and those differences could be material.

Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, the Entity considers all cash on hand and short-term investments with original maturities of three months or less to be cash equivalents. Cash equivalents also include cash with county treasury balances for purposes of the Statement of Cash Flows.

Investments

Investments are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value, including money market investments and participating interest-earning investment contracts with original maturities greater than one year, are stated at cost or amortized cost.

The Entity's investment in the County Treasury is measured at fair value on a recurring basis, which is determined by the fair value per share of the underlying portfolio determined by the program sponsor. Positions in this investment pool is not required to be categorized within the fair value hierarchy.

Accounts Receivable

Accounts receivable consists primarily of amounts due from the State, interest or other local sources. Management has deemed all amounts as collectable; therefore, no allowance for doubtful accounts is considered necessary.

Capital Assets

The Entity capitalizes property and equipment purchased or donated with a unit cost over \$5,000. Lesser amounts are expensed when purchased. Donations of property and equipment are recorded as contributions at their estimated fair value, if known. Routine maintenance and repairs are charged to expense as incurred. Depreciation is computed on the straight-line method based on the assets' estimated useful lives ranging from three to thirty years.

The Entity records impairments of capital assets when it becomes probable that the carrying value of the assets will not be fully recovered over their estimated useful life. Impairments are recorded to reduce the carrying value of the assets to their net realizable value based on facts and circumstances in existence at the time of the determination. No impairments were recorded during the year ended June 30, 2022.

Leases

The Entity recognizes a lease liability and an intangible right-to-use leased asset in the consolidated financial statements. The Entity measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The right-to-use leased asset is initially measured as the initial amount of the lease liability, plus certain initial direct costs. Subsequently, the right-to-use leased asset is amortized on a straight-line basis over the shorter of the lease term or the useful life of the underlying asset.

The Entity recognizes a lease receivable and a deferred inflow of resources in the consolidated financial statements. At the commencement of a lease, the Entity initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Change in Accounting Principles

Implementation of GASB Statement No. 87

As of July 1, 2021, the Entity adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The standard requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The effect of the implementation of this standard on beginning net position is disclosed in Note 12 and the additional disclosures required by this standard are included in Note 4, Note 5 and Note 8.

Implementation of GASB Statement No. 92

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics and includes specific provisions about the following:

- The effective date of Statement No. 87, *Leases*, and Implementation Guide No. 2019-3, *Leases*, for interim financial reporting.
- Reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan.

- The applicability of Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement No. 68, and Amendments to Certain Provisions of GASB Statements 67 and 68, as amended*, and No. 74, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans, as amended*, to reporting assets accumulated for postemployment benefits.
- The applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements.
- Measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition.
- Reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers.
- Reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature.
- Terminology used to refer to derivative instruments.

The requirements of this Statement are effective as follows:

- The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance.
- The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2021.
- The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2021.
- The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2021.

The provisions of this Statement have been implemented as of June 30, 2022.

Implementation of GASB Statement No. 93

In March 2020, the GASB issued Statement No. 93, *Replacement of Interbank Offered Rates*. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR (Interbank Offered Rate). This Statement achieves that objective by:

- Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment.
- Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate.
- Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable.
- Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap.

- Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap Clarifying the definition of reference rate, as it is used in Statement 53, as amended.
- Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend.

The provisions of this Statement have been implemented as of June 30, 2022.

Note 2 - Deposits and Investments

Policies and Practices

Cash and cash equivalents are maintained in accordance with the District's policies and procedures. 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 Entity is considered to be an involuntary participant in an external investment pool as the Entity is required to deposit all receipts and collections of monies with the San Bernardino County Treasurer (*Education Code* Section (ECS) 41001). The fair value of the Entity's investment in the pool is reported in the accompanying financial statements at amounts based upon the Entity'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.

KVCR TV and FM
Notes to Financial Statements
June 30, 2022

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

Summary of Deposits and Investments

Deposits and investments as of June 30, 2022, consisted of the following:

KVCR FM and TV	\$ 3,518,437
KVCR FNX	<u>193,835</u>
Total deposits and investments	<u><u>\$ 3,712,272</u></u>
Cash awaiting deposit	\$ 101,549
San Bernardino County Investment Pool	<u>3,610,723</u>
Total deposits and investments	<u><u>\$ 3,712,272</u></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 Entity manages its exposure to interest rate risk by investing in the San Bernardino County Investment Pool. The Entity maintains investments of \$3,610,723 with the San Bernardino County Investment Pool, with an average maturity of 495 days.

KVCR TV and FM
Notes to Financial Statements
June 30, 2022

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 Entity's investment in the San Bernardino County Investment Pool is rated at AAf/S1 by Fitch Ratings agency.

Note 3 - Accounts Receivable

Accounts receivable represent amounts due to the Entity as follows at June 30, 2022:

Other local sources	\$ 70,814
State categorical aid	3,000
Interest	9,194
	9,194
Total	\$ 83,008

Note 4 - Lease Receivables

The Entity has entered into lease agreements with various lessees for Cellular Tower Space. The lease receivables are summarized below:

Lease Receivables	Balance, July 1, 2021, as restated	Additions	Deductions	Balance, June 30, 2022
Leased Cellular Tower Space	\$ 8,716,192	\$ 16,980	\$ (131,238)	\$ 8,601,934

Cellular Tower Space

The Entity leases a portion of its facilities for cellular tower antenna sites and space. These leases are noncancelable for a period of up to 456 months. The agreements allow for 3.00% annual CPI increases to the lease payments. At termination, lessees must remove all equipment and restore the site to its original state. During the fiscal year, the Entity recognized \$131,238 in lease revenue and \$433,609 in interest revenue related to these agreements. At June 30, 2022, the District recorded \$8,601,934 in lease receivables and \$5,417,731 in deferred inflows of resources for these arrangements. The District used an interest rate of 5.00%, based on the rates available to finance real estate over the same time periods.

KVCR TV and FM
Notes to Financial Statements
June 30, 2022

Note 5 - Capital and Right-to-use Leased Assets

Capital and right-to-use leased assets consisted of the following at June 30, 2022:

	Balance July 1, 2022 as restated	Additions	Deletions	Balance June 30, 2022
Capital Assets Being Depreciated				
Furniture and equipment	\$ 7,860,414	\$ -	\$ -	\$ 7,860,414
Computers	6,192	-	-	6,192
Vehicles	52,943	-	-	52,943
Total capital assets being depreciated	<u>7,919,549</u>	<u>-</u>	<u>-</u>	<u>7,919,549</u>
Less: Accumulated Depreciation	<u>(7,361,320)</u>	<u>(148,430)</u>	<u>-</u>	<u>(7,509,750)</u>
Capital assets being depreciated, net	<u>558,229</u>	<u>(148,430)</u>	<u>-</u>	<u>409,799</u>
Right-to-Use Leased Assets				
Real property	<u>1,164,142</u>	<u>-</u>	<u>-</u>	<u>1,164,142</u>
Less: Accumulated Amortization	<u>(734,305)</u>	<u>(53,539)</u>	<u>-</u>	<u>(787,844)</u>
Right-to-use leased assets, net	<u>429,837</u>	<u>(53,539)</u>	<u>-</u>	<u>376,298</u>
Total capital and right-to-use leased assets, net	<u>\$ 988,066</u>	<u>\$ (201,969)</u>	<u>\$ -</u>	<u>\$ 786,097</u>

Note 6 - Accounts Payable

Accounts payable consisted of the following at June 30, 2022:

Salaries and benefits payable	\$ 66,235
Vendors payable	<u>57,690</u>
Total	<u>\$ 123,925</u>

Note 7 - Unearned Revenue

Unearned revenue represents amounts received in advance of required program expenses being incurred. This amount will be used for program related expenses in the subsequent fiscal year. As of June 30, 2022 unearned revenues totaled \$934,997.

KVCR TV and FM
Notes to Financial Statements
June 30, 2022

Note 8 - Long-Term Liabilities

Lease Liability

The Entity has entered into agreements to lease various properties. The Entity's liability for lease agreements is summarized below:

Leases	Balance, July 1, 2021, as restated	Additions	Deductions	Balance, June 30, 2022	Due in one Year
Real Property	\$ 767,225	\$ -	\$ (69,420)	\$ 697,805	\$ 76,067

Real Property Leases

The Entity has entered into various agreement to lease real property for period up to 25 years, through the 2033 fiscal year. Under the terms of the leases, the Entity paid monthly and annual payments, which increase based on a set schedule in the individual lease agreements, which amounted to principal and interest costs of \$106,221. The annual interest rate charged on the leases is 5.0%.

At June 30, 2022, the Entity has recognized right-to-use assets of \$376,298 and a lease liability of \$697,805 related to these agreements. During the fiscal year, the Entity recorded \$53,539 in amortization expense and \$36,801 in interest expense for the right to use of the equipment.

The Entity's liability on lease agreements with option to purchase is summarized below:

Fiscal Year	Principal	Interest	Total
2023	\$ 76,067	\$ 33,179	\$ 109,246
2024	83,162	29,216	112,378
2025	90,733	24,886	115,619
2026	98,808	20,167	118,975
2027	107,418	15,031	122,449
2028-2032	229,533	25,517	255,050
2033	12,084	126	12,210
	<u>\$ 697,805</u>	<u>\$ 148,122</u>	<u>\$ 845,927</u>

Note 9 - Related Party Transactions

During the year, certain transactions for services are paid by the District on behalf of the Entity. At June 30, 2022, the District owed the Entity \$1,071,849 for amounts collected on the Entity's behalf. The Entity owed the District \$4,999,365 for services and supply costs incurred.

Note 10 - Institutional Support

The District provides non cash institutional support to the KVCR TV and FM Stations related to instructional services, occupancy, supplies, and other administrative costs. The District applies an indirect rate that is in compliance with the CPB's guidance. For the year ended June 30, 2022, the indirect rate was computed as 17%. The calculated institutional support totaled \$809,913 for the year ended June 30, 2022. This non cash support for the KVCR TV and FM Stations is included within the Statements of Revenues, Expenses, and Changes in Net Position as both a source of funding and a use of funding and does not have an effect on the ending balance. Additionally, the District provided a total of \$2,693,350 in cash to support the programming of both the FM Radio and TV Stations for the year ended June 30, 2022.

Note 11 - Commitments and Contingencies

Grants

KVCR TV is funded in part through grants from the Corporation for Public Broadcasting (CPB), which are paid through the District as the broadcasting licensee. Funds from the CPB are designated for the purpose of operating the TV Station and are subject to review and audit by the grantor agency. Although such audits could generate expenditure disallowances under terms of the grants, management believes that any required reimbursement would not be material.

Note 12 - Adoption of New Accounting Standard

As of June 30, 2021, the Entity adopted GASB Statement No. 87, *Leases*. The implementation of this standard establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. The Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. As a result of this new standard, the beginning net position was restated as follows:

Net Position - Beginning	\$ (597,701)
Lease receivables	8,716,192
Right-to-use leased assets, net of amortization	429,837
Lease liabilities	(767,225)
Deferred inflows of resources related to leases	<u>(5,694,389)</u>
Net Position - Beginning, as Restated	<u><u>\$ 2,086,714</u></u>



Supplementary Information
June 30, 2022

KVCR TV and FM

KVCR TV and FM

Combining Schedules of Revenues, Expenses, and Changes in Net Position
Year Ended June 30, 2022

	KVCR Radio	KVCR TV	KVCR FNX	Total
Operating Revenues				
Public contributions - FM Station	\$ 587,073	\$ -	\$ -	\$ 587,073
Public contributions - TV Station	-	830,752	3,264	834,016
Non cash institutional support from San Bernardino Community College District - FM	188,736	-	-	188,736
Non cash institutional support from San Bernardino Community College District - TV	-	495,591	125,586	621,177
CPB grants - TV Station	-	617,227	-	617,227
Program underwriting - FM Station	170,507	-	-	170,507
Program underwriting - TV Station	-	62,689	175,000	237,689
Other local income - FM Station	41,452	-	-	41,452
Other local income - TV Station	-	348,573	30,649	379,222
Federal revenue - FM Station	164,042	-	-	164,042
Federal revenue - TV Station	-	236,060	-	236,060
Inland Empire Pre-Apprenticeship Program - TV Station	-	15,382	-	15,382
Total operating revenues	1,151,810	2,606,274	334,499	4,092,583
Operating Expenses				
Program services - FM Station	1,210,141	-	-	1,210,141
Program services - TV Station	-	3,380,442	-	3,380,442
Program services - FNX TV Station	-	-	853,072	853,072
Management and general - FM Station	77,669	-	-	77,669
Management and general - TV Station	-	111,768	-	111,768
Total operating expenses	1,287,810	3,492,210	853,072	5,633,092
Total operating loss	(136,000)	(885,936)	(518,573)	(1,540,509)
Other Revenues, Expenses and Losses				
Interest and dividends - TV Station	-	451,358	1,097	452,455
Interest expense	-	(36,801)	-	(36,801)
Leasing and rentals - FM Station	9,492	-	-	9,492
Leasing and rentals - TV Station	-	305,324	-	305,324
Change in the fair market value of the cash held by the San Bernardino County Treasury	(24,121)	(34,710)	(3,250)	(62,081)
Transfers in from related party - FM Station	259,838	-	-	259,838
Transfers in from related party - TV Station	-	565,815	450,000	1,015,815
Total other revenues, expenses and losses	245,209	1,250,986	447,847	1,944,042
Change in Net Position	\$ 109,209	\$ 365,050	\$ (70,726)	\$ 403,533

Note 1 - Purpose of Schedule**Combining Schedule of Revenues, Expenses, and Changes in Net Position**

This schedule is prepared on the accrual basis of accounting and provides a detail of activity for the programs accounted for within the Entity. This information has been provided at the request of management to assist in the reporting required by the Corporation for Public Broadcasting and is not a required part of the consolidated financial statements.



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

The Board of Directors
San Bernardino Community College District
KVCR TV and FM
San Bernardino, California

We have audited, 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, the consolidated financial statements of the KVCR TV and FM (the Entity) (a public telecommunications entity operated by the San Bernardino Community College District) as of and for the year ended June 30, 2022, and the related notes to the consolidated financial statements, which collectively comprise the Entity’s basic consolidated financial statements and have issued our report thereon dated January 23, 2023.

Adoption of New Accounting Standard

As discussed in Notes 1 and 12 to the consolidated financial statements, the Entity has adopted the provisions of Government Accounting Standards Board (GASB) Statement No. 87, *Leases*, for the year ended June 30, 2022. Accordingly, a restatement has been made to the net position as of June 30, 2021. Our opinion is not modified with respect to this matter.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Entity’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Entity’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Entity’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 Entity’s consolidated 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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Entity's consolidated 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 consolidated financial statements. 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*.

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 Entity'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 Entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
January 23, 2023



Schedule of Findings and Questioned Costs
June 30, 2022

KVCR TV and FM

KVCR TV and FM
Financial Statement Findings and Recommendations
Year Ended June 30, 2022

None reported.

KVCR TV and FM
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2022

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.

2021-001 Financial Condition

Criteria or Specific Requirement

Management has a responsibility to evaluate whether there is sufficient resources and net position to support program operations.

Condition

Material Weakness – For the fiscal year ending June 30, 2021, the Entity's net position was a deficit of \$597,701.

Questioned Costs

There were no questioned costs associated with the condition identified.

Context

The condition identified during the final year end audit procedures of net position.

Effect

The Entity is at risk of not being able to perform current services and is in jeopardy of not having adequate resources to be sustainable in future years.

Cause

The cause of the condition identified appears to be due to inability of the Entity to meet its own operational needs.

Repeat Finding

No.

Recommendation

The Entity should monitor its budget to actual results to ensure that the Entity can maintain its operations. The Entity should consider a budget/fiscal accountability plan to help improve the financial performance of the Entity.

Current Status

Implemented.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Lawrence P. Strong, Director of Fiscal Services

DATE: February 9, 2023

SUBJECT: Prioritized Board Directives for Development of the 2023-24 Budget for Second Reading and Final Approval

RECOMMENDATION

It is recommended that the Board of Trustees accept the attached Prioritized Board Directives for Development of the 2023-24 Budget for second reading and final approval.

OVERVIEW

District Administrative Procedure 6200 | Budget Preparation, calls for the Board of Trustees to give initial direction concerning the distribution of resources for the 2023-24 budget prior to March 1, 2023.

The attached directives were discussed at the November 10, 2022 Board Finance Committee and reviewed at the November 17 District Budget Advisory Committee. They were then presented to the Board of Trustees for first reading at its mid-year retreat on January 23, 2023.

ANALYSIS

The Board has approved the following changes.

- 2022-23 Directive 1: Align unrestricted general fund and student success funding with the attached SBCCD Goals and Objectives. No changes are recommended to this directive.
- 2022-23 Directive 2: Maintain a minimum fund balance of approximately two months of expenditures in the Unrestricted General Fund, as recommended by the Government Finance Officers Association and the State Chancellor's Office, unless fund balance is utilized for specially identified one-time needs as authorized by the Board of Trustees. It is being proposed that this directive be deleted since the language is now mirrored in SBCCD's revised AP 6305 on Reserves.
- 2022-23 Directive 3: New positions must be approved through the process of program review or any other prioritization process as established at SBCCD. It was commented that



this directive originated due to past issues caused by a lack in alignment of resources with SBCCD strategic direction. In view of the current strategic directive toward aligning funding with SBCCD goals and objectives, it was felt this directive was no longer necessary.

- 2023-24 Directive: Set aside funding for innovative initiatives found within the SBCCD Goals & Objectives. As budget directives are an opportunity to show where the SBCCD Board's values are centered, it was suggested that a directive be added to allow the District to focus some of its resources toward emerging innovative initiatives such as the success of minoritized students.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success
2. Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution
3. Be a Leader and Partner in Addressing Regional Issues
4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

This is an information item and does not have any direct financial implications. However, the outcome of Board's discussion and resulting guidance will ensure that SBCCD resources are aligned with SBCCD strategic goals and objectives to the benefit of our students, staff and community.

Prioritized Board Directives for the
2022-23 SBCCD Budget
(Board Approved February 10, 2022)

[v.1.23.2023.p.1|2]

Consistent with SBCCD Administrative Procedure 6200 Budget Preparation, the Board of Trustees provides staff with initial direction concerning the distribution of resources for the next fiscal year's budget prior to March 1. SBCCD's budget shall be prepared in accordance with Title 5, the California Community Colleges Budget and Account Manual, and all other related state and federal laws and regulations.

- 1) Align unrestricted general fund and student success funding with the attached SBCCD Goals and Objectives.
- 2) Maintain a minimum fund balance of approximately two months of expenditures in the Unrestricted General Fund, as recommended by the Government Finance Officers Association and the State Chancellor's Office, unless fund balance is utilized for specially identified *one-time*¹ needs as authorized by the Board of Trustees.
- 3) New positions must be approved through the process of program review or any other prioritization process as established at SBCCD.

¹ *One-time* is defined as an expenditure that has no ongoing commitment. While one-time needs may be repeated in future years, the nature of the expenditure must conform to the definition.

**Prioritized Board Directives for the
2022-23 SBCCD Budget**
(Board Approved February 10, 2022)

[v.1.23.2023.p.2|2]

SBCCD GOALS & OBJECTIVES
Approved March 2022

GOAL 1 | ELIMINATE BARRIERS TO STUDENT ACCESS AND SUCCESS

- 1) Continue efforts to increase college-going culture.
- 2) Investigate and promote the success of our identity-based programs and student support services to gain insight that can be leveraged to enhance current efforts to improve the broader student experience at SBCCD.
- 3) Develop a state-of-the-art technology system that delivers a student-centered experience, improves efficiency and effectiveness, and provides analytical strategies and infrastructure that allow SBCCD to make data-informed decisions.
- 4) Grow and expand dual/ concurrent enrollment and K-12 articulations.
- 5) Implement a Board- approved KVCR plan.

GOAL 2 | BE A DIVERSE, EQUITABLE, INCLUSIVE, AND ANTI-RACIST INSTITUTION

- 1) Implement the four pillars of guided pathways.
- 2) Increase access and sense of belonging districtwide and foster a culture of inclusion that is supported by targeted professional development and sustained DEIA initiatives.
- 3) Leverage partnerships with community-based organizations to expand SBCCD's sphere of influence and include constituent voices in decision making.

GOAL 3 | BE A LEADER AND PARTNER IN ADDRESSING REGIONAL ISSUES

- 1) Develop a Strategic Plan that will signal to all constituents that SBCCD has a comprehensive vision that positively impacts our region and effectively employs strategies that will enable our students to develop the knowledge, confidence, and ability to succeed.
- 2) Institutionalize our commitment to investing in cultivating leadership skills within our District as a vehicle for expanding SBCCD's ability to influence economic and educational initiatives around the region, state, and country.
- 3) Grow our reputation as a leading higher education institution by enhancing and cultivating community partnerships with K-12 partners, businesses, and community organizations.

GOAL 4 | ENSURE FISCAL ACCOUNTABILITY/SUSTAINABILITY

- 1) Expand grants, unrestricted revenues, partnerships with regional employers, and philanthropic culture.
- 2) Continue to advocate for local state and federal funding to support SBCCD's mission.
- 3) Enhance innovation in our investments, space utilization, and growth to (1) remain at the vanguard of facilities development; (2) improve our ability to respond to variations in capital and operational budgets and; (3) set aside funds for deferred maintenance.
- 4) Leverage resources to decrease student cost of attaining a high-quality education.

Prioritized Board Directives for the
~~2022-23~~2023-24 SBCCD Budget
(Board Approved February 10, 2022)
(Submitted for Approval February 9, 2023)

[v.1.23.2023.p.1|2]

Consistent with SBCCD Administrative Procedure 6200 Budget Preparation, the Board of Trustees provides staff with initial direction concerning the distribution of resources for the next fiscal year's budget prior to March 1. SBCCD's budget shall be prepared in accordance with Title 5, the California Community Colleges Budget and Account Manual, and all other related state and federal laws and regulations.

1) Align unrestricted general fund and student success funding with the attached SBCCD Goals and Objectives.

4)2) Set aside funding for innovative initiatives found within the SBCCD Goals & Objectives.

~~2) Maintain a minimum fund balance of approximately two months of expenditures in the Unrestricted General Fund, as recommended by the Government Finance Officers Association and the State Chancellor's Office, unless fund balance is utilized for specially identified *one-time*¹ needs as authorized by the Board of Trustees.~~

~~3) New positions must be approved through the process of program review or any other prioritization process as established at SBCCD.~~

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Prioritized Board Directives for the
~~2022-23~~2023-24 SBCCD Budget
(Board Approved February 10, 2022)
(Submitted for Approval February 9, 2023)

[v.1.23.2023.p.2|2]

SBCCD GOALS & OBJECTIVES
Approved March 2022

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- 1) Continue efforts to increase college-going culture.
- 2) Investigate and promote the success of our identity-based programs and student support services to gain insight that can be leveraged to enhance current efforts to improve the broader student experience at SBCCD.
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- 4) Leverage resources to decrease student cost of attaining a high-quality education.

2023-24 Proposed Directives
(Redlined)

Prioritized Board Directives for the
2023-24 SBCCD Budget
(Submitted for Approval February 9, 2023)

[v.1.23.2023,p.1|2]

Consistent with SBCCD Administrative Procedure 6200 Budget Preparation, the Board of Trustees provides staff with initial direction concerning the distribution of resources for the next fiscal year's budget prior to March 1. SBCCD's budget shall be prepared in accordance with Title 5, the California Community Colleges Budget and Account Manual, and all other related state and federal laws and regulations.

- 1) Align unrestricted general fund and student success funding with the attached SBCCD Goals and Objectives.
- 2) Set aside funding for innovative initiatives found within the SBCCD Goals & Objectives.

**Prioritized Board Directives for the
2023-24 SBCCD Budget**
(Submitted for Approval February 9, 2023)

[v.1.23.2023.p.2|2]

SBCCD GOALS & OBJECTIVES
Approved March 2022

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- 4) Leverage resources to decrease student cost of attaining a high-quality education.

**2023-24 Proposed Directives
(Clean)**

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Lawrence P. Strong, Director, Fiscal Services

DATE: February 9, 2023

SUBJECT: Consideration of Approval to Adopt Resolution #2023-02-09-FS-01
Approving Transfers to the Reserve for Contingencies from Various
Expenditure Classifications

RECOMMENDATION

It is recommended that the Board of Trustees adopt Resolution #2023-02-09-FS-01 approving the transfer of funds to the reserve for contingencies from various expenditure classifications as indicated in the attached resolution.

OVERVIEW

The 2022-23 Final Budget adopted by the Board of Trustees on September 8, 2022, represented SBCCD's best estimates for income and expenditures for the 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 shall approve the transfer of funds, upon recommendation of the Chancellor, to or from the reserve for contingencies to or from any expenditure classification. Transfers of funds shall be done 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 to the reserve for contingencies from the expenditure classifications indicated on the attached resolution.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

The approval of this board item will change the reserve for contingency accounts by the amounts indicated in the attached resolution.



RESOLUTION #2023-02-09-FS-01 OF THE BOARD OF TRUSTEES OF THE
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
TO APPROVE TRANSFERS FROM RESERVE FOR CONTINGENCIES TO
VARIOUS EXPENDITURE CLASSIFICATIONS

[v.1.23.2023.p.1]2]

ON MOTION of Member _____, seconded by Member _____,
the following resolution is hereby adopted:

WHEREAS, on the 8th day of September, 2022, the San Bernardino Community College District (the District) adopted the 2022-23 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; and

WHEREAS, transfers of funds shall be done via the adoption of a resolution by a two-thirds majority vote; 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 February 9, 2023, by the following majority vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)

I, Diana Z. Rodriguez, 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

**RESOLUTION #2023-02-09-FS-01 OF THE BOARD OF TRUSTEES OF THE
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
TO APPROVE TRANSFERS FROM RESERVE FOR CONTINGENCIES TO
VARIOUS EXPENDITURE CLASSIFICATIONS**

[v.1.23.2023.p.2]2]

EXHIBIT A

		3,693,343	2022-23 Initial fund Balance			
Fund 690/69 Retiree Benefits		-	Net Change from Previously Approved Transfers			
		3,693,343	Fund Balance Before Transfer(s)			
Board Approved	Date	Ref #	Amount to/(from) Reserve	Expenditure Classification	Justification	
2/9/2023	12/9/2022	017048	(335,000)	3000 Employee Benefits	To fund early retirement incentive	
			(335,000)	Total Approved at this Board Meeting		
		3,358,343	Fund Balance After Transfer(s)			

		54,597,907	2022-23 Initial fund Balance			
Fund 590/59 Investment Properties		-	Net Change from Previously Approved Transfers			
		54,597,907	Fund Balance Before Transfer(s)			
Board Approved	Date	Ref #	Amount to/(from) Reserve	Expenditure Classification	Justification	
2/9/2023	12/8/2022	017034	(83,667)	6000 Capital Outlay	To fund EVC Charging Station at 550 E Hospitality	
2/9/2023	12/8/2022	017035	(83,667)	6000 Capital Outlay	To fund EVC Charging Station at 560 E Hospitality	
2/9/2023	12/8/2022	017036	(83,667)	6000 Capital Outlay	To fund EVC Charging Station at 658 E Briar	
			(251,000)	Total Approved at this Board Meeting		
		54,346,907	Fund Balance After Transfer(s)			

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Lawrence P. Strong, Director of Fiscal Services

DATE: February 9, 2023

SUBJECT: Consideration of Approval of Revised Authorized Signature List for Fiscal Year 2022-23

RECOMMENDATION

It is recommended that the Board of Trustees approve the Revised Authorized Signature List for Fiscal Year 2022-23, as attached.

OVERVIEW

In accordance with California legal code, the Board of Trustees may, via annual Board action, delegate its authority to named agents. Only the Board and/or those agents are authorized to commit the District to contracts, expenditure of funds, employment of personnel, and other legal actions.

ANALYSIS

The Authorized Signature List for Fiscal Year 2022-23 was approved on June 9, 2022. The revised list is being presented today to reflect the retirement of the Payroll Manager.

SBCCD GOALS

4. Ensure Financial Accountability/Sustainability

FINANCIAL IMPLICATIONS

There are no direct financial implications connected with the approval of this item.





Revised Authorized Signature List for Fiscal Year 2022-23

Submitted for Board Approval February 9, 2023

[v.1.24.2023.p.1|2]

AUTHORITY	NAMED AGENT(S)
Contracts, Agreements, and Memos of Understanding	<ul style="list-style-type: none"> ▪ Diana Z. Rodriguez, Chancellor ▪ Jose Torres, Executive Vice Chancellor ▪ Larry Strong, Director of Fiscal Services ▪ Steven J. Sutorus, Business Manager ▪ (Employment Only) Kristina Hannon, Vice Chancellor, HR
Revenue Clearing Bank Accounts, SBCCD Commercial Property Bank Account & Lockbox	<ul style="list-style-type: none"> ▪ Diana Z. Rodriguez, Chancellor ▪ Jose Torres, Executive Vice Chancellor ▪ Larry Strong, Director of Fiscal Services ▪ Steven J. Sutorus, Business Manager ▪ Jorge Andrade, Associate Director, Fiscal Services ▪ <i>Vacant</i>, Associate Director, Fiscal Services
Revolving Cash Bank Account	<ul style="list-style-type: none"> ▪ Custodian: Jose Torres, Executive Vice Chancellor ▪ Larry Strong, Director of Fiscal Services ▪ Steven J. Sutorus, Business Manager ▪ Jorge Andrade, Associate Director, Fiscal Services ▪ <i>Vacant</i>, Associate Director, Fiscal Services
Inland Futures Foundation Bank Account	<ul style="list-style-type: none"> ▪ Diana Z. Rodriguez, Chancellor ▪ Jose Torres, Executive Vice Chancellor ▪ Larry Strong, Director of Fiscal Services ▪ Steven J. Sutorus, Business Manager
Safe Deposit Box	<ul style="list-style-type: none"> ▪ Jose Torres, Executive Vice Chancellor ▪ Larry Strong, Director of Fiscal Services ▪ Steven J. Sutorus, Business Manager
Cafeteria; ASB-Clubs/Trusts-Student Rep; and Scholarship & Loan Bank Accounts	<ul style="list-style-type: none"> ▪ Jose Torres, Executive Vice Chancellor ▪ Larry Strong, Director of Fiscal Services ▪ Steven J. Sutorus, Business Manager ▪ Jorge Andrade, Associate Director, Fiscal Services ▪ <i>Vacant</i>, Associate Director, Fiscal Services
Financial Aid Bank Accounts	<ul style="list-style-type: none"> ▪ Diana Z. Rodriguez, Chancellor ▪ Jose Torres, Executive Vice Chancellor ▪ Larry Strong, Director of Fiscal Services ▪ Steven J. Sutorus, Business Manager ▪ Jorge Andrade, Associate Director, Fiscal Services ▪ <i>Vacant</i>, Associate Director, Fiscal Services
Commercial Warrants and Related Journal Entries	<ul style="list-style-type: none"> ▪ Diana Z. Rodriguez, Chancellor ▪ Jose Torres, Executive Vice Chancellor



Revised Authorized Signature List for Fiscal Year 2022-23

Submitted for Board Approval February 9, 2023

[v.1.24.2023.p.2]2

AUTHORITY	NAMED AGENT(S)
Payroll Orders and Related Journal Entries, and Voluntary Payroll Deductions (PAY620)	<ul style="list-style-type: none"> ▪ Jose Torres, Executive Vice Chancellor ▪ Larry Strong, Director of Fiscal Services ▪ <u>Jorge Andrade, Associate Director, Fiscal Services</u> ▪ Colleen Gamboa, Payroll Manager
Notices of Employment for Certificated, Classified, Student and Temporary Employees	<ul style="list-style-type: none"> ▪ Diana Z. Rodriguez, Chancellor ▪ Jose Torres, Executive Vice Chancellor ▪ Kristina Hannon, Vice Chancellor, HR ▪ Karla Zaragoza, Associate Director, HR
Purchase Orders (no monetary limit)	<ul style="list-style-type: none"> ▪ Jose Torres, Executive Vice Chancellor ▪ Steven J. Sutorus, Business Manager
Journal Entries (not authorized by District or Payroll Orders), Interfund Transactions, and Budget Transfers	<ul style="list-style-type: none"> ▪ Jose Torres, Executive Vice Chancellor ▪ Larry Strong, Director of Fiscal Services ▪ Jorge Andrade, Associate Director, Fiscal Services ▪ <i>Vacant</i>, Associate Director, Fiscal Services
Certify/Attest to Board Action	<ul style="list-style-type: none"> ▪ Diana Z. Rodriguez, Chancellor ▪ Joseph R. Williams, Clerk of the Board
Access to San Bernardino County Schools Computer Consortium System with Secure I.D. Token	<ul style="list-style-type: none"> ▪ Larry Strong, Director of Fiscal Services ▪ Steven J. Sutorus, Business Manager ▪ Jorge Andrade, Associate Director, Fiscal Services ▪ <i>Vacant</i>, Associate Director, Fiscal Services

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Jose F. Torres, Executive Vice Chancellor

DATE: February 9, 2023

SUBJECT: Consideration of Approval of Revised Charge for the Board of Trustees
Finance Committee

RECOMMENDATION

It is recommended that the Board of Trustees approve the Revised Charge of the Board of Trustees Finance Committee (BFC) as indicated on the attached.

OVERVIEW

SBCCD Board Policy 2220 Committees of the Board states that the Board of Trustees may, by action, establish committees that it determines are necessary to assist the Board in its responsibilities. One of the committees that has been established at SBCCD is the Board of Trustees Finance Committee.

During its annual review of Chair and Charge on January 12, 2023, the BFC members voted to recommend to the full Board that it revise their charge.

ANALYSIS

The changes shown on the attached will resolve duplication in the charge language and promote accuracy and clarity.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

There is no direct financial implication associated with this Board item.





Board of Trustees Finance Committee (BFC)

Committee Charge

Submitted for Approval February 9, 2023

Committee Charge

The SBCCD Board of Trustees Finance Committee exists as a standing, advisory committee comprised of less than a quorum of Board members and is subject to the California Public Meetings Brown Act. The committee is charged with:

- Increasing the efficiency of the Board of Trustees by performing time-consuming research on its behalf regarding all fiscal matters of the District.
- Improving clarity by providing a platform for detailed questions not conducive to the flow of monthly business meetings.
- Promoting transparency of the SBCCD budgeting process and fiscal matters through detailed discussion of these topics in an open forum.
- Fostering an environment of understanding by communicating findings and formulating final recommendations to the Board of Trustees.
- ~~Increasing the efficiency of the Board of Trustees by performing time-consuming research on its behalf regarding the implementation and operation of bond measures.~~

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Steven J. Sutorus, Business Manager

DATE: February 9, 2023

SUBJECT: Consideration of Approval of District & College Expenses

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached requests for district and college expenses.

OVERVIEW

As required by Ed Code and the County Superintendent of Schools, Board action is required for field trips whenever expenditures are to be made on behalf of students for admission, meals and lodging. In addition, SBCCD AP 6925 requires the Board authorize the expenditure of funds related to various functions planned for the colleges and district office as indicated below.

- Meetings or trainings attended only by employees and/or currently enrolled students for which the total cost will be in excess of \$1,000.
- Meetings or trainings attended by employees, currently enrolled students, and by one or more non-employees and/or non-students of the District, for which the total cost will be in excess of \$500.
- Any refreshments and/or meals for an event. Events are defined as activities in which non-employees and/or non-students will/can attend or participate (e.g. job fair, holiday event, recruitment event); or is on a large enough scale to be considered neither a meeting nor training.

ANALYSIS

Details of the various events are included in the attached list being presented for approval.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success
2. Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution
3. Be a Leader and Partner in Addressing Regional Issues
4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

The cost of these expenditures is included in the budgets shown on the attached.





District & College Expenses

Submitted for Board Approval February 9, 2023

[v.1.24.2023.p.1|3]

Site/Date/Cost	Event/Items Purchased/Funding Source
<p>Site: SBVC</p> <p>Date of Event: 12/15/2022</p> <p>Total Estimated Cost: \$2,000</p>	<p>Event: Kwanzaa Celebration</p> <p>Items Being Purchased: Meals and refreshments.</p> <p>Umoja-Tumaini to host a Kwanzaa celebration of culture and heritage. Anticipated attendance is 100 staff and students. Chaperones include Sharaf Williams and Keynasia Buffong.</p> <p>Funding Source: Student Equity & Success Categorical Fund</p> <p>Ratification: Details and confirmations were not finalized in time prior to Board meeting.</p>
<p>Site: SBVC</p> <p>Date of Event: 2/12-18/2022</p> <p>Total Estimated Cost: \$60,000</p>	<p>Event: Live performance of SBVC Little Shop of Horrors at Kennedy Center American College Theatre Festival, Las Vegas, NV</p> <p>Items Being Purchased: Registration, hotel, mileage, flights, per diem; other transportation; and U-Haul rental for Theatre materials</p> <p>The San Bernardino Valley College’s production of Little Shop of Horrors was honored to receive an invitation by the Executive Board of Region 8 of the Kennedy Center American College Theatre Festival to perform live at the in-person festival. Expenses are for 26 students, 12 faculty and staff members. Faculty member Melinda Fogle will be chaperoning this trip.</p> <p>Funding Source: ASG General Funds, ASG Student Representative Fee Fund, Student Equity Categorical Fund, Theatre Department General Fund, Theatre Trust Funds, Arts, Lectures and Diversity General Fund, SBVC California College Promise Categorical Fund, and SBVC Foundation Funds</p>
<p>Site: SBVC</p> <p>Date of Event: 2/16/2023</p> <p>Total Estimated Cost: \$10,000</p>	<p>Event: Student Grad Check</p> <p>Items Being Purchased: Meals, refreshments, giveaways, and supplies.</p> <p>Sponsored by Counseling and Matriculation, SBVC students will be invited to complete their grad check with a counselor.</p> <p>Funding Source: SSSP Categorical Fund, ASG Categorical Fund, Diversity General Fund, Student Equity & Success Categorical Fund, Student Life Trust Fund, Commencement General Fund</p>



District & College Expenses

Submitted for Board Approval February 9, 2023

[v.1.24.2023.p.2|3]

Site/Date/Cost	Event/Items Purchased/Funding Source
<p>Site: SBVC</p> <p>Date of Event: 2/22/2023</p> <p>Total Estimated Cost: \$2,000</p>	<p>Event: Hair Tales II</p> <p>Items Being Purchased: Meals and refreshments</p> <p>Black Faculty & Staff Association and First Year Experience are sponsoring the Hair Tales event to engage and connect with our Black/African-American students to provide them with a space to discuss the complex history surrounding Black hair and the impact on our students. Anticipated attendance is 100 students and staff. Chaperones for this event include April Dale Carter and Keenan Giles.</p> <p>Funding Source: Student Equity & Success Categorical Fund</p>
<p>Site: SBVC</p> <p>Date of Event: 2/23/2023</p> <p>Total Estimated Cost: \$10,000</p>	<p>Event: Financial Aid Awareness and Student Services Resource Fair</p> <p>Items Being Purchased: Meals, refreshments, supplies, rentals, contracts, and giveaways</p> <p>Student Services and Financial Aid will be sponsoring an event to promote financial aid awareness and provide students with campus resources. Anticipated attendance is 500 students, staff and community members. Sam Trejo and Kathy Fonseca will serve as chaperones.</p> <p>Funding Source: Financial Aid General Fund, Student Equity & Success Categorical Fund</p>
<p>Site: SBVC</p> <p>Date of Event: 2/28/2023</p> <p>Total Estimated Cost: \$5,000</p>	<p>Event: African Clothing Fashion Show</p> <p>Items Being Purchased: Supplies, meals, and refreshments</p> <p>Umoja-Tumaini is hosting an African Clothing Fashion show for Black History Month. 500 students, staff and faculty are anticipated to attend. Chaperones include Sharaf Williams and Keynasia Buffong.</p> <p>Funding Source: Student Equity & Success Categorical Fund</p>



District & College Expenses

Submitted for Board Approval February 9, 2023

[v.1.24.2023.p.3]3]

Site/Date/Cost	Event/Items Purchased/Funding Source
<p>Site: SBVC</p> <p>Date of Event: 03/08/23 3/1-31/2023</p> <p>Total Estimated Cost: \$2,500 \$15,000</p>	<p>Event: Women's International Day Day Month</p> <p>Items Being Purchased: Materials, contracts, refreshments, and promotional items</p> <p>Student Equity and Success is sponsoring an this event where students will participate in a workshops and a Zoom discussion, and gain resources to assist with success in their educational journey. They will engage with others to share their experiences at SBVC. Approximately 50 100 students, faculty and staff are expected to attend. Carmen Rodriguez and Elaine Akers will serve as chaperones.</p> <p>Funding Source: Student Equity & Success Categorical Fund</p> <p>Amendment: Approved at the December 9, 2022 Board meeting, the event title, dates, items being purchased and cost are being amended due to more dates and events being added.</p>
<p>Site: CHC</p> <p>Date of Event: 3/2-3/2023</p> <p>Total Estimated Cost: \$12,000</p>	<p>Event: A2Mend Conference</p> <p>Items Being Purchased: Registration, hotel, meals</p> <p>A2mend Conference for eight students and two advisors in Los Angeles, CA</p> <p>Funding Source: Student Equity Funds</p>
<p>Site: CHC</p> <p>Date of Event: 5/24/2023</p> <p>Total Estimated Cost: \$41,582</p>	<p>Event: 2023 Crafton Hills College Commencement</p> <p>Items Being Purchased: Caps/gowns and volunteer apparel, rentals, audio visual contracts, and flowers</p> <p>Funding Source: Commencement General Fund</p>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
 FROM: Diana Z. Rodriguez, Chancellor
 REVIEWED BY: Diana Z. Rodriguez, Chancellor
 PREPARED BY: Stacey Nikac, Administrative Officer
 DATE: February 9, 2023
 SUBJECT: Individual Memberships

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached list of individual memberships.

OVERVIEW

The County of San Bernardino District Financial Services Division requires certification of board minutes, that are in accordance with provisions of legal codes for the State of California, to pay invoices for memberships. Whenever possible, SBCCD purchases institutional memberships to be used districtwide. The individual requesting membership has reviewed, and confirms, the District does not currently subscribe to an institutional membership and the association to which they are requesting membership only offers Individual memberships. The memberships requested are related to job duties and functions to promote and advance our institutions and students.

ANALYSIS

Education Code Section 35172 (d) Subscribe for membership for any school under its jurisdiction in any society, association, or organization which has for its purpose the promotion and advancement of public or private education. (e) Subscribe for membership in, or otherwise become a member of, any national, state or local organization of governing boards of school districts or members thereof which has for its purposes the promotion and advancement of public education through research and investigation, and the cooperation with persons and associations whose interests and purposes are the betterment of the educational opportunities of the children of the state.

Education Code Section 35160.1 (a) The Legislature finds and declares that school districts, county boards of education, and county superintendents of schools have diverse needs unique to their individual communities and programs. Moreover, in addressing their needs, common as well as unique, school districts, county boards of education, and county superintendents of schools should have the flexibility to create their own unique solutions. (b) In enacting Section 35160, it is the intent of the Legislature to give school districts, county boards of education, and




county superintendents of schools broad authority to carry on activities and programs, including the expenditure of funds for programs and activities which, in the determination of the governing board of the school district, the county board of education, or the county superintendent of schools are necessary or desirable in meeting their needs and are not inconsistent with the purposes for which the funds were appropriated. It is the intent of the Legislature that Section 35160 be liberally construed to affect this objective. (c) The Legislature further declares that the adoption of this section is a clarification of existing law under Section 35160.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success
2. Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution
3. Be a Leader and Partner in Addressing Regional Issues

FINANCIAL IMPLICATIONS

Membership associated with this board item are included in the funding source as attached.

SAN BERNARDINO  COMMUNITY COLLEGE DISTRICT

INDIVIDUAL MEMBERSHIPS

Submitted for Board Approval 2/9/23

SITE AMOUNT PER PERSON NAME(S)	MEMBERSHIP FUNDING SOURCE
SBVC \$215.00 per person	The American Educational Research Association (AERA)
Joanna Oxendine	Research & Planning General Fund
TESS/CHC \$350.00 per person	In-Plant Printing and Mailing Associates (IPMA)
Anna Mendez	Printing Services General Fund

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Steven J. Sutorus, Business Manager

DATE: February 9, 2023

SUBJECT: Consideration of Approval of Surplus Property and Authorize Donation to San Bernardino City Unified School District

RECOMMENDATION

It is recommended that the Board of Trustees approve the surplus and donation of equipment to San Bernardino City Unified School District.

OVERVIEW

SBVC's Transportation Center wishes to surplus the following pieces of equipment which are no longer needed by the campus: Detroit Training Modules (2), Cummins Engines (2), and one Trailer. Education Code 81450.5 provides that a community college district may donate property to another college or public entity. The estimated value of the donation is \$500.00.

ANALYSIS

SBVC's Transportation Center no longer has a use for this equipment and the pieces are non-essential to ongoing operations. San Bernardino City Unified School District has examined the items and is willing to accept the donation for use in supporting their mission.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

No Cost to the District



SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Farrah Farzaneh, Director, Facilities Planning, Emergency Management & Construction

DATE: February 9, 2023

SUBJECT: Consideration of Approval to Award Bid #03-2122-02 and Contract for District Office Boardroom Remodeling

RECOMMENDATION

It is recommended that the Board of Trustees award **Bid #03-2122-02 | District Office Boardroom Remodeling** project at 550 E. Hospitality Lane, Suite 200, and contract, as indicated on the attached.

OVERVIEW

This project includes construction services for the remodeling of the boardroom at the District Support Operations office. The project was designed to allow for social distancing and is in accordance with recommended protocols to ensure the health and safety of our Board members and staff.

ANALYSIS

A Notice Inviting Bids was publicly advertised on January 16, 2023, with a closing date of February 3, 2023. The lowest three responsive bids are indicated on the attached.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

This project will be funded through the CARES Act funding.





Award Bid #03-2122-02 and Contract for District Office Boardroom Remodeling

Submitted for Board Approval February 9, 2023

[v.2.3.2023.p.1|1]

AWARD BID #03-2122-02 AND CONTRACT

Project	District Office Boardroom Remodeling
Contractor	Harik Construction, Inc. of Glendora, CA
Amount	\$637,000.00

ANALYSIS

A Notice Inviting Bids was publicly advertised on January 17, 2023, through PlanetBids. The bid closed on February 3, 2023.

# of Bids Received	6
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The lowest responsive three bidders:

Contractor	Amount
Harik Construction, Inc. of Glendora, CA	\$637,000.00
Y4M Developing, Inc. (DBA Construction Masters) of Ontario, CA	\$724,959.00
Icon West, Inc. of Los Angeles, CA	\$763,512.00

An analysis of the bids received indicates that the following contractor had the lowest most responsive bid:

Contractor	Amount
Harik Construction, Inc. of Glendora, CA	\$637,000.00

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Diana Z. Rodriguez, Chancellor

PREPARED BY: Stacey Nikac, Administrative Officer

DATE: February 9, 2023

SUBJECT: Board Committee and Activity Reports

RECOMMENDATION

This item is for information only.

OVERVIEW

Per [Board Policy 2220](#), the Board may, by action, establish committees that it determines are necessary to assist the Board in its responsibilities. Any committee established by Board action shall comply with the requirements of the California Public Meetings Act (Brown Act) and with these policies regarding open meetings.

Board committees that are only advisory have no authority or power to act on behalf of the Board. Findings or recommendations shall be reported to the Board for consideration.

ANALYSIS

The SBCCD Board of Trustees Finance and Legislative Committees exists as standing, advisory committees, each comprised of less than a quorum of Board members and is subject to the California Public Meetings Brown Act. Committee Chairs provide written/oral updates, as needed, to communicate information to the full Board, leading to more engagement and interaction at upcoming board meetings. The Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success
2. Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution
3. Be a Leader and Partner in Addressing Regional Issues
4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

There are no financial implications associated with this Board item.



BOARD COMMITTEE AND ACTIVITY REPORTS

BOARD FINANCE COMMITTEE (BFC)

2023 BOARD MEMBERS
(Committee chair is bold)

Trustee Nathan Gonzales
Trustee Gloria Macias Harrison
Trustee Stephanie Houston

COMMITTEE CHARGE

- Increasing the efficiency of the Board of Trustees by performing time-consuming research on its behalf.
- Improving clarity by providing a platform for detailed questions not conducive to the flow of monthly business meetings.
- Promoting transparency of the SBCCD budgeting process and fiscal matters through detailed discussion of these topics in an open forum.
- Fostering an environment of understanding by communicating findings and formulating final recommendations to the Board of Trustees.
- Increasing the efficiency of the Board of Trustees by performing time-consuming research on its behalf regarding the implementation and operation of bond measures.

BOARD LEGISLATIVE COMMITTEE (BLC)

2023 BOARD MEMBERS
(Committee chair is bold)

Trustee Frank Reyes
Trustee Anne Viricel
Trustee John Longville

COMMITTEE CHARGE

- Increasing the efficiency of the Board of Trustees by performing time-sensitive legislative research on its behalf.
- Improving clarity by providing a platform for detailed questions not conducive to the flow of monthly business meetings.
- Promoting transparency of SBCCD's legislative advocacy priorities through discussions in an open forum.
- Fostering an environment of understanding by communicating findings and formulating recommendations to the full Board of Trustees.



SBCCD LEADERSHIP ADVOCATES FOR STUDENTS

On January 29, 2023, a delegation of SBCCD leaders walked the halls of the State Capitol in Sacramento, advocating for increased state investment in our students and future workforce. We appreciate the genuine interest of our state policymakers in helping our Crafton Hills College, and San Bernardino Valley College students achieve their potential.



02.09.2023

CHANCELLOR'S REPORT



YOUR MEASURE CC TAX DOLLARS AT WORK

A new training center for future firefighters, paramedics, and first responders is coming to Crafton Hills College and the Inland Empire! This is your Measure CC tax dollars at work. The San Bernardino Community College District (SBCCD) and Crafton Hills College (CHC) invited the public to a groundbreaking event, kicking off the Measure CC projects at the Yucaipa-based college. ... cont. page 2



EDCT RECEIVES \$4M GRANT INITIATIVE

On January 12, 2023, EDCT's High Roads Construction Careers Steering Committee comprised of Multi-Craft Core Curriculum (MC3) Apprenticeship Readiness (ARP) program partners and community partners toured Victor Valley College's MC3 Construction Program. Since EDCT began the High Roads Construction Careers initiative in 2020, Victor Valley College has been a valued partner and ... cont. page 3





CAMPUS UPDATE

THIS IS SBCCD

YOUR MEASURE CC TAX DOLLARS AT WORK

...cont. from page 1

The SBCCD Board of Trustees, Crafton Hills College, Fire Academy cadets, community members celebrating the Public Safety Training Center ground breaking on Friday, Jan. 20. The ceremony included commentary from the San Manuel Band of Mission Indians, who recently donated \$1.8 million to the CHC Fire Academy Program. San Manuel Fire Department Chief Keith Alexander said the investment aligns with key priorities of the Tribe to advance opportunities to everyone, regardless of background, while protecting lives and property.

The center is expected to produce its first set of graduates in May 2024. Funding for the \$9.5 million project came from Measure CC, a \$470 million bond approved by voters in 2018 to upgrade classrooms and improve and modernize facilities that had fallen into disrepair throughout the San Bernardino Community College District.

The new training center at Crafton Hills will have state-of-the-art water pumping system and the students can practice putting out vehicle fires and fighting high-rise fires.

Following an intense 18-week program, Alder said, academy graduates are finding jobs sooner than anticipated with the need for first responders Crafton Hills College started its Fire Academy in 1982, making it the second oldest fire academy in California, Alder said. The academy enrolls about 30 students per semester, with two academies a year.

WELCOME SBVC INTERIM PRESIDENT, DR. FONTANILLA

As we prepared for the start of the Spring 2023 semester at SBCCD, we welcomed to our team Dr. Linda Fontanilla, who will serve as San Bernardino Valley College Interim President. Her first day was January 23.

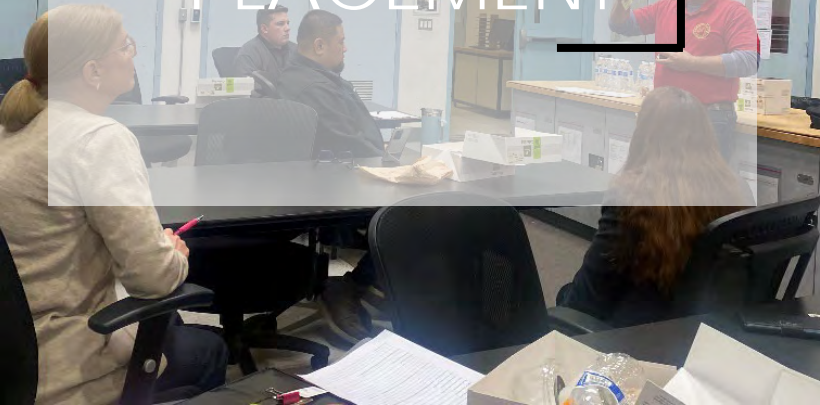
Dr. Fontanilla brings over 50 years of experience and accomplishments as a community college executive, adjunct faculty member, executive director of the YWCA Marjaree Mason Center, and air traffic controller for the U.S. Navy, where she controlled the safe landing of some of the first aircraft returning to the United States at the end of the Vietnam War era.

Most recently, Dr. Fontanilla served from 2012 to 2020 as the Vice President of Student Support Services at Irvine Valley College in the South Orange County Community College District. During her tenure, she served as an executive committee member of the statewide Institutional Effectiveness Partnership Initiative (IEPI) and currently coaches new higher education executives across the state.

Dr. Fontanilla earned an associate degree in communications studies from Sacramento City College and an Ed.D. from the University of La Verne School of Organizational Management.

Please join us in welcoming Dr. Fontanilla, and let's continue our momentum, opening doors of opportunity for our students and local community.

IMPROVING COMPLETION RATES AND APPRENTICESHIP PLACEMENT



EDCT RECEIVED \$4M FOR GRANT INITIATIVE

...cont. from page 1

model program for starting other MC3 programs in our region. During the initial HRCC grant period, Victor Valley College was the only campus in the region that offered a North America's Building Trades Unions (NABTU) approved MC3 training program.

In September 2020, EDCT was awarded the SB1 High Roads Construction Careers grant to establish the Inland Empire Apprenticeship Readiness Program. This initiative set goals of establishing two new NABTU-approved MC3 training programs, developing a regional apprenticeship readiness expansion plan, recruiting and training 140 participants, and supporting apprenticeship and job placements for participants who completed the MC3 training program. In addition, EDCT was awarded funding through the Foundation of Community College's High Road Recovery initiative to support HRCC initiatives and additional funding through the Educational Credit Management Corporation (ECMC) Foundation further to augment HRCC programmatic opportunities for the justice-involved population.

Since the inception of the HRCC initiatives, EDCT has piloted a virtual not-for-credit MC3 program, San Bernardino Valley College has created and approved a non-credit MC3 curriculum through the State Chancellor's office and anticipates the approval of a for-credit MC3 program Fall of 2023, and Moreno Valley has started the curriculum development process of a credit-bearing MC3 ARP program.

Succeeding the close of the SB1 HRCC grant in March 2023, EDCT will begin work on the HRCC Resilient Workforce Fund grant initiatives starting May 2023. EDCT requested funding to sustain and enhance the HRCC MC3 program initiatives with the following goals:

- Adding not-for-credit MC3 course opportunities at EDCT and College of the Desert.
- Completing for-credit curriculum development at Moreno Valley College and College of the Desert.
- Offering for-credit MC3 course opportunities at San Bernardino Valley College and Victor Valley College.
- Addressing the shortage of Class A/B License holders in the building trades through extended training with San Bernardino Valley College and guaranteed apprenticeship placement with Teamsters Local Union 166.
- Expanding opportunities for women, veterans, youth, communities of color, low-income communities, uniquely abled, and the justice-involved population in the building trades.
- Improving completion rates and apprenticeship placements.

EDCT's proposal to expand and enhance HRCC initiatives through the High Roads Construction Careers Resilient Workforce Fund was approved. EDCT was granted four million dollars (\$4,000,000.00) to carry out program initiatives.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
 FROM: Diana Z. Rodriguez, Chancellor
 REVIEWED BY: Dr. Nohemy Ornelas, VC of Education and Student Support Services
 PREPARED BY: Dr. Christopher M. Crew, Executive Director, Research & Planning
 DATE: February 09, 2023
 SUBJECT: Strategic Plan Goal 1 Updates

RECOMMENDATION

This item is for information only and no action is necessary.

OVERVIEW

The current document provides a midterm review of important actions and highlights related to Goal 1 (eliminate barriers to student access and success).

ANALYSIS

In continued efforts to improve students access and success, SBCCD has acquired software to track students' progress, provide labor market data to facilitate career decisions and pair students with career opportunities. SBCCD has also developed 6 financial literacy newsletters and fully mapped all academic programs in accordance with Guided Pathways standards. SBCCD has also increased in dual enrollment headcount by 319% (1,058 students) and the subsequent generated FTES by 259% (179).

INSTITUTIONAL VALUES

1. Eliminate Barriers to Students Access and Success

FINANCIAL IMPLICATIONS

There are no financial implications.



SBCCD STRATEGIC PLAN AND OBJECTIVES

MONTHLY STATUS UPDATE

2022-2023

GOAL **1** ELIMINATE BARRIERS TO STUDENT ACCESS AND SUCCESS

UPDATES: SPRING 2023

- ✔ Using JobSpeaker, Career Services can track student progress and pair them with career opportunities.
- ✔ Using JobSpeaker, students can manage all career events (e.g., resumes, interviews, etc.) in one place.
- ✔ Developed 6 financial literacy newsletters that highlight and explain financial aid opportunities.
- ✔ Implemented a fully paperless process for Financial Aid verification.
- ✔ Fully mapped all academic programs in accordance with Guided Pathways standards.
- ✔ Acquired Career Coach, a labor market software that helps students match their strengths with careers.
- ✔ Developed a suite of dashboards that provide disaggregated student-level enrollment and success data.
- ✔ Increased concurrent enrollment FTES by 259% (179 FTES) and headcount by 319% (1,058 students).

Outcome achieved:

SBCCD partnered with 1,347 Southern California employers to provide students with access to internship, externship, employment, informational and volunteer opportunities.





SBVC Academic Senate Report

Welcome and Recognitions

Thank you to:

- Dr. Houston for her opening day welcome and words of vision, guidance, and encouragement.
- Chancellor Rodriguez for her visit to SBVC A.S. this past week to share some general updates and, more importantly, to let faculty know they are seen and heard.
- Dr. Thayer for his leadership during some challenging times. Chancellor Rodriguez highlighted his work and accomplishments during our opening-day presentation. Thank you Dr. Thayer for your service and support.
- The Board of Trustees and Chancellor Rodriguez for the opportunity to participate in the BOT Retreat and the conversation regarding reporting and communication between the BOT and the Academic Senate. The information gained is valuable and will be used as we continue to develop and improve our communication pathways and mechanisms.

We welcome Dr. Fontanilla to campus. The A.S. hosted a Meet and Greet session that allowed the Senate body to connect personally over sweet treats and lemonade. The faculty feedback was positive and the opportunity was welcomed. We look forward to working with Dr. Fontanilla over the next year as we continue forward progress on our recently completed plans.

Information to Inform Policy

- On February 1, 2023, the SBVC A.S. approved the establishment of an **AB928** Ad Hoc and Steering Committee to address the opportunities and challenges forthcoming with AB928. The Ad Hoc and Steering Committee membership is inclusive, diverse and representative of divisions across campus. The work will be focused on exploring the best options for SBVC to adapt its local GE pattern for students who do not plan to transfer. Details regarding the committee structure, scope of work and timeline can be found [here](#). [This FAQ](#) published by the ASCCC provides additional context. The board may see recommendations by the curriculum committee in future agendas.
- AP 2510: Participation in Local Decision Making was revised in February of 2022. The revision went through all the appropriate review and approval processes and ultimately better reflects our current governance structures. As the AP now stands, the role of the Academic Senate in the governance process is not reflected. There are plans in place bring forward some recommended language that will reference the role of Academic Senate and local governance process. SBVC A.S. Senate and Accreditation Committee established a timeline for the review and revision of our local Governance Handbook. This work is to ensure any reference added to AP 2510 will to a document that reflects our current processes.

Report Date
February
2023



SBVC Academic Senate Report

Actions and/or Updates Related to Goals

- **Eliminate Barriers to Student Access and Success**
 - Successful onboarding as a Teaching College with the CVC will open our online courses to students across all CCC campuses. This is also an opportunity to bring FTES to the campus. Additionally, our students will have one more tool for successfully transferring and completing their certificate or degree. Upon going live, we will have access to a dashboard to gather data about the number of students coming to us and going to other campuses. We will be able to track the courses students are looking for elsewhere or at our campus. This data can be used to inform scheduling and curriculum. The DE Committee looks forward to providing reports on this data in the future.
 - The English Department faculty have been engaged in a Community of Practice since 2019. The focus of the work changed according to current issues. The last few semesters have focused on providing a sustainable structure of continuous growth to support faculty. The department intends to support faculty working with our Black/African-American students. This is intentional work directly related to our Student Equity Plan and eliminating barriers to success. This type of work requires support in the form of time, space, and money. We appreciate the resources and support provided to date and look forward to continued support.
- **Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution**
 - As a community, it is essential to recognize the experiences of our fellow members, especially when traumatic incidents impact them. Two tragic events in January greatly impacted the API community within the district and beyond. The district leadership responded with a message recognizing the shootings and the impact experienced by the community and expressed support and solidarity. Messages and recognitions such as these are vital to building a community of trust. Thank you to the district leadership for communicating and sending that message.
 - The faculty and staff of SBVC recognize the importance of identifying, supporting, and celebrating Black History Month. Black history and excellence should be recognized at all times. Still, Black History Month is a moment to consciously and intentionally spotlight the Black community's contributions to history, science, the arts, and more. SBVC will be hosting several events on campus and virtually in recognition of Black History Month. Several flyers have been included at the end of this document for reference.
- **Be a Leader and Partner in Addressing Regional Issues**
- **Ensure Fiscal Accountability/Stability**
 - Enrollment management is an essential part of ensuring fiscal accountability and sustainability. The faculty body is tuned in to the enrollment challenges we have and continue to face. While we are experiencing growth in enrollment, we know there is much more work to be done. The faculty body continues to offer their ideas and "boots on the ground" expertise in how to bring students to our doorstep and keep them. As enrollment is prioritized and plans are established to build our FTES, we ask that the role of faculty be kept at the forefront. It is not enough to get students to the doorstep of our campuses. We must provide a safe environment, present culturally responsive teaching, present content in a diverse and inclusive manner, humanize the student experience, and meet our students where they are. Faculty are engrossed in this work and ask that any future enrollment plans look beyond the marketing and are connected to the work already being done on our campus.

Report Date
February
2023



Noteworthy Accomplishments/Activities

The Purpose Series

Remember the community of practice work referenced earlier in this report? Well, there is more excellent work resulting from there. The English Department faculty have partnered with Professional Development to bring The Purpose Series to the faculty body. English faculty member Amy Mills and our Professional Development Coordinator, Rania Hamdy, lead this project.

The Purpose Series is a 3-part book discussion on "How To Navigate Life: The New Science of Finding Your Way in School, Career & Beyond" by Timothy Klein and Belle Liang. The first discussion was recently held, and the next two will be in February and March. Belonging is one of the key themes in the book, which is essential for all of us to create for our students and to experience ourselves. This book provides research-based methods for understanding and navigating life to discover how to live a purpose-driven life. Growth in these areas has the potential to transform our teaching and our student experiences. This work directly relates to the district's goals of eliminating barriers to student success and creating a diverse, equitable, and inclusive learning environment for our students.

Books were provided to participants at no charge, and participants were provided a personal welcome message by both authors. Tim's welcoming message can be viewed [here](#), and Belle's message can be viewed [here](#). If you would like a book of your own, please reach out to Rania Hamdy to see if copies are still available.

SBVC Academic Senate Report

Report Date
February
2023





HISTORY MONTH

SBCCD EVENTS & SCHEDULE


- | | |
|--|---|
| <p>01
FEB
BLACK HISTORY MONTH
OPENING CEREMONY
CHC CCR 155 12:00 PM</p> <p>08
FEB
UNTOLD STORIES OF
BLACK HISTORY IN
REDLANDS
ONLINE 12:00 PM</p> <p>08
FEB
PRINTED MATTER
SBVC GRESHAM ART GALLERY 12:16 PM</p> <p>08
FEB
"THE LIGHT WE CARRY:
OVERCOMING IN UNCERTAIN
TIMES" BOOK DISCUSSION
ONLINE 2:00 PM</p> <p>15
FEB
"HOW IT FEELS TO BE FREE"
FILM SCREENING
ONLINE 12:00 PM</p> | <p>16
FEB
"CHISHOLM '72 -
UNBOUGHT & UNBOSSSED"
FILM DISCUSSION
ONLINE 3:00 PM</p> <p>18
FEB
NATURAL HAIR DAY
SBVC BUSINESS BUILDING
ROOM 100 12:00 PM</p> <p>22
FEB
"HAIR TALES"
SCREENING & DISCUSSION
SBVC BUSINESS BUILDING
ROOM 100 4:00 PM</p> <p>28
FEB
BREAKING BREAD
A COMMUNITY GATHERING
SBVC BUSINESS BUILDING
ROOM 100 10:00 AM</p> <p>28
FEB
FASHION SHOW
SBVC BUSINESS BUILDING
ROOM 100 6:00 PM</p> |
|--|---|

Get online event information at

www.eventbrite.com/cc/black-history-month-2023-1550159

Black History *Is* American History





Wadsworth Jarrell,
Revolutionary (Angela Davis), 1971

Posters, artworks
and materials addressing
historical events, war, women's
rights, voting rights, and civil rights
that speak to challenges we are
working through today.

Printed Matter

Gresham Gallery at San Bernardino Valley College

For more information contact: mabatalo@valleycollege.edu



ETS/ SBCCD Black Faculty & Staff Association
Presents

Natural Hair Day

Saturday February 18th, 2023

Location : Valley College Business Building Rm-100

Time : 12pm-4pm

Address : 701 S Mt. Vernon Street

San Bernardino, Ca 92410

Live Hair Stylists/ Barbers

Live Performances

Vendors

Guest Speaker

Music by: Dj: Demico

Hair/ Fashion Show

“MY HAIR IS A
REFLECTION OF
MY SOUL”



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For more information email

Lawrence.hardy@sbcusd.k12.ca.us Phone (909) 473-2098

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
 FROM: Diana Z. Rodriguez, Chancellor
 REVIEWED BY: Diana Z. Rodriguez, Chancellor
 PREPARED BY: Stacey Nikac, Administrative Officer
 DATE: February 9, 2023
 SUBJECT: Board Master Planning Action Calendar

RECOMMENDATION

This item is for information only.

OVERVIEW

The Board Master Planning Action Calendar is a schedule of items for board discussion or action. Board items are subject to change and board meeting dates and times are posted on the district website 72-hours prior to the meeting date <https://sbccd.edu/meetings-and-agendas/index.php>

ANALYSIS

The Board Master Planning Action Calendar serves as a blueprint that can be used to increase transparency and efficiency districtwide.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success
2. Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution
3. Be a Leader and Partner in Addressing Regional Issues
4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

There are no financial implications associated with this board item.



Board Master Planning Action Calendar (as of 1/27/23)

Monthly	B&FS	- Alcohol at Events - Budget Revenue & Expenditure Summary - Cash Flow Analysis - Contracts Below Bid Limit	- Conferences Over \$5K or Outside US - Fund Balance Transfer Resolution - KVCR Report to the Board - Purchase Order Report	- Ratification of Interfund Transfers Contracts Above Bid Limit - Signature List Changes - Surplus Property
	FPC	- Bond Construction COs/Amendments - CBOC Appointees	- Informal Bid Award (UCCAP) - Non-Bond Construction COs/Amendments	- RFQ/RFP/Bid & Contract Award - Small Scale Construction Contract Award
	HR	- Closed Session Items (Separate Agenda) - 39-Month Reemployment - Adjunct/Substitute Academic - CSEA/CTA Agreements - CSEA/CTA/POA MOUs - Employee Anniversary Celebrations	- Job Descriptions - New Hires- Permanent/Interim - Non-Instructional Pay - Professional Expert, Short-Term, Subs - Promotions - Reclassifications - Resignations & Retirements	- Salary Advancement-Academic - Step Increase - Stipends - Transfers - Tuition Reimbursement - Temporary Academic Employees - Volunteers
	OO, VCSSS, & PRES	- Applause Report - Board Committee Reports - Board Master Planning Action Calendar - Board Policies & Procedures	- Chancellor's Report - Curriculum - Goal 1 – Feb, Goal 2 – March, Goal 3 – April, Goal 4 – May - Year End Goals Summary - June	- Goal 1 –Aug, Goal 2 –Sept, Goal 3 – Oct, Goal 4 – Nov, - Mid-Year Goals Summary - Jan - Individual Memberships - Minutes

JANUARY	FEBRUARY	MARCH
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<ul style="list-style-type: none"> Adopt Budget Calendar (by 2/1) Budget Directives 1st Reading Goals 1-4 Mid-Year Progress Report Quarterly Financial Status Report (CCFS) 	<ul style="list-style-type: none"> Audit Report for Measure CC and Measure M Budget Directives 2nd Reading/Approval (by 3/1) Nonresident Tuition and Capital Outlay Fees (by 3/1) CCCCO ECA requirement (due by 2/28/23): Emergency Conditions Recovery Plan mid-year update due to local Board of Trustees and Chancellor's Office Apportionment Attendance and FTES Calculation Report (CCFS 320) P1 Sabbaticals Granted 	<ul style="list-style-type: none"> P&Ps (required 1st read) 2100 (every two years on even election years), 2725 with resolution CBOC Annual Report (by 3/31) Selection of Auditor (by 5/15) Grant Tenure/Tenure Contracts Classified Employee of the Year Endorsement (by 3/15) Quarterly Certified Financial Status Report for Second Quarter (311Q by 3/15) Sabbatical Completion Report from last spring and fall (by first semester after return) Financial Statements and Audit Report for Auxiliary Organizations (by 4/1)
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APRIL	MAY	JUNE
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<ul style="list-style-type: none"> 4/10 Alternate Summer Work Schedule for Management & Confidential Employees Board Orientation Handbook Updates 2023 District Technology Strategic Plan (last plan 2020-2023) Student Trustee Privileges (by 5/15) Constitutional Advance (optional) Quarterly Financial Status Report (CCFS) 	<ul style="list-style-type: none"> P&P (required 1st read) 6320, 4235 (every three years. Last approved 5/13/21) Apportionment Attendance and FTES Calculation Report (CCFS 320) P2 Interfund Transfer Resolution Preliminary Budget & Presentation (strategy session) EEO Multiple Method Certification (by 6/1) Outgoing Student Trustee Recognition 2027 ACCJC Institutional Self-Evaluation Report (by 8/1 every seven years. Last report 2020) Board Calendar of Meeting Dates for Next FY 	<ul style="list-style-type: none"> Authorized Signature List Bank Accounts Tentative Budget (by 7/1) PARS Transactions Related to Tentative Budget Prop 30 EPA Expenditures Resolution Meals, Refreshments, Open POs for Next FY Order of Election and the Specifications of the Election Order (every 2 years on even numbered years) New Student Trustee Orientation (information) New Student Trustee Oath of Office Goals 1-4 End of Year Executive Summary Five-Year Construction Plan
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Board Master Planning Action Calendar (as of 1/27/23)

Monthly	B&FS	- Alcohol at Events - Budget Revenue & Expenditure Summary - Cash Flow Analysis - Contracts Below Bid Limit	- Conferences Over \$5K or Outside US - Fund Balance Transfer Resolution - KVCR Report to the Board - Purchase Order Report	- Ratification of Interfund Transfers Contracts Above Bid Limit - Signature List Changes - Surplus Property
	FPC	- Bond Construction COs/Amendments - CBOC Appointees	- Informal Bid Award (UCCAP) - Non-Bond Construction COs/Amendments	- RFQ/RFP/Bid & Contract Award - Small Scale Construction Contract Award
	HR	- Closed Session Items (Separate Agenda) - 39-Month Reemployment - Adjunct/Substitute Academic - CSEA/CTA Agreements - CSEA/CTA/POA MOUs - Employee Anniversary Celebrations	- Job Descriptions - New Hires- Permanent/Interim - Non-Instructional Pay - Professional Expert, Short-Term, Subs - Promotions - Reclassifications - Resignations & Retirements	- Salary Advancement-Academic - Step Increase - Stipends - Transfers - Tuition Reimbursement - Temporary Academic Employees - Volunteers
	OO, VCSSS, & PRES	- Applause Report - Board Committee Reports - Board Master Planning Action Calendar - Board Policies & Procedures	- Chancellor's Report - Curriculum - Goal 1 – Feb, Goal 2 – March, Goal 3 – April, Goal 4 – May - Year End Goals Summary - June	- Goal 1 –Aug, Goal 2 –Sept, Goal 3 – Oct, Goal 4 – Nov, - Mid-Year Goals Summary - Jan - Individual Memberships - Minutes

JULY	AUGUST	SEPTEMBER
<ul style="list-style-type: none"> • P&Ps (required) 6320 • Transfer of Appropriations Resolution • Quarterly Financial Status Report (CCFS) 	<ul style="list-style-type: none"> • P&Ps (required) 2745, 2435, 1100, 1200 • Quarterly Certified Financial Status Report (by 8/15) • Apportionment Attendance and FTES Calculation Report (CCFS 320) P3 • Quarterly Investment Report • Prop 30 EPA Expenditure Accounting (if figures change dramatically based on ReCalc) • Final Budget Presentation (strategy session 4th Thursday) • Reaffirm or revise Evaluation of the Chancellor process (with P&P from Board Retreat) • Reaffirm or revise Board Self Evaluation process (with P&P from Board Retreat) • Reaffirm or revise Mission, Vision, Values, Goals/Strategic Priorities with P&Ps (with P&P from Board Retreat) • Approval of Goals/Key Results (from Board Retreat) • 2024 ACCJC Midterm Report 1st Reading/Approval (by 10/1. Last report 2020) • 2027 ACCJC Institutional Self-Evaluation Report 1st Reading/Approval (by 10/1. Last report 2020) 	<ul style="list-style-type: none"> • 50% Law, Application for Exemption (CCFS-350A by 9/15) due from Districts • Prior year (PY) Final Enrollment Fee Revenue Due (CCFS-323 by 9/15) • Public Hearing and Final Budget Approval (by 9/15) • 2024 ACCJC Midterm Report final approval (by 10/1. Last report 2020) • 2027 ACCJC Institutional Self-Evaluation Report final approval (by 10/1. Last report 2020) • Grant Sabbaticals (notice required to employees by October 1).
		OCTOBER
		<ul style="list-style-type: none"> • Campus Advisory Committees • Initial Proposals to Reopen Negotiations with CSEA/CTA • Annual Security Report (information item) • P&P Review List (information item) • Sabbatical Completion Report from last spring and fall (by first semester after return) • Quarterly Financial Status Report (CCFS)

Board Master Planning Action Calendar (as of 1/27/23)

Monthly	B&FS	- Alcohol at Events - Budget Revenue & Expenditure Summary - Cash Flow Analysis - Contracts Below Bid Limit	- Conferences Over \$5K or Outside US - Fund Balance Transfer Resolution - KVCR Report to the Board - Purchase Order Report	- Ratification of Interfund Transfers Contracts Above Bid Limit - Signature List Changes - Surplus Property
	FPC	- Bond Construction COs/Amendments - CBOC Appointees	- Informal Bid Award (UCCAP) - Non-Bond Construction COs/Amendments	- RFQ/RFP/Bid & Contract Award - Small Scale Construction Contract Award
	HR	- Closed Session Items (Separate Agenda) - 39-Month Reemployment - Adjunct/Substitute Academic - CSEA/CTA Agreements - CSEA/CTA/POA MOUs - Employee Anniversary Celebrations	- Job Descriptions - New Hires- Permanent/Interim - Non-Instructional Pay - Professional Expert, Short-Term, Subs - Promotions - Reclassifications - Resignations & Retirements	- Salary Advancement-Academic - Step Increase - Stipends - Transfers - Tuition Reimbursement - Temporary Academic Employees - Volunteers
	OOC, VCSSS, & PRES	- Applause Report - Board Committee Reports - Board Master Planning Action Calendar - Board Policies & Procedures	- Chancellor's Report - Curriculum - Goal 1 – Feb, Goal 2 – March, Goal 3 – April, Goal 4 – May - Year End Goals Summary - June	- Goal 1 –Aug, Goal 2 –Sept, Goal 3 – Oct, Goal 4 – Nov, - Mid-Year Goals Summary - Jan - Individual Memberships - Minutes

NOVEMBER	DECEMBER (2 nd Fridays)	DECEMBER (continued)
<ul style="list-style-type: none"> • Closed Session – Notice of Intent to Non-Renew • P&P 2350 Speakers and 2725 Bd Compensation 1st Reading (2022 only) • Full-Time Faculty Obligation Report (110/FFO due by 11/30) • Student Equity Plans (2022-2025) 	<p>ANNUAL MEETING Education Code Section 5017 provides: Each person elected at a regular biennial governing board member election shall hold office for a term of four years commencing on the second Friday in December next succeeding his/her election. Any member of the governing board of a school district or community college district whose term has expired shall continue to discharge the duties of the office until his/her successor has qualified. The term of the successor shall begin upon the expiration of the term of his/her predecessor.</p> <p>Swearing in on or prior to the second Friday in December. In election years, Education Code Section 72000 subdivision (c)(2)(A), the annual meeting must occur within a 15-day period that commences with the second Friday in December.</p> <ul style="list-style-type: none"> • New Trustee Oath of Office • Nomination and approval of SBCCD Executive Board • Certification of Election of Board Chair and Clerk • Board Member Assignment to the County Committee on School District Organization • Board Member Assignment to the SBRETCJPA 	<p>BUSINESS MEETING</p> <ul style="list-style-type: none"> • Board Member Assignment to Standing BOT Committees. (Note for information: BEC serves as Ethics committee and self-evaluation/chancellor evaluation committees) • Approve Ex Officio Members of the IFF Board • Reaffirm FCC Auction Guiding Principles • Audit Reports: District, CBOC, KVCR (by 12/31) • New Trustee Orientation (every 2 years on even numbered years, if new trustees are elected) • Apportionment Attendance and FTES Calculation Report (CCFS 320 by 1/15) P1

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Lawrence P. Strong, Director of Fiscal Services

DATE: February 9, 2023

SUBJECT: Budget Revenue & Expenditure Summary

RECOMMENDATION

This item is for information only and no action is required.

OVERVIEW

While year-to-date revenue and/or expenditure percentages often vary from the percentage of fiscal year elapsed, all funds are expected to remain within the 2022-23 budget unless otherwise noted here. For explanations of any significant variances in year-to-date revenues/expenditures from fiscal year elapsed, please see the attached summary.

ANALYSIS

The attached Revenue and Expenditure Summary reflects activity for the 2022-23 fiscal year through January 17, 2023. As of that date, SBCCD was 55.0% through the fiscal year and had spent and/or encumbered approximately 37.6% of its budgeted unrestricted general fund.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

This analysis is an important tool for the Board of Trustees to track SBCCD revenue and expenditures across all funds.





Budget Revenue & Expenditure Summary

Year to Date 1/17/23

[v.1.18.2023.p.1|2]

55.0% of Fiscal Year Elapsed

FUND	REVENUES			EXPENDITURES			COMMENTS
	Budget	Received YTD		Budget	Expensed/ Encumbered YTD		
110 General Fund - Unrestricted	131,574,067	82,060,364	62.4%	130,030,618	48,899,077	37.6%	Expenditures are consistent with the needs of the fund given the current climate.
125 General Fund - Restricted	136,671,130	67,227,020	49.2%	136,671,130	49,990,722	36.6%	Expenditures are consistent with the needs of the fund given the current climate.
215 Bond Interest & Redemption	58,000,000	9,934,785	17.1%	58,000,000	41,880,357	72.2%	Taxes are determined and collected by the County for bond measures.
335 Child Development	4,042,630	2,050,309	50.7%	4,042,630	1,814,322	44.9%	
390 KVCR	7,935,109	2,077,596	26.2%	7,616,160	3,478,396	45.7%	Most state and federal grant revenues are received on the reimbursement basis causing a delay in the receipt of revenues. Donations and pledges are transferred to this fund twice a year.
410 Capital Outlay	34,270,251	158,969	0.5%	33,767,726	14,393,610	42.6%	The majority of the budget in this fund relates to the SBVC Technical Building Replacement project. Funding is on the reimbursement basis causing a delay in the receipt of revenues.
435 Measure M	23,500	77,819	331.1%	7,256,170	1,104,786	15.2%	Interest Revenue for the first quarter of the year was higher than expected at \$74,846. Expense budgets are expected to extend over several years.
445 Measure CC	2,000,000	956,132	47.8%	264,997,668	67,443,249	25.5%	Expense budgets are expected to extend over several years.
590 Investment Properties	3,547,299	1,196,949	33.7%	3,088,855	1,045,619	33.9%	Revenue and expenditure activity posted one month in arrears. Posting in progress for October activity.
615 Workers Compensation	2,030,000	746,819	36.8%	2,870,000	2,081,249	72.5%	Revenues are transferred a month in arrears. Posting in progress for December activity. Purchase Order created for Insurance premiums for the entire fiscal year.
620 Self Insurance-Liability	800,000	800,000	100.0%	1,145,000	921,895	80.5%	Revenue is transferred in full at the beginning of the year. Insurance premiums paid at the beginning of the year for the entire fiscal year.
690 Retiree Benefit	447,326	67,796	15.2%	447,326	488,820	109.3%	Revenues are transferred a month in arrears. Posting in progress for December activity. Interest revenues are lower than expected due to an underperforming market. Expenses are higher than expected due to the payment of Retirement Incentives.
730 Student Body Center Fee	261,349	171,088	65.5%	261,349	144,536	55.3%	Revenues are higher as revenues related to Spring 2023 have already been recorded.
765 OPEB Trust	1,000,000	54,514	5.5%	82,000	583,149	711.2%	The first quarter resulted in an investment loss due to the underperforming market.
775 PARS Trust	4,250,000	1,334	0.0%	3,100,000	4,899,480	158.0%	The first quarter resulted in an investment loss due to the underperforming market.
825 FNX	-	790	0.0%	199,417	305,519	153.2%	Budget and actuals partially moved to the KVCR fund (390).
890 Inland Futures Foundation	1,119,730	336,701	30.1%	1,119,730	230,899	20.6%	Pledge revenues are posted a month in arrears. Posting in progress for October activity. Expenses related to pledge and donation transfers out are processed twice a year (January and June).
Total (All Funds)	387,972,391	167,918,986	43.3%	654,695,779	239,705,685	36.6%	

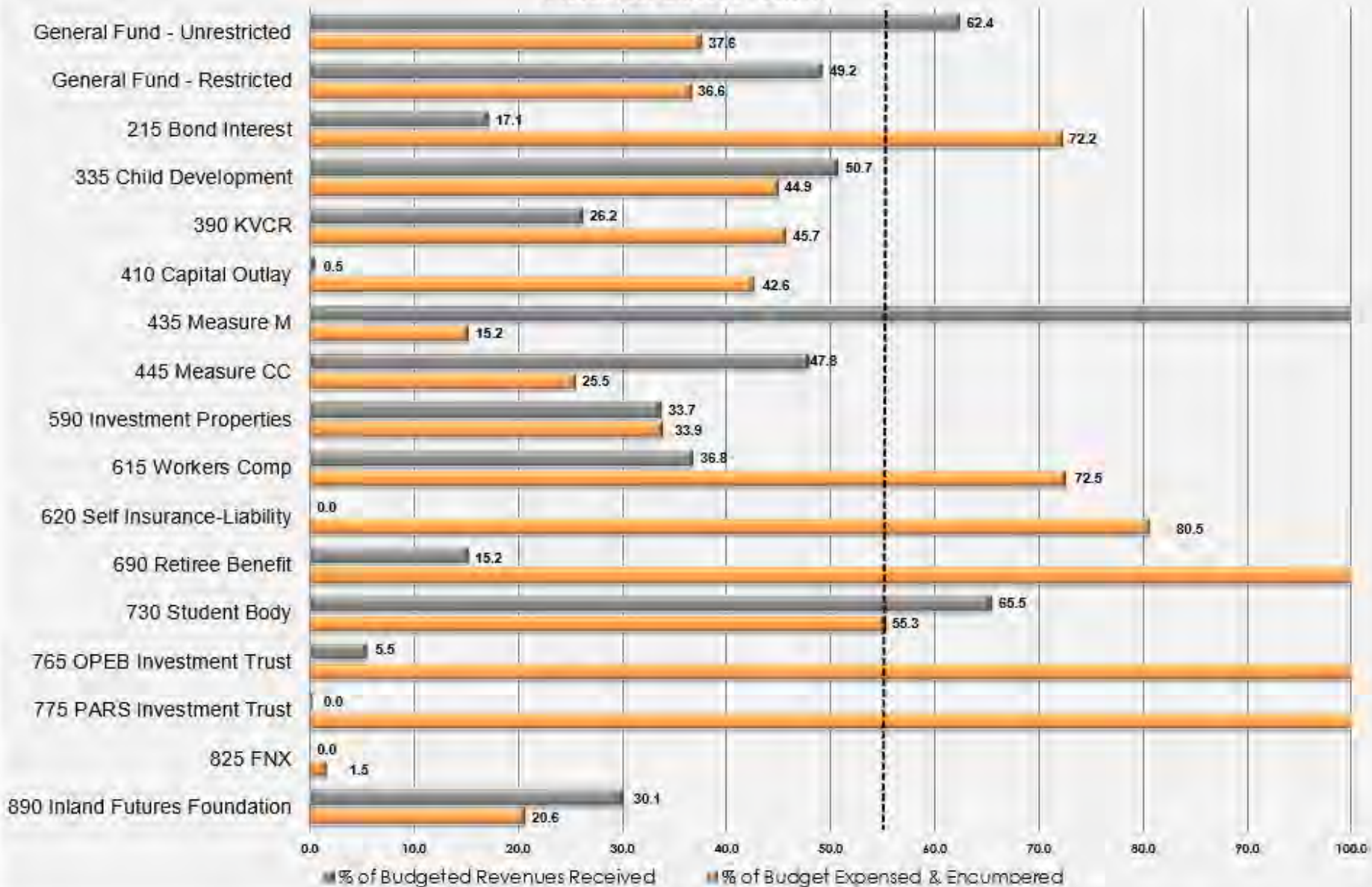


Budget Revenue & Expenditure Summary

Year to Date 1/17/23

[v.1.18.2023.p.2]2

Fiscal Year Elapsed - 55.0%



SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
 FROM: Diana Z. Rodriguez, Chancellor
 REVIEWED BY: Dr. Nohemy Ornelas, VC of Education and Student Support Services
 PREPARED BY: Dr. Christopher M. Crew, Executive Director, Research & Planning
 DATE: February 9, 2023
 SUBJECT: CCFS-320 Apportionment Attendance Report for FY 2023 Period 1

RECOMMENDATION

This item is for information only and no action is required.

OVERVIEW

The CCFS-320 Apportionment Attendance Report for FY 2023, Period 1, has been submitted to the State Chancellor's Office. Please note, all FTES has been rounded to the nearest whole number.

ANALYSIS

The Period 1 report includes final attendance figures for the period July 1, 2022, through January 15, 2023. The chart below summarizes the District's status as of P1 and provides comparison data and District targets for Fiscal Year 2023.

Please note, the FTES reported below for SBCCDs FY23 target and P1 total do not include the CCCCO adjustment for the Emergency Conditions Allowance (ECA). The CCCCO ECA adjustment ensures funding at 14,868 FTES for FY23.

	Fiscal Year 2023 Target	P1 Fiscal Year 2023 Reported	P1 Fiscal Year 2022 Reported	# Change P1 FY22 vs. FY23	% Change P1 FY22 vs. FY23
CHC	3,937	3,644	3,797	-153	-4.20%
SBVC	9,002	9,100	7,885	1,215	13.35%
SBCCD Total	12,939	12,744	11,682	1,062	8.33%

INSTITUTIONAL VALUES

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

The data included in this report will be used to make strategic decisions related to enrollment management, budgeting, multi-year forecasting, and other goal-setting processes.



SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
 FROM: Diana Z. Rodriguez, Chancellor
 REVIEWED BY: Jose F. Torres, Executive Vice Chancellor
 PREPARED BY: Steven J. Sutorus, Business Manager
 DATE: February 9, 2023
 SUBJECT: Contracts Below \$109,300

RECOMMENDATION

This item is for information only. No action is necessary.

OVERVIEW

In accordance with SBCCD Board Policy 6100, Delegation of Authority, The Board of Trustees delegates authority to the Chancellor to supervise the general business procedures of the District to assure the proper administration of property and contracts.

In line with Public Contract Code Section 17605 and Section 22034(c), the Board of Trustees delegates purchasing and contracting authority to the named agents on the authorized signature list. These designated District Officers have authority to approve purchase requests; award, sign, and execute contracts; and authorize payment under the formal bid limits set by Public Contract Code. Such purchase and/or contract requests shall not require Board approval, but shall be sent to the Board as an information item every 60 days.

ANALYSIS

The California Board of Governors sets the formal bid limit for procurement of goods and or services on an annual basis. The formal bid limit for the current calendar year has been set at \$109,300. Construction services are not included in this board item.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

The attached purchase and or contract requests have been budgeted for via purchase orders.



Contract Under \$109,300

Board Date 02/09/2023

1 of 12

Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
23888	All American Equipment & Service, Inc	Repairs	EDCT/SBCCD	\$2,000.00		
23884	Animiki See Distribution, Inc.	Program Acquisition	KVCR/KVCR	\$32,000.00		
23895	Anser Advisory Management LLC	Professional Services	Facilities Planning/SBCCD	\$50,000.00		
23906	Applied Concepts, Inc.	Repairs	District Police/SBCCD	\$219.63		
23837	Arrowhead Group dba Basic Backflow	Repairs	Facilities Planning/SBCCD	\$1,930.00		
23902	ARUP US Inc.	Professional Services	Facilities Planning/SBCCD	\$80,000.00		
23830	Awesome Blinds & Shutters, Inc.	Installation Services	Research & Planning/SBVC	\$389.90		
23864	Axios HQ Inc.	Software/Online Services	Marketing/SBCCD	\$6,250.00		
23857	Beaumont USD	Income - Facilities Use	Pool/CHC		\$1,000.00	
23894	Blake, Patrick dba Diamond In The Rough	Production of Team Uniforms	Athletics/SBVC	\$1,099.00		

Contract Under \$109,300

Board Date 02/09/2023

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Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
23890	CAE Healthcare Inc.	Software/Online Services	Nursing/SBVC	\$4,776.00		
23832	California Department of Social Services	Income-Amendment 01	Child Care Center/SBVC		\$1,412,453.00	(\$128,381.00)
23924	California Endowment, The	Income - Grant	KVCR/KVCR		\$10,000.00	
23861	California Food Truck, Inc.	Installation Services	Technical Training/SBVC	\$19,809.00		
23897	Card Integrators Corporation dba CI Solutions	Maintenance Agreement	Student Life/SBVC	\$800.00		
23835	CDW Government Inc.	Maintenance Agreement	TESS/SBCCD	\$2,109.36		
23820	CDW Government Inc.	Software/Online Services	TESS/SBCCD	\$795.00		
23873	ChargePoint, Inc.	Installation Services at DSO	Facilities Planning/SBCCD	\$83,559.73		
23874	ChargePoint, Inc.	Installation Services at Brier	Facilities Planning/SBCCD	\$83,559.73		
23875	ChargePoint, Inc.	Installation Services at 560	Facilities Planning/SBCCD	\$83,599.73		

Contract Under \$109,300

Board Date 02/09/2023

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Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
23813	Cintas First Aid & Safety	Training Services	Facilities Planning/SBCCD	\$1,673.55		
23814	Citi Program A Division of Brany	Software/Online Services	Chancellor/SBCCD	\$4,000.00		
23891	Colton Redlands Yucaipa ROP	Income - General	Grant Development/SBVC		\$7,500.00	
23877	ComponentSource Inc.	Software/Online Services	TESS/SBCCD	\$80.08		
23907	Constant Contact, Inc.	Software/Online Services	Counseling/SBVC	\$1,890.00		
23925	Crown Promotions Group Inc.	Production of Logo Items	Student Equity/SBVC	\$1,601.60		
23921	Crown Promotions Group Inc.	Production of Logo Items	First Year/SBVC	\$42,980.14		
23858	Crown Promotions Group Inc.	Production of Logo Items	EOP&S/SBVC	\$328.64		
23834	De La Torre Brothers Inc.	Speaker	Arts & Lecture/SBVC	\$3,000.00		
23865	Dell Computer Company	Maintenance Agreement	TESS/SBCCD	\$11,994.02		

Contract Under \$109,300

Board Date 02/09/2023

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Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
23815	Dell Computer Company	Software/Online Services	TESS/SBCCD	\$3,589.49		
23816	DiPietro, Teresa	Performer	Student Life/CHC	\$900.00		
23850	DK Pipeline dba Kerrkilgore, Daniel	Repairs	Facilities Planning/SBCCD	\$4,000.00		
23817	Ecorp Consulting, Inc	Services	Facilities Planning/SBCCD	\$94,523.90		
23904	EMI Solutions, Inc.	Training Services	EDCT/SBCCD	\$16,100.00		
23862	Empowered Students LLC	Services	EOPS/SBVC	\$39,000.00		
23818	Empowered Students LLC	Training Services	EOP&S/SBVC	\$7,500.00		
23926	Envision Education LLC	Services	CTE/CHC	\$1,350.00		
23927	Envision Education LLC	Services	CTE/CHC	\$1,875.00		
23821	Generac Power Systems dba West Coast Energy Systems	Installation Services	TESS/SBCCD	\$2,071.00		

Contract Under \$109,300

Board Date 02/09/2023

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Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
23899	Gonser Gerber LLP	Consultants	Community Relations/SBVC	\$67,000.00		
23919	Google, LLC	Income - Broadcast Licensing	KVCR/KVCR		No Charge	
23841	Growing Inland Achievement	Income - Grant	First Year/SBVC/CHC		\$200,000.00	
23913	Guerrero, Steven	Services	Student Life /CHC	\$750.00		
23264	H & L Charter Co, Inc.	Bus Rental	Athletics/SBVC	\$1,806.22		
23267	H & L Charter Co, Inc.	Bus Rental	Athletics/SBVC	\$4,058.15		
23863	H & L Charter Co, Inc.	Bus Rental	Athletics/SBVC	\$1,907.00		
23844	Herff Jones Inc.	PO as Contract	Student Life/ CHC	\$5,300.00		
23380	HyattWard Advertising, Inc.	Services	Chancellor/ SBCCD	\$11,800.00		
23914	IE Gourmet Food Trucks	Catering	Student Services/CHC	\$1,652.02		

Contract Under \$109,300

Board Date 02/09/2023

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Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
23893	Inland Empire Stages LTD	Bus Rental	Athletics/SBVC	\$1,395.20		
23901	Inland Empire Stages LTD	Bus Rental	Athletics/SBVC	\$1,351.00		
23846	Inland Empire Stages LTD	Bus Rental	Student Services/SBVC	\$1,094.53		
23848	Inland Empire Stages LTD	Bus Rental	Student Services/SBVC	\$1,094.53		
23878	Inland Empire Stages LTD	Bus Rental	Athletics/SBVC	\$1,482.00		
23786	In-N-Out Burger	Catering	RTVF/SBVC	\$2,176.63		
23822	Insight Network Inc	Software/Online Services	English/SBVC	\$1,069.20		
23918	Intel Corporation	Software/Online Services	Mathematics/SBVC	No Cost		
23879	JetBrains Americas Inc.	Software/Online Services	TESS/SBCCD	\$223.50		
23843	Jones Enterprises	PO as Contract	Restaurant Management/SBVC	\$1,071.25		

Contract Under \$109,300

Board Date 02/09/2023

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Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
23880	KeithRN	Software/Online Services	Nursing/SBVC	\$3,555.00		
22720	Knorr Systems, Inc.	Installation Services	Pool/CHC	\$46,316.63		
23849	Knorr Systems, Inc.	Repairs	Pool/CHC	\$4,338.01		
23839	Lee, Kevon dba Kevonempowers	Speaker	First Year/SBVC	\$1,200.00		
23886	Live Sports Radio, LLC	Donation Agreement	KVCR/KVCR	\$10,000.00		
23885	Live Sports Radio, LLC	General	KVCR/KVCR	No Cost		
23851	Mazak	On Demand Repairs Agreement	EDCT/SBCCD	\$1,500.00		
23859	McGrath's Catering	Catering	Chancellor/SBCCD	\$5,515.04		
23823	Morics, Steven	Performer	Theater Arts/SBVC	\$800.00		
23824	Music Changing Lives	Performer	First Year/SBVC	\$4,000.00		

Contract Under \$109,300

Board Date 02/09/2023

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Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
23909	National Bus Charter	Bus Rental	Facilities Planning/SBCCD	\$20,311.00		
23915	OCLC, Inc.	Software/Online Services	TESS/SBCCD	\$7,479.15		
23866	P2C Solutions, LLC	Consultants	Mathematics/ SBVC	\$48,000.00		
23923	Parchment LLC	Services	Admissions & Records/SBCCD	\$12,000.00		
23903	Plagix, LLC	Software/Online Services	TESS/SBCCD	\$18,140.00		
23825	Platinum Wraps, Inc.	Installation Services	First Year/SBVC	\$5,097.92		
23908	Prime Promos LLC	Production of Logo Items	Counseling/ SBVC	\$11,868.94		
23847	Prime Promos LLC	Production of Logo Items	Student Equity/SBVC	\$10,600.00		
23838	Project Fighting Chance	Performer	Outreach/SBVC	\$500.00		
23898	Quinn Power Systems	Repairs	Maintenance/ CHC	\$2,169.00		

Contract Under \$109,300

Board Date 02/09/2023

9 of 12

Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
23867	Rally Factory dba D2 Sports	Production of Team Uniforms	Athletics/SBVC	\$1,504.98		
23920	Redlands Hometown Heroes Foundation	Advertising	Student Services/CHC	\$500.00		
23868	Redlands, University Of	Income - Facilities Use	Pool/CHC		\$400.00	
23916	Riverside CCD	Income - Grant	EDCT/SBCCD		\$300,000.00	
23860	Rosas, Rosa Olivia	Consultants	Student Services/SBVC	\$10,000.00		
23840	RSS Consulting LLC	Speaker	Letters & Arts/CHC	\$7,000.00		
23883	Salesforce Inc.	Software/Online Services	TESS/SBCCD	\$32,742.58		
23896	San Bernardino City USD	Income - Facilities Use	Administrative Services/SBVC		No Charge	
23856	San Bernardino, County of	Clinicals	Psych Tech/SBVC	No Cost		
23889	Santoyo, Laura Rocio	Catering	Counseling/SBVC	\$3,263.00		

Contract Under \$109,300

Board Date 02/09/2023

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Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
23826	Sidepath Inc.	Maintenance Agreement	TESS/SBCCD	\$22,529.86		
23887	Siembra Mobile, Inc.	Royalty Agreement	Chancellor/ SBCCD		TBD	
23869	Sillman Wright Architects	Professional Services	Facilities Planning/SBCCD	\$60,000.00		
23812	Soaring Productions LTD	Program Acquisition	KVCR/KVCR	\$6,500.00		
23905	South Coast Air Quality Management District	Income - Facilities Use	Administrative Services/SBVC		\$387.80	
23829	Spartan Sports	Sponsorship	Resource Development/CHC	\$200.00		
23831	Spartan Sports	Sponsorship	Foundation/ CHC	\$200.00		
23842	Superior Service Corp	PO as Contract	Restaurant Management/SBVC	\$525.50		
23922	Symbiosis Inc	Services	Student Life/CHC	\$520.00		
23827	Sytech Solutions	Services	DSP&S/CHC	\$11,771.00		

Contract Under \$109,300

Board Date 02/09/2023

11 of 12

Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
23882	Sytech Solutions	Services	Health Services/ CHC	\$10,513.00		
23828	Sytech Solutions	Services	Career Center/ CHC	\$2,077.00		
23892	TechSmith Corporation	Software/Online Services	TESS/SBCCD	\$627.45		
23819	Timeless Plaques & Awards	Production of Awards	Chancellor/ SBCCD	\$495.65		
23870	Timeless Plaques & Awards	Production of Awards	Police Science/SBVC	\$290.93		
23871	True Foe Productions LLC	Location Release	KVCR/KVCR	No Cost		
14695	University Enterprise Corp at Cal State San Bernardino	Amendment 03	Radio/TV/ Film/SBVC		\$193,925.00	Time Extension
23900	Victor Valley CCD	Subgrantee	EDCT/SBCCD	\$33,520.00		
23836	World Class Awards	Production of Awards	Counseling/ SBVC	\$2,117.29		
23872	Yary Sports Ltd dba Yary Photography	Services	Police Science/ SBVC	\$1,813.43		

Contract Under \$109,300

Board Date 02/09/2023

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Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
23917	Yucaipa, City of	Clinicals	CTE/CHC	No Cost		
23833	Yucaipa, City of - Fire Department	Clinicals	CTE/CHC	No Cost		

Total Number of Contracts = 112

\$1,218,688.09

\$2,125,665.80

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
 FROM: Diana Z. Rodriguez, Chancellor
 REVIEWED BY: Jose F. Torres, Executive Vice Chancellor
 PREPARED BY: Lawrence P. Strong, Director of Fiscal Services
 DATE: February 9, 2023
 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. District cash balances are reviewed regularly and monitoring the amount of cash available to meet financial obligations is a core responsibility of the Fiscal Services Department. Fiscal year forecasts are updated monthly using the most current actual revenue and expense data and any new guidance from the State. Attached is the restricted and unrestricted General Fund monthly cash flow analysis.

ANALYSIS

As noted in the forecast, cash balances fluctuate throughout the year based on the amount and timing of actual and estimated revenues and expenses. The current cash estimate as of June 30, 2023, increased by \$117,963 to \$63,921,103 from the previous estimate of \$63,803,140. The cash balance remained relatively consistent with the previously projected amount, with a small increase caused by normal cash fluctuations.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

This analysis is an important part of ensuring sufficient cash is available to meet District needs.





General Fund Cash Flow Analysis – Restricted & Unrestricted Fiscal Year 2022-2023

(as of December 31, 2022, rounded to the nearest \$1,000)

	PROJECTED												ACCRUALS	TOTAL
	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN		
Estimated Beginning Cash Balance	72,610	74,056	66,825	75,134	75,035	94,238	95,713	110,323	104,440	99,128	101,659	99,619		
Receipts														
Federal			64	-32	-15	-198	10,324	90	29	909	6,608	368		18,146
State	12,095	1,758	13,081	25,219	53,436	10,452	10,856	9,437	20,533	13,382	11,685	16,862		198,798
Local	945	2,061	7,277	3,007	5,972	19,527	10,784	1,571	843	6,871	5,423	-10,632		53,649
Interfund Transfer & Sale of Assets	952	956	1,461	634	-303	991	1,141	1,325	2,634	660	108	2,092		12,652
Accounts Receivable/Accruals	-698	-433	2,358	428	2,046	2,346	223	771	624	147	1,423	-352		8,883
Total Receipts	13,293	4,343	24,242	29,256	61,135	33,119	33,328	13,196	24,663	21,969	25,248	8,338		292,128
Disbursements														
Academic Salaries	13	2,509	4,522	5,053	5,138	5,153	5,255	4,480	5,059	5,156	5,126	8,678		56,141
Classified Salaries	4,108	2,839	3,049	1,934	3,180	3,469	3,478	3,256	3,956	3,696	3,865	6,004		42,836
Benefits	1,654	2,276	635	2,823	2,847	2,267	2,799	1,888	3,370	3,271	3,304	5,078		32,212
Supplies & Materials	197	81		189	138	72	326	227	371	304	444	1,989		4,340
Other Operating Exp	1,696	2,874	2,536	425	1,779	2,167	5,085	5,556	10,941	5,036	9,026	21,412		68,535
Capital Outlay	262	-25	-93	187	669	197	930	2,639	1,353	2,447	3,562	6,210		18,338
Other Outgo	1,015	37	1,607	4,836	1,162	16,607	979	1,111	4,786	493	2,042	2,409		37,082
Longterm Post-Employment Benefits	-6	-1	-7	1	-8	8	5		-10	1	-8	5		-20
Accounts Payable/Accruals	2,909	983	3,683	13,907	27,027	1,705	-139	-80	148	-967	-74	-7,749		41,353
Total Disbursements	11,847	11,573	15,933	29,355	41,932	31,644	18,718	19,078	29,975	19,438	27,288	44,037		300,817
Increase / (Decrease) in Cash Balance	1,445	-7,231	8,309	-99	19,203	1,474	14,610	-5,882	-5,313	2,532	-2,040	-35,698		
Estimated Ending Cash Balance	74,056	66,825	75,134	75,035	94,238	95,713	110,323	104,440	99,128	101,659	99,619	63,921		

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Diana Z. Rodriguez, Chancellor

PREPARED BY: Kristina Hannon, Vice Chancellor, Human Resources & Police Services

DATE: February 9, 2023

SUBJECT: MOUs between SBCCD and the California School Employees Association and its SBCCD Chapter 291 (CSEA)

RECOMMENDATION

This item is for information only and no action is required.

OVERVIEW

The District and the CSEA met and entered into the attached Memorandums of Understanding, also known as MOUs.

ANALYSIS

The attached MOUs constitute the full and complete Agreement between the District and the CSEA.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success
2. Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution

FINANCIAL IMPLICATIONS

The cost associated with an MOU is included in the appropriate budgets, where applicable.



MEMORANDUM OF UNDERSTANDING
By and Between
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
And
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION and its
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT CHAPTER #291

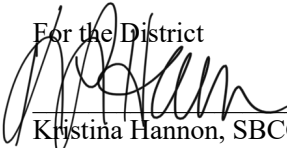
January 17, 2023


Terms and Conditions: This Memorandum of Understanding is entered into by and between the San Bernardino Community College District (hereinafter, "District") and the California School Employees Association, and its Chapter #291, (hereinafter "Association"), collectively referred to as "the Parties".

The Parties agree to approve the interim Out-of-Class assignment for Veronica Lehman, Financial Aid Coordinator, to the Director of Financial Aid and Scholarship, Crafton Hills College, under the following stipulations:


1. The length of the assignment will be March 1, 2023, through August 31, 2023, or until a decision is made by the Employee or management to end the assignment. The Employee began working Out-of-Class on September 1, 2022.
2. The Employee will be compensated from the Management Salary Schedule at Range 18, Step A. The salary range and step referenced in this MOU have been predetermined by the CSEA Collective Bargaining Agreement.
3. The Parties agree that the Employee while performing the Out-of-Class assignment, remains a unit member and may benefit from any and all rights and representation afforded them through affiliation with CSEA.
4. The Parties agree that the Employee will not take part in any classified employee evaluations or employee discipline proceedings during the assignment as the Director of Financial Aid or be evaluated during this Out-of-Class service.
5. Upon completion of the Out-of-Class assignment, the Employee shall return to their regular classified position as the Financial Aid Coordinator.
6. The Parties agree that during the Out-of-Class assignment, the Employee's seniority as the Financial Aid Coordinator will continue to accrue, and the Out-of-Class assignment will not be construed in any manner as a break in service.
7. This Memorandum of Understanding constitutes the full and complete Agreement regarding the Management assignment of Veronica Lehman.


This agreement is subject to all approvals required by the CSEA 610 policy and the District.

For the District

 Kristina Hannon, SBCCD
 Vice-Chancellor, Human Resources &
 Police Services


For CSEA

 Cassandra Thomas, President CSEA #291


 Ernest Guillen, Team Member


 Jendis Battle, Team Member


David Stevenson, Team Member

Brandice Mello
Brandice Mello, Team Member


Noah Snyder, CSEA LRR

MEMORANDUM OF UNDERSTANDING
By and Between
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
And
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION and its
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT CHAPTER #291

January 17, 2023

Terms and Conditions: This Memorandum of Understanding is entered into by and between the San Bernardino Community College District (hereinafter, "District") and the California School Employees Association, and its Chapter #291, (hereinafter "Association").

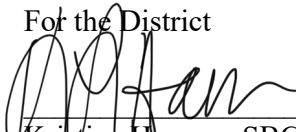
The District is conducting a reorganization in the Payroll Department. Accordingly, both Parties agree to, as part of the reorganization, the following effects:

Arliss Malone, Payroll Technician Range 39 Step F, 8 hours/260-day work year, will be reorganized into the classification of Senior Payroll Technician, Range 43 Step E, 8 hours/260-day work year, effective January 1, 2023. The salary range and step referenced in this MOU have been predetermined by the CSEA Collective Bargaining Agreement.

It is further understood that this agreement is unique and shall not set precedence for further requests or situations and shall in no way be constructed as a waiver, expressed or implied, of the Association's rights to negotiate on any and all matters within the scope of representation set forth in the Educational Employment Relations Act.

This agreement is subject to all approvals required by the CSEA 610 policy and the District.

For the District



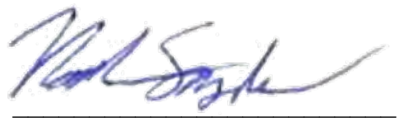
Kristina Hannon, SBCCD

Vice-Chancellor, Human Resources
and Police Services

For CSEA



Cassandra Thomas, President CSEA #291



Noah Snyder, CSEA LRR



David Stevenson, Team Member



Ernest Guillen, Team Member

Yendis Battle

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Brandice Mello

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January 17, 2023

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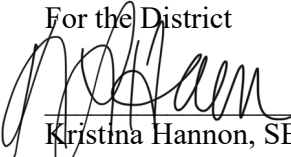
The District is conducting a reorganization in the Payroll Department. Accordingly, both Parties agree to, as part of the reorganization, the following effects:

Nancy Green, Payroll Technician Range 39 Step F, 8 hours/260-day work year, will be reorganized into the classification of Senior Payroll Technician, Range 43 Step E, 8 hours/260-day work year, effective January 1, 2023. The salary range and step referenced in this MOU have been predetermined by the CSEA Collective Bargaining Agreement.

It is further understood that this agreement is unique and shall not set precedence for further requests or situations and shall in no way be constructed as a waiver, expressed or implied, of the Association's rights to negotiate on any and all matters within the scope of representation set forth in the Educational Employment Relations Act.

This agreement is subject to all approvals required by the CSEA 610 policy and the District.

For the District




Kristina Hannon, SBCCD
Vice-Chancellor, Human Resources
and Police Services

For CSEA



Cassandra Thomas, President CSEA #291



Noah Snyder, CSEA LRR



David Stevenson, Team Member



Ernest Guillen, Team Member

Yendis Battle

Yendis Battle, Team Member

Brandice Mello

Brandice Mello, Team Member

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SAN BERNARDINO COMMUNITY COLLEGE DISTRICT CHAPTER #291

January 17, 2023

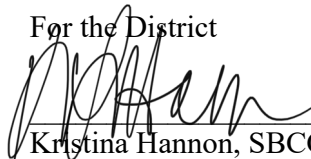
Terms and Conditions: This Memorandum of Understanding is entered into by and between the San Bernardino Community College District (hereinafter, "District") and the California School Employees Association, and its Chapter #291, (hereinafter "Association").

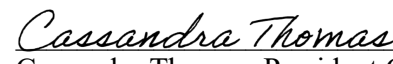
The District is conducting a reorganization in the Computing Services Department. Accordingly, both Parties agree to, as part of the reorganization, the following effects:


Myung Kohn, Research Analyst, Range 54 Step E, 8 hours/260-day work year, will be reorganized into the classification of Senior Research and Planning Analyst, Range 63 Step B, 8 hours/260-day work year, effective January 18, 2023. The salary range and step referenced in this MOU have been predetermined by the CSEA Collective Bargaining Agreement.

It is further understood that this agreement is unique and shall not set precedence for further requests or situations and shall in no way be constructed as a waiver, expressed or implied, of the Association's rights to negotiate on any and all matters within the scope of representation set forth in the Educational Employment Relations Act.


This agreement is subject to all approvals required by the CSEA 610 policy and the District.

For the District

 Kristina Hannon, SBCCD
 Vice-Chancellor, Human Resources
 and Police Services

For CSEA

 Cassandra Thomas, President CSEA #291


 Noah Snyder, CSEA LRR


 David Stevenson, Team Member


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MEMORANDUM OF UNDERSTANDING
By and Between
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CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION and its
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT CHAPTER #291

January 17, 2023

Terms and Conditions: This Memorandum of Understanding is entered into by and between the San Bernardino Community College District (hereinafter, "District") and the California School Employees Association and its Chapter #291, (hereinafter "Association"), collectively referred to as "the Parties."


It is Hereby Agreed:

The Dreamers Resource Center Coordinator classification will be added to the classified bargaining unit. This classification will be placed at Range 42 of the CSEA Salary Schedule.

The Dreamers Resource Center Coordinator will be added to the 2020-2023 CSEA Collective Bargaining Agreement Article 1: Recognition, section 1.1 and Appendix "A".

This agreement is subject to all approvals required by the CSEA 610 policy and the District.

For the District




Kristina Hannon, SBCCD
Vice-Chancellor, Human Resources
& Police Services

For CSEA




Cassandra Thomas, President CSEA #291



Noah Snyder, CSEA LLR



Ernest Guillen, Team Member



Yendis Battle, Team Member



David Stevenson, Team Member



Brandice Mello, Team Member



Dreamers Resource Center Coordinator

Classified Range: 42

Board Approved: TBD P. 1|5

*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job; however, any additional duties will be reasonably related to this class.*

SUMMARY DESCRIPTION

Performs a variety of specialized duties involved in coordinating and overseeing the day-to-day operations of the Dreamers Resource Center (DRC) at an assigned campus.

SUPERVISION RECEIVED AND EXERCISED

Receives limited direction from appropriate supervisor; refers only unusual decisions to supervisor. May provide technical and functional direction to assigned student workers.

REPRESENTATIVE DUTIES

1. Coordinates and oversees the day-to-day operations of the Dreamers Resource Center (DRC) at an assigned campus; interprets, explains and implements policies and procedures in support of the District's admissions, eligibility and applicable FAFSA/CADAA and guidelines related to undocumented students, students that receive DACA, students from mixed status families, English language learners and other students as needed.
2. Serves as the AB 1645 UndocuLiaison for the college, including, but not limited to, being the primary point of contact on campus for undocumented student support, reporting support services to the state, and participating in regional UndocuLiaison meetings.
3. Provides a variety of information and assistance to students, staff, the public, and outside agencies concerning admissions, eligibility, registration, transcripts, and student records policies and procedures; educates prospective and current students on AB540 and Ed Code 76140.
4. Interprets, implements, and participates in presentations to college faculty and staff on supports, resources, and local, state, and federal laws and regulations pertaining to undocumented students and allyship.
5. Works collaboratively with college faculty and staff, surrounding school districts, and community partners to provide appropriate services for undocumented students and their families.
6. Plans, coordinates and implements the campus-based, undocumented student focused events, outreach and related promotions of the District's undocumented educational services; represents the District at special events; establishes community awareness of the District's applicable services available for undocumented students and their families.
7. Assists with researching, developing, and maintaining programmatic relevance related to trends and shifts in student demographics; gathers data, maintains databases, and prepares reports related to undocumented students.
8. Assists students with application procedures, financial aid programs, and other applicable student services; aids in resolving problems in relation to undocumented student issues.
9. Assists in the development and maintenance of a marketing strategy, including web pages, social media, and outreach materials.



Dreamers Resource Center Coordinator

Classified Range: 42

Board Approved: TBD P. 2|5

10. Identifies and coordinates Fellowship opportunities on and off campus that would support undocumented students to gain professional experience.
11. Collaborates with District staff, State Chancellor's Office, and other community partners serving undocumented students and their families.
12. Performs other duties as related to the primary job duties.

QUALIFICATIONS

CORE COMPETENCIES:

Analyzing and Interpreting Data

- Apply sorting, coding and categorizing rules
- Analyze data
- Read reports
- Draw meaning and conclusions from quantitative and/or qualitative data

Customer Focus

- Attending to the needs and expectations of customer
- Seeks information about the immediate and longer term needs of the customer
- Anticipates what the customer may want or expect in a product or service
- Works across organizational boundaries to meet customer needs **

Reading Comprehension

- Understanding and using written information
- Knows the meaning of printed words; comprehend the literal meaning of text
- Make interpretations, applications, deductions, inferences, extrapolations from written information **

Professional and Technical Expertise

- Applying technical subject matter to the job **
- Knows the rudimentary concepts of performing the essential technical operations

Critical Thinking

- Analytically and logically evaluates information to resolve problems
- Follow guide, SOP or other step by step procedures for locating the source of a problem and fixing it
- May detect ambiguous, incomplete, or conflicting information or instructions**

Attention to Detail

- Focusing on the details of work content
- Shows care and thoroughness in adhering to process and procedures that assure quality



Dreamers Resource Center Coordinator

Classified Range: 42

Board Approved: TBD P. 3|5

- Applies knowledge and skill in recognizing and evaluating details of work**
- Applies skilled final touches on products

Using Technology

- Working with electronic hardware and software applications
- Using basic features and functions of software and hardware
- Experiments and finds novel uses for standard features and functions **
- Adds, improves, modifies, or develops features and functionality**

Team Work/Involving Others

- Collaborating with others to achieve shared goals
- Engages others for suggestions and ideas

Writing

- Communicating effectively in writing
- Using correct writing mechanics including spelling, vocabulary, grammar, syntax, punctuation, capitalization, sentence structure
- Logically orders and structures ideas and progression of thought

Adaptability

- Responding positively to change and modifying behavior as the situation requires**
- Accept and adjust to changes and the unfamiliar

Innovation

- Imagining and devising new and better ways of doing things**
- Fix what is broken; find solutions and fixes with resources at hand
- Finds new approaches to performing familiar tasks
- Create and invent new ideas; envision the unexpected, unexplored, untried**

Listening

- Comprehend and verbal instructions and orally presented information
- Recalls or retrieves key points in a conversation
- Listen actively by rephrasing others' input cogently and accurately**

Legal and Regulatory Navigation

- Understanding, interpreting, and ensuring compliance with laws and regulations
- Locates, understands, or provides factual regulator information**
- Works within the bounds and limits of what is permissible

Professional Integrity and Ethics



Dreamers Resource Center Coordinator

Classified Range: 42

Board Approved: TBD P. 4|5

- Follows a clear-cut set of rules
- Understands practical necessity of rules and ethical guidelines
- Shows consistency in behavior and judgement over a long term and varied situations

Valuing Diversity

- Shows acceptance of individual differences
- Welcomes input and inclusion of others who may be different from oneself
- Shows understanding and empathy for the challenges of groups seeking inclusion or dealing with perceived discrimination

***Lead, Advanced or Senior Level Positions*

Education and Experience Guidelines – *Any combination of education and experience that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:*

Education:

- Bachelor's degree from an accredited college or university.

Experience:

- Three (3) years of increasingly responsible experience in financial aid or a student services area in a K-12 or post-secondary institution.

Equivalency Provision:

- In the absence of a Bachelor's degree, an Associate's degree or sixty (60) semester units and five (5) years of increasingly responsible experience in financial aid or a student services area in a K-12 or post-secondary institution is qualifying.

License or Certificate:

- Possession of a valid driver's license.

PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environment: Work is performed primarily in a standard office setting.

Physical: Primary functions require sufficient physical ability and mobility to work in an office setting; to stand or sit for prolonged periods of time; to occasionally stoop, bend, kneel, crouch, reach, and twist; to occasionally lift, carry, push, and/or pull light to moderate amounts of weight, up to 30 pounds; to operate office equipment requiring repetitive hand movement and fine coordination including use of a computer keyboard; and to verbally communicate to exchange information.

Vision: See in the normal visual range with or without correction; vision sufficient to read computer screens and printed documents and to operate assigned equipment.



Dreamers Resource Center Coordinator

Classified Range: 42

Board Approved: TBD P. 5|5

Hearing: Hear in the normal audio range with or without correction.

MEMORANDUM OF UNDERSTANDING
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SAN BERNARDINO COMMUNITY COLLEGE DISTRICT CHAPTER #291

January 17, 2023

Terms and Conditions: This Memorandum of Understanding is entered into by and between the San Bernardino Community College District (hereinafter, "District") and the California School Employees Association and its Chapter #291, (hereinafter "Association"), collectively referred to as "the Parties."


It is Hereby Agreed:

The Laboratory Assistant II – Welding classification will be added to the classified bargaining unit. This classification will be placed at Range 42 of the CSEA Salary Schedule.

The Laboratory Assistant II – Welding will be added to the 2020-2023 CSEA Collective Bargaining Agreement Article 1: Recognition, section 1.1 and Appendix “A”.

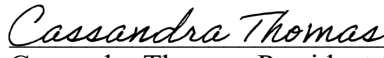
This agreement is subject to all approvals required by the CSEA 610 policy and the District.

For the District




Kristina Hannon, SBCCD
Vice-Chancellor, Human Resources
& Police Services

For CSEA



Cassandra Thomas, President CSEA #291



Noah Snyder, CSEA LLR



Ernest Guillen, Team Member



Yendis Battle, Team Member



David Stevenson, Team Member



Brandice Mello, Team Member



Laboratory Assistant II – Welding

Classified Range: 42

Board Approved: TBD P. 1|4

*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job; however, any additional duties will be reasonably related to this class.*

SUMMARY DESCRIPTION

Provides laboratory and program assistance to students and faculty within the Welding program.

SUPERVISION RECEIVED AND EXERCISED

Receives minimal direction from supervisor; works from procedures and best practices on general objectives; refers only specific matters to supervisor. May provide technical and functional direction to student workers.

REPRESENTATIVE DUTIES

The following duties are typical for this classification.

1. Working from the knowledge of the subject area, reference materials, course outline, and without specific instructions, sets up and prepares class demonstration, projects, and qualification testing.
2. Assists in the demonstrations of welding, fabrication, and inspection techniques.
3. Assembles supplies and sets up equipment used in class demonstrations and assignments, such as welding machines and oxy fuel torches and manifolds
4. Practices and demonstrates the safe and effective use and operation of a variety of equipment and tools used in the Welding Technology programs.
5. Assists with the design, construction, and modification of new and existing equipment such as filler wire dispensers, material storage racks, welding positioners and forges.
6. Issues supplies, materials, and equipment used for lab sessions; maintains records and facilitates the return of supplies and equipment checked out to students.
7. Operates, inspects, adjusts, calibrates, and makes minor repairs on equipment and tools used in welding and welding inspection labs; schedules maintenance for equipment as necessary.
8. Keeps stockroom orderly and clean; coordinates the recycling of used scrap metal.
9. Maintains inventory records of supplies, material and equipment and prepares inventory reports and requisitions; maintains expenditure records and provides data for budget estimates.
10. Places orders to vendors, receives, and stocks materials, supplies, and equipment for the use of Welding Technology programs; coordinates and assists in receiving donations of scrap metal and supplies.
11. Assists in maintaining security of laboratories, laboratory equipment, supplies, and materials.
12. Monitors production of and collects hazardous waste materials and toxic chemicals resulting from lab classes; collects and properly stores hazardous waste.
13. Performs other duties related to the primary job duties.



Laboratory Assistant II – Welding

Classified Range: 42

Board Approved: TBD P. 2|4

MINIMUM QUALIFICATIONS

The following generally describes the knowledge and ability required to enter the job and/or be learned within a short period of time in order to successfully perform the assigned duties.

CORE COMPETENCIES:

Critical Thinking

- Analytically and logically evaluates information to resolve problems
- Follow guide, SOP or other step by step procedures for locating the source of a problem and fixing it
- May detect ambiguous, incomplete, or conflicting information or instructions**

Fact Finding

- Obtaining facts and data pertaining to an issue or question
- Uses defined investigation and information search techniques

Adaptability

- Responding positively to change and modifying behavior as the situation requires**
- Accept and adjust to changes and the unfamiliar

Attention to Detail

- Focusing on the details of work content
- Shows care and thoroughness in adhering to process and procedures that assure quality
- Applies knowledge and skill in recognizing and evaluating details of work**
- Applies skilled final touches on products

Listening

- Comprehend and verbal instructions and orally presented information
- Recalls or retrieves key points in a conversation
- Listen actively by rephrasing others' input cogently and accurately**

Using Technology

- Working with electronic hardware and software applications
- Using basic features and functions of software and hardware
- Experiments and finds novel uses for standard features and functions **
- Adds, improves, modifies, or develops features and functionality**

Customer Focus

- Attending to the needs and expectations of customer
- Seeks information about the immediate and longer term needs of the customer
- Anticipates what the customer may want or expect in a product or service



Laboratory Assistant II – Welding

Classified Range: 42

Board Approved: TBD P. 3|4

- Works across organizational boundaries to meet customer needs **

Reading Comprehension

- Understanding and using written information
- Knows the meaning of printed words; comprehend the literal meaning of text
- Make interpretations, applications, deductions, inferences, extrapolations from written information **

Professional and Technical Expertise

- Applying technical subject matter to the job **
- Applies a mastery of knowledge and skill for performing across a wide range of technical or professional applications
- Possess recognized expertise outside of the organization**

Self-Management

- Follows through on instructions and assignments
- Self-directed and self-monitored in commitments and accomplishments
- Redefines or reprioritizes activities within scope of responsibility

Valuing Diversity

- Shows acceptance of individual differences
- Welcomes input and inclusion of others who may be different from oneself
- Shows understanding and empathy for the challenges of groups seeking inclusion or dealing with perceived discrimination

***Lead, Advanced or Senior Level Positions*

Education and Experience Guidelines

Education/Training:

An Associate's degree or the completion of sixty (60) semester units of college-level coursework that includes a minimum of twenty (20) semester units in welding technology or a closely related field.

Experience:

Two (2) years of welding experience with one or more welding process(s) recognized by the American Welding Society.

License or Certificate:

Valid CA driver's license

Possession of or ability to obtain a forklift certification.



Laboratory Assistant II – Welding

Classified Range: 42

Board Approved: TBD P. 4|4

Equivalency Provision:

In the absence of an Associate's degree or the completion of sixty (60) semester units of college-level coursework that includes a minimum of twenty (20) semester units in welding technology or a closely related field, equivalent to the completion of high school and three (3) years of welding experience with one or more welding process(s) recognized by the American Welding Society is qualifying.

PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environment: Work is performed primarily in a classroom/laboratory setting; exposure to noise, smoke, fumes, gases, heat, electrical energy, sharp edges, molten metal, sparks, fire, extensive handling of metals.

Physical: Primary functions require sufficient physical ability and mobility to work in a classroom/laboratory setting; to stand or sit for prolonged periods of time; to occasionally stoop, bend, kneel, crouch, reach, and twist; to frequently lift, carry, push, and/or pull light to heavy amounts of weight up to 50 pounds; to occasionally lift, carry, push, and/or pull heavier amounts of weight with or without assistance; to operate office equipment requiring repetitive hand movement and fine coordination including use of a computer keyboard; and to verbally communicate to exchange information.

Vision: See in the normal visual range and ability to distinguish color with or without correction; vision sufficient to read computer screens and printed documents; and to operate assigned equipment.

Hearing: Hear in the normal audio range with or without correction.

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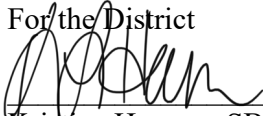
It is Hereby Agreed:

There will be changes to the Senior Payroll Technician job description, which include placement at Range 46 from Range 43 of the CSEA Salary Schedule.

The Senior Payroll Technician will be added to the 2020-2023 CSEA Collective Bargaining Agreement Article 1: Recognition, section 1.1 and Appendix "A".

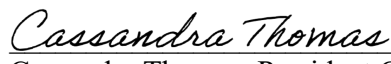
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For the District



Kristina Hannon, SBCCD
Vice-Chancellor, Human Resources
& Police Services

For CSEA



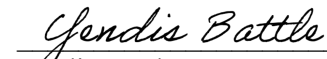
Cassandra Thomas, President CSEA #291



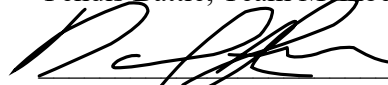
Noah Snyder, CSEA LLR




Ernest Guillen, Team Member



Yendis Battle, Team Member



David Stevenson, Team Member



Brandice Mello, Team Member



Senior Payroll Technician

Classified Range: **43 46**

Board Approved: 11/18/21 Revised: TBD P. 1|5

*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job; however, any additional duties will be reasonably related to this class.*

SUMMARY DESCRIPTION

Performs the more complex technical payroll accounting duties to assure all categories of employees are paid in an accurate and timely manner including the coordination and application of current Federal and State regulations as well as County and District policies in the preparation of payrolls.

DISTINGUISHING CHARACTERISTICS

The Senior Payroll Technician classification is distinguished from the Payroll Technician classification in that employees perform the most difficult and responsible types of duties assigned to classes within this series including: serving as a lead worker providing, support, and assistance to other payroll staff and coordinating payroll services for each campus.

SUPERVISION RECEIVED AND EXERCISED

Receives limited direction from appropriate supervisor; refers only unusual decisions to supervisor. May provide technical and functional direction to assigned student workers. Coordinates, oversees, and provides support for the assignments of assigned staff.

REPRESENTATIVE DUTIES

The following duties are typical for this classification.

1. Coordinates, maintains, and prepares District payrolls, calculates and codes all pay documents, including teaching assignments, stipends, differential pay and timesheets; assesses, evaluates, and confirms payroll balancing for all ~~for academic~~ employees.
2. Audits all documents received to ensure accurate processing, such as new hire documents and employment authorizations; collaborates with other departments to ensure information and accounts are accurate.
3. Assists in planning, and organizing the work of the Payroll Office; provides and coordinates payroll services for each campus.
4. Serves as the operational resource in the resolution of the most difficult, complicated, and problematic payroll related transactions.
5. Serves as liaison to the County Superintendent of Schools; assists in the implementation, maintenance, and troubleshooting of various systems and applications including the ~~County Magic,~~ SAMS, Financial 2000, Monarch and MIS data systems.
6. Coordinates the analysis, development, implementation, and evaluation of technological advancements relevant to MIS and IPEDS reporting.
7. Coordinates activities with and provides assistance to other departments and staff; assists other staff with specialized systems and applications.
8. Coordinates, prepares, and maintains ~~District payrolls,~~ reports, and related documents including those for classified and academic employees; ~~audits, processes, and balances all adjustments and~~



Senior Payroll Technician

Classified Range: **43 46**

Board Approved: 11/18/21 Revised: TBD P. 2|5

~~deductions; ensures accuracy and completeness of time sheets, data records, and adjustment sheets; distributes, holds, or cancels checks as necessary.~~

9. ~~Audits, processes, and balances all adjustments, deductions, and garnishments; adhering to schedules and timelines established by the District and/or County; ensures accuracy and completeness of time sheets, data records, and adjustment sheets; distributes, holds, or cancels checks as necessary.~~
10. Utilizes computer systems to input, ~~generate, update,~~ and maintain employee payroll records, reports, and files including effective dates of employment, salary and status changes, hours worked, leaves, deductions, pay histories, total payroll expenditures, etc. ~~researches, calculates, and processes retroactive, manual, and special salary payments; executes a variety of complex computations involving gross pay, retirement, taxes, vacation, sick, and other leave balances, and voluntary deductions.~~
11. ~~Researches, calculates, and processes retroactive, manual, and special salary payments; executes a variety of complex computations involving gross pay, retirement, taxes, vacation, sick, and other leave balances, and voluntary deductions.~~
12. ~~Prepares/collects District invoices for overpayments; maintains ledger on payments collected.~~
13. Interprets and applies Education Code, bargaining agreements, Board actions, laws, and policies as well as County Superintendent of Schools, CALSTRS, CALPERS, and/or District directives to general and specific payroll transactions.
14. Maintains records of employee benefits, 125 plans, tax shelter annuities, and other related records; ~~assists in 941 quarterly tax filings and W2 prelist errors.~~
15. Provides customer service on an on-going basis to all levels of employees and agency representatives; provides payroll-related information to employees, public agencies, businesses, and the general public; compiles and provides confidential payroll/benefit information, as authorized, to loan companies, courts, public agencies, insurance companies, and related agencies.
16. ~~Monitors approval for payments and processes pay adjustments for Workers' Compensation, extended illness, FMLA/CFRA, and other absences Ensures accuracy in Workers' Compensation, FMLA /CFRA, Extended Illness, and other absences; monitors approvals for payment; docks leave accrual as appropriate after careful analysis of case information.~~
17. Ensures accuracy in ~~reporting,~~ eligibility, and ~~/~~enrollment in retirement systems; serves as District representative to coordinate retirement requirements.
18. Prepares various governmental and specialized reports; utilizes automated financial systems and query tools to extract data from databases; assists in the collection of payroll related data, including data and information requested by other departments for budget and planning purposes.
19. Coordinates the analysis of pending and approved state and federal legislation, regulations, agreements, policies, and rules; evaluates and assists in disseminating information related to new payroll and retirement rules, regulations, and guidelines from state and federal regulatory agencies.
20. Coordinates and ensures accuracy in the year-end closing processes; submits correcting entries in accordance with GAAP for erroneous payroll charges and other matters.
21. Coordinates the assistance with external/internal auditor processes as directed.



Senior Payroll Technician

Classified Range: **43 46**

Board Approved: 11/18/21 Revised: TBD P. 3|5

22. Stays current with applicable laws and all aspects and procedures of the District's payroll office; assists in updating payroll manuals and forms as needed.
23. Performs other duties related to the primary job duties.

MINIMUM QUALIFICATIONS

The following generally describes the knowledge and ability required to enter the job and/or be learned within a short period of time in order to successfully perform the assigned duties.

CORE COMPETENCIES:

Professional Integrity and Ethics

- Follows a clear-cut set of rules
- Understands practical necessity of rules and ethical guidelines
- Shows consistency in behavior and judgement over a long term and varied situations

Legal and Regulatory Navigation

- Understanding, interpreting, and ensuring compliance with laws and regulations
- Locates, understands, or provides factual regulator information**
- Works within the bounds and limits of what is permissible

Using Technology

- Working with electronic hardware and software applications
- Using basic features and functions of software and hardware
- Experiments and finds novel uses for standard features and functions **
- Adds, improves, modifies, or develops features and functionality**

Team Work/Involving Others

- Collaborating with others to achieve shared goals
- Engages others for suggestions and ideas

Writing

- Communicating effectively in writing
- Using correct writing mechanics including spelling, vocabulary, grammar, syntax, punctuation, capitalization, sentence structure
- Logically orders and structures ideas and progression of thought

Analyzing and Interpreting Data

- Apply sorting, coding and categorizing rules
- Analyze data
- Read reports
- Draw meaning and conclusions from quantitative and/or qualitative data



Senior Payroll Technician

Classified Range: **43 46**

Board Approved: 11/18/21 Revised: TBD P. 4|5

Customer Focus

- Attending to the needs and expectations of customer
- Seeks information about the immediate and longer term needs of the customer
- Anticipates what the customer may want or expect in a product or service
- Works across organizational boundaries to meet customer needs **

Reading Comprehension

- Understanding and using written information
- Knows the meaning of printed words; comprehend the literal meaning of text
- Make interpretations, applications, deductions, inferences, extrapolations from written information **

Professional and Technical Expertise

- Applying technical subject matter to the job **
- Knows the rudimentary concepts of performing the essential technical operations

Critical Thinking

- Analytically and logically evaluates information to resolve problems
- Follow guide, SOP or other step by step procedures for locating the source of a problem and fixing it
- May detect ambiguous, incomplete, or conflicting information or instructions**

Attention to Detail

- Focusing on the details of work content
- Shows care and thoroughness in adhering to process and procedures that assure quality
- Applies knowledge and skill in recognizing and evaluating details of work**
- Applies skilled final touches on products

Mathematical Facility

- Performs operations involving counting, adding, subtracting, multiplication and division
- Follow multi-step computational procedures and apply formulas
- Apply basic algebraic or geometric reasoning and problem solving
- Recognize approaches and algorithms for finding real world computational solutions**
- Computes and interprets descriptive statistics**

Valuing Diversity

- Shows acceptance of individual differences
- Welcomes input and inclusion of others who may be different from oneself



Senior Payroll Technician

Classified Range: **43 46**

Board Approved: 11/18/21 Revised: TBD P. 5|5

- Shows understanding and empathy for the challenges of groups seeking inclusion or dealing with perceived discrimination

*** Lead, Advanced or Senior Level Positions*

Education and Experience Guidelines

Education/Training:

An Associate's degree or the completion of sixty (60) units of college level course work including twenty (20) units in accounting, bookkeeping, or a related field.

Experience:

Five (5) years of technical experience in payroll or accounting report development involving manual and computer assisted processes.

Equivalency Provision:

In the absence of an Associate's degree or sixty (60) semester units, completion of high school and seven (7) years of experience in payroll and accounting report development involving manual and computer assisted processes is qualifying.

PHYSICAL DEMANDS AND WORKING ENVIRONMENT

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environment: Work is performed primarily in a standard office setting.

Physical: Primary functions require sufficient physical ability and mobility to work in an office setting; to stand or sit for prolonged periods of time; to occasionally stoop, bend, kneel, crouch, reach, and twist; to occasionally lift, carry, push, and/or pull light to moderate amounts of weight up to 25 pounds; to operate office equipment requiring repetitive hand movement and fine coordination including use of a computer keyboard; and to verbally communicate to exchange information.

Vision: See in the normal visual range with or without correction; vision sufficient to read computer screens and printed documents; and to operate assigned equipment.

Hearing: Hear in the normal audio range with or without correction.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Lawrence P. Strong, Director of Fiscal Services

DATE: February 9, 2023

SUBJECT: Consideration of Approval of Nonresident Tuition and Capital Outlay Fees

RECOMMENDATION

It is recommended that the Board of Trustees approve the 2023-24 nonresident tuition fee of \$414 and the election of a nonresident capital outlay fee in the amount of \$46.

OVERVIEW

Education Code 76140 requires that the Board of Trustees adopt a nonresident tuition fee for the following fiscal year no later than March 1. In addition, Education Code 76141, allows districts to elect a nonresident capital outlay fee, based on approved state calculations.

ANALYSIS

Per the attached worksheets, SBCCD has selected Option B.1, statewide average cost, in the amount of \$414 as its nonresident tuition fee for 2023-24. In addition, the District has elected to charge the nonresident capital outlay fee of \$46 per the approved state computation.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

The approval of this board item is estimated to positively impact the colleges' budgets in the amount of \$50,000.



District:	San Bernardino Community College District	
Term:	Semester	
Nonresident Tuition Fee Options		
A.1	District Average Cost	
A.	District Expense of Education for Base Year	\$ 138,724,348
B.	District Annual Total FTES	12,597
C.	Average Expense of Education per FTES (A/B)	\$ 11,013
D.	U.S. Consumer Price Index Compound Factor	1.0970
E.	Average Cost per FTES for Tuition Year (C x D)	12,081
F.	Nonresident Tuition Fee per Semester Unit (E/30)	403
A.2	District Average Cost with 10 Percent or More Noncredit FTES	
	Noncredit FTES percent of Total	1.0%
A.	District CREDIT ONLY Expense of Education for Base Year	
B.	Annual Total FTES	N/A
C.	Average Expense of Education per FTES (A/B)	N/A
D.	U.S. Consumer Price Index Compound Factor	1.0970
E.	Average Cost per FTES for Tuition Year (C x D)	N/A
F.	Nonresident Tuition Fee per Semester Unit (E/30)	N/A
B.1	Statewide Average Cost	
A.	Statewide Expense of Education for Base Year	10,527,821,493
B.	Statewide Annual Total FTES	929,867
C.	Average Expense of Education per FTES (A/B)	\$ 11,322
D.	U.S. Consumer Price Index Compound Factor	1.0970
E.	Average Cost per FTES for Tuition Year (C x D)	12,420
F.	Nonresident Tuition Fee per Semester Unit (E/30)	\$ 414
B.2	Highest Statewide Average Cost	
	Highest year of the succeeding, current, and 4 prior years.	2023-24
	Nonresident Tuition Fee per Semester Unit	\$ 414
C	Contiguous District	
	Contiguous District	
	Maximum Fee (Contiguous District Nonresident Tuition Fee)	
	Nonresident Tuition Fee per Semester Unit	
D	Between Statewide Average Expense of Education and District Average Expense of Education	
	Minimum (Option B.1 - Statewide Average Cost) per Semester Unit	\$ 414
	Maximum (Option A.1 - District Average Cost) per Unit	\$ 403
	Nonresident Tuition Fee per Semester Unit	
E	Comparable States Average	
	Nonresident Tuition Fee per Semester Unit	\$ 400

Nonresident Capital Outlay Fee		
A. Capital Outlay expense - prior year	\$	17,534,803
B. FTES total from prior year		12,597
C. Capital outlay expense per FTES (A/B)	\$	1,392
D. Capital Outlay Fee per Semester Unit (C/30)	\$	46.40
E. Adopted Nonresident Tuition Fee	\$	414
F. 50% of Adopted Nonresident Tuition Fee	\$	207
G. Maximum Nonresident Capital Outlay Fee (lesser of D or F)	\$	46

**California Community Colleges
2023-24 Nonresident Tuition and Capital Outlay Fee
San Bernardino Community College District**

The district governing board has established Nonresident Fees as shown below.

Adoption Date: _____

Nonresident Tuition Fee

Basis for Adoption (Select one)	Fee
<input type="checkbox"/> A.1 - District Average Cost	
<input type="checkbox"/> A.2 - District Average Cost with 10 Percent or More Noncredit FTES	
<input checked="" type="checkbox"/> B.1 - Statewide Average Cost	\$ 414
<input type="checkbox"/> B.2 - Highest Statewide Average Cost	
<input type="checkbox"/> C - Contiguous District	
<input type="checkbox"/> D - Between Statewide Average Expense of Education & District Expense of Education	
<input type="checkbox"/> E - Comparable States Average	

Nonresident Capital Outlay

Maximum Nonresident Capital Outlay Fee is \$ 46

<input checked="" type="checkbox"/> Nonresident Capital Outlay Fee	\$ 46
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Contact Information

Signature: _____

Name: Lawrence Strong

Title: Director of Fiscal Services

Phone: 909-388-6915

Email: lstrong@sbccd.edu

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Diana Z. Rodriguez, Chancellor

PREPARED BY: Kristina Hannon, Vice Chancellor, Human Resources & Police Services

DATE: February 9, 2023

SUBJECT: Professional Expert, Short-Term, and Substitute Employees

RECOMMENDATION

This item is for information only.

OVERVIEW

Per SBCCD Administrative Procedure 7110, in the case of short-term hourly/substitute and student employees, the Board has delegated the Chancellor or his/her designee as the authorizing agent for hire.

California Education Code section 88003 outlines the criterion for hiring an employee on a temporary basis. The length of temporary employment is less than 75.00% of the college year, which amounts to 195 working days. Types of temporary employment include:

- Professional Expert: Districts can go outside the classified service when the scope of work is discrete, temporary, and requires expertise not available within the classified service. Requesting departments certify these by defining the project and identifying an end date for the project. Continued employment is contingent on continued demand and/or funding.
- Short-Term: Districts can use short-term employees on a temporary basis to perform a service upon completion of which, the service, or similar services, will not be extended or needed on a continuous basis.
- Substitute: Districts can employ substitute employees to fill in for a classified employee that is temporarily absent from duty, or if the district is recruiting to hire a vacant position.

ANALYSIS

The attached list of Professional Expert, Short-Term, and Substitute Employees is certified to be in accordance with California Education Code section 88003.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success

FINANCIAL IMPLICATIONS

The cost of employment for these employees is included in the appropriate 2022-2023 budgets.





Professional Expert, Short-Term & Substitute Employees Presented for Information on February 9, 2023

[v.1.25.2023.p.1|5]

Professional Expert

Employee Name Location Assignment & Department	Duties	From	To	Hourly Rate
Giatroudakis, Tyler B CHC Health & Wellness Center	Counseling Trainee	01/12/23	06/30/23	\$15.50
Soleski, Adam T CHC Health & Wellness Center	Counseling Trainee	01/12/23	06/30/23	\$15.50
Franco, David CHC Health & Wellness Center	Post Master Counseling Associate III	01/12/23	06/30/23	\$35.00
Cota, Jr. John S CHC Public Safety and Emergency Services	Lab Instructor/Primary Instructor/EMS Specialist	01/12/23	06/30/23	\$20.00/ \$25.00/ \$30.00
Ramirez, Alejandra S CHC Respiratory Care Program	Respiratory Care Clinical	01/12/23	06/30/23	\$57.13
Beattie, Nicholas J Sutherlan CHC Tutoring Center	Tutor I	01/12/23	06/30/23	\$16.00
Remedios, Daniel M CHC Tutoring Center	Tutor I	01/12/23	06/30/23	\$16.00
Viana, Ana Keila Pinezi CHC Tutoring Center	Tutor II	01/12/23	06/30/23	\$17.00
Linares, Frank P DIST Economic Development & Corporate Training	Transitional Work Crew Trainer	01/12/23	06/30/23	\$23.50
Ayala, Jeanette DIST Economic Development & Corporate Training	Workforce Development Trainer	01/01/23	06/30/23	\$50.00
Cain, Marlene DIST Economic Development & Corporate Training	Workforce Development Trainer	01/01/23	06/30/23	\$60.00
Cupid, Keshawn C DIST Economic Development & Corporate Training	Workforce Development Trainer	01/01/23	06/30/23	\$80.00
Ortiz, Vanessa DIST Economic Development & Corporate Training	Workforce Development Trainer	01/01/23	06/30/23	\$50.00
Ahmadi, Mejgan DIST Educational and Student Support Services	Region 9 Mentee	07/01/22	12/31/22	\$625/ semester
Hiten, Vanesse DIST Educational and Student Support Services	Region 9 Mentee	07/01/22	12/31/22	\$625/ semester
Garcia, Dawn DIST Human Resources	Program Assistant	01/04/23	06/30/23	\$28.00
Moreno, Joe Andrew DIST KVCR	Content Specialist	02/01/23	06/30/23	\$18.00



Professional Expert, Short-Term & Substitute Employees Presented for Information on February 9, 2023

[v.1.25.2023.p.2|5]

Professional Expert

Employee Name Location Assignment & Department	Duties	From	To	Hourly Rate
Lopez, Mariana DIST Marketing, Public Affairs, and Government Relations	Program Assistant (Mexican Consulate)	01/01/23	06/30/23	\$40.00
Lovekin, Kristiana DIST Marketing, Public Affairs, and Government Relations	Content Speciliast	01/01/23	06/30/23	\$40.00
Zambrano, Erick DIST Marketing, Public Affairs, and Government Relations	Content Specialist	01/01/23	06/30/23	\$40.00
Phanor, Tracee DIST Payroll	Program Assistant	01/04/23	06/30/23	\$25.00
Aycock, Lauren DIST Research & Planning	Program Assistant	01/04/23	06/30/23	\$40.00
Prehn, Gerhard W SBVC Academic Success & Learning Service	Tutor II	01/16/23	06/30/23	\$17.00
Dunmire, Benjamin SBVC Academic Success & Learning Services	Tutor II	01/11/23	05/23/23	\$17.00
Melgar,Jr. Joel Cruz SBVC Academic Success & Learning Services	Tutor II	01/12/23	06/30/23	\$17.00
Valero, Seth Efrain SBVC Applied Technology, Transportation & Culinary Arts	Program Assistant	01/01/23	06/30/23	\$20.00
Garcia, Jessica SBVC CalWORKs & Workforce Development	Program Assistant	01/11/23	06/30/23	\$24.00
Nahuat, Wendy SBVC CalWORKs & Workforce Development	Program Assistant	01/09/23	06/30/23	\$25.00
Orozco, Brenda D SBVC Counseling	Program Assistant	01/04/23	06/30/23	\$25.00
Lara, Andres SBVC English Department	Tutor III	01/13/23	06/30/23	\$19.00
Nelson, Brian Scott SBVC English Department	Tutor III	01/13/23	06/30/23	\$19.00
Castro, Omar E SBVC Pharmacy Technology	Program Assistant	01/04/23	06/30/23	\$38.00
Hoffman, Alicia D SBVC Police Academies/Criminal Justice	Police Science Facilitator/Evaluator	02/09/23	06/30/23	\$50.00



Professional Expert, Short-Term & Substitute Employees

Presented for Information on February 9, 2023

[v.1.25.2023.p.3|5]

Professional Expert

Employee Name Location Assignment & Department	Duties	From	To	Hourly Rate
Keil, Daniel D SBVC Police Academies/Criminal Justice	Police Science Facilitator/Evaluator	01/01/23	06/30/23	\$50.00
Cracchiolo, Kevin S SBVC Police Academies/Criminal Justice	PS Facilitator/Evaluator or Police Tactical Officer/RTO	01/01/23	06/30/23	\$35.00/ \$50.00
Kirstenpfad, John A SBVC Police Academies/Criminal Justice	PS Facilitator/Evaluator or Police Tactical Officer/RTO	02/09/23	06/30/23	\$35.00/ \$50.00
Gutierrez Jr, Rafael SBVC Student Accessibility Services	Program Assistant	01/04/23	06/30/23	\$20.00

Short-Term

Employee Name Location Assignment & Department	Duties	From	To	Hourly Rate
Duran, Cristal Ana CHC Aquatics	Lifeguard	01/17/23	06/30/23	\$15.50
Goldfarb-Sousa, Julia B CHC Art	Life Drawing Model	02/21/23	05/31/23	\$25.00
Byrd Cross, Matilda A SBVC STAR Program/TRIO	Project Assistant III	01/04/23	06/30/23	\$18.50

Substitute

Employee Name Location Assignment & Department Justification	Duties	From	To	Hourly Rate
Hoyt, Trevor CHC Aquatics <i>EXT: Sick/Vacation Coverage</i>	Aquatics Center Pool Attendant	12/21/22	02/20/23	\$20.95
Gardenas, Gilda CHC CDC <i>NEW: Sick/Vacation coverage</i>	Child Development Assistant	12/16/22	02/13/23	\$17.63
Shalhoub, Irene CHC CDC <i>EXT: Sick/Vacation Coverage</i>	Child Development Assistant	12/09/22	02/03/23	\$17.63
Gardenas, Gilda CHC CDC <i>NEW: Sick/Vacation coverage</i>	Child Development Teacher	12/16/22	02/13/23	\$24.89



Professional Expert, Short-Term & Substitute Employees Presented for Information on February 9, 2023

[v.1.25.2023.p.4|5]

Substitute

Employee Name Location Assignment & Department Justification	Duties	From	To	Hourly Rate
Shalhoub, Irene CHC CDC <i>EXT: Sick/Vacation coverage</i>	Child Development Teacher	12/09/22	02/03/23	\$24.89
Cole, Blake CHC Custodial <i>Ext: Vacancy</i>	Custodian	12/19/22	02/19/23	\$20.44
Segovia, Endelicia CHC Library <i>Ext: Vacancy</i>	Library Technical Assistant I	12/11/23	02/10/23	\$24.29
Chiquito, Juan CHC Library <i>Ext: Vacancy</i>	Library Technical Assistant II	01/16/23	03/15/23	\$26.17
Beverson, Jessica P. CHC Research & Planning <i>Ext: Vacancy</i>	Research Analyst	01/14/23	02/10/23	\$39.82
Bender, ZsaQuita CHC Respiratory Care <i>Ext: Vacancy</i>	Administrative Assistant I	01/04/23	01/12/23	\$23.71
Zavala, Juan DIST EDCT <i>Ext: Vacancy</i>	Grant Technician	01/04/23	03/03/23	\$24.29
Freeman, Ilexi DIST Facilities, Planning & Construction <i>NEW: LOA</i>	Administrative Clerk	12/12/22	02/03/23	\$21.50
Rivera, Linda DIST Fiscal Services <i>New: Vacancy</i>	Account Technician	01/09/23	03/09/23	\$24.29
Phanor, Tracee DIST Payroll <i>New: Vacancy</i>	Payroll Technician	12/15/22	02/15/23	\$27.50
Garrett, Lydia DIST TESS <i>EXT: Vacancy</i>	Telecommunications Specialist	01/06/23	03/06/23	\$37.88
Vargas, Desiree SBVC CBO <i>Ext: Vacancy</i>	Account Technician	01/01/23	03/01/23	\$24.29



Professional Expert, Short-Term & Substitute Employees

Presented for Information on February 9, 2023

[v.1.25.2023.p.5]5]

Substitute

Employee Name Location Assignment & Department Justification	Duties	From	To	Hourly Rate
Rodriguez, Vanessa SBVC CDC <i>EXT: Sick/Vacation Coverage</i>	Child Development Assistant	01/06/23	03/05/23	\$17.63
Hall, Suzan SBVC Student Services <i>Ext: Leave Coverage</i>	Administrative Assistant III	01/04/23	01/31/23	\$35.09
Huynh, Jeffrey H. SBVC Technology Services <i>Ext: Other</i>	Technology Support Specialist	01/01/23	02/28/23	\$36.07

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
 FROM: Diana Z. Rodriguez, Chancellor
 REVIEWED BY: Jose F. Torres, Executive Vice Chancellor
 PREPARED BY: Steven J. Sutorus, Business Manager
 DATE: February 9, 2023
 SUBJECT: Purchase Order Report

RECOMMENDATION

This item is for information only. No action is necessary.

OVERVIEW

In accordance with SBCCD Board Policy 6100, Delegation of Authority, The Board of Trustees delegates authority to the Chancellor to supervise the general business procedures of the District to assure the proper administration of property and contracts.

Education Code 81656 provides that all transactions entered into by an authorized officer shall be reviewed by the Board every 60 days.

ANALYSIS

Purchase orders issued between the dates of 12/8/2022 – 1/11/2023 are attached, except those approved through other agenda items. All purchase orders have been issued in accordance with the District's policies and procedures by an authorized officer of the District.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

The attached purchase orders are included in the appropriate budgets.



Purchase Order Report
February 9, 2023

PO#	Supplier Name	Amount
2303304	STAPLES BUSINESS ADVANTAGE	251.34
2303307	ASCAP	2,706.72
2303311	SAN BERNARDINO CCD	512.33
2303318	LEE, TIFFANY	400.00
2303322	STAPLES BUSINESS ADVANTAGE	136.48
2303329	DELL COMPUTER COMPANY	1,241.54
2303333	ULINE INC	1,208.21
2303334	ULINE INC	11,154.92
2303335	ULINE INC	1,948.23
2303336	ULINE INC	1,876.16
2303337	DICK BLICK HOLDINGS INC	6,217.96
2303340	LAWYERS FOR EMPLOYEE AND CONSUMER RIGHTS APC	17,000.00
2303341	CDW LLC	3,426.88
2303346	ULINE INC	710.51
2303347	VIZUAL SYMPHONY INC	8,126.98
2303348	REDLANDS CHAMBER OF COMMERCE, THE	1,000.00
2303353	BSN SPORTS INC	1,480.46
2303354	INLAND ACTION	4,870.00
2303359	DICK BLICK HOLDINGS INC	827.77
2303361	CALIFORNIA, STATE OF	484.00
2303363	SAN BERNARDINO CCD	1,500.00
2303370	AUTO MATIC KINGS INC	10,963.56
2303371	WILCOX SUPPLY INC	1,768.60
2303374	KEENAN & ASSOCIATES	15,000.00
2303375	CDW LLC	37,374.40
2303376	SAN BERNARDINO CCD	2,838.44
2303377	STAPLES BUSINESS ADVANTAGE	147.26
2303378	KAPLAN SCHOOL SUPPLY CORP	10,000.00
2303380	LAKESHORE LEARNING MATERIALS	10,000.00
2303381	STAPLES BUSINESS ADVANTAGE	646.39
2303382	STAPLES BUSINESS ADVANTAGE	2,289.25
2303385	QUADMED INC	333.22
2303386	MATTERHACKERS INC	589.61
2303387	SAN BERNARDINO CCD	789.74
2303388	NOITOM INTERNATIONAL INC	1,646.65
2303391	STAPLES BUSINESS ADVANTAGE	209.72
2303392	COMMUNITY PLAYTHINGS	16,474.98
2303394	WILLIAMS, SHARHONDA	42.38
2303395	ULINE INC	1,427.03
2303399	STAPLES BUSINESS ADVANTAGE	509.80
2303400	STAPLES BUSINESS ADVANTAGE	171.51
2303401	HEMOSTAT LABORATORIES INC	153.01
2303402	HEMOSTAT LABORATORIES INC	153.01
2303403	GRAINGER INC	60.51
2303406	SAN BERNARDINO CCD	59.81

Purchase Order Report
February 9, 2023

PO#	Supplier Name	Amount
2303407	SHERMAN, ERIKA	500.00
2303414	FOLLETT CORPORATION	18,108.47
2303415	ALL AMERICAN EQUIPMENT & SERVICES INC	49,883.94
2303416	STAPLES BUSINESS ADVANTAGE	525.26
2303417	STAPLES BUSINESS ADVANTAGE	73.96
2303418	STAPLES BUSINESS ADVANTAGE	1,188.46
2303422	STAPLES BUSINESS ADVANTAGE	154.33
2303423	STAPLES BUSINESS ADVANTAGE	193.87
2303429	STAPLES BUSINESS ADVANTAGE	2,830.12
2303431	SOUTH CAROLINA, UNIVERSITY OF, NATIONAL RESOURCE CENTER	700.00
2303434	FOLLETT CORPORATION	220.00
2303435	DELL COMPUTER COMPANY	7,860.90
2303436	GRAINGER INC	3,958.78
2303440	EMPIRE ABRASIVES	600.38
2303441	CDW LLC	2,793.98
2303443	GENUINE AUTO PARTS	268.30
2303444	WILCOX SUPPLY INC	1,053.56
2303445	GABRIEL-MILLETTE, CHRISTIE	36.04
2303446	5CTCA	210.00
2303453	STAPLES BUSINESS ADVANTAGE	108.10
2303454	STAPLES BUSINESS ADVANTAGE	32.31
2303455	STAPLES BUSINESS ADVANTAGE	285.25
2303459	STAPLES BUSINESS ADVANTAGE	89.69
2303463	STAPLES BUSINESS ADVANTAGE	153.43
2303465	STAPLES BUSINESS ADVANTAGE	1,012.14
2303466	ULINE INC	3,521.27
2303469	CANELA, YNEZ	2,000.00
2303471	STAPLES BUSINESS ADVANTAGE	94.23
2303473	B&H PHOTO VIDEO	620.64
2303475	STAPLES BUSINESS ADVANTAGE	651.38
2303478	SAN BERNARDINO CCD	299.85
2303481	HMC GROUP	7,000.00
2303491	RALLY FACTORY	2,746.65
2303499	YRC FREIGHT	306.45
2303501	GENUINE AUTO PARTS	707.91
2303504	PRO ULTRASONICS INC	13,654.08
2303509	STAPLES BUSINESS ADVANTAGE	369.99
2303510	STAPLES BUSINESS ADVANTAGE	1,101.70
2303517	STAPLES BUSINESS ADVANTAGE	68.58
2303520	HEMOSTAT LABORATORIES INC	83.51
2303522	DE LEON, GERARD	200.00
2303523	MONCADA, ROSITA	200.00
2303529	STAPLES BUSINESS ADVANTAGE	103.96
2303539	STAPLES BUSINESS ADVANTAGE	183.22
2303540	STAPLES BUSINESS ADVANTAGE	30.70

Purchase Order Report
February 9, 2023

PO#	Supplier Name	Amount
2303546	AMERICAN ASSOCIATION OF UNIVERSITY WOMEN INC (AAUW)	175.00
2303547	HIGHLAND AREA CHAMBER OF COMMERCE	300.00
2303550	ULINE INC	258.86
2303556	LAGUNA CLAY CO	247.14
2303557	HARLOW'S KITCHEN CONCEPTS	5,142.91
2303560	AUGUST LEARNING SOLUTIONS LLC	666.42
2303561	DELL COMPUTER COMPANY	134,516.32
2303562	TOUCHNET INFORMATION SYSTEMS INC	1,500.00
2303564	NATIONAL EDUCATIONAL TELECOMMUNICATION ASSOCIATION (NETA)	300.00
2303567	POCKET NURSE ENTERPRISES INC	4,019.53
2303569	STAPLES BUSINESS ADVANTAGE	323.24
2303570	STAPLES BUSINESS ADVANTAGE	70.98
2303571	CPR1	1,940.57
2303572	CAROLINA BIOLOGICAL SUPPLY CO	3,930.54
2303573	SOUTH CAROLINA, UNIVERSITY OF, NATIONAL RESOURCE CENTER	1,950.00
2303574	DELL COMPUTER COMPANY	73,791.29
2303580	SOUTH CAROLINA, UNIVERSITY OF, NATIONAL RESOURCE CENTER	1,400.00
2303583	JOSE'S MEXICAN FOOD INC	282.80
2303588	STAPLES BUSINESS ADVANTAGE	254.10
2303589	STAPLES BUSINESS ADVANTAGE	202.67
2303591	STAPLES BUSINESS ADVANTAGE	2,475.17
2303602	SAN BERNARDINO CCD	220.11
2303604	SAN BERNARDINO CCD	185.00
2303606	SAN BERNARDINO CCD	236.28
2303607	SAN BERNARDINO CCD	434.68
2303608	SAN BERNARDINO CCD	155.46
2303609	SAN BERNARDINO CCD	155.46
2303610	SAN BERNARDINO CCD	145.39

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Farrah Farzaneh, Director, Facilities Planning, Emergency Management & Construction

DATE: February 9, 2023

SUBJECT: Summary of Measure CC Construction Change Orders and Amendments

RECOMMENDATION

This item is for information only and no action is required. It includes a report of all Measure CC construction change orders and amendments to date, including those on today's Board agenda.

OVERVIEW

On August 2020, the Board of Trustees adopted a program-wide Measure CC construction change order percentage goal of 5% or less and approved the implementation of the Construction Change Order Process. The Change Order Process was revised and approved by the Board in January 2022.

ANALYSIS

The identified Change Orders were determined to be necessary to support the completion of design and construction, found to be fair and reasonable, and written in accordance with the approved procedures and goals. A detailed report is attached which includes construction change orders and amendments.

Total Measure CC Construction Contracts	Total Measure CC Change Order Amount	Program-Wide Change Order %
\$243,919,763.80	\$645,082.02	0.26%

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

The costs will be included in the Bond Construction budget.





**SBCCD
CONSTRUCTION CHANGE ORDER SUMMARY**

Campus	Original Contract Amount	Change Orders	New Contract Amount	Change Order % of Program Contracts
CC01-1000 : San Bernardino Valley College	\$222,839,195.00	\$444,728.19	\$223,283,923.19	0.20%
CC02-2000 : Crafton Hills College	\$20,894,068.63	\$195,541.81	\$21,089,610.44	0.94%
CC03-3000 : San Bernardino Community College District Wide	\$186,500.17	\$4,812.02	\$191,312.19	2.58%
TOTAL FOR CHANGE ORDERS	\$243,919,763.80	\$645,082.02	\$244,564,845.82	0.26%

February 9, 2023



SBCCD
CONSTRUCTION CHANGE ORDER SUMMARY
CC01-1000 : San Bernardino Valley College

CC01-1000 : San Bernardino Valley College

Projects	Original Contract Amount	Change Orders	New Contract Amount	Change Order % of Campus Contracts
CC01-3601 : Technical Building Replacement (DBB)	\$69,832,624.00	\$71,728.00	\$69,904,352.00	0.10%
CC01-3605 : Softball Field	\$3,605,400.00	\$357,750.00	\$3,963,150.00	9.92%
CC01-3606 : Student Services Building (New Construction)	\$79,028,833.00	\$0	\$79,028,833.00	-
CC01-3608 : Career Pathways Phase 2 (PDB)	\$65,436,634.00	\$0	\$65,436,634.00	-
CC01-3610 : Campus-Wide Infrastructure SBVC (DBB)	\$4,935,704.00	\$15,250.19	\$4,950,954.19	0.31%
CC01-1000 : San Bernardino Valley College Total	\$222,839,195.00	\$444,728.19	\$223,283,923.19	0.20%

CC01-1000 : San Bernardino Valley College - Executed Change Orders To Date

Project	Contract	Change Order	Original Contract Amount	Change Orders	Individual Change Order % of Contract	Cumulative Change Order % of Contracts	Executed Date	Board Date
CC01-3601 : Technical Building Replacement (DBB)	Icon West, Inc.	Icon West, Inc. - Change Order #0001	\$69,832,624.00	\$71,728.00	0.10%	0.10%	22-Nov-22	12-Jan-23
CC01-3605 : Softball Field	Green Contractor Studio Construction Agreement	Green Contractor Studio, Inc Change Order #1**	\$3,587,500.00	\$357,750.00	9.97%	9.97%	09-Sep-22	08-Sep-22
CC01-3610 : Campus-Wide Infrastructure SBVC (DBB)	Neff Construction, Inc.	Neff Construction - Change Order #001*	\$31,585.00	\$2,140.00	6.78%	6.78%	22-Aug-22	08-Sep-22
CC01-3610 : Campus-Wide Infrastructure SBVC (DBB)	C.I. Services Construction Agreement - Campus Roof Replacement	C.I. Services - Change Order #02*	\$398,000.00	\$23,512.86	5.91%	9.41%	18-May-22	08-Sep-22
CC01-3610 : Campus-Wide Infrastructure SBVC (DBB)	C.I. Services Construction Agreement - Campus Roof Replacement	C.I. Services - Change Order #01	\$398,000.00	\$13,937.73	3.50%	3.50%	04-May-22	09-Jun-22
CC01-3608 : Career Pathways Phase 2 (PDB)	Sundt Construction Inc.	Sundt CO #01 - Insurance Language Update	\$65,436,634.00	\$0	-	-	10-Jan-22	12-May-22
CC01-3610 : Campus-Wide Infrastructure SBVC (DBB)	PGC Construction, Inc. SBVC Library Roofing	PGC Construction Inc. CO#003	\$483,000.00	-\$10,000.00	-2.07%	-5.04%	29-Jul-21	07-Oct-21
CC01-3610 : Campus-Wide Infrastructure SBVC (DBB)	PGC Construction, Inc. SBVC Library Roofing	PGC Construction, Inc. - Change Order #02	\$483,000.00	\$0	-	-2.97%	08-Feb-21	13-May-21
CC01-3610 : Campus-Wide Infrastructure SBVC (DBB)	PGC Construction, Inc. SBVC Library Roofing	PGC Construction, Inc. - Change Order #01	\$483,000.00	-\$14,340.40	-2.97%	-2.97%	28-Oct-20	14-Jan-21
CC01-1000 : San Bernardino Valley College - Executed Change Orders To Date				\$444,728.19				

* Chancellor concurrence received due to the single and/or cumulative change order percent being greater than 5% but less than 10%

** Change order greater than \$250,000

February 9, 2023



SBCCD
CONSTRUCTION CHANGE ORDER SUMMARY
CC02-2000 : Crafton Hills College

CC02-2000 : Crafton Hills College

Projects	Original Contract Amount	Change Orders	New Contract Amount	Change Order % of Campus Contracts
CC02-3623 : Gym Demolition (DBB)	\$1,255,579.18	\$96,347.19	\$1,351,926.37	7.67%
CC02-3625 : Public Safety Training Center (DB)	\$6,781,795.00	\$0	\$6,781,795.00	-
CC02-3626 : Campus-Wide Infrastructure CHC (DBB)	\$10,833,686.45	\$99,194.62	\$10,932,881.07	0.92%
CC02-3634 : Child Development Center Renovation (DBB)	\$2,023,008.00	\$0	\$2,023,008.00	-
CC02-2000 : Crafton Hills College Total	\$20,894,068.63	\$195,541.81	\$21,089,610.44	0.94%

CC02-2000 : Crafton Hills College - Executed Change Orders To Date

Project	Contract	Change Order	Original Contract Amount	Change Orders	Individual Change Order % of Contract	Cumulative Change Order % of Contracts	Executed Date	Board Date
CC02-3626 : Campus-Wide Infrastructure CHC (DBB)	TotalEnergies (formerly SunPower) DB Contract - CHC CWI Solar PV	TotalEnergies Renewables, LLC - Change Order #02	\$7,308,428.00	\$17,169.50	0.23%	-0.01%	08-Dec-22	09-Feb-23
CC02-3626 : Campus-Wide Infrastructure CHC (DBB)	TotalEnergies (formerly SunPower) DB Contract - CHC CWI Solar PV	SunPower Corporation, Systems - Change Order #01	\$7,308,428.00	-\$17,891.20	-0.24%	-0.24%	10-Oct-22	10-Nov-22
CC02-3626 : Campus-Wide Infrastructure CHC (DBB)	Baker Electric, Inc. CHC LRC Generator & Equipment Dec. 2021	Baker - Change Order #01	\$686,675.00	-\$19,592.00	-2.85%	-2.85%	17-Mar-22	12-May-22
CC02-3626 : Campus-Wide Infrastructure CHC (DBB)	Mariposa Landscape, Inc. CWI Campus Wide Irrigation Upgrades	Mariposa - Change Order #02*	\$392,213.00	\$11,088.23	2.83%	5.54%	14-Feb-22	12-May-22
CC02-3626 : Campus-Wide Infrastructure CHC (DBB)	Mariposa Landscape, Inc. CWI Campus Wide Irrigation Upgrades	Mariposa - Change Order #01	\$392,213.00	\$10,641.88	2.71%	2.71%	01-Nov-21	13-Jan-22
CC02-3626 : Campus-Wide Infrastructure CHC (DBB)	Borden Excavating, Inc. CHC CWI Building 17 Main Repair	Borden Excavating - Change Order #01	\$22,000.00	-\$5,225.46	-23.75%	-23.75%	07-Oct-21	18-Nov-21
CC02-3626 : Campus-Wide Infrastructure CHC (DBB)	Borden Excavating, Inc. CHC CWI Building 17 Main Repair - Phase 2	Borden Excavating - Change Order #01	\$15,000.00	-\$4,592.20	-30.61%	-30.61%	07-Oct-21	18-Nov-21
CC02-3626 : Campus-Wide Infrastructure CHC (DBB)	Mike's Custom Flooring, Inc. M&O Office Trailer Upgrades	Mike's Custom Flooring - Change Order #01	\$8,000.00	-\$418.00	-5.23%	-5.23%	01-Oct-21	18-Nov-21
CC02-3623 : Gym Demolition (DBB)	Mac Dad Builders, Inc.	Mac Dad - Change Order #03*	\$1,074,000.00	\$49,449.22	4.60%	8.26%	07-Sep-21	07-Oct-21
CC02-3623 : Gym Demolition (DBB)	Borden Excavating, Inc. CHC Gym Demo -Bldg 17 Phase 3	Borden Excavation - Change Order #01*	\$77,555.00	\$7,629.57	9.84%	9.84%	26-Aug-21	07-Oct-21
CC02-3626 : Campus-Wide Infrastructure CHC (DBB)	Climatec LLC	Climatec - Change Order #02*	\$435,592.00	\$41,166.00	9.45%	9.45%	29-Jun-21	07-Oct-21
CC02-3626 : Campus-Wide Infrastructure CHC (DBB)	Champion Electric, Inc. CHC CWI Exterior Lighting Improvements	Champion Electric - Change Order #02*	\$834,900.00	\$62,480.87	7.48%	8.01%	28-Jun-21	07-Oct-21
CC02-3623 : Gym Demolition (DBB)	Mac Dad Builders, Inc.	Mac Dad - Change Order #02	\$1,074,000.00	\$34,757.37	3.24%	3.66%	09-Jun-21	12-Aug-21
CC02-3626 : Campus-Wide Infrastructure CHC (DBB)	Champion Electric, Inc. CHC CWI Exterior Lighting Improvements	Champion Electric - Change Order #01	\$834,900.00	\$4,367.00	0.52%	0.52%	01-Apr-21	13-May-21
CC02-3623 : Gym Demolition (DBB)	Mac Dad Builders, Inc.	Mac Dad - Change Order #01	\$1,074,000.00	\$4,511.03	0.42%	0.42%	22-Feb-21	08-Apr-21
CC02-3626 : Campus-Wide Infrastructure CHC (DBB)	Climatec LLC	Climatec - Change Order #01	\$435,592.00	\$0	-	-	16-Feb-21	08-Apr-21
CC02-2000 : Crafton Hills College - Executed Change Orders To Date				\$195,541.81				

* Chancellor concurrence received due to the single and/or cumulative change order percent being greater than 5% but less than 10%

** Change order greater than \$250,000



**SBCCD
CONSTRUCTION AMENDMENT SUMMARY
CC02-2000 : Crafton Hills College**

CC02-2000 : Crafton Hills College

CC02-2000 : Crafton Hills College - Contract Amendments

Project	Contract	Amendment	Original Contract Amount	Previous Amendments Cumulative Total	This Amendment Amount	Total Contract Amount	Executed Date	Board Date
CC02-3625 : Public Safety Training Center (DB)	Erickson-Hall Construction Co.	Amendment #02 - Establishment of Guaranteed Maximum Price (GMP)	\$6,781,795.00	\$2,095,578.00	-\$376,256.00	\$8,501,117.00	07-Dec-22	12-Jan-23
CC02-3626 : Campus-Wide Infrastructure CHC (DBB)	SunPower Corporation, Systems DB Contract - CHC CWI Solar PV	Amendment #01 - Change in Photovoltaic Module Model and the Production Guarantee (No Cost Impact)	\$7,308,428.00	\$0	\$0	\$7,308,428.00	10-Oct-22	10-Nov-22



SBCCD
CONSTRUCTION CHANGE ORDER SUMMARY
CC03-3000 : San Bernardino Community College District Wide

CC03-3000 : San Bernardino Community College District W

Projects	Original Contract Amount	Change Orders	New Contract Amount	Change Order % of Campus Contracts
CC03-0002 : Program Expenses	\$695.00	\$0	\$695.00	-
CC03-3640 : District-Wide	\$185,805.17	\$4,812.02	\$190,617.19	2.59%
CC03-3000 : San Bernardino Community College D	\$186,500.17	\$4,812.02	\$191,312.19	2.58%

CC03-3000 : San Bernardino Community College District Wide - Executed Change Orders To Date

Project	Contract	Change Order	Original Contract Amount	Change Orders	Individual Change Order % of Contract	Cumulative Change Order % of Contracts	Executed Date	Board Date
CC03-3640 : District-Wide	J.A. Urban, Inc. District PMO Office TI	J.A. Urban PMO TI - Change Order #002 - No Cost Time Extension	\$185,805.17	\$0	-	2.59%	17-Mar-21	13-May-21
CC03-3640 : District-Wide	J.A. Urban, Inc. District PMO Office TI	J.A. Urban District PMO TI - Change Order #001	\$185,805.17	\$4,812.02	2.59%	2.59%	19-Nov-20	14-Jan-21
CC03-3000 : San Bernardino Community College District Wide - Executed Change Orders To Date				\$4,812.02				

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Diana Z. Rodriguez, Chancellor

PREPARED BY: Dr. Kevin Horan, President, CHC
 Dr. Linda Fontanilla, Interim President, SBVC
 Kristina Hannon, Vice Chancellor, Human Resources & Police Services

DATE: February 9, 2023

SUBJECT: Volunteers

RECOMMENDATION

This item is for information only. No action necessary.

OVERVIEW

Assignments performed by volunteers will not take away responsibilities or duties of regular academic or classified employees.

ANALYSIS

The individuals on the attached list have volunteered their services and acknowledge that they will not receive payment of any kind for services performed.

SBCCD GOALS

- 1. Eliminate Barriers to Student Access and Success

FINANCIAL IMPLICATIONS

There are no financial implications associated with this board item.





Volunteers

Presented for Information February 9, 2023

[v.1.18.2023.p.2|2]

	Location Assignment	Department	From	To
Stewart, James	SBVC	Art	02/10/23	06/30/23
Vargas, Brian	CHC	Anatomy/Phsiology	01/04/23	06/30/23

Ratification: Received after previous Board item submission deadline.

**Ratification: Volunteer was recently made available and, in order to fulfill the needs of the department, the department is requesting to being work at the beginning of the semester.*

BOARD OF TRUSTEES REPORT

LET'S GO! ¡ADELANTE!

February 2023

All Campus Kick-Off to the Spring 2023 Semester

"The difference you make in the lives of students is important and the impact you have is permanent."



Photo: (Left-to-right) Henry Gomez, Pedro Chabolla, Leslie Swindell, Ericka Sherman, Sarah DeSimone, Duran Gaddy, and Evelyn Briones.

On January 12, Crafton Hills College held an all-campus in-service day for employees to kick off the spring 2023 semester.

CHC alumna and SBCCD Board Chair Dr. Stephanie Houston began the program by highlighting the impact Crafton employees have on students. Houston briefly shared her personal experiences at Crafton as an adult re-entry student 30 years ago and said that what she learned here has been the foundation of her career and

specifically what she does today as the Assistant Superintendent of Innovation and Engagement for San Bernardino Schools.

"I learned how to write here. I learned how to take notes. I learned to take out the word "that" as much as possible. I learned that "is" is not a strong verb, [and to] find another verb. I learned just enough algebra to pass the CBEST so that I could get my teaching credential," Houston said with a chuckle. "It was the best education of my

entire educational journey."

Houston reminded employees that the difference they make in the lives of students is important and the impact they have is permanent before wishing everyone a great semester.

New employees as well as employees who have new positions were introduced. Additional updates were provided about construction on campus, upcoming events, recent accomplishments, and a change to the counseling model, which will now align with guided pathways to create intentional programming based on the number of units students have completed and employ a proactive approach to connect with students and keep them moving toward their goals.

Dr. Gio Sosa, Dean of Institutional Effectiveness, Research, and Planning, reviewed the educational master planning process. The Research and Planning Department will work with departments across campus to develop key results, and the academic and classified senates will review strategic directions and supporting actions over the next few months. The Educational Master Plan Committee anticipates final approval of the master plan by the Board of Trustees in May.

CHC Fire Academy's Class 107 Celebrates Triumph Through the Storm

"I have come to realize that iron sharpens iron, and there's something remarkable about surrounding yourself with like-minded individuals who have an eagerness to dedicate their lives on behalf of others."



Photo: 107th Fire Academy Cadets.

For Grace Shumate, becoming part of the fire service is not just a career, it's her calling.

From day one, Shumate and fellow Crafton Hills College Fire Academy cadets were faced with a laundry list of challenges, from evolutions to scenario-based trainings inside burn boxes that simulated what it was like to fight fires in enclosed spaces.

With such daunting obstacles behind them, the Academy 107 class was able to celebrate another milestone in their budding careers: Graduation Day.

"It was these times that tested our courage and communication," said Shumate during the special event held inside the Finkelstein Performing Arts Center on Dec. 16. "Throughout this academy, I have come to realize that iron sharpens iron, and there's something remarkable about surrounding yourself with like-minded individuals who have an eagerness to dedicate their lives on behalf of others."

CHC Fire Academy Chief Mike Alder lead the ceremony, which was attended by excited family members, friends, and

supporters. While each ceremony is different, the celebration has been anchored by tradition, including the awarding of the class plaque that will soon hang with those of previous academies on the fire station walls, and announcing student scholarships. Traditionally, the Academy invites a guest speaker to share encouraging remarks and stories from their careers. However, Alder said he and his team decided to change this tradition by inviting a student, Grace Shumate, to the podium to tell her story.

"One hundred and 24 days later, I believe we have been given the [right] tools... to fight the good fight," Shumate said, adding, "You are unstoppable. Remember this is bigger than stopping fires. [And] as you put on your gear, remember to have a 'no quit' attitude... and as you prepare to enter the flames, remember your training."

Class 107's motto was "Through the Storm," and staying "dry" through the "rains" they did -- from sacrificing time away from friends and loved ones to losing a beloved member of the Academy family, Lead Ladder Instructor Mike Horton. When asked by Alder to "leave something behind,"

this year's class did so by showcasing their hard work in a video highlight reel with a soundtrack amplifying an inspiring message. The video was dedicated to the memory of Horton, who died in November 2022.

"Every little thing they did was above and beyond what they had to do," Alder said when referring to the video and class plaque.

Before Class 107 was dismissed for the last time, Alder presided over the awarding of scholarships and awards:

Scholarships

- The Mike Orland and Terri Wallen scholarships – Grace Shumate
- The Dave Golder Scholarship – Gunnar De Soto
- The Leroy Balch Scholarship – Rudy Beltran
- The David Avila Scholarship – Jonathan Soden

Awards

- Highest Academic Achievement – Ishwar Persaud
- Most Inspirational Cadet – Ethan Ruiz
- Instructors' Award – Grace Shumate

The Fire Academy at Crafton Hills College is one of the premier fire academies in Southern California. Students complete an 18-unit course filled with various in-class lectures and hands-on training. Two full-time academies are held each year, and students are required to be on-site from 6 a.m. until 5 p.m. every Monday, Tuesday, Thursday and Friday and occasional Wednesdays. Applications are accepted year-round.

To learn more about the program and/or to contribute to future Academy classes through monetary donations, visit www.craftonhills.edu

EOPS Holiday Party

Crafton Hills College hosted a holiday celebration for EOPS and CalWORKs students and their families on December 16.

The CHC Psychology Club, EOPS and CalWORKs programs presented families with over 200 gifts during this annual holiday party. The wrapped gifts and gift cards allow Crafton parenting students the opportunity to fulfill their children's holiday wishes without having to use scarce money needed to buy food and pay for educational needs.

The Psychology Club students and advisor Dr. Diane Pfahler oversaw arts and crafts tables where the children gleefully made Christmas tree ornaments and holiday wreaths. The children ranged in age from newborns to teens. The teens were too cool for the arts and crafts but not too cool to show appreciation and gratitude when presented with their gift cards.

CHC Dean of Student Equity and Success Dr. Ivan Peña was on hand to help EOPS coordinators, counselors, and technicians serve all attendees a hearty meal.

After, the families were excited to get in line so that the children could receive their presents from Santa and his helpers. Earlier in the semester, the students from EOPS and CalWORKs were asked to provide a list of items that their children may like to receive as a gift. At least one of these items was purchased for each student's child so that they would receive something they would like.

Students shared how much they enjoyed the event and how it felt like a fun family gathering. Social activities like these that engage students and their families highlight what a warm and supportive community Crafton Hills College really is.



Photo: CHC Student Danae Farley with daughter Violet Hickman.

“Disrupting Inequality in the System” Keynote Address on In-Service Day



Photo: Dr. Regina Stanback-Stroud addresses faculty and staff.

At the all-day faculty and staff in-service on January 12, keynote speaker Dr. Regina Stanback-Stroud spoke on the complex reality of inequity in higher education and how to reduce such unfairness.

Stanback-Stroud is an anti-racist activist and committed practitioner, who has dedicated 35 years of her life's work to higher education, serving as a CCC chancellor, president, vice president of instruction, dean and professor of nursing.

“We need to understand how the systems are set up,” Stanback-Stroud stated, “... the historic systems of oppression that have been set up perpetuate the status quo in regard to race.” One way to disrupt this system, she shared, was the importance of “giving each other permission to be imperfect and feel uncomfortable” when discussing systems of oppression in higher education.

She also offered ways for a college to further become an anti-racist institution, including diversifying faculty. Stanback-Stroud added that increasing faculty and staff diversity increases the ability to integrate multicultural and culturally responsive pedagogy into teaching practices. She also suggested creating a safe environment to engage in diversity, equity and inclusivity (DEI) conversations, not hiding behind the bureaucracy and using positions of influence and consequence, and finally auditing policies and processes for structural racism.

Stanback-Stroud ended her keynote address by praising CHC for making anti-racism, inclusivity, and equity a priority for the campus, as well as being recognized as the 2021 Equity Champion for Excellence in Transfer for Latinx students.

Crafton Hills College Alumnus Shares How a Conversation with a Faculty Member Started Him on the Path to a Successful Career in Law



Photo: Steven Soliman, CHC Alumnus.

Some would think that everyone has a plan after graduating from high school: go to college and start a career. For Steven Soliman, it was a pact between friends that led him to apply to Crafton Hills College, although he had no specific career goal.

Unsure what the future would hold, Soliman took a few classes and saw himself excelling, but it was a “B” grade that changed the trajectory of the Roadrunner’s outlook on what could come next.

“So, it was because I was lacking direction that it [appealing this grade] kind of changed my life. I was taking biology and got a ‘B,’ but I thought I had deserved an ‘A.’ I went into Professor [Roger] Sadler’s office and argued my point, and he agreed with me. I remember he swiveled his chair [to face me] and said, ‘You should be a lawyer.’”

“Why would you say that?” I replied.

“I don’t know, that’s the impression that I get,” he said.”

It was at that moment – a “lightbulb moment,” Soliman said – that started the process. He added that he then knew what it would take to get to the next point, and was focused on maintaining excellent grades so he could reach that next step in his pursuit to become a lawyer.

After graduating from Crafton, Soliman transferred to UC San Diego and majored in political science. He then took a year off to study for the LSAT, passed the test and then, in 2012, began studying law at Loyola Law School in Los Angeles.

“But I still lacked direction,” he recalled. “During law school I was working for different firms and found out I liked personal litigation and injury. I was clerking while studying for the bar and a few months later I applied for it [the bar exam].”

Yet, it wasn’t all smooth sailing from there, Soliman explained. He left the law firm he was employed with and once again lacked that solid foundation he needed to find his footing. But it was at the encouragement

of a friend and a move to Orange County that helped set the wheels back in motion.

“He encouraged me to start my own firm and told me that I could use a cubicle in [his office in] Costa Mesa for free until I could get back on my feet and gave me some cases to work on,” Soliman said. “I moved to Orange County with no money, no cases and had to start from the ground up. But soon I was able to rent an office space, and that’s where I am seven years later.”

The Soliman Firm now has two offices – including one in neighboring Redlands – and has both full and part-time employees. Best of all, the firm is led by a first-generation Egyptian born and raised Southern Californian who discovered his passion for helping others right here at Crafton Hills College.

“I think that if I can truly do it, anyone can,” Soliman said. “I’m not ultra-intelligent or anything; I come from a fractured home (his parents divorced when he was young), and I was a little behind the curve..., all because my focus was not there. I had so many cards stacked against me at the time. But I knew in the back of my head I wasn’t mediocre.”

When asked if he had any advice for future Roadrunners still mapping out a plan, Soliman was quick to answer: “At the end of the day, if you want success, if that’s what you truly want and you believe you deserve it, let those thoughts do their thing. Put your head down, work hard, be patient and believe it’s all going to work out with time,” he said.

To start your career at Crafton, go to craftonhills.edu today to explore our course catalog and register in a few easy steps.

CHC Hosts Naming Ceremony for the Kirsten Greek Respiratory Care Classroom



Photo: Forrest and Valorie Greek.

When respiratory care students at Crafton Hills College enter room PSAH-115, Kirsten Greek's name will now be there to permanently remind and inspire them to continue their passion for helping others as they pursue their careers.

On Saturday, Jan. 21, the family of Greek, a Crafton alumna and former respiratory care tech, was on hand to celebrate the official naming of the space and the Greek's family philanthropic giving.

"We are over the moon this is being done," said Kirsten's dad, Forrest Greek. "We feel her spirit is always going to be in this room, and that her spirit is going to help others be independent and successful."

Among those in attendance included Ariana Rogge, a 28-year-old respiratory care student who despite traveling from Temecula to Crafton five days a week, wanted to show her appreciation to the Greek family and found herself driving back to campus again on the weekend.

"They're creating a legacy here today," she said, adding that in addition to long class days and late nights studying, there are a lot of hidden fees associated with obtaining a license in respiratory care. To help cover those expenses, The Greek family created

an endowment in Kirsten's memory that will grant every respiratory student with \$300 upon graduation to assist with the expense of state testing upon program completion. "Most of us come to community college because we can't afford to go straight to a four-year university," Rogge continued. "I am really grateful to [their] contribution."

The Greek family ties to the area go back to before Crafton was even built, they explained. Along with two young children in tow, Forrest and his first, late wife Adella, moved to the area some 60 years ago and began planting their roots and raising their children here. Kirsten graduated from Yucaipa High School and started her college journey at Cal State San Bernardino, her dad shared.

But, after her first year at Cal State, Kirsten felt like she wasn't flourishing as she had expected to. Shortly after, Kirsten went to work with her mother at the Jerry L. Pettis Memorial Veterans' Hospital in Loma Linda when she was introduced to working directly with patients. Forrest said Kirsten's uncle inspired her to get into respiratory care and soon she found herself at Crafton excelling in her new pursuit.

"She blossomed," Forrest said. "She loved it," added Valorie Greek, Forrest's second

wife and longtime friend.

In May 1993, Kirsten Greek graduated from CHC and began building a career at local hospitals like San Bernardino County Hospital and St. Bernardine Medical Center in San Bernardino. Unfortunately, despite finding success in her field, Kirsten was dealing with mental health issues and unfortunately passed away in 2011.

Despite the deep loss of their beloved Kirsten, the Saturday afternoon name unveiling served as a celebration of the impact she left behind on her family members – a relative, Valorie recalled, traveled from the Midwest to be at the ceremony because, as she told Forrest, "I am part of what I am because of Aunt Kirsten." The Greeks' philanthropy will also continue to benefit other programs and areas on campus.

"This gift lives on in perpetuity," said Crafton President Kevin Horan. "We, at this college, are passionate about removing barriers for students. The California community college system is the most affordable higher education system in the United States. Yet, it is out of reach for millions of people at the same time. Gifts like this will remove a barrier.

"I wanted to be sure that your family knew that Kirsten will live on forever here at Crafton," Horan continued. "And we are inspired by you and what you are doing today. And every time people come outside [and see her name], they're going to know the impact she had on the Respiratory Care Program. Thank you very much."

For more information on the Greek family's contributions, or to learn more about how to aid in to the success of its students, visit the Crafton Hills College Foundation's page at www.craftonhills.edu/foundation, or contact Michelle Riggs, Director of Institutional Advancement, by email at mriggs@craftonhills.edu or by phone at 909-389-3391.

Crafton Hills College Celebrates the ‘Heroes’ of Paramedic Class #98

“Class of 98, may God richly bless you in this field,” Donahue continued. “Be exceptional. And congratulations.”



Photo: Paramedic Class #98 graduates, faculty, and administrators.

A “victorious” Crafton Hills College Paramedic Class #98 was celebrated at an enthusiastic graduation ceremony on Friday, January 20.

CHC’s Dean of Career Education and Human Development Dan Word served as master of ceremonies. Word led the charge in ensuring the evening ceremony was not going to be a quiet one as he encouraged shout-outs from friends and family who helped paramedic graduates along the way.

“I was really pleased by your response to the welcome [of our graduates] and so that’s how we are going to do [it] this evening,” Word said. “The evening is just about that – a celebration of the accomplishment that these students have achieved to this point. So, at any point, simply shout it out.”

“Estrada!” shouted one audience member. “Ocampo!” yelled others. And the same sentiments were expressed throughout the more than hour-long ceremony, especially when each student received their pin, and a

video set to the song Hero flashed highlights of the program and each student’s work in-and-outside of the classroom.

Crafton’s paramedic program is divided into three parts: didactic, clinical, and field. Students spend hundreds of hours completing each one. Add hundreds more hours studying, and the graduates will tell you it’s a challenging program to complete. But with the class motto “Victory’s always with me,” Class #98 was able finish, and soon 19 graduates will become full-time paramedics or embark on the next chapter in their respective careers.

To help motivate students, the class invited Crafton alumnae Daniel Donahue to deliver some words of wisdom. Donahue’s address included jokes that garnered laughs from the audience and students but left grads with a series of ways they can be exceptional in the field: “The exceptionalism you exhibit in the field of paramedicine will serve you, your patients, and the relationships with the people

around you. Be unexceptionally kind,” he said. “Many times, you’ll see patients in their lowest moments, and for some, those lowest moments are their lifestyle. But [for others], those lowest moments are also their last, and at those moments a drop of kindness always feels like an ocean.

“Class of 98, may God richly bless you in this field,” Donahue continued. “Be exceptional. And congratulations.”

Graduating classmate Nikolas Esquer then told his classmates that he has full faith in their skills and the impact they will have on the communities they serve. A class plaque that will hang in view of future paramedics was presented, and the awarding of scholarships highlighted exceptional achievements.

Recipients and awards were as follows:

- Clinical Award: Amanda McKinley
- Skills Award: John Laudan
- Field Award: Jacob Arnett
- Assessment Award: Chase Bernardy
- Pharmacology Award: James Jarboe
- Director’s Award: Kevin McKiddy
- Cardiology Award: Matthew Rae
- Theory Award: Richard Quijada

Dr. Phong Nguyen, Crafton’s medical director and president of the Crafton Hills College Foundation, gave special awards to Marcus Davis and Anthony Estrada.

CHC President Dr. Keven Horan announced that each graduating student received a \$150 grant to assist with licensing fees thanks to the Foundation and Nicolas Campos, a longtime supporter of the program and the paramedic field itself.

To learn more about the program or Crafton Hills, go to www.craftonhills.edu.



Photo: AMR attends CHC Public Safety Career Day.

Public Safety Career Day

On January 12, the Crafton Hills College Paramedic Program and Fire Academy partnered in hosting a Public Safety Career Day for representatives from several first-responder agencies.

The event provided an opportunity for the community to have a one-on-one with their public safety departments and learn the importance of their role in the community.

Agencies from multiple fields, including fire, emergency medical transportation, and police were present to help CHC students learn more about the different career pathways available to them – and even provided the opportunity for students to apply for a position. These agencies included American Medical Response,

Riverside County Sheriff, Pechanga Fire, Running Springs Fire, Colton Fire, Daggett Fire, Redlands Fire, Calimesa Fire, Rialto Fire, San Bernardino County Fire and Victorville Fire. All gathered in the fire apparatus bay to meet new and current students attending emergency medical services and fire technology classes.

The CHC Fire and Paramedic programs have a longstanding relationship with their community partners in meeting employment needs, as well as a stellar reputation in training exemplary first responders.

Regional Occupational Program Field Trip Brings Students to Crafton

On January 20, students from Grand Terrace, Colton, and Citrus Valley High Schools visited Crafton Hills College to learn about public safety and allied health careers as a part of the Colton-Redlands-Yucaipa Regional Occupational Program (CRY-ROP).

A “Crafton 101” presentation included a review of certificate and degree opportunities and requirements. The students were divided up into groups of 20 for tours of the Public Safety and Allied Health Building. A demonstration of the ambulance simulator and tour of the classrooms and labs used by the EMT, Respiratory Care and CNA programs provided an immersive hands-on learning experience for students.

College personnel provided an overview of the potential career paths available to students at Crafton Hills College. The future Roadrunners were able to observe a testing simulation in the Respiratory Care classroom and a visit to the Engine Bay provided a glimpse of the drills experienced



Photo: John Grounds.

by cadets in the Fire Academy. To end the day's activities, students enjoyed lunch and a visit to the campus bookstore



Photo: Ambulance Simulator.

where many purchased Crafton swag before heading back to their respective campuses.

CHC Breaks Ground on New, \$9.5 Million Public Safety Training Center

A year from now Crafton Hills College's Fire Academy and public safety programs will have a new home on campus. This state-of-the-art facility ensures the program's reputation as one of the premier public safety academies in the Nation.

More than 150 attendees, including local and national leaders, were present for the groundbreaking celebration on Friday, January 20.

The \$9.5 million Public Safety Training Center was made possible thanks to the vision of current and former Crafton leaders and funding from Measure CC, a 2018 bond approved by voters to fund campus upgrades at both Crafton and its sister college, San Bernardino Valley College. The training center, which will be just feet from the Academy's current facility, is expected to be completed in December.

"This project has been a decade in the making and serves as the best example of what happens when a community comes together for a common goal," remarked CHC President Kevin Horan.

Dr. Stephanie Houston, chair of the San Bernardino Community College District and CHC alumna, soaked in the project as she spoke during the event, calling the new facility one that was "near and dear" to her heart. As a parent of a first responder, Houston said, knowing the center was going to provide future students with additional top-tier training should bring a sense of relief to those with loved ones in the field because "at that end of the day, they are going to rely on their training, and their training all started here," she said.

"So, as we look at our cadets, as we look at this next generation of students who are going to be coming through this amazing facility that we are going to be building, [we will know that] it's to ensure that parents and siblings and spouses and children of our first responders can sleep at night because they can rely on that training we



Photo: Keith Alexander, Phong Nguyen, Johnny Hernandez, Mike Alder, Ed Duro, and Kevin Horan.

are providing," Houston continued. "This is an amazing opportunity for all of us."

The Academy—including other first responder-related training programs, such as those for paramedics and respiratory care—has gone through a series of upgrades since its founding decades ago. When it began in 1982, Crafton's Fire Academy operated from an old automotive shop on campus that was transformed into a training space.

Community support has been the cornerstone of the program's success. Neighboring agencies have partnered with Crafton to provide necessary tools of the trade such as fire engines, equipment, training, and even student scholarships.

Among those lending their support is the San Manuel Band of Mission Indians and its San Manuel Fire Department, which has provided the program with necessary tools and funding for years. During the groundbreaking, Tribal leaders presented a check for a \$1.8 million grant that will cover student out of pocket expenses associated with the program.

The Academy operates as an 18-unit course that requires students to be on

campus 4-5 days per week, often starting their day early with physical training and ending with homework from the day's lessons. It is often difficult to find time for employment because the commitment to coursework and training is like a full-time job in itself.

"The need for a steady income and secure housing is an obstacle for many in our community to start down this path," explained Ed Duro, San Manuel Business Committee Member-at-Large and Crafton alumnus. "San Manuel believes that those with their heart [set] to serve others should be able to, especially if they come from historically underrepresented communities. This is why I am proud to announce our investment to offer direct support to students, enabling them to devote themselves to the program."

"It is a priority for the Tribe to advance these opportunities for everyone regardless of background," he continued.

Horan concluded the ceremony with a thank you. "San Manuel's generosity in the direct support of fire cadets enables us to continue to build a capable, highly qualified, and diverse first responder work force that will serve our region for decades."

Economic Development & Corporate Training



Board of Trustees Report

EDCT Collaborates with IBEW's Local Union & Tradeswomen Sisterhood

The Economic Development and Corporate Training Department (EDCT) of San Bernardino Community College District (SBCCD) met with Jon Rowe, JATC Coordinator of the Inland Empire Electrical Training Center (IEETC) serving the International Brotherhood of Electrical Workers (IBEW) Local Union No. 440 and 477 for San Bernardino and Riverside Counties along with Tradeswomen Sisterhood founder, Venessa Ingalls-LLamado.

Venessa from Local Union No. 447 founded the Tradeswomen Sisterhood in 2016. It was founded to promote equitable opportunities available to all women and LGBTQ Plus in the building trades offering union apprenticeships. They promote opportunities and connect new applicants seeking to enter the trades to someone already stable in the trades. Tradeswomen Sisterhood helps new applicants navigate through the process of becoming a member of a Union and how to apply for apprenticeship opportunities. They also host networking events and conferences where they teach leadership skills, mentoring, coaching, and empowerment practices. In addition, they offer hands-on boot camps and workshops where participants learn to use power tools and equipment and learn OSHA Safety procedures. They receive all the necessary skills to be successful in the construction trades.

IBEW Local Union 440 has served the San Bernardino County region for more than 83 years. Their mission is to represent men and women who work in various fields, including Electrical, Fire, Life Safety, Utilities, Construction, Manufacturing, Railroad, Government, Telecommunications, and Voice-Data-Video industries; they represent approximately 725,000 members. IBEW has over 100 electrical training partnerships to train students to become electricians through training and apprenticeship programs. In the apprenticeship programs, students gain valuable training skills becoming the next generation of electrical workers earning fair, livable wages.

EDCT and our partnering Community Colleges look forward to our partnership with the Tradeswomen Sisterhood and Local Unions to bring excellent training and apprenticeship opportunities to our local communities through SBCCD's High Roads Construction Careers (HRCC) Multi-Craft Core Curriculum Apprenticeship Readiness programs and the grants that support HRCC initiatives.

Uniquely Abled Project at San Bernardino Valley College



An intake session for the Uniquely Abled Academy which trains adults with high-functioning autism for a career as an entry-level Computer Numerical Control (CNC) operator in just 16 weeks, took place at the San Bernardino Valley College campus on December 6, 2022, and was attended by SBVC faculty, administration, and staff, and EDCT staff members.

Attendees who decide to become participants are registered as San Bernardino Valley College students and co-enroll in the Department of Rehabilitation, County of San Bernardino WIOA, (Continued on page 2)

Economic Development Corporate Training

Board of Trustees Report



Uniquely Abled Project at San Bernardino Valley College

(Continued from page 1) and Goodwill SoCal services. The program is at no cost to participants and families and is provided through a hybrid offering of for-credit, not-for-credit, and non-credit instruction.

The event included:

- Program introduction by Goodwill Southern California
- Presentations from:
 - San Bernardino Valley College
 - Student Support Services
 - Department of Rehabilitation
 - San Bernardino County WIOA
- Success Stories from previous cohorts
- Tour of the SBVC Manufacturing Facility



The following managers were in attendance:

- Deanna Krehbiel - Executive Director of Economic Development & Corporate Training (EDCT)
- Alan Braggins, Interim Director, Workforce Development, acting Industry Sector Manager – Advanced Manufacturing and Automation (EDCT)
- Vanessa Thomas, Dean, Applied Technology, Transportation and Culinary Arts (SBVC)
- Michelle Crocfer, Student Services Technician (SBVC)

IE/D Regional Quarterly Meeting Held at EDCT



Avi Nair, Interim Industry Sector Manager (ISM) ICT/Digital Media, and Alan Braggins, Acting Interim Industry Sector Manager Advanced Manufacturing and Automation attended the Inland Empire/Desert Region's Quarterly meeting on December 5, 2022. The meeting was held at SBCCD's Del Rosa offices in the auditorium and had a great turnout with over 75 attendees. Presentations included: Early College Credit by Dr. Mallory Stevens; K12 SWP update by Stephanie Murillo (K-14 TAP); Employer Engagement Managers (Charlotte Allen and Corrina York);

Regional Marketing by James Meier; and LMI Report by Center of Excellence Director, Michael Goss.
(Continued on page 3)

Economic Development & Corporate Training



Board of Trustees Report

IE/D Regional Quarterly Meeting Held at EDCT

(Continued from page 2) Funded through regional Strong Workforce Program (SWP) funds, the two ISMs attended the CTE Dean's meeting and provided sector updates to the region. In addition, Avi and Alan also participated in an outreach team meeting, which was led by the Director of Strategic Partnership, Lori Sanchez. The regional outreach team consisted of Industry Sector Managers, Employer Engagement Managers, and K12 Pathway Coordinators.

I was excited and happy that the region chose to host their event at SBCCD (Del Rosa). We have so much great space. We truly are a hidden gem! Avi Nair

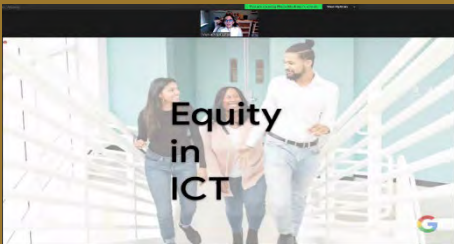
WASTC 2023 Virtual ICT Educators' Conference

Avi Nair, Interim Director Workforce Development & Industry Sector Manager – ICT & Digital Media Sector, attended the 8th Annual ICT Educators Conference, hosted by Western Academy Support & Training Center (WASTC) on January 5th and 6th, 2023. The 2-day conference was jam-packed with 6 Keynote speakers and over 30 breakout sessions. Topics included:

- Best Practices for Developing and Hosting Successful Professional Development Events
- New classes and certification updates from Cisco Systems
- Wireshark update
- Center of Academic Excellence in Cyber Defense (CAE-CD), Institutional Readiness,

presented by our region's own, Skip Berry from Riverside City College

- Increasing Diversity in the Cybersecurity Talent Pool through Cyber Camps & Competitions
- Preparing Your Students for a Cloud-First Job market



Cybersecurity in Advanced Manufacturing Avi Nair

(SBCCD) and the Inland Empire Desert Region Consortium (IEDRC) were sponsors of the event and provided support using Strong Workforce Program funding. The conference was able to deliver professional development opportunities to the Inland Empire/Desert Region. There are many ICT educators, in our region, responsible for training tomorrow's technology workforce, and they have a critical need to refresh their skills on a continual basis. WASTC has endeavored to keep ICT educators well informed and provide them with the relevant professional development training that they need.



KVCR Update

February 2023

Around SBCCD

KVCR Supporting Crafton Hills College with Student Enrollment

Underwriting spots aired on both TV and radio on January 23rd, the spots were 30 seconds in length and were geared toward increasing awareness and enrollment in the Crafton Hills Multimedia Program.

“Rhythm Lounge” to begin airing on KVCR

Working in conjunction with SBVC and their multimedia department, students have written and are producing this show which began airing in January.

Hispanic Collation of Small Businesses Visits SBVC and KVCR

In a visit set up by Valley College Foundation, Trustee Reyes, Board members of the Hispanic Chamber, and our new San Bernardino Mayor, Helen Tran, toured various CTE programs at Valley College and then toured KVCR studios. The tours were well received by the participants.

Around the Community

KVCR Receives Funding for Exciting Programs

Inland futures Foundation has been selected to receive \$10,792 from the City of San Bernardino Arts and Historical Preservation Commission. These monies will be used to continue bringing valuable content to KVCR in the Visual, Performing Arts and Literary Arts.

KVCR received a \$10,000 grant from the California Endowment.

The grant is being used to improve community health equity through journalism. This will specifically aid in increasing awareness of health and racial disparities, and improve coverage of underserved communities trying to cope in the Inland Empire. KVCR looks forward to using these funds in serving our community and increasing community engagement.

Latest Announcements

KVCR Hires New Director of Corporate and Strategic Relations.

We are excited to welcome Manuel Saucedo to Team KVCR! Prior to joining KVCR, Manny worked for 8 years as the District Director for then Senator Connie Leyva where he helped her to bring millions of dollars to the communities they served, and engage the community in all aspects of their work.

Experience KVCR

KVCR - 24.1 - OVER THE AIR

Cable: Frontier FiOS, Spectrum, AT&T U-verse

Satellite: DirecTV, Dish TV

Live Streaming: kvcr.org, PBS App, and mobile

VOD: PBS Passport

RADIO - 91.9FM

kvcrnews.org, and the KVCR mobile app, NPR One Mobile App and on "Alexa" and "Google" smart speakers

Check out the [KVCR Community Calendar](#) for all the latest happenings in the Inland Empire.

FNX - 24.2 - OVER THE AIR

Cable: Frontier FiOS, Spectrum, AT&T U-verse

Live Streaming: Localbtv

Nationally: 30 affiliates broadcasting in 28 states

DESERT CITIES - 24.3 - OVER THE AIR

Cable: Frontier FiOS

CREATE - 24.4 Over the Air



KVCR Update

February 2023

Balance Sheet As of 12/31/22

	KVCR	FNX
Assets		
Cash in County Treasury	3,063,967	144,875
Accounts Receivable	-	-
Estimated Revenues Receivable*	50,700	-
Pledges Receivable	-	-
Interfund Receivables	-	-
Prepaid Expenses	26,913	83,646
Other Assets	33,534	-
Total Assets	3,175,114	228,521
Liabilities		
Accounts Payable	(17,895)	(3,127)
Interfund Payable	4,031,071	3,181
Temporary Loans [^]	-	1,157,014
Deferred Income	472,764	-
Health and Welfare	16,561	-
State Unemployment Insurance	-	-
Workers Compensation	-	-
Other Miscellaneous Liabilities	3,553	21
Total Liabilities	4,506,054	1,157,089
Fund Balance (December 22)	(1,330,940)	(928,568)

[^] FNX temporary loans from FY20 and FY21 due to end of grant.

* Estimated per bank statements as of December 31, 2022

Estimated Revenues & Expenditures For 6 Months Ended 12/31/2022

	KVCR	FNX
Revenues		
Contributions and Grants	475,389	60
AB 132 Funding	13,381	-
Underwriting	102,324	-
Contributions, Gifts	20,000	-
Rentals and Leases	157,576	-
Estimated Revenues*	50,700	-
Interest Revenue	13,796	730
Transfers In--PARS Endowment	600,000	-
Total Revenues	1,433,166	790
Expenditures		
Classified Salaries	916,348	932
Employee Benefits	409,370	2,751
Books and Supplies	9,393	103
Services and Operating Expenditures	1,447,751	146,363
Capital Outlay	1,102	-
Interfund Transfers Out-SBCCD	33,752	-
Total Expenditures	2,817,716	150,149
Revenues Less Expenditures	(1,384,550)	(149,359)

* Estimated per bank statements as of December 31, 2022.

KVCR



FNX
FIRST NATIONS EXPERIENCE*

PRESIDENT'S BOARD OF TRUSTEES REPORT



The President's Monthly Report to the
Board of Trustees, Campus & Community



San Bernardino
Valley College

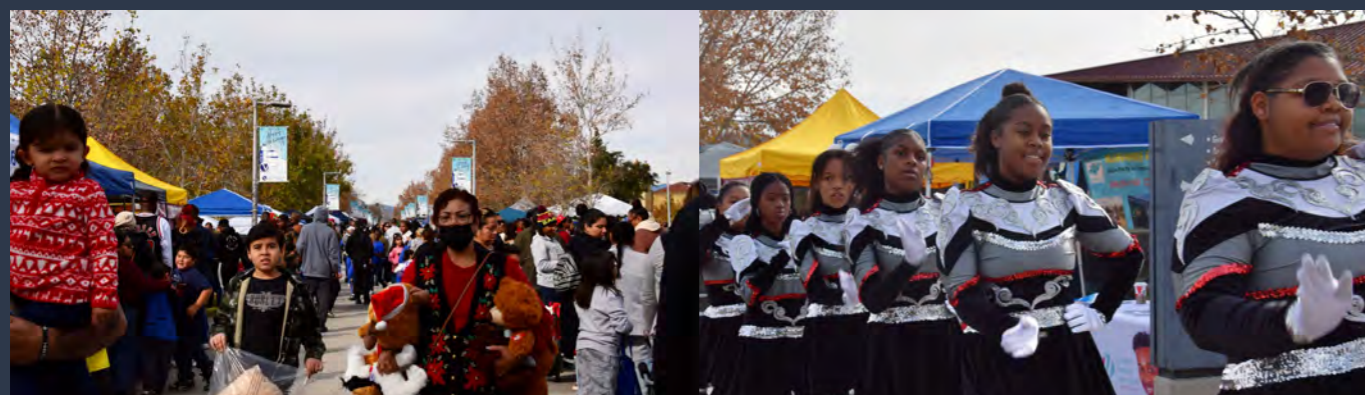
February 2023

WINTER WONDERLAND BRINGS THOUSANDS OF LOCAL FAMILIES TO CAMPUS

San Bernardino Valley College was the site of a Winter Wonderland on December 17 organized by the nonprofit Sista's Making a Difference and supported by SBVC students, staff and faculty members for the 7th Annual Day of Service. The San Bernardino community was invited to enjoy the holiday season with live music, giveaways, food vendors, local merchants, and the donation of 10,000 new toys for distribution to Inland Empire children and families. This year's Winter Wonderland themed toy drive is the 5th Annual Community Christmas event coordinated by Sista's Making a Difference.

Sista's Making a Difference co-founder and CEO Ronnie Miller spoke to Inland Empire Community News about the growing success of the annual toy drive. "My Sister and Co-Founder Kiesha Miller and I have been coordinating this toy drive since 2018, and it has continued to grow. In 2018 we gave away 1,000 toys; in 2019, we gave away 2,000 toys. In 2020 we gave away 3,000 toys, and last year we gave away 7,000 toys. Our team is proud to see this event grow yearly."

The inclusion of local merchants and vendors was a first for this annual event, and created the opportunity for the community to support local small businesses. Sponsors of Winter Wonderland were invited to create festive villages throughout the event, such as the North Pole, Candy Cane Lane, and Santa's Village, where Santa Claus and Mrs. Claus were available for free photo opportunities.



HIGHLIGHTS



DR. LINDA FONTANILLA NAMED INTERIM PRESIDENT

Dr. Linda Fontanilla has stepped into the role of Interim President of San Bernardino Valley College starting January 23. Dr. Fontanilla brings over 50 years of experience and accomplishments as a community college executive, adjunct faculty member, and air traffic controller for the U.S. Air Force, where she controlled the safe landing of some of the first aircraft returning to the United States at the end of the Vietnam War era. After leaving the Air Force, she worked for the Federal Aviation Administration as an air traffic controller before starting a career in social services. After graduate school, she entered the world of higher education, where she has spent 27 rewarding and successful years.

Most recently, Dr. Fontanilla served from 2012 to 2020 as the Vice President of Student Support Services at Irvine Valley College in the South Orange County Community College District.

Welcome to SBVC, Dr. Fontanilla!



SBVC CREATES IMMERSIVE EXPERIENCES WITH 360-DEGREE VIDEO

SBVC continues to find innovative methods to reach a wider audience on its social media platforms. The latest endeavor: 360-degree videos. The first video was published in November and provided a 360° view of the Lois Carson Campus Center Building Dedication Ceremony.

360-degree videos, also known as surround video, immersive videos, or spherical videos are video recordings where the view in every direction is recorded simultaneously, shot using an omnidirectional camera and microphone system.

The 360-degree video can be viewed like any other YouTube video on any device, while allowing the user to “look around” while watching, either by moving the screen while holding for handheld devices, or clicking and dragging with a mouse on a desktop. It can also be viewed in a virtual reality headset, allowing the user to feel like they are present in the room where the video was recorded.

Check out SBVC’s full set of 360-degree videos on the college’s YouTube channel [@SBValleyCollegeYT](#).

SBVC STUDENTS CONNECT WITH INDUSTRY PROFESSIONALS AT MESA CONFERENCE



A cohort of talented San Bernardino Valley College MESA (Mathematics, Engineering, Science Achievement) students connected with industry professionals in San Diego during an invite-only STEM conference in October.

“MESA’s Student Leadership Conference provides an incredible opportunity for our community college and university students to gain invaluable career development skills and network with leading industry professionals to kick-start their STEM careers,” said MESA Executive Director Thomas Ahn. “Our students represent the skills, passion and potential that California desperately needs to enrich our workforce and strengthen our communities. MESA students are among California’s most precious resources for diverse talent in the STEM fields.”

MESA’s Student Leadership Conference brought together hand-picked engineering and computer science students with industry to develop the next generation of STEM leaders. Held at the Marriott Mission Valley, October 28-29, this year’s conference challenged students to design a product or service (in about 30 hours) aimed at addressing a problem caused by the COVID-19 pandemic,

which disproportionately impacts underserved communities. MESA has a 52-year history of changing the face of science, technology and engineering by developing a new generation of STEM leaders. Now with a network of more than 250,000 alumni, MESA fuels diversity by propelling historically underrepresented students toward STEM degrees and professional careers.

MESA students got the unique opportunity to interact one-on-one and in small groups with company executives, engineers and recruiters. Many often leave the conference with internship offers that lead to full time employment. Students networked, attended leadership and communications workshops in addition to the team challenge.

Each year MESA serves over 20,000 students at the pre-college, community college and university levels across California. We bridge classroom learning with real-world applications, and employ rigorous academics, leadership preparation, a peer community and collaborative problem-solving training to produce highly skilled college graduates who meet 21st century STEM workforce needs.

SBVC FILM STUDENTS BRING THE RHYTHM TO KVCR



San Bernardino Valley College students in the Film, Television, and Media Department (FTVM) saw their work on the big screen earlier this month, following the debut of their original show, "Rhythm Lounge."

The series, which features local music artists from the Inland Empire, is the work of Survey of TV Studio and Film Production and TV Studio Production students. The show aired for the first

time on KVCR on January 8, 2023, and featured classic rock revival act Raincross Drive. "This production was great for our students as it gave them a real-world TV production experience that added to their portfolio," Professor Kevin Lyons told The Rialto Record. "At the same time, [this effort created] original content for KVCR, marketing the Film, Television and Media department, and spotlighting local artists." Students produced the series in just 58 lab hours.

Lyons told The Rialto Record that students improved their critical thinking, project management and technical production and editing skills. "It's all part of the game and reflective of a high-budget TV production," Lyons said.

Rhythm Lounge airs every Sunday at 4 p.m. on KVCR, Channel 24. To learn more about SBVC's Film, Television, and Media Department, visit valleycollege.edu/FTVM.

SBVC DAY OF DANCE DRAWS REGIONAL TALENT TO CAMPUS



Dancers looking to learn from the best came to San Bernardino Valley College on December 17 for the first-ever Day of Dance. The event was free and open to intermediate and advanced dance students, with SBVC, Chaffey College, Arroyo Valley High School, and several Inland Empire dance studios represented. Classes were led by Lula Washington of Lula Washington

Dance Theater, who focused on technique and dance repertory; Maura Townsend, a dance teacher at SBVC and artistic director of the Maura Townsend Dance Project, who taught modern dance and pilates; and Temria Airmet, artistic director of Temria Dance Haus, who led a jazz class.

Over lunch, dance professionals discussed their experiences and participated in a Q&A session. The Day of Dance was a fun way for local dancers to meet and move together, and SBVC dance faculty intend to make this an annual event.

PRESIDENT'S HOLIDAY GATHERING RAISES OVER \$6,400 FOR SBVC STUDENTS



The Annual President's Holiday Gathering felt more festive than ever this year, as 2022 marks the first time that this event has been held in person since the start of the pandemic moved most campus events online. District and campus employees gathered in the newly-renamed Lois Carson Campus Center ready to mingle and bid on baskets donated by various campus programs and departments.

The total number of baskets exceeded last year's fully virtual roundup, with a total of 28 baskets thoughtfully crafted and assembled by the morning of the event. The long-standing tradition of witty names and puns to describe the contents of the seasonal baskets did not disappoint, with "Bake My Day" being the highest-value basket featuring baking supplies donated by SBCCD district office colleagues.

The Holiday Gathering was a resounding success in raising funds for SBVC students, with the total value of donated baskets setting a high bar for future years. The value of all baskets donated was approximately \$8,300, which, combined with \$6,400 in funds raised through ticket sales, generated over \$14,700 in total event proceeds.



INDIAN SPRINGS HIGH SCHOOL MUSICIANS JOIN SBVC CONCERT BAND FOR HOLIDAY CONCERT

Some of the most talented musicians in the Inland Empire shared the stage in December, when the SBVC Concert Band and Indian Springs High School String Ensemble and Band performed together at the San Bernardino Valley College Auditorium.

Each semester, the SBVC Band tries to collaborate with a local high school for at least one concert. In the spring, Professor Margaret Worsley asked Daryl Hernandez at Indian Springs High School if he would be interested in teaming up for a performance. He quickly agreed, and also arranged for the school's drum major, Harry Carrington, and other seniors to join the SBVC Concert Band. "Being able to rehearse with a college ensemble as a high school player prepares serious young musicians for the experience they will be having on their academic and musical journey," Worsley said.

During the concert, the Indian Springs High School String Ensemble, ISHS Band, and SBVC Concert Band performed separately, and as a grand finale, all of the musicians gathered on stage for a holiday sing-a-long. "By collaborating on one piece of music in a 'side-by-side' arrangement, high school students are sitting and performing next to college students," Worsley said. "For many, this inspires younger players to continue working and practicing their instrument, and is often the spark that inspires them to go to college."

The next SBVC Concert Band performance is scheduled for May 22 in the SBVC Auditorium. The event is free and open to the public.

EVENTS

For more campus events, visit calendar.valleycollege.edu

Tacos & Taxes

February 10, 2023 | **10:00 AM**

B-100

Concert Under the Stars

February 18, 2023 | **6:00 PM**

Greek Theatre

Planetarium Show

February 24, 2023 | **7:00 PM**

Planetarium

Ticket info: valleycollege.edu/Planetarium

STUDENT SPOTLIGHT

Jasmin Smith is proof that perseverance pays off. Smith has overcome several obstacles on her path to success, pushing through to earn an associate’s degree in sociology from San Bernardino Valley College in 2015 and a bachelor’s degree in human services from Cal State Dominguez Hills in 2021. The San Bernardino resident is now embarking on a new journey as a career transitional assistant at the Inland Empire Job Corps Center.

“I love to help people,” Smith said. “It’s my purpose in life. I’ve been that way since I was little, and know what it’s like not having help, not having anyone understand you. You need to have somebody who can understand you, no matter what your background is.” While at SBVC, Smith met someone who provided her that kind of support: her mentor, CalWorks and Workforce Development Manager Shalita Tillman. They quickly formed a bond, and Tillman has been an important part of Smith’s life ever since. “We are family now,” she said.

On top of her work at the Inland Empire Job Corps Center, Smith is developing a business called Beautifully Scarred, which “helps people like myself - survivors of trauma with disabilities.” During her first semester at Cal State Dominguez Hills, Smith was run over by a car, and had to learn how to walk and talk again. “I am living proof of what you can do when you put your mind to it,” Smith said.

She faced more devastation in 2021, when she lost both her brother and sister. During hard times, Smith thinks of her 3-year-old son, who is “my everything,” she said. “He is my purpose.” She also finds solace in doing speaking engagements, sharing her story with others and encouraging them to “keep going. No matter how small your steps are, you’re still taking steps - and that’s getting you one step further from where you were.”



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