



San Bernardino Community College District
 Board Meeting
 December 08, 2023
 4:00 pm Pacific Time

Physical Meeting Location: SBCCD Boardroom
 550 E. Hospitality Ln., Suite 200, San Bernardino, CA

Livestream

<https://www.youtube.com/@sanbernardinocommunitycoll42/streams>

Public records relating to an open session agenda item that is distributed within 72 hours prior to the meeting is available for public inspection in the Office of the Chancellor at SBCCD, 550 E. Hospitality Ln., Suite 200, San Bernardino, CA, during regular business hours or on the District's website www.sbccd.edu

Anyone who wishes to address the Board of Trustees on an agenda or non-agenda item may do so pursuant to Board Policy 2350 Speakers. Presentations relating to matters on the agenda shall be heard before the vote is called. Comments on non-agenda items shall do so at the time designated on the agenda. Comments must be limited to three (3) minutes per speaker or 20 minutes on the same, or a substantially similar subject, unless the Board votes to extend the time limit.

If you have questions about access or require an accommodation in order to participate in the public meeting, please contact the Chancellor's Office at (909) 388-6903 as far in advance of the Board meeting as possible.

- I. **CALL TO ORDER – PLEDGE OF ALLEGIANCE**
- II. **PRESENTATIONS**
 - A. Audit Reports
 - Larry Strong, Director of Fiscal Services
 - Ryan Milligan, Auditor from Eide Bailly
- III. **PUBLIC COMMENTS ON AGENDA AND NON-AGENDA ITEMS**
- IV. **CLARIFICATION**
- V. **ORGANIZATIONAL MEETING OF THE BOARD**
 - A. Election of Board Chair, Vice Chair, and Clerk
 - B. Election of Board Representative and Alternate to the Nominating Committee on School District Organization
- VI. **APPROVAL OF MINUTES**

A. 2023-11-09

VII. RECOGNITION/CELEBRATIONS

A. Recognize Applause Cards Recipients For Extending Extra Effort to Provide Quality Service and Valued Assistance

VIII. ACTION AGENDA

- A. Assignment to Board Advisory Committees
- B. Assignment to the San Bernardino Regional Emergency Training Center Joint Powers Authority
- C. Board Policies for Final Approval
- D. Independent Audit of the San Bernardino Community College District
- E. Independent Audit of KVCR TV and FM
- F. Independent Audit of the District's Measure M General Obligation Bond Program
- G. Independent Audit of the District's Measure CC General Obligation Bond Program
- H. Rescission of Resolution #2023-08-10-FP-02 Relating to the Sale and Delivery of San Bernardino Community College District 2023 Certificates of Participation

IX. 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 - CHC

B. Human Resources

- 1. Adjunct and Substitute Academic Employees
- 2. Appointment of District Employees
- 3. Appointment of Interim Managers
- 4. Employee Promotions
- 5. Employee Transfers
- 6. Non-Instructional Pay
- 7. Payment of Stipends
- 8. Placement of Classified Employees on the 39-Month Reemployment List

C. Business & Fiscal Services

- 1. 2024-25 Budget Calendar

2. Contracts at or Above \$109,300
3. District College Expenses
4. Individual Memberships
5. Resolution #2023-12-08-FS-01 Approving Transfers from the Reserve for Contingencies to Various Expenditure Classifications
6. Revised Authorized Signature List for 2023-24

D. Facilities

1. Master Services Agreements & Task Orders for Bond Construction

X. REPORTS

A. Board Committee & Activity Reports

1. Board Finance Committee (BFC)
2. Board Legislative Committee (BLC)
3. Board Policy & Procedures Advisory Committee (BPPAC)

Regional & State Reports

1. Board of Governors (BOG)
2. Joint Powers Authority (JPA)

B. Chancellor's Report

1. Goal 4 Status Update

C. Represented Groups (3 minutes per group)

1. Crafton Hills College Academic Senate
2. Crafton Hills College Classified Senate
3. Crafton Hills College Associated Students
4. San Bernardino Valley College Academic Senate
5. San Bernardino Valley College Classified Senate
6. San Bernardino Valley College Associated Students
7. CSEA
8. CTA
9. Police Officers Association

D. Staff Reports (3 minutes per person)

1. San Bernardino Valley College President
2. Crafton Hills College President
3. Executive Vice Chancellor
4. Vice Chancellor of Human Resources & Police Services
5. Vice Chancellor of Educational & Student Support Services

XI. INFORMATION ITEMS

- A. Board Master Action Planning Calendar
- B. Budget Revenue & Expenditure Summary
- C. Construction Change Orders and Amendments - Non-Bond
- D. Contracts Below \$109,300
- E. General Fund Cash Flow Analysis
- F. Professional Expert Short-Term and Substitute Employees
- G. Purchase Order Report
- H. Quarterly Financial Status Report
- I. Quarterly Investment & Deposit Report
- J. Resignations
- K. Volunteers

XII. ANNOUNCEMENT OF CLOSED SESSION ITEMS

- A. Conference with Labor Negotiators
Government Code 54957.6
Agency Representatives: Diana Rodriguez and Kristina Hannon
Non-Represented Groups: CSEA, CTA, POA,
Management/Supervisors, and Confidential Employees
- B. Public Employee Discipline/Dismissal/Release/Non Re-Employment
Government Code 54957
Number of cases: 1
- C. Conference with Legal Counsel – Anticipated Litigation
Significant Exposure to Litigation Pursuant to Subdivision (d)(2) and
(e) of Government Code Section 54956.9
Number of cases: 1
- D. Conference with Legal Counsel – Existing Litigation
Government Code 54956.9(e)(3) or (d)(1)
Number of cases: 2
- E. Public Employee Performance Evaluation
Government Code Section 54957(b)(1)
Title: Chancellor

XIII. PUBLIC COMMENTS ON CLOSED SESSION ITEMS**XIV. CONVENE CLOSED SESSION****XV. RECONVENE PUBLIC MEETING****XVI. REPORT OF ACTION IN CLOSED SESSION****XVII. ADJOURN**

The next meeting of the Board: Business Meeting
January 11, 2024, at 4:00 p.m.
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
TESS Report to the Board

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Diana Z. Rodriguez, Chancellor
REVIEWED BY: Diana Z. Rodriguez, Chancellor
PREPARED BY: Heather M. Ford, Sr. Executive Administrative Assistant
DATE: December 8, 2023
SUBJECT: Election of SBCCD Board Chair, Vice Chair, and Clerk

RECOMMENDATION

It is recommended that the Board of Trustees nominate and elect the SBCCD Board Chair, Vice Chair, and Clerk to serve for the 2024 calendar year.

OVERVIEW

Board Executive Committee	2023 Members	2024 Members
Chair	Dr. Stephanie Houston	
Vice Chair	Dr. Anne L. Viricel	
Clerk	Joseph R. Williams	

ANALYSIS

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

Per Board Policy 2210, new officers will begin their term of service at the first meeting of the board in January of the next year. When applicable, the Board Chair will orient the incoming Board Chair in duties and responsibilities.

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.



SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Diana Z. Rodriguez, Chancellor
REVIEWED BY: Diana Z. Rodriguez, Chancellor
PREPARED BY: Heather M. Ford, Sr. Executive Administrative Assistant
DATE: December 8, 2023
SUBJECT: Election of Board Representative and Alternate to the Nominating Committee for the County Committee on School District Organization

RECOMMENDATION

It is recommended that the Board of Trustees elect a Board representative and alternate to serve on the Nominating Committee for the County Committee on School District Organization for the 2024 calendar year.

	2023 Member	2024 Member
Nominating Committee for the County Committee on School District Organization	1. Dr. Nathan Gonzales (primary) 2. Joseph R. Williams (alternate)	

OVERVIEW

The governing board of each community college district selects one primary and one alternate representative to vote in the election of members to serve on the San Bernardino County Committee on School District Organization.

The Committee has responsibility for considering proposals to change the organization of one or more school districts. Organization includes altering the number of trustees, establishing trustee boundaries, school district boundary changes, and/or unification.

The County Committee consists of 11 members-two from each supervisorial district and one member elected at-large. Terms of office are for four years. Terms are staggered with elections held annually.



ANALYSIS

The primary member serves as the voting representative/elector and shall have one vote for each vacant position to be filled at the election of members to the County Committee on School District Organization (E.C. 35023 and 72403). The election is conducted at the annual meeting held in conjunction with the Fall Meeting of the San Bernardino County School Boards Association.

If the primary member is unable to attend and vote at the annual meeting, the alternate representative will assume the responsibility.

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 OF TRUSTEES

Meeting Minutes – November 9, 2023 (Unofficial)

Location: SBCCD Boardroom, 550 E. Hospitality Ln., Suite 200, San Bernardino, CA

Livestream: <https://www.youtube.com/@sanbernardinocommunitycoll42/streams>

Meeting materials: www.sbccd.edu/govenda

MEMBERS PRESENT	ADMINISTRATORS PRESENT
Anne Viricel, Vice Chair Nathan Gonzales, Trustee John Longville, Trustee Gloria Macías Harrison, Trustee Frank Reyes, Trustee Michelle Ly, CHC Student Trustee (advisory) Dyami Ruiz-Martinez, SBVC Student Trustee (advisory)	Diana Z. Rodriguez, Chancellor Keith Wurtz, CHC Vice President Linda Fontanilla, SBVC Interim President Kristina Hannon, VC Human Resources & Police Services Nohemy Ornelas, VC Educational & Student Support Services Angel Rodriguez, Associate Vice Chancellor Government Relations & Strategic Communications
MEMBERS ABSENT	ADMINISTRATORS ABSENT
Stephanie Houston, Chair Joseph R. Williams, Clerk	Kevin Horan, CHC President

I. CALL TO ORDER – PLEDGE OF ALLEGIANCE

Trustee Viricel called the meeting to order at 4:00 p.m.
 Student Trustee Ly led the pledge of allegiance.

II. PRESENTATIONS

A. Sabbatical Report:

1. Joel Murphy - provided a brief report regarding critical thinking.
2. Mark McConnel - provided a brief report regarding music theory.

B. Early Retirement Incentive

Executive Vice Chancellor Torres and Vice Chancellor Hannon provided a report regarding the early retirement incentive program.

C. Military Equipment Policy

Director of HR Tiffany Guevara and District legal counsel from Atkins, Andelson, Loya, Ruud, & Romo provided a report regarding the military equipment policy and new legislation that has codified a definition for military equipment.

III. PUBLIC COMMENTS ON AGENDA AND NON-AGENDA ITEMS

Caleb Castenada
 Angie Volgel
 Amber Wallick
 Jesse Lemieux

IV. CLARIFICATION

Vice Chancellor Hannon clarified two items:

1. Lecture/Lab Parody proposal: October 20th proposal was sent to CTA team. SBCCD is currently awaiting a counter proposal from CTA.
2. Wages and implementing fair share formula to be dispersed among all unit members. Currently reviewing formula to provide fare wages.

V. APPROVAL OF MINUTES

- A. 2023-10-19

Motion: to approve the 10/19/23 minutes.
 Moved by Trustee Harrison Seconded by Trustee Reyes. No discussion.

Roll call vote: AYES: Gonzales, Reyes, Harrison, Longville, Viricel, Ruiz Martinez (advisory), Ly (advisory)
 NOES: none
 ABSTAIN: none
 ABSENT: Houston, Williams

Motion passed

VI. RECOGNITION/CELEBRATIONS

A. Applause Cards

The Board recognized applause recipients for extending extra effort to provide quality service and valued assistance.

B. Retirements

The Board recognized employees of retirement.

VII. ACTION AGENDA

A. 2023 Sustainability Plan

Motion: to approve the 2023 Sustainability Plan.
 Moved by Trustee Gonzales. Seconded by Trustee Longville.

Roll call vote: AYES: Gonzales, Reyes, Harrison, Longville, Viricel, Ruiz Martinez (advisory), Ly (advisory)
 NOES: none
 ABSTAIN: none
 ABSENT: Houston, Williams

Motion passed

B. 2024 Early Retirement Incentive Plan

Motion: to approve the 2024 Early Retirement Incentive Plan.

Moved by Trustee Harrison. Seconded by Trustee Reyes

Roll call vote: AYES: Gonzales, Reyes, Harrison, Longville, Viricel, Ruiz Martinez (advisory), Ly (advisory)
 NOES: none
 ABSTAIN: none
 ABSENT: Houston, Williams

Motion passed

C. Board Policies for Final Approval

Motion: to approve Board Policies for second reading and final approval.

2330 Quorum and Voting
2340 Agendas
2365 Recording
2712 Conflict of Interest Code
3300 Public Records
3410 Nondiscrimination
4010 Academic Calendar
5013 Students in the Military

Moved by Trustee Gonzales. Seconded by Trustee Harrison

Roll call vote: AYES: Gonzales, Reyes, Harrison, Longville, Viricel, Ruiz Martinez (advisory), Ly (advisory)
NOES: none
ABSTAIN: none
ABSENT: Houston, Williams

Motion passed

D. Military Equipment Use Policy

Motion: to approve Military Equipment Use policy in accordance with AB481.

Moved by Trustee Longville Seconded by Trustee Reyes

Roll call vote: AYES: Gonzales, Reyes, Harrison, Longville, Viricel, Ruiz Martinez (advisory), Ly (advisory)
NOES: none
ABSTAIN: none
ABSENT: Houston, Williams

Motion passed

E. Resolution #2023-11-09-FP-01 to approve the Settlement with Argonaut Insurance Company and Award Contract #CC01-3605.02 – Completion Contract for SBVC New Softball Field Project

Motion: to adopt Resolution #2023-11-09-FP-01 to approve the Settlement with Argonaut Insurance Company and Award Contract #CC01-3605.02 – Completion Contract for SBVC New Softball Field Project

Moved by Trustee Harrison Seconded by Trustee Gonzales

Roll call vote: AYES: Gonzales, Reyes, Harrison, Longville, Viricel, Ruiz Martinez (advisory), Ly (advisory)
NOES: none
ABSTAIN: none
ABSENT: Houston, Williams

Motion passed

VIII. CONSENT AGENDA

- A. Instruction/Student Services
 - 1. Advisory Committee List-Fall 2023
 - 2. Curriculum – CHC
 - 3. Curriculum - SBVC
- B. Human Resources
 - 1. Adjunct and Substitute Academic Employees
 - 2. Appointment of District Employees
 - 3. Employee Promotions
 - 4. Non-Instructional Pay
 - 5. Payment of Stipends
 - 6. Reclassification of Employees
- C. Business & Fiscal Services
 - 1. Alcoholic Beverages
 - 2. Conference Requests
 - 3. Contracts at or Above \$109,300
 - 4. District College Expenses
 - 5. Individual Memberships
 - 6. Interfund Borrowing Transactions
 - 7. Resolution #2023-11-09FS-01 Approving Transfers from the Reserve for Contingencies to Various Expenditure Classifications
- D. Facilities
 - 1. Amendments 01 and 02 to the Design-Build Agreement with McCarthy Building Companies
Motion: to approve the consent agenda as presented.

Moved by Trustee Longville. Seconded by Trustee Gonzales

Roll call vote: AYES: Gonzales, Reyes, Harrison, Longville, Viricel, Ruiz Martinez (advisory), Ly (advisory)
NOES: none
ABSTAIN: none
ABSENT: Houston, Williams

Motion passed

IX. REPORTS

Brief reports were provided orally. All written reports are uploaded and can be referenced at www.sbccd.edu/Govenda

- A. Board Committee & Activity Reports
 - 1. Board Legislative Committee (BLC) – Trustee Reyes provided a brief report
 - 2. Board Finance Committee (BFC) - written report
 - 3. Board Policy & Procedures Ad-Hoc Committee (BPPAC) – no report
- B. Regional and State Reports
 - 1. Board of Governors (BOG) – no report
 - 2. Women's Caucus - no report
 - 3. Joint Powers Authority – Chair Houston gave a brief report.
- C. Chancellor's Report -
 - 1. Goal 3 Status Report Chancellor Rodriguez gave a brief report.

D. Represented Groups

1. Crafton Hills College Academic Senate – No report.
2. Crafton Hills College Classified Senate – No report.
3. Crafton Hills College Associated Students - Angelique Cuevas gave a brief report.
4. San Bernardino Valley College Academic Senate – Davena Burns Peters gave a brief report.
5. San Bernardino Valley College Classified Senate – no report
6. San Bernardino Valley College Associated Students – Demy Ruiz Martinez gave a brief report.
7. CSEA – Ernest Guillen gave a brief report.
8. CTA – Ryan Bartlett gave a brief report.
9. Police Officers Association – No report.

E. Staff Reports

1. San Bernardino Valley College President – Interim President Fontanilla gave a brief report.
2. Crafton Hills College President – Vice President Wurtz gave a brief report.
3. Executive Vice Chancellor – Executive Vice Chancellor Torres gave a brief report.
4. Vice Chancellor of Human Resources & Police Services – Vice Chancellor Hannon gave a brief report. Vice Chancellor of Educational & Student Support Services – no report.

IX. INFORMATION ITEMS

- A. Board Master Action Planning Calendar
- B. Board Policies for First Reading
- C. Budget Revenue & Expenditure Summary
- D. Construction Change Orders and Amendments - Bond
- E. Construction Change Orders and Amendments - Non-Bond
- F. Contracts Below \$109,300
- G. General Fund Cash Flow Analysis
- H. MOUs between SBCCD and the CSEA
- I. Professional Expert Short-Term and Substitute Employees
- J. Purchase Order Report
- K. Resignations
- L. Volunteers

X. ANNOUNCEMENT OF CLOSED SESSION ITEMS

- A. Conference with Real Property Negotiators Government Code Section 54956.8
Property: 441 W. 8th Street, San Bernardino, CA
Agency Negotiators: Jose F. Torres, Executive Vice Chancellor, and Contance Schwindt of Atkins, Andelson, Loya, Ruud, & Romo, District Legal Counsel
- B. Conference with Labor Negotiator Government Code 54957.6
Agency Representative: Diana Z. Rodriguez, Chancellor, and Kristina Hannon, Vice Chancellor Human Resources and Police Services
Non-Represented Groups: CSEA, CTA, POA, Management/Supervisors, and Confidential Employees
- C. Public Employee Discipline/Dismissal/Release/Non Re-Employment Government Code 54957
Number of cases: 1
- D. Conference with Legal Counsel – Anticipated Litigation
Significant Exposure to Litigation Pursuant to Subdivision (d)(2) and(e) of Government Code

Section 54956.9

Number of cases: 1

E. Conference with Legal Counsel – Existing Litigation Government Code 54956.9(e)(3) or (d)(1)

Number of cases: 1

F. Public Employee Performance Evaluation

Government Code Section 54957(b)(1)

Title: Chancellor

XI. PUBLIC COMMENTS ON CLOSED SESSION ITEMS

None

XII. CONVENE CLOSED SESSION

The Board convened to closed session at 5:42 p.m.

XIII. RECONVENE PUBLIC MEETING

Chair Houston reconvened the public meeting at 7:24 p.m.

XIV. REPORT OF ACTION IN CLOSED SESSION

On November 9, 2023, the Board of Trustees convened in closed session pursuant to Government Code Section 54956.8 and discussed with its Real Property Negotiators price and terms of payment associated with the proposed sale of the District’s 8th Street Property. The Board of Trustees voted 5 - 0 with 0 abstaining to reduce the Purchase Price by \$90,000 for a new Purchase Price of \$635,000 in exchange for the removal of the Due Diligence contingency by Buyer for the San Bernardino Community College District’s 8th Street Property.

Roll call vote: AYES: Gonzales, Reyes, Harrison, Longville, Viricel, Ruiz Martinez (advisory), Ly (advisory)

NOES: none

ABSTAIN: none

ABSENT: Houston, Williams

Motion passed

XV. ADJOURNMENT

The next meeting of the Board: Business and Annual Meeting

December 8, 2023, at 4:00 PM

SBCCD Boardroom, 550 E. Hospitality Ln., Suite 200, San Bernardino, CA

The chair adjourned the meeting at 7:25 p.m.

The Board of Trustees approved the November 9, 2023, minutes on _____.

Joseph R. Williams, Clerk
SBCCD Board of Trustees

Heather M. Ford, Sr. Executive Administrative Assistant
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: Jose F. Torres, Executive Vice Chancellor
Kristina Hannon, Vice Chancellor, HR & Police Services
Dr. Nohemy Ornelas, Vice Chancellor, Educational & Student Support Services

DATE: December 8, 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 and included in the board 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.



APPLAUSE CARDS

Submitted for Information 12/8/23

SITE	NAME		DEPARTMENT	RECOGNITION	RECOGNIZED BY
Crafton Hills College	Amr	Bahjri	Math	Bro was really nice and made me understand trig a lot more then I did before coming to tutoring.	Emmanuel Sanchez
Crafton Hills College	Sabrina	Bruni	EMS/Paramedica	Thank Sabrina for volunteering to provide emergency services/first aid at the 37th Annual Marching Band Tournament held at San Gorgonio High School. We truly appreciate it!	Kevin Horan
Crafton Hills College	Ed	Chavez	Maintenance & Operations	Thank you for your help with getting our invitations out on time. Your quick response to my request and willingness to ensure that I was able to meet my deadline is truly appreciated!	Carrie Audet
Crafton Hills College	Alexis	Ford	Counseling	Thank you for attending our Scholarship Workshop and for helping promote it with students and with your department.	Karen Peterson
Crafton Hills College	Moises	Gonzalez	Facilities	Thank you for all of your hard work and attention to detail to make the CHC Sustainability Tour a success.	District Facilities Department
Crafton Hills College	Tracy	Gray	Technology Services	Tracy went over and above in assisting me with the issues I was having with my laptop. Tracy is very knowledgeable when it comes to troubleshooting the various issues that we encounter with our laptop. Tracy is very professional and demonstrated great customer service in taking care of the issues.	Rejoice C Chavira

APPLAUSE CARDS

Submitted for Information 12/8/23

SITE	NAME		DEPARTMENT	RECOGNITION	RECOGNIZED BY
Crafton Hills College	Ann	Martgan	Emergency Medical Services	For nine years Ann Martgan's vision and execution of the collaborative Girl Scout Allied Health and Medical Career Day was again outstanding. This event provided 160 girls the opportunity to explore careers in radiology technology, respiratory care, fire technology, and emergency medical services	June Yamamoto
Crafton Hills College	Belinda	Navarrete	Outreach and Educational Partnerships	Belinda's work on the collaborative Girl Scout Allied Health and Medical Career Day was amazing. Her work in coordinating this event provided 160 girls the opportunity to explore careers in radiology technology, respiratory care, fire technology, and emergency medical services.	June Yamamoto
Crafton Hills College	Bill	Norris	Athletics	Thank you for all the help and support for the football game!	Asian and Pacific Islander Association
Crafton Hills College	Joshua	Orosco	Facilities	Thank you for all of your hard work and attention to detail to make the CHC Sustainability Tour a success.	District Facilities Department
Crafton Hills College	Josh	Orozco	Custodial	What a wonderful representation of a CHC employee. Always cheerful and friendly. Thank you.	Frances Southerland-Amsden
Crafton Hills College	Alan	Oshiro	Tech Services	Hi Alan, Thank so much for the help with my MacBook Pro. Appreciate you.	Sam Truong

APPLAUSE CARDS

Submitted for Information 12/8/23

SITE	NAME		DEPARTMENT	RECOGNITION	RECOGNIZED BY
Crafton Hills College	Karen	Peterson	Tutoring	Karen welcomed me with open arms and has played a huge part in the pursuit of my graduate school application. I am forever grateful for her and how friendly the staff is.	Alexis Ford (transfer and career center)
Crafton Hills College	Nick	Reichert	Tutoring Center	Thank you for making trainings so great and fun, and for feeding us!	The Tutors!
Crafton Hills College	Hannah	Sandy	Health & Wellness	Thank you for taking the time to help one of our campus guests with finding a space that would accommodate her and her son for his medical needs. It was a last-minute request and you were so friendly and helpful to them both. I appreciate you and enjoy working with you.	Carrie Audet
Crafton Hills College	Sara	Sosa	Counseling	she helped me get focused and figure out what classes i needed.. i felt good when i lefy her office	Darrah Rey student 1193387
Crafton Hills College	Amanda	Ward	EMS/Paramedic	Thank you Amanda for helping find a student EMT to volunteer at the San Gorgonio High School 37th Annual Marching Band Tournament! We appreciate the way you continue to connect with our service area communities!	Kevin Horan
Crafton Hills College	Amanda	Ward	Paramedic	Amanda's work on the collaborative Girl Scout Allied Health and Medical Career Day was phenomenal. This event provided 160 girls the opportunity to explore careers in radiology technology, respiratory care, fire technology, and emergency medical services.	June Yamamoto

APPLAUSE CARDS

Submitted for Information 12/8/23

SITE	NAME		DEPARTMENT	RECOGNITION	RECOGNIZED BY
DSO	Jorge	Andrade	Fiscal	Thank you Jorge for your continuous help and support. I appreciate your flexibility and willingness to help our department.	Erika Menge
DSO	Lindsey	Simmonds	Fiscal	Thank you for your support, flexibility, and willingness to go above and beyond to support our department.	Erika Menge
DSO	Maria	Torres	Human Resources	Thank you so much for helping update our job postings and working with us on streamlining the process.	Karen Peterson
San Bernardino Valley College	Michelle	Crofer	Student Accessibility Services	Keeping us afloat at a moment's notice.	Laurie Sullivan
San Bernardino Valley College	Brenda	De La Cruz	Student Accessibility Services	Willing to run, literally, to support our students!	Laurie Sullivan
San Bernardino Valley College	Armando	Garcia	Counseling	Armando is a great support to the film students and helped with Michelle Tinoco during our fall registration event.	Lucas Cuny
San Bernardino Valley College	Aida	Gil	FYE	Aida is always doing her absolute best to be the best to students and to her fellow team members!	Student

APPLAUSE CARDS

Submitted for Information 12/8/23

SITE	NAME		DEPARTMENT	RECOGNITION	RECOGNIZED BY
San Bernardino Valley College	Dani	Graham	Program Review	Thank you so much for supporting the Math, Business, & Computer Technology division in our Program Review process! Your time and energy are appreciated!	Math, Business, & Computer Technology Division
San Bernardino Valley College	Danielle	Graham	Psychology	Dr. Graham is the new chair of the Program Review Committee, one of our college's most demanding roles. She leads the team with skill and articulate talent, helping PR transition to its new campus-friendly format. She also is a skilled leader in focus groups, pulling together a wise consensus.	David B. Smith, Math Department
San Bernardino Valley College	Ernest	Guillen	LFSAA	Thank you for all the time and energy you put towards the football game on 11/11th.	Asian and Pacific Islander Association
San Bernardino Valley College	Beth	Larivee	Student Accessibility Services	Thank you so much for bringing information about SAS to the Math, Business, & Computer Technology division! Your time and energy are appreciated!	Math, Business, & Computer Technology Division
San Bernardino Valley College	Dr. Craig	Luke	Valley Bound Counselor	Dr. Luke help me enroll in my spring classes.	Noelani Burden-Webb
San Bernardino Valley College	Carmen	Rodriguez	Student Equity & Success	Thank you for all the time and energy you put towards the football game on 11/11th.	Asian and Pacific Islander Association

APPLAUSE CARDS

Submitted for Information 12/8/23

SITE	NAME		DEPARTMENT	RECOGNITION	RECOGNIZED BY
San Bernardino Valley College	David	Rubio	Athletics	Thank you for all the help and support for the football game!	Asian and Pacific Islander Association
San Bernardino Valley College	David	Rubio	Student Equity & Success	Thank you for all the help and support for the football game!	Asian and Pacific Islander Association
San Bernardino Valley College	Lacretia	Smith	Basic Needs	Thank you so much for bringing information about Basic Needs to the Math, Business, & Computer Technology division! Your time and energy are appreciated!	Math, Business, & Computer Technology Division
San Bernardino Valley College	Michelle	Tinoco	Counseling	Michelle was super helpful in providing her expertise to the film students during our registration event.	Lucas Cuny
San Bernardino Valley College	Karina	West	Student Accessibility Services	Being a rock star and stepping in whenever needed.	Laurie Sullivan

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Diana Z. Rodriguez, Chancellor

PREPARED BY: Heather M. Ford, Sr. Executive Administrative Assistant

DATE: December 8, 2023

SUBJECT: Assignments to Board Advisory Committees

RECOMMENDATION

It is recommended that the Board of Trustees approve representatives on board advisory committees for the 2024 calendar year.

OVERVIEW

Committee	2023 Members	2024 Members
Legislative Committee	1. Frank Reyes (Chair) 2. Anne Viricel 3. John Longville	1. 2. 3.
Finance Committee	1. Nathan Gonzales (Chair) 2. Stephanie Houston 3. Gloria Harrison	1. 2. 3.

ANALYSIS

Pursuant to 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 composed solely of less than a quorum of members of the Board that are advisory are not required to comply with the Brown Act, or with these policies regarding open meetings, unless they are standing committees.



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.

Standing committees of the Board can be found on the Board of Trustees page of the District Website <http://www.sbccd.edu>

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.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Diana Z. Rodriguez, Chancellor
REVIEWED BY: Diana Z. Rodriguez, Chancellor
PREPARED BY: Heather M. Ford, Sr. Executive Administrative Assistant
DATE: December 8, 2023
SUBJECT: Board Member Assignment to the San Bernardino Regional Emergency Training Center Joint Powers Authority

RECOMMENDATION

It is recommended that the Board of Trustees approve the assignment of one trustee to the San Bernardino Regional Emergency Training Center Joint Powers Authority for the 2024 calendar year.

OVERVIEW

	2023 Member	2024 Member
San Bernardino Regional Emergency Training Center Joint Powers Authority	1. Stephanie Houston	1.

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.



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: December 8, 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 November 9, 2023. The changes include requirements of the Education Code, current laws, and those determined to be necessary for the efficient operation of the District.

Policies & Procedures Presented for First Reading
3560 Alcoholic Beverages
5070 Attendance Accounting
5700 Intercollegiate Athletics



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.

BP 3560 Alcoholic Beverages

11/17/23



P&P Chapter Lead Recommendation
San Bernardino Community College District

Current Step:
BOT Final Approval

Point Person	Date Requested	Anticipated Date of Recommendation:	Recommendation Received:
J Torres	10/2/2023	Recommendation Received	10/6/2023
Reason(s) for Review/Changes			
> Review requested by Board Executive Committee.			

Review Level

Level 1

Anticipated AP2410 Schedule *(for info on this process, visit <https://sbccd.edu/ap2410>)*

- 10/03/2023 BPPAC Approval
- 10/09/2023 PPAC Approves Review Level
- 10/10/2023 Level 1 to Constituents for Information Only
- 11/09/2023 BOT First Reading
- 12/08/2023 BOT Final Approval

Action Requested

1. Please review this Chapter Lead recommendation based on the reasons above.
2. Staff recommended changes are **shown in red**.
3. Legal changes are **shown in blue** and should only be considered **optional** if indicated.
4. If there are no changes showing, this item is being presented for information only.
5. For questions on this recommendation, please contact J Torres or kgoodric@sbccd.edu.

RECOMMENDATION STARTS ON NEXT PAGE

BP 3560 Alcoholic Beverages

11/17/23



P&P Chapter Lead Recommendation
San Bernardino Community College District

Current Step:
BOT Final Approval

Reason(s) for Review/Changes

- > Review requested by Board Executive Committee.
- > Review Process Comments:
 - At the request of the Board Executive Committee, the Board Policies & Procedures Ad Hoc Committee reviewed the P&P and determined that it is legally compliant and fulfills the needs of SBCCD. It is being moved through the process with **no recommended changes**.

The Chancellor is authorized to enact procedures as appropriate and permitted by law regarding serving alcoholic beverages on campus or at fund-raising events held to benefit non-profit corporations. Alcoholic beverages shall not be served on campus except in accordance with these procedures.

References:

Business and Professions Code Section 25608 ;
34 Code of Federal Regulations Part 668.46 subdivision (b)

End of Recommendation for BP 3560 Alcoholic Beverages

AP 3560 Alcoholic Beverages

11/17/23



P&P Chapter Lead Recommendation
San Bernardino Community College District

Current Step:
BOT Final Approval

Point Person	Date Requested	Anticipated Date of Recommendation:	Recommendation Received:
J Torres	10/2/2023	Recommendation Received	10/6/2023

Reason(s) for Review/Changes

> Review requested by Board Executive Committee.

Review Level

Level 1

Anticipated AP2410 Schedule *(for info on this process, visit <https://sbccd.edu/ap2410>)*

- 10/03/2023 BPPAC Approval
- 10/09/2023 PPAC Approves Review Level
- 10/10/2023 Level 1 to Constituents for Information Only
- 11/02/2023 BPPAC Approval of Additional Changes by Email
- 11/06/2023 BOT First Reading
- 12/08/2023 BOT Final Approval

Action Requested

1. Please review this Chapter Lead recommendation based on the reasons above.
2. Staff recommended changes are **shown in red**.
3. Legal changes are **shown in blue** and should only be considered **optional** if indicated.
4. If there are no changes showing, this item is being presented for information only.
5. For questions on this recommendation, please contact J Torres or kgoodric@sbccd.edu.

RECOMMENDATION STARTS ON NEXT PAGE

AP 3560 Alcoholic Beverages

11/17/23



P&P Chapter Lead Recommendation
San Bernardino Community College District

Current Step:
BOT Final Approval

Reason(s) for Review/Changes

- > Review requested by Board Executive Committee.
- > Review Process Comments:
 - At the request of the Board Executive Committee, the Board Policies & Procedures Ad Hoc Committee reviewed the P&P and determined that it is legally compliant and fulfills the needs of SBCCD.
 - During the feedback process, changes were recommended to allow events to take place when students are on the campus and to include terminology for beer making classes, allowing **the foundation the flexibility to have events when students may be on campus**. The ABC daily use permit requires that the alcohol is only available in the area designated for the event and not permitted to leave the area. No alcohol beyond this point signs are posted. Campus police sign off on the permits and areas designated for events with alcohol to make sure that it is in a space that is designated for the function and not available to anyone other than attendees.
 - CHC Academic Senate rep requested that "zymurgy" be included which would be related to beer-making classes.

The possession, sale or furnishing of alcohol on campus is governed by California state law and these procedures and controlled by the California Department of Alcohol and Beverage Control. However, the enforcement of alcohol laws on-campus is the primary responsibility of the District Police Department. The campus has been designated "drug free" and only under certain circumstances is the consumption of alcohol permitted. The possession, sale, manufacture or distribution of any controlled substance is illegal under both state and federal laws. Such laws are strictly enforced by the District Police Department. Violators are subject to disciplinary action, criminal prosecution, fine and imprisonment. It is unlawful to sell, furnish or provide alcohol to a person under the age of 21. The possession of alcohol by anyone under 21 years of age in a public place or a place open to the public is illegal. It is also a violation of this policy for anyone to consume or possess alcohol in any public or private area of campus without prior District approval. Organizations or groups violating alcohol or substance policies or laws may be subject to sanctions by the District.

Alcoholic beverages on campus are permitted if:

- The alcoholic beverage is beer or wine for use in connection with a course of instruction, sponsored dinner, or meal demonstration given as part of a culinary arts program at a community college campus, and the instructor or individual has been authorized by the governing board to acquire, possess, use, sell, or consume it.
- A student at least 18 years of age tastes, but does not swallow or consume, an alcoholic beverage for educational purposes as part of the instruction in a hotel management, culinary arts, or enology or brewing degree program, and the alcoholic beverage remains in the control of the instructor.
- The alcoholic beverage is for use during a non-college event at a performing arts facility built on District property and leased to a nonprofit public benefit corporation.
- The alcoholic beverage is wine produced by a bonded winery owned or operated as part of an instructional program in viticulture and enology; **or beer produced by a bonded brewery owned or operated as part of an instructional program in zymurgy.**
- The alcoholic beverage is wine **or beer** that is for use during an event sponsored by the District, or an organization operated for the benefit of the District, in connection with the District's instructional program in viticulture, ~~or~~ enology, **or zymurgy.**
- The alcoholic beverage is possessed, consumed, or sold, pursuant to a license or permit obtained for special events held at the facilities of a public community college during the special event. "Special event" means events that are held with the permission of the governing board of the community college district that are festivals, shows, private parties, concerts, theatrical productions,

AP 3560 Alcoholic Beverages

11/17/23



P&P Chapter Lead Recommendation
San Bernardino Community College District

Current Step:
BOT Final Approval

and other events held on the premises of the public community college and for which the principal attendees are members of the general public or invited guests and not students of the public community college.

- The alcoholic beverage is acquired, possessed, or used during an event sponsored by the District, or an organization operated for the benefit of the District, at a community college-owned facility in which any grade from kindergarten to grade 12, inclusive, is taught, if the event is held at a time when students in any grades from kindergarten to grade 12, inclusive, are not present at the facility.
- The alcoholic beverage is for use during a fundraiser held to benefit a nonprofit corporation that has obtained a license under the Business and Professions Code to do so provided that no alcoholic beverage can be acquired, possessed, or used at a football game or other athletic contest sponsored by the District.
- The alcoholic beverage is acquired, possessed, or consumed pursuant to a license or permit obtained for special events held at facilities of a community college district ~~at a time when pupils are not on the grounds~~. "Facilities" includes, but are not limited to, office complexes, conference centers, or retreat facilities.

As the population of San Bernardino and Riverside Counties is greater than 250,000, no alcoholic beverage is allowed at any professional minor league baseball game played on the District's athletic facilities.

References:

Business and Professions Code Sections 24045.4, 24045.6, 25608, 25658 and 25668;

34 Code of Federal Regulations Part 668.46 subdivision (b)

End of Recommendation for AP 3560 Alcoholic Beverages

BP 5070 Attendance Accounting

11/17/23



P&P Chapter Lead Recommendation
San Bernardino Community College District

Current Step:
BOT Final Approval

Point Person	Date Requested	Anticipated Date of Recommendation:	Recommendation Received:
N Ornelas	4/25/2023	Recommendation Received	7/31/2023

Reason(s) for Review/Changes

> Chapter Lead: BP 5070 updated in connection with adoption of AP.

Review Level

Level 3

Anticipated AP2410 Schedule *(for info on this process, visit <https://sbccd.edu/ap2410>)*

- 08/25/2023 PPAC Approves Review Level
- 09/06/2023 Level 3 First Anticipated AS Review
- 09/18/2023 Level 3 PPAC Reviews Constituent & Initial AS Feedback
- 09/20/2023 Level 3 Second Anticipated AS Review
- 10/09/2023 PPAC Reviews Second AS Feedback
- 11/09/2023 BOT First Reading
- 12/08/2023 BOT Final Approval

Action Requested

1. Please review this Chapter Lead recommendation based on the reasons above.
2. Staff recommended changes are **shown in red**.
3. Legal changes are **shown in blue** and should only be considered **optional** if indicated.
4. If there are no changes showing, this item is being presented for information only.
5. For questions on this recommendation, please contact J Torres or kgoodric@sbccd.edu.

RECOMMENDATION STARTS ON NEXT PAGE

BP 5070 Attendance Accounting (10+1)

11/17/23



P&P Chapter Lead Recommendation
San Bernardino Community College District

Current Step:
BOT Final Approval

Reason(s) for Review/Changes

> Chapter Lead: BP 5070 updated in connection with adoption of AP.

Review Process Comments:

~~(Replaces current SBCCD BP 5070)~~

NOTE: This policy is unique to SBCCD.

• ~~From current SBCCD BP 5070 titled Attendance~~

~~Student attendance will be recorded in accordance with the regulations in Title 5 and the Budget and Accounting manual regarding attendance accounting.~~

The District shall ensure that procedures are in place to document and retain all course enrollment, attendance, and disenrollment information. Procedures for implementation of this policy shall be maintained in the Admissions and Records Office and shall be reviewed annually and updated as necessary to reflect changes in state enrollment, attendance, and disenrollment reporting procedures.

References:

Ed. Code § 71020, 76300, 84040, 84040.5, and 84040.6;

Title 5, Sections 58000 et seq.

End of Recommendation for BP 5070 Attendance Accounting

AP 5070 Attendance Accounting

11/17/23



P&P Chapter Lead Recommendation
San Bernardino Community College District

Current Step:
BOT Final Approval

Point Person	Date Requested	Anticipated Date of Recommendation:	Recommendation Received:
N Ornelas	4/25/2023	Recommendation Received	7/31/2023

Reason(s) for Review/Changes

> Chapter Lead: AP 5070 Attendance Accounting is legally required, SBCCD should approve an AP 5070.

Review Level

Level 3

Anticipated AP2410 Schedule *(for info on this process, visit <https://sbccd.edu/ap2410>)*

- 08/25/2023 PPAC Approves Review Level
- 09/06/2023 Level 3 First Anticipated AS Review
- 09/18/2023 Level 3 PPAC Reviews Constituent & Initial AS Feedback
- 09/20/2023 Level 3 Second Anticipated AS Review
- 10/09/2023 PPAC Reviews Second AS Feedback
- 11/09/2023 BOT First Reading
- 12/08/2023 BOT Final Approval

Action Requested

1. Please review this Chapter Lead recommendation based on the reasons above.
2. Staff recommended changes are **shown in red**.
3. Legal changes are **shown in blue** and should only be considered **optional** if indicated.
4. If there are no changes showing, this item is being presented for information only.
5. For questions on this recommendation, please contact J Torres or kgoodric@sbccd.edu.

RECOMMENDATION STARTS ON NEXT PAGE

AP 5070 Attendance Accounting (10+1)

11/17/23



P&P Chapter Lead Recommendation
San Bernardino Community College District

Current Step:
BOT Final Approval

Reason(s) for Review/Changes

> Chapter Lead: AP 5070 Attendance Accounting is legally required, SBCCD should approve an AP 5070.

Review Process Comments:

Pursuant to Education Code Section 58000, the Department of Finance, the Auditor General, and the California Community Colleges Chancellor's Office, documentation requirements are maintained to promote standardized, accurate reporting of data used for calculating the state general fund apportionment and to facilitate annual audits required of the district. Attendance accounting requirements are administered by the appropriate District offices and include the following areas:

- Computation of units of full time equivalent student (FTES) based on the type of course, the way the course is scheduled, and the length of the course
- Selection of a single primary term length for credit courses
- Reporting of FTES during the "first period" (between July 1 and December 31), the "second period" (between July 1 and April 15), and "third period" (between July and June 30).
- Compliance with census procedures prescribed by the State Chancellor's Office for all credit courses, including work experience, independent study, and credit courses being reported on an actual attendance basis
- Preparation of census day procedure tabulations
- Preparation of actual student contact hours of attendance procedure tabulations
- Preparation (as applicable) of actual apprentice hours of teaching procedure tabulations
- Preparation of support documentation regarding all course enrollment, attendance and disenrollment information.
- Computation of FTES that includes only the attendance of students while they are engaged in educational activities required of students and while they are under the immediate supervision and control of an academic employee of the District authorized to render service in the capacity and during the period in which **he/she the student served.**
- Maintenance of the colleges in the District for at least 175 days during the fiscal year.
- Modification of account procedures in response to emergency condition as prescribed by the state Chancellors Office.

The Office of Research, Planning & Institutional Effectiveness shall verify compliance with prescribed State procedures for reporting attendance according to valid census dates and FTES calculations for all classes.

Attendance is reported on the Apportionment Form CCFS-320 and Apprenticeship Form CCFS-321.

References:

Education Code Sections 84500-84501;

Title 5 Sections 58000 et seq.

End of Recommendation for AP 5070 Attendance Accounting

BP 5700 Intercollegiate Athletics

11/17/23



P&P Chapter Lead Recommendation
San Bernardino Community College District

Current Step:
BOT Final Approval

Point Person	Date Requested	Anticipated Date of Recommendation:	Recommendation Received:
N Ornelas	10/20/2022	Recommendation Received	7/31/2023

Reason(s) for Review/Changes

- > Legal Update 39: The Service updated this policy to add language regarding transgender student athletes. This Service also added legal citations to the Education Code regarding student athletes' rights to earn compensation for their name, image, liken

Review Level

Level 3

Anticipated AP2410 Schedule *(for info on this process, visit <https://sbccd.edu/ap2410>)*

- 08/25/2023 PPAC Approves Review Level
- 09/06/2023 Level 3 First Anticipated AS Review
- 09/18/2023 Level 3 PPAC Reviews Constituent & Initial AS Feedback
- 09/20/2023 Level 3 Second Anticipated AS Review
- 10/09/2023 PPAC Reviews Second AS Feedback
- 11/09/2023 BOT First Reading
- 12/08/2023 BOT Final Approval

Action Requested

1. Please review this Chapter Lead recommendation based on the reasons above.
2. Staff recommended changes are **shown in red**.
3. Legal changes are **shown in blue** and should only be considered **optional** if indicated.
4. If there are no changes showing, this item is being presented for information only.
5. For questions on this recommendation, please contact J Torres or kgoodric@sbccd.edu.

RECOMMENDATION STARTS ON NEXT PAGE

BP 5700 Intercollegiate Athletics (10+1)

11/17/23



P&P Chapter Lead Recommendation
San Bernardino Community College District

Current Step:
BOT Final Approval

Reason(s) for Review/Changes

- > Legal Update 39: The Service updated this policy to add language regarding transgender student athletes. This Service also added legal citations to the Education Code regarding student athletes' rights to earn compensation for their name, image, liken

(Replaces current SBCCD BP 5700)

• **From current SBCCD BP 5700 titled Athletics**

The District shall maintain an organized program for ~~men and women students~~ in intercollegiate athletics. The District will offer opportunities to ~~participate equally on male or female athletic teams for participation in athletics equally to male, and female, and transgender students~~ consistent with ~~their gender identity~~, state and federal law, and California Community College Athletic Association standards.

The Chancellor shall assure that the athletics program complies with state and federal law, the California Community College Athletic Association (CCCCA) Constitution, Bylaws, and Sport Championship Handbooks, and appropriate Conference Constitution regarding student athlete participation.

References:

- Education Code Sections 78223, 66271.6, 66271.8, and 67360, and 78223 et seq
- 20 U.S. Code Sections 1681 et seq.;
- ACCJC Accreditation Standard II.C.4
- California Community College Athletic Association (CCCCA) Constitution and CCAA Bylaws

End of Recommendation for BP 5700 Intercollegiate Athletics

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: December 8, 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 2022-23.

OVERVIEW

SBCCD Administrative Procedure 6400 states that audit reports for the preceding fiscal year must be presented to the Board and submitted to the State Chancellor's Office by December 31.

ANALYSIS

Eide Bailly LLP has conducted the yearly districtwide independent audit for the period ending June 30, 2023. 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.

INSTITUTIONAL VALUES

III. Resource Management for Efficiency, Effectiveness, and Excellence

FINANCIAL IMPLICATIONS

This Board item has no financial implications.



Financial Statements
June 30, 2023

San Bernardino Community College District



San Bernardino Community College District

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June 30, 2023

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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, 2023, 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 San Bernardino Community College District, as of June 30, 2023, 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 Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, for the year ended June 30, 2023. Accordingly, a restatement has been made to the business-type activities net position as of July 1, 2022, 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 4 through 10 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 GAAS, 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* 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, are presented for purposes of additional analysis and are 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 GAAS. 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 November 17, 2023 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is 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.

Eide Bailly LLP

Rancho Cucamonga, California
November 17, 2023



FISCAL, ADMINISTRATIVE, & MEDIA

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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, 2023 increased to 12,941 from 12,293 in the prior year, as noted below.

	Year Ended June 30,		
	2023	2022	Change
San Bernardino Valley College	9,035	8,493	6.4%
Crafton Hills College	3,906	3,800	2.8%
San Bernardino Community College District	12,941	12,293	5.3%

SBCCD | Mission

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.



SBCCD | Vision

Inspiring possibilities for bright futures and a prosperous community

San Bernardino Community College District
Management's Discussion and Analysis
June 30, 2023

- 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, 2023, the District's rate decreased slightly from 50.94% in the prior year to 50.90%.
- 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, 2023

The Statement of Net Position as of June 30, 2023 and June 30, 2022, is summarized below.

	2023	2022, as restated	Change
Assets			
Cash and investments	\$ 597,445,112	\$ 602,230,128	\$ (4,785,016)
Receivables, net	38,792,588	12,196,706	26,595,882
Other current assets	2,506,018	2,043,502	462,516
Lease receivables	37,996,881	34,851,605	3,145,276
Net other postemployment benefits asset	1,273,555	3,956,412	(2,682,857)
Capital assets, right-to-use leased assets, and right-to-use subscription IT assets, net	624,415,797	579,805,686	44,610,111
Total assets	<u>1,302,429,951</u>	<u>1,235,084,039</u>	<u>67,345,912</u>
Deferred outflows of resources	<u>105,473,539</u>	<u>98,538,903</u>	<u>6,934,636</u>
Liabilities			
Accounts payable and accrued liabilities	106,628,591	64,235,115	42,393,476
Current portion of long-term liabilities	33,199,073	30,105,253	3,093,820
Noncurrent portion of long-term liabilities	975,584,768	959,263,136	16,321,632
Total liabilities	<u>1,115,412,432</u>	<u>1,053,603,504</u>	<u>61,808,928</u>
Deferred inflows of resources	<u>53,887,545</u>	<u>88,610,978</u>	<u>(34,723,433)</u>
Net Position			
Net investment in capital assets	133,134,811	105,678,121	27,456,690
Restricted	225,317,326	211,037,163	14,280,163
Unrestricted deficit	<u>(119,848,624)</u>	<u>(125,306,824)</u>	<u>5,458,200</u>
Total net position	<u>\$ 238,603,513</u>	<u>\$ 191,408,460</u>	<u>\$ 47,195,053</u>

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, 2023

The Statement of Revenues, Expenses and Changes in Net Position for the years ended June 30, 2023 and June 30, 2022, is summarized below.

	<u>2023</u>	<u>2022*</u>	<u>Change</u>
Operating Revenues			
Tuition and fees, net	\$ 7,874,795	\$ 7,646,617	\$ 228,178
Grants and contracts, noncapital	78,500,482	50,889,149	27,611,333
Auxiliary enterprise sales and charges	488,390	2,586,593	(2,098,203)
Total operating revenues	<u>86,863,667</u>	<u>61,122,359</u>	<u>25,741,308</u>
Operating Expenses			
Salaries and benefits	126,188,556	118,757,156	7,431,400
Supplies, services, equipment, and maintenance	59,668,997	51,073,460	8,595,537
Student financial aid	39,159,146	44,831,231	(5,672,085)
Depreciation and amortization	19,549,231	18,356,021	1,193,210
Total operating expenses	<u>244,565,930</u>	<u>233,017,868</u>	<u>11,548,062</u>
Operating loss	<u>(157,702,263)</u>	<u>(171,895,509)</u>	<u>14,193,246</u>
Nonoperating Revenues (Expenses)			
State apportionments	70,415,159	67,463,690	2,951,469
Property taxes	89,388,012	87,999,194	1,388,818
Student financial aid grants	25,668,180	36,116,477	(10,448,297)
State revenues	5,293,777	3,209,239	2,084,538
Net interest expense	(20,391,521)	(32,874,141)	12,482,620
Other nonoperating revenues	20,524,072	20,405,423	118,649
Total nonoperating revenues (expenses)	<u>190,897,679</u>	<u>182,319,882</u>	<u>8,577,797</u>
Other revenues (losses)	<u>13,999,637</u>	<u>311,154</u>	<u>13,688,483</u>
Change in net position	<u>\$ 47,195,053</u>	<u>\$ 10,735,527</u>	<u>\$ 36,459,526</u>

*The 2022 year has not been restated for the effects of the implementation of GASB Statement No. 96.

San Bernardino Community College District
Management's Discussion and Analysis
June 30, 2023

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, 2023:

	Salaries and Employee Benefits	Supplies, Material, and Other Expenses and Services	Student Financial Aid	Equipment, Maintenance, and Repairs	Depreciation and Amortization	Total
Instructional activities	\$ 59,369,629	\$ 3,471,550	\$ -	\$ 279,535	\$ -	\$ 63,120,714
Instructional administration	10,064,612	12,903,344	-	14,203	-	22,982,159
Instructional support services	7,996,232	5,260,906	-	270,321	-	13,527,459
Student services	12,527,231	3,145,558	-	43,507	-	15,716,296
Plant operations and maintenance	5,633,312	5,903,149	-	111,913	-	11,648,374
Planning, policymaking, and coordinations	3,740,357	939,453	-	12,969	-	4,692,779
Institutional support services	14,771,460	7,759,659	-	235,069	-	22,766,188
Community services	3,108,889	2,063,464	-	2,669	-	5,175,022
Ancillary services and auxiliary operations	7,593,657	7,423,281	-	119,738	-	15,136,676
Student aid	-	25,811	39,159,146	-	-	39,184,957
Physical property and related acquisitions	1,383,177	1,663,445	-	8,019,453	-	11,066,075
Unallocated depreciation and amortization	-	-	-	-	19,549,231	19,549,231
Total	\$ 126,188,556	\$ 50,559,620	\$ 39,159,146	\$ 9,109,377	\$ 19,549,231	\$ 244,565,930

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, 2023

The Statement of Cash Flows for the years ended June 30, 2023 and June 30, 2022, is summarized below.

	<u>2023</u>	<u>2022</u>	<u>Change</u>
Net Cash Flows from			
Operating activities	\$ (125,347,443)	\$ (126,203,391)	\$ 855,948
Noncapital financing activities	154,035,867	171,186,188	(17,150,321)
Capital financing activities	(46,516,312)	(22,057,032)	(24,459,280)
Investing activities	<u>(2,502,531)</u>	<u>(1,081,157)</u>	<u>(1,421,374)</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	(20,330,419)	21,844,608	(42,175,027)
Cash and Cash Equivalents, Beginning of Year	<u>453,590,017</u>	<u>431,745,409</u>	<u>21,844,608</u>
Cash and Cash Equivalents, End of Year	<u>\$ 433,259,598</u>	<u>\$ 453,590,017</u>	<u>\$ (20,330,419)</u>

Capital Assets, Right-to-use Leased Assets, and Right-to-use Subscription IT Assets

As of June 30, 2023, the District had \$876.9 million in capital assets, right-to-use leased assets and right-to-use subscription IT assets, less \$252.5 million accumulated depreciation and amortization for net capital assets of \$624.4 million. The District spent approximately \$62.0 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 \$19.5 million. Note 7 in the financial statements provides additional information on capital assets, right-to-use leased assets and right-to-use subscription IT assets. A summary is presented below.

	<u>2023</u>	<u>2022, as restated</u>	<u>Change</u>
Land and construction in progress	\$ 99,859,437	\$ 40,857,462	\$ 59,001,975
Buildings and improvements, net	510,956,398	525,699,969	(14,743,571)
Furniture and equipment, net	8,722,215	8,184,415	537,800
Right-to-use leased assets, net	1,306,968	995,972	310,996
Right-to-use subscription IT assets, net	<u>3,570,779</u>	<u>4,067,868</u>	<u>(497,089)</u>
Total capital assets, right-to-use leased assets and right-to-use subscription IT assets, net	<u>\$ 624,415,797</u>	<u>\$ 579,805,686</u>	<u>\$ 44,610,111</u>

Long-Term Liabilities Including OPEB and Pensions

As of June 30, 2023, the District had \$1,008.8 million in long-term liabilities consisting of \$863.9 million from general obligation bonds, \$131.2 million from aggregate net pension liability, \$0.4 million from net OPEB liability, and \$13.3 million from other long term liabilities.

San Bernardino Community College District
Management's Discussion and Analysis
June 30, 2023

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, 2023. A summary of long-term liabilities is presented below.

	Balance July 1, 2022, as restated	Additions	Deductions	Balance June 30, 2023
General obligation bonds	\$ 888,222,793	\$ 11,331,282	\$ (35,688,029)	\$ 863,866,046
Net OPEB liability	462,640	-	(102,916)	359,724
Aggregate net pension liability	85,578,104	45,601,934	-	131,180,038
SBITA and leases	5,567,679	2,128,079	(2,245,819)	5,449,939
Other liabilities	9,537,173	-	(1,609,079)	7,928,094
Total long-term liabilities	\$ 989,368,389	\$ 59,061,295	\$ (39,645,843)	\$ 1,008,783,841
Amount due within one year				<u>\$ 33,199,073</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, 2023

Assets	
Cash and cash equivalents	\$ 14,888,100
Investments	582,557,012
Accounts receivable	37,242,941
Student receivables, net	1,549,647
Prepaid expenses	2,457,213
Inventories	15,272
Other assets	33,533
Lease receivables	37,996,881
Net other postemployment benefits (OPEB) asset - District Plan	1,273,555
Capital assets, right-to-use leased assets, and right-to-use subscription IT assets	
Nondepreciable capital assets	99,859,437
Depreciable capital assets, net of accumulated depreciation	519,678,613
Right-to-use leased assets, net of accumulated amortization	1,306,968
Right-to-use subscription IT assets, net of accumulated amortization	<u>3,570,779</u>
Total capital assets, right-to-use leased assets and right-to-use subscription IT assets, net	<u>624,415,797</u>
Total assets	<u>1,302,429,951</u>
Deferred Outflows of Resources	
Deferred outflows of resources related to debt refunding	59,967,348
Deferred outflows of resources related to OPEB	2,609,698
Deferred outflows of resources related to pensions	<u>42,896,493</u>
Total deferred outflows of resources	<u>105,473,539</u>
Liabilities	
Accounts payable	37,765,201
Accrued interest payable	9,098,256
Unearned revenue	59,765,134
Long-term liabilities	
Long-term liabilities other than OPEB and pensions, due within one year	33,199,073
Long-term liabilities other than OPEB and pensions, due in more than one year	844,045,006
Net OPEB liability - Medicare Premium Payment Program	359,724
Aggregate net pension liability	<u>131,180,038</u>
Total liabilities	<u>1,115,412,432</u>
Deferred Inflows of Resources	
Deferred inflows of resources related to leases	31,307,486
Deferred inflows of resources related to OPEB	5,677,057
Deferred inflows of resources related to pensions	<u>16,903,002</u>
Total deferred inflows of resources	<u>53,887,545</u>
Net Position	
Net investment in capital assets	133,134,811
Restricted for	
Debt service	87,379,061
Capital projects	12,659,968
Educational programs	19,311,593
Other activities	105,966,704
Unrestricted deficit	<u>(119,848,624)</u>
Total Net Position	<u>\$ 238,603,513</u>

San Bernardino Community College District
Statement of Revenues, Expenses and Changes in Net Position
Year Ended June 30, 2023

Operating Revenues	
Tuition and fees	\$ 15,746,296
Less: scholarship discounts and allowances	<u>(7,871,501)</u>
Net tuition and fees	<u>7,874,795</u>
Grants and contracts, noncapital	
Federal	17,937,812
State	59,733,992
Local	<u>828,678</u>
Total grants and contracts, noncapital	<u>78,500,482</u>
Auxiliary enterprise sales and charges	
Cafeteria	398,686
Other enterprise	<u>89,704</u>
Total operating revenues	<u>86,863,667</u>
Operating Expenses	
Salaries	98,026,528
Employee benefits	28,162,028
Supplies, materials, and other operating expenses and services	50,559,620
Student financial aid	39,159,146
Equipment, maintenance, and repairs	9,109,377
Depreciation and amortization	<u>19,549,231</u>
Total operating expenses	<u>244,565,930</u>
Operating Loss	<u>(157,702,263)</u>
Nonoperating Revenues (Expenses)	
State apportionments, noncapital	70,415,159
Local property taxes, levied for general purposes	41,824,765
Taxes levied for other specific purposes	47,563,247
Federal and State financial aid grants	25,668,180
State taxes and other revenues	5,293,777
Investment income, net	15,239,421
Interest expense on capital related debt	(35,987,834)
Investment income on capital asset-related debt, net	356,892
Other nonoperating revenue	<u>20,524,072</u>
Total nonoperating revenues (expenses)	<u>190,897,679</u>
Income Before Other Revenues (Losses)	<u>33,195,416</u>
Other Revenues (losses)	
State revenues, capital	13,999,999
Loss on disposal of capital assets	<u>(362)</u>
Total other revenues (losses)	<u>13,999,637</u>
Change In Net Position	47,195,053
Net Position, Beginning of Year, as Restated	<u>191,408,460</u>
Net Position, End of Year	<u><u>\$ 238,603,513</u></u>

San Bernardino Community College District

Statement of Cash Flows
Year Ended June 30, 2023

Cash Flows from Operating Activities	
Tuition and fees	\$ 14,675,671
Federal, state, and local grants and contracts, noncapital	87,189,585
Auxiliary sales	488,390
Payments to or on behalf of employees	(133,481,060)
Payments to vendors for supplies and services	(55,060,883)
Payments to students for scholarships and grants	<u>(39,159,146)</u>
Net cash flows from operating activities	<u>(125,347,443)</u>
Cash Flows from Noncapital Financing Activities	
State apportionments	63,237,286
Federal and state financial aid grants	25,668,180
Property taxes - nondebt related	41,824,765
State taxes and other apportionments	5,000,558
Other nonoperating	<u>18,305,078</u>
Net cash flows from noncapital financing activities	<u>154,035,867</u>
Cash Flows from Capital Financing Activities	
Purchase of capital assets	(52,854,700)
State revenue, capital	13,999,999
Property taxes - related to capital debt	47,563,247
Principal paid on capital debt	(30,975,819)
Interest paid on capital debt	(24,875,216)
Interest received on capital asset-related debt	<u>626,177</u>
Net cash flows from capital financing activities	<u>(46,516,312)</u>
Cash Flows from Investing Activities	
Change in fair market value of Cash in County treasury	(17,583,705)
Interest received from investments	<u>15,081,174</u>
Net cash flows from investing activities	<u>(2,502,531)</u>
Change In Cash and Cash Equivalents	(20,330,419)
Cash and Cash Equivalents, Beginning of Year	<u>453,590,017</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 433,259,598</u></u>

San Bernardino Community College District
Statement of Cash Flows
Year Ended June 30, 2023

Reconciliation of Net Operating Loss to Net Cash Flows from Operating Activities	
Operating Loss	<u>\$ (157,702,263)</u>
Adjustments to reconcile operating loss to net cash flows from operating activities	
Depreciation and amortization expense	19,549,231
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources	
Receivables, net	(17,496,333)
Inventories	(59)
Prepaid expenses	(462,457)
Lease receivables	(3,145,276)
Net OPEB asset - District Plan	2,682,857
Deferred outflows of resources related to OPEB	(1,133,267)
Deferred outflows of resources related to pensions	(12,730,584)
Accounts payable	5,070,630
Unearned revenue	30,853,572
Claims liability	(26,853)
Compensated absences	(1,582,226)
Net OPEB liability - Medicare Premium Payment Program	(102,916)
Aggregate net pension liability	45,601,934
Deferred inflows of resources related to leases	5,278,016
Deferred inflows of resources related to OPEB	(1,670,600)
Deferred inflows of resources related to pensions	(38,330,849)
	<u>32,354,820</u>
Total adjustments	<u>32,354,820</u>
Net cash flows from operating activities	<u><u>\$ (125,347,443)</u></u>
Cash and Cash Equivalents Consist of the Following:	
Cash on hand and in banks	\$ 14,888,100
Cash in county treasury	418,371,498
	<u>433,259,598</u>
Total cash and cash equivalents	<u><u>\$ 433,259,598</u></u>
Noncash Transactions	
Amortization of deferred outflows of resources related to debt refunding	\$ 6,929,215
Amortization of debt premiums	\$ 6,958,029
Accretion of interest on capital appreciation bonds	\$ 11,331,282
Recognition of lease liabilities arising from obtaining right-to-use leased assets	\$ 1,202,554
Recognition of subscription based IT arrangement liabilities arising from obtaining right-to-use subscription IT assets	\$ 925,525

San Bernardino Community College District

Fiduciary Fund

Statement of Net Position

June 30, 2023

	Retiree OPEB Trust
	<u> </u>
Assets	
Investments	\$ 9,630,922
	<u> </u>
Net Position	
Restricted for postemployment benefits other than pensions	\$ 9,630,922
	<u> </u>

San Bernardino Community College District
 Fiduciary Fund
 Statement of Changes in Net Position
 Year Ended June 30, 2023

	Retiree OPEB Trust
Additions	
District contributions	\$ 295,647
Interest and investment income	388,943
Net realized and unrealized gains	287,237
Total additions	971,827
Deductions	
Benefit payments	295,647
Administrative expenses	78,704
Total deductions	374,351
Change in Net Position	597,476
Net Position - Beginning of Year	9,033,446
Net Position - End of Year	\$ 9,630,922

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

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, 2023

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, certain Federal and State financial grants, entitlements, and donations. Property tax revenue is recognized in the fiscal year received. State apportionment revenue is earned based upon criteria set forth from the Community Colleges Chancellor's Office and includes reporting of full-time equivalent students (FTES) attendance. The corresponding apportionment revenue is recognized in the period the FTES are generated. Revenue from Federal and State grants and entitlements are recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements may include time and/or purpose requirements.

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, 2023

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 \$3,580,204 for the year ended June 30, 2023.

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, 2023.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

Right-to-use Lease Assets and Amortization

The District records the value of intangible right-to-use assets based on the underlying leased asset in accordance with GASB Statement No. 87, *Leases*. The right-to-use intangible asset is amortized each year for the term of the contract or useful life of the underlying asset.

Right-to-use Subscription IT Assets and Amortization

The District records the value of right-to-use subscription IT assets based on the underlying subscription asset in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The right-to-use subscription IT asset is amortized each year for the term of the contract or useful life of the underlying asset.

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

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

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.

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.

Subscription-based IT Arrangements

The District recognizes a subscription-based IT arrangement liability and an intangible right-to-use subscription IT asset (subscription IT asset) in the government-wide financial statements. The District measures the subscription-based IT arrangement liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription-based IT arrangement liability is reduced by the principal portion of subscription payments made. The right-to-use subscription IT asset is initially measured as the initial amount of the subscription-based IT arrangement liability, plus certain initial direct costs. Subsequently, the right-to-use subscription IT asset is amortized on a straight-line basis over the subscription term or useful life of the underlying asset.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

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 the 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 the 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.

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, subscription-based IT arrangements, compensated absences, claims liability, total OPEB liability, and the aggregate net pension liability with maturities greater than one year.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

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 \$225,317,326 of restricted net position, and the fiduciary fund financial statements report \$9,630,922 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.
- **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.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

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 Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates, 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.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

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. 91**

As of July 1, 2022, the District adopted GASB Statement No. 91, *Conduit Debt Obligations*. The objective of this Statement is to better meet the information needs of financial statement users by enhancing the comparability and consistency of conduit debt obligation reporting and reporting of related transactions and other events by state and local government issuers. The implementation of this standard eliminates the option for issuers of conduit debt to recognize a liability for this debt on their financial statements. In addition, it requires issuers to recognize liabilities associated with additional commitments extended by issuers and to recognize assets and deferred inflows of resources related to certain arrangements associated with conduit debt obligations. There was not a significant effect on the District's financial statements as a result of the implementation of the standard.

Implementation of GASB Statement No. 94

As of July 1, 2022, the District adopted GASB Statement No. 94, *Public-Private and Public-Public Partnerships (PPP) and Availability Payment Arrangements (APA)*. The implementation of this standard establishes standards of accounting and financial reporting for PPPs and APAs. The standard requires recognition of a right-to-use asset-intangible asset and a corresponding liability. There was not a significant effect on the District's financial statements as a result of the implementation of the standard.

Implementation of GASB Statement No. 96

As of July 1, 2022, the District adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*. The implementation of this standard establishes that a SBITA results in a right-to-use subscription IT asset - an intangible asset - and a corresponding liability. The standard provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA. The Statement requires recognition of certain SBITA assets and liabilities for SBITAs that previously were recognized as 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 are included in Notes 7 and 8.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

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.

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
Notes to Financial Statements
June 30, 2023

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, 2023, consist of the following:

	Primary Government	Fiduciary Fund
Cash on hand and in banks	\$ 13,886,550	\$ -
Cash in revolving	1,001,550	-
Investments	<u>582,557,012</u>	<u>9,630,922</u>
Total deposits and investments	<u>\$ 597,445,112</u>	<u>\$ 9,630,922</u>

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	\$ 31,433,093	392	Aaa
Mutual funds	142,383,343	N/A	N/A
San Bernardino County investment pool	<u>418,371,498</u>	539	AAAf/S1
Total	<u>\$ 592,187,934</u>		

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

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, 2023, the District's bank balance of approximately \$13.4 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, 2023, the District's investment balance of approximately \$172.3 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.

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.

San Bernardino Community College District
Notes to Financial Statements
June 30, 2023

The District's fair value measurements are as follows at June 30, 2023:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Level 1 Inputs</u>
U.S. Treasury notes	\$ 31,433,093	\$ 31,433,093
Mutual funds	<u>142,383,343</u>	<u>142,383,343</u>
Total	<u>\$ 173,816,436</u>	<u>\$ 173,816,436</u>

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.

Note 5 - Accounts Receivable

Accounts receivable at June 30, 2023, consisted of the following:

	<u>Primary Government</u>
Federal Government	
Categorical aid	\$ 4,534,240
State Government	
Apportionment	5,212,593
Categorical aid	18,630,624
Lottery	834,475
Local Sources	
Interest	2,733,544
Other local sources	<u>5,297,465</u>
Total	<u>\$ 37,242,941</u>
Student receivables	\$ 5,129,851
Less: allowance for bad debt	<u>(3,580,204)</u>
Student receivables, net	<u>\$ 1,549,647</u>

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

Note 6 - Lease Receivables

The District has entered into lease agreements with various lessees. The lease receivables are summarized below:

<u>Lease Receivables</u>	<u>Balance, July 1, 2022</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance, June 30, 2023</u>
Leased Cellular Tower Space	\$ 8,864,580	\$ 569,629	\$ (282,990)	\$ 9,151,219
Leased Office Space	<u>25,987,025</u>	<u>15,616,269</u>	<u>(12,757,632)</u>	<u>28,845,662</u>
Total	<u>\$ 34,851,605</u>	<u>\$ 16,185,898</u>	<u>\$ (13,040,622)</u>	<u>\$ 37,996,881</u>

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 \$282,990 in lease revenue and \$464,412 in interest revenue related to these agreements. At June 30, 2023, the District recorded \$9,151,219 in lease receivables and \$5,620,697 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 \$12,757,632 in lease revenue and \$1,303,470 in interest revenue related to these agreements. At June 30, 2023, the District recorded \$28,845,662 in lease receivables and \$25,686,789 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, 2023

Note 7 - Capital Assets, Right-to-use Leased Assets, and Right-to-use Subscription IT Assets

Capital asset, right-to-use leased asset, and right-to-use subscription IT asset activity for the District for the year ended June 30, 2023, was as follows:

	Balance, July 1, 2022, as restated	Additions	Deductions	Balance, June 30, 2023
Capital Assets Not Being Depreciated				
Land	\$ 7,362,045	\$ 4,281,020	\$ -	\$ 11,643,065
Construction in progress	33,495,417	57,678,106	(2,957,151)	88,216,372
Total capital assets not being depreciated	40,857,462	61,959,126	(2,957,151)	99,859,437
Capital Assets Being Depreciated				
Land improvements	84,639,193	187,128	-	84,826,321
Buildings and improvements	640,430,468	264,541	-	640,695,009
Furniture and equipment	38,803,424	2,577,981	(98,550)	41,282,855
Total capital assets being depreciated	763,873,085	3,029,650	(98,550)	766,804,185
Total capital assets	804,730,547	64,988,776	(3,055,701)	866,663,622
Less Accumulated Depreciation				
Land improvements	(72,062,123)	(2,582,799)	-	(74,644,922)
Buildings and improvements	(127,307,569)	(12,612,441)	-	(139,920,010)
Furniture and equipment	(30,619,009)	(2,039,819)	98,188	(32,560,640)
Total accumulated depreciation	(229,988,701)	(17,235,059)	98,188	(247,125,572)
Net capital assets	574,741,846	47,753,717	(2,957,513)	619,538,050
Right-to-use Leased Assets Being Amortized				
Real property	1,814,238	464,888	-	2,279,126
Equipment	586,630	737,666	-	1,324,296
Total right-to-use leased assets being amortized	2,400,868	1,202,554	-	3,603,422
Less Accumulated Amortization				
Real property	(1,177,902)	(363,227)	-	(1,541,129)
Equipment	(226,994)	(528,331)	-	(755,325)
Total accumulated amortization	(1,404,896)	(891,558)	-	(2,296,454)
Net right-to-use leased assets	995,972	310,996	-	1,306,968
Right-to-use Subscription IT Assets				
Right-to-use subscription IT assets	5,679,869	925,525	-	6,605,394
Accumulated amortization	(1,612,001)	(1,422,614)	-	(3,034,615)
Net right-to-use subscription IT assets	4,067,868	(497,089)	-	3,570,779
Total capital assets, right-to-use leased assets, and right-to-use subscription IT assets, net	\$ 579,805,686	\$ 47,567,624	\$ (2,957,513)	\$ 624,415,797

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

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, 2023, consisted of the following:

	Balance, July 1, 2022, as restated	Additions	Deductions	Balance, June 30, 2023	Due in One Year
General obligation bonds	\$ 869,511,918	\$ 11,331,282	\$ (28,730,000)	\$ 852,113,200	\$ 31,140,000
Bond premium	18,710,875	-	(6,958,029)	11,752,846	-
Compensated absences	7,316,273	-	(1,582,226)	5,734,047	-
Claims liability	2,220,900	-	(26,853)	2,194,047	-
Lease liability	1,391,378	1,202,554	(968,466)	1,625,466	641,894
Subscription-based IT arrangements	4,176,301	925,525	(1,277,353)	3,824,473	1,417,179
Total	\$ 903,327,645	\$ 13,459,361	\$ (39,542,927)	\$ 877,244,079	\$ 33,199,073

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. Subscription-based IT arrangements will be paid from the fund for which the software 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, 2023, \$189,999,797 had been issued, and \$13,881,328 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, 2023, the outstanding balance was \$7,221,653.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

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, 2023, \$500,000,000 had been issued, and \$212,650,219 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 to advance refund a portion of the 2008 Series A Bonds. Interest rates on the bonds range from 0.50% 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, 2023, the outstanding balance for the 2013 General Obligation Series A Refunding Bonds was \$7,640,000.

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, 2023, 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, 2023, 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, 2023, the outstanding balance was \$32,070,000.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

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 1.754% to 4.00%. As of June 30, 2023, \$300,000,000 had been issued, and \$85,345,000 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, 2023, the outstanding balance was \$138,045,000.

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, 2023, the outstanding balance was \$121,705,000.

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, 2023, the outstanding balance was \$208,175,000.

San Bernardino Community College District
Notes to Financial Statements
June 30, 2023

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	\$ 12,800,739	\$ -	\$ 1,010,589	\$ -	\$ 13,811,328
2005	3/22/2005	8/1/2023	3.00%-5.14%	56,562,550	13,403,583	-	1,213,070	(7,395,000)	7,221,653
2008 B	6/9/2009	8/1/2048	2.600%-7.190%	73,102,389	155,616,146	-	9,022,147	(340,000)	164,298,293
2008 C	6/9/2009	8/1/2044	7.430%-7.63%	45,210,000	45,210,000	-	-	-	45,210,000
2008 D	9/22/2015	8/1/2048	2.000%-5.000%	37,536,960	3,336,450	-	85,476	(280,000)	3,141,926
2013 Series A Refunding	4/10/2013	8/1/2033	.500%-5.00%	198,570,000	14,265,000	-	-	(6,625,000)	7,640,000
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	12/12/2017	8/1/2034	4.00%-5.00%	32,070,000	32,070,000	-	-	-	32,070,000
2018 A-1 Refunding	12/12/2019	8/1/2039	1.754-4.000%	100,000,000	88,980,000	-	-	(3,635,000)	85,345,000
2019 Refunding	12/12/2019	8/1/2048	1.754-3.121%	143,520,000	139,315,000	-	-	(1,270,000)	138,045,000
2020 Refunding	7/7/2020	8/1/2030	0.499%-1.898%	129,400,000	124,385,000	-	-	(2,680,000)	121,705,000
2021 Refunding	8/5/2021	8/1/2049	0.225%-2.856%	214,680,000	214,680,000	-	-	(6,505,000)	208,175,000
					<u>\$ 869,511,918</u>	<u>\$ -</u>	<u>\$ 11,331,282</u>	<u>\$ (28,730,000)</u>	<u>\$ 852,113,200</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
2024	\$ -	\$ -	\$ -
2025	128,080	11,920	140,000
2026	214,918	35,082	250,000
2027	290,132	69,868	360,000
2028	354,597	115,403	470,000
2029-2033	8,225,650	6,634,350	14,860,000
2034	4,597,951	8,212,049	12,810,000
Total	<u>\$ 13,811,328</u>	<u>\$ 15,078,672</u>	<u>\$ 28,890,000</u>

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

The Election 2008 General Obligation Bonds mature through August 1, 2048, as follows:

<u>Fiscal Year</u>	<u>Principal (Including accreted interest to date)</u>	<u>Accreted Interest</u>	<u>Current Interest to Maturity</u>	<u>Total</u>
2024	\$ 836,382	\$ 33,618	\$ 5,439,640	\$ 6,309,640
2025	1,016,458	113,542	5,431,266	6,561,266
2026	1,203,040	221,960	5,410,015	6,835,015
2027	1,298,292	431,708	5,397,141	7,127,141
2028	1,395,985	634,015	5,397,140	7,427,140
2029-2033	3,467,941	2,782,059	26,985,703	33,235,703
2034-2038	31,530,000	-	19,454,277	50,984,277
2039-2043	79,905,498	88,184,502	8,819,355	176,909,355
2044-2048	59,061,500	152,758,500	1,602,300	213,422,300
2049	32,935,123	166,584,877	-	199,520,000
Total	<u>\$ 212,650,219</u>	<u>\$ 411,744,781</u>	<u>\$ 83,936,837</u>	<u>\$ 708,331,837</u>

The Election 2018 General Obligation Bonds mature through August 1, 2039, as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Current Interest to Maturity</u>	<u>Total</u>
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	4,035,000	2,132,782	6,167,782
2029-2033	22,075,000	8,699,885	30,774,885
2034-2038	28,910,000	4,957,431	33,867,431
2039-2040	15,045,000	501,035	15,546,035
Total	<u>\$ 85,345,000</u>	<u>\$ 25,730,975</u>	<u>\$ 111,075,975</u>

The General Obligation Refunding Bonds mature through August 1, 2049, as follows:

<u>Fiscal Year</u>	<u>Principal (Including accreted interest to date)</u>	<u>Accreted Interest</u>	<u>Current Interest to Maturity</u>	<u>Total</u>
2024	\$ 26,131,653	\$ 433,347	\$ 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	26,550,000	-	12,080,870	38,630,870
2029-2033	149,510,000	-	49,546,762	199,056,762
2034-2038	63,765,000	-	31,000,720	94,765,720
2039-2043	52,685,000	-	25,197,449	77,882,449
2044-2048	97,770,000	-	14,120,870	111,890,870
2049-2050	46,630,000	-	1,313,387	47,943,387
Total	<u>\$ 540,306,653</u>	<u>\$ 433,347</u>	<u>\$ 185,826,203</u>	<u>\$ 726,566,203</u>

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

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, 2022,	Additions	Deductions	Balance, June 30, 2023
Real Property	\$ 1,015,816	\$ 464,888	\$ (582,301)	\$ 898,403
Equipment	375,562	737,666	(386,165)	727,063
Total	<u>\$ 1,391,378</u>	<u>\$ 1,202,554</u>	<u>\$ (968,466)</u>	<u>\$ 1,625,466</u>

Real Property Leases

The District entered into various agreements to lease sites and real property for periods 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 \$601,785. The annual interest rate charged on the leases is 5.0%.

At June 30, 2023, the District has recognized right to use assets of \$2,279,126 and a lease liability of \$898,403 related to these agreements. During the fiscal year, the District recorded \$363,227 in amortization expense and \$19,484 in interest expense for the right to use of the property.

Equipment Leases

The District entered into various agreements 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 \$450,148. The annual interest rate charged on the leases is 5.0%. At June 30, 2023, the District has recognized right to use assets of \$1,324,296 and a lease liability of \$727,063 related to this agreement. During the fiscal year, the District recorded \$528,331 in amortization expense and \$63,983 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
2024	\$ 641,894	\$ 59,555	\$ 701,449
2025	435,993	40,362	476,355
2026	197,862	24,934	222,796
2027	108,100	15,040	123,140
2028	95,757	9,669	105,426
2029-2033	145,860	15,974	161,834
Total	<u>\$ 1,625,466</u>	<u>\$ 165,534</u>	<u>\$ 1,791,000</u>

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

Subscriptions-Based IT Arrangements (SBITAs)

The District entered into various SBITAs for the use of technological needs of the District and its students. At June 30, 2023, the District has recognized right-to-use subscriptions IT assets of \$6,592,079 and SBITA liabilities of \$3,824,473 related to these agreement. During the fiscal year, the District recorded \$1,422,614 in amortization expense. The District is required to make total principal and interest payments of \$4,208,474 through June 2027. The subscriptions have an interest rate of 5.0%.

The remaining principal and interest payment requirements for the SBITA obligation debt as of June 30, 2023, are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 1,417,179	\$ 191,224	\$ 1,608,403
2025	1,128,714	120,365	1,249,079
2026	1,108,912	63,929	1,172,841
2027	169,668	8,483	178,151
Total	<u>\$ 3,824,473</u>	<u>\$ 384,001</u>	<u>\$ 4,208,474</u>

Note 9 - Aggregate Net Other Postemployment Benefits (OPEB) Asset (Liability)

For the fiscal year ended June 30, 2023, 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	\$ 1,273,555	\$ 2,609,698	\$ 5,677,057	\$ (121,010)
Medicare Premium Payment (MPP) Program	(359,724)	-	-	(102,916)
Total	<u>\$ 913,831</u>	<u>\$ 2,609,698</u>	<u>\$ 5,677,057</u>	<u>\$ (223,926)</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.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

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	660
	<hr/>
Total	686
	<hr/> <hr/>

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.

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 are based on availability of funds. For the measurement period ended June 30, 2022, the District contributed \$287,745 to the Plan, all of which was used for current year premiums.

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.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

The following was the governing board's adopted asset allocation policy as of June 30, 2022:

<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, 2022, the annual money-weighted rate of return on investments, net of investment expense, was -18.27%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net OPEB Asset of the District

The District's net OPEB asset of \$1,273,555 was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of June 30, 2021. The components of the net OPEB asset of the District at June 30, 2022, were as follows:

Total OPEB liability	\$ 7,759,891
Plan fiduciary net position	<u>(9,033,446)</u>
Net OPEB asset	<u>\$ (1,273,555)</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>116.41%</u>

Actuarial Assumptions

The total OPEB liability as of June 30, 2022 was determined by applying updated procedures to the financial reporting actuarial valuation as of June 30, 2021 and rolling forward the total OPEB liability to June 30, 2022. The following assumptions were applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	2.75%, average, including inflation
Discount rate	5.60%
Investment rate of return	5.60%, net of OPEB plan investment expense, including inflation
Healthcare cost trend rate	4.00%

The discount rate was based on the assumed long-term expected rate of return on plan assets plus the long term inflation assumption.

San Bernardino Community College District

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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.

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, 2022, (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.

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Changes in the Net OPEB Asset

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Asset (a) - (b)
Balance, July 1, 2021	\$ 7,185,299	\$ 11,141,711	\$ (3,956,412)
Service cost	464,735	-	464,735
Interest	407,067	(2,019,559)	2,426,626
Difference between expected and actual experience	(9,735)	-	(9,735)
Contributions - employer	-	287,475	(287,475)
Benefit payments	(287,475)	(287,475)	-
Administrative expense	-	(88,706)	88,706
Net change in total OPEB liability	574,592	(2,108,265)	2,682,857
Balance, June 30, 2022	\$ 7,759,891	\$ 9,033,446	\$ (1,273,555)

There were no changes of assumptions since the previous valuation. 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, 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:

Discount Rate	Net OPEB Asset
1% decrease (4.60%)	\$ 707,127
Current discount rate (5.60%)	1,273,555
1% increase (6.60%)	1,799,962

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:

Healthcare Cost Trend Rate	Net OPEB Asset
1% decrease (3.00%)	\$ 2,106,663
Current healthcare cost trend rate (4.00%)	1,273,555
1% increase (5.00%)	302,309

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Deferred Outflows/Inflows of Resources Related to OPEB

At June 30, 2023, 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	\$ 295,647	\$ -
Differences between expected and actual experience	-	5,545,884
Changes of assumptions	1,074,633	131,173
Net difference between projected and actual earnings on OPEB plan investments	<u>1,239,418</u>	<u>-</u>
Total	<u><u>\$ 2,609,698</u></u>	<u><u>\$ 5,677,057</u></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.

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:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2024	\$ 252,955
2025	238,115
2026	220,149
2027	<u>528,199</u>
Total	<u><u>\$ 1,239,418</u></u>

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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
2024	\$ (415,824)
2025	(415,824)
2026	(415,824)
2027	(415,824)
2028	(415,824)
Thereafter	(2,523,304)
Total	<u>\$ (4,602,424)</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, 2021 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>.

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.

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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, 2023, the District reported a liability of \$359,724 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2021. 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, 2022 and June 30, 2021, was 0.1092% and 0.1160%, respectively, resulting in a net decrease in the proportionate share of 0.0068%.

For the year ended June 30, 2023, the District recognized OPEB expense of (\$102,916).

Actuarial Methods and Assumptions

The June 30, 2022 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2021, and rolling forward the total OPEB liability to June 30, 2022, using the assumptions listed in the following table:

Measurement Date	June 30, 2022
Valuation Date	June 30, 2021
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	3.54%
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, 2021, 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 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.

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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 209 or an average of 0.14% of the potentially eligible population (145,282).

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, 2022, 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, 2022, is 3.54%. 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 3.54%, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2022, was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate increased 1.38% from 2.16% as of June 30, 2021.

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:

Discount Rate	Net OPEB Liability
1% decrease (2.54%)	\$ 392,169
Current discount rate (3.54%)	359,724
1% increase (4.54%)	331,632

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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:

Medicare Costs Trend Rates	Net OPEB Liability
1% decrease (3.50% Part A and 4.40% Part B)	\$ 330,060
Current Medicare costs trend rates (4.50% Part A and 5.40% Part B)	359,724
1% increase (5.50% Part A and 6.40% Part B)	393,350

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, 2023, 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 2022-2023, 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

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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, 2021 to June 30, 2023:

	<u>Workers' Compensation</u>
Liability Balance, July 1, 2021	\$ 3,068,113
Claims and changes in estimates	(208,886)
Claims payments	<u>(638,327)</u>
Liability Balance, June 30, 2022	2,220,900
Claims and changes in estimates	707,412
Claims payments	<u>(734,265)</u>
Liability Balance, June 30, 2023	<u>\$ 2,194,047</u>
Assets available to pay claims at June 30, 2023	<u>\$ 7,616,718</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, 2023, 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	\$ 50,559,989	\$ 16,681,469	\$ 11,497,581	\$ 3,657,833
CalPERS	<u>80,620,049</u>	<u>26,215,024</u>	<u>5,405,421</u>	<u>10,332,936</u>
Total	<u>\$ 131,180,038</u>	<u>\$ 42,896,493</u>	<u>\$ 16,903,002</u>	<u>\$ 13,990,769</u>

The details of each plan are as follows:

California State Teachers' Retirement System (CalSTRS)**Plan Description**

The District contributes to the State Teachers' Retirement Plan (STRP) administered by CalSTRS. STRP is a cost-sharing multiple-employer public employee retirement system defined benefit pension plan. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law.

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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, 2021, 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, 2023, are summarized as follows:

Hire date	<u>On or before December 31, 2012</u>	<u>On or after 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	19.10%	19.10%
Required State contribution rate	10.828%	10.828%

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, 2023, are presented above, and the District's total contributions were \$9,083,571.

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Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, 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	\$ 50,559,989
State's proportionate share of net pension liability associated with the District	<u>25,320,245</u>
Total	<u>\$ 75,880,234</u>

The net pension liability was measured as of June 30, 2022. 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, 2022 and June 30, 2021, was 0.0728% and 0.0772%, respectively, resulting in a net decrease in the proportionate share of 0.0044%.

For the year ended June 30, 2023, the District recognized pension expense of \$3,657,833. In addition, the District recognized pension expense and revenue of \$2,042,061 for support provided by the State. At June 30, 2023, 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	\$ 9,083,571	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	5,049,015	5,234,156
Differences between projected and actual earnings on pension plan investments	-	2,472,481
Differences between expected and actual experience in the measurement of the total pension liability	41,475	3,790,944
Changes of assumptions	<u>2,507,408</u>	<u>-</u>
Total	<u>\$ 16,681,469</u>	<u>\$ 11,497,581</u>

The deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year.

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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>
2024	\$ (1,816,220)
2025	(1,967,568)
2026	(2,955,688)
2027	<u>4,266,995</u>
Total	<u>\$ (2,472,481)</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:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2024	\$ 1,804,233
2025	(101,296)
2026	(144,708)
2027	(817,892)
2028	(1,411,482)
Thereafter	<u>(756,057)</u>
Total	<u>\$ (1,427,202)</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, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
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, 2022, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Public equity	42%	4.8%
Real estate	15%	3.6%
Private equity	13%	6.3%
Fixed income	12%	1.3%
Risk mitigating strategies	10%	1.8%
Inflation sensitive	6%	3.3%
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%)	\$ 85,869,613
Current discount rate (7.10%)	50,559,989
1% increase (8.10%)	21,242,384

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, 2021, 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, 2023, 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%	8.00%
Required employer contribution rate	25.37%	25.37%

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, 2023, are presented above, and the total District contributions were \$10,366,697.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

As of June 30, 2023, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$80,620,049. The net pension liability was measured as of June 30, 2022. 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, 2022 and June 30, 2021, was 0.2343% and 0.2482%, respectively, resulting in a net decrease in the proportionate share of 0.0139%.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

For the year ended June 30, 2023, the District recognized pension expense of \$10,332,936. At June 30, 2023, 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	\$ 10,366,697	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	1,123	3,399,491
Differences between projected and actual earnings on pension plan investments	9,519,035	-
Differences between expected and actual experience in the measurement of the total pension liability	364,356	2,005,930
Changes os assumptions	<u>5,963,813</u>	<u>-</u>
Total	<u>\$ 26,215,024</u>	<u>\$ 5,405,421</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>
2024	\$ 1,587,472
2025	1,407,978
2026	719,213
2027	<u>5,804,372</u>
Total	<u>\$ 9,519,035</u>

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

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 3.9 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2024	\$ 542,127
2025	228,566
2026	304,408
2027	<u>(151,230)</u>
Total	<u>\$ 923,871</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, 2021, and rolling forward the total pension liability to June 30, 2022. The financial reporting actuarial valuation as of June 30, 2021, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2021
Measurement date	June 30, 2022
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	6.90%
Investment rate of return	6.90%
Consumer price inflation	2.30%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global equity - cap-weighted	30%	4.45%
Global equity - non-cap-weighted	12%	3.84%
Private equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed securities	5%	0.50%
Investment grade corporates	10%	1.56%
High yield	5%	2.27%
Emerging market debt	5%	2.48%
Private debt	5%	3.57%
Real assets	15%	3.21%
Leverage	-5%	-0.59%

Discount Rate

The discount rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed the contributions from plan members and employers will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. 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 expected rate of return on the School Employer Pool investments 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 (5.90%)	\$ 116,459,743
Current discount rate (6.90%)	80,620,049
1% increase (7.90%)	50,999,859

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

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, 2023, the balance of the trust was \$103,316,989.

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, 2023, which amounted to \$4,061,893 (10.828% of annual payroll). Contributions are no longer appropriated in the annual Budget Act for the legislatively mandated benefits to 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 approximately 500 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 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.

San Bernardino Community College District

Notes to Financial Statements

June 30, 2023

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, 2023.

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, 2023.

Construction Commitments

As of June 30, 2023, the District had approximately \$446.4 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, 2023

Note 14 - Adoption of New Accounting Standard

As of July 1, 2022, the District adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*. The implementation of this standard establishes that a SBITA results in a right-to-use subscription IT asset – an intangible asset – and a corresponding liability. The standard provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA. The Statement requires recognition of certain SBITA assets and liabilities for SBITAs that previously were recognized as outflows of resources based on the payment provisions of the contract. Beginning net position was restated to retroactively adopt the provisions of GASB Statement No. 96 as follows:

<u>Primary Government</u>	
Net Position - Beginning	\$ 191,516,893
Right-to-use subscription IT assets, net of amortization	4,067,868
Subscription IT arrangements	<u>(4,176,301)</u>
Net Position - Beginning, as Restated	<u><u>\$ 191,408,460</u></u>



Required Supplementary Information
June 30, 2023

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, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Total OPEB Liability			
Service cost	\$ 464,735	\$ 884,599	\$ 860,924
Interest	407,067	615,762	568,995
Difference between expected and actual experience	(9,735)	(3,925,252)	(88,144)
Changes of assumptions	-	(153,597)	-
Benefit payments	<u>(287,475)</u>	<u>(621,671)</u>	<u>(592,667)</u>
Net change in total OPEB liability	574,592	(3,200,159)	749,108
Total OPEB Liability - Beginning	<u>7,185,299</u>	<u>10,385,458</u>	<u>9,636,350</u>
Total OPEB Liability - Ending (a)	<u>\$ 7,759,891</u>	<u>\$ 7,185,299</u>	<u>\$ 10,385,458</u>
Plan Fiduciary Net Position			
Contributions - employer	\$ 287,475	\$ 621,671	\$ 592,667
Expected investment income	(2,019,559)	2,073,272	512,969
Differences between projected and actual earnings on			
OPEB plan investments	-	-	(89,857)
Benefit payments	(287,475)	(621,671)	(592,667)
Administrative expense	<u>(88,706)</u>	<u>(84,999)</u>	<u>(76,755)</u>
Net change in plan fiduciary net position	(2,108,265)	1,988,273	346,357
Plan Fiduciary Net Position - Beginning	<u>11,141,711</u>	<u>9,153,438</u>	<u>8,807,081</u>
Plan Fiduciary Net Position - Ending (b)	<u>\$ 9,033,446</u>	<u>\$ 11,141,711</u>	<u>\$ 9,153,438</u>
Net OPEB Liability (Asset) - Ending (a) - (b)	<u>\$ (1,273,555)</u>	<u>\$ (3,956,412)</u>	<u>\$ 1,232,020</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	<u>116.41%</u>	<u>155.06%</u>	<u>88.14%</u>
Covered Payroll	<u>\$ 80,987,699</u>	<u>\$ 79,049,841</u>	<u>\$ 81,963,320</u>
Net OPEB Liability (Asset) as a Percentage of Covered Payroll	<u>-1.57%</u>	<u>-5.00%</u>	<u>1.50%</u>
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020

Note: In the future, as data becomes available, ten years of information will be presented.

San Bernardino Community College District
Schedule of Changes in the District's Net OPEB Liability/(Asset) and Related Ratios
Year Ended June 30, 2023

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability			
Service cost	\$ 693,805	\$ 666,828	\$ 624,455
Interest	611,659	424,414	519,126
Difference between expected and actual experience	(3,016,752)	-	-
Changes of assumptions	1,531,925	-	-
Benefit payments	<u>(287,288)</u>	<u>(287,288)</u>	<u>(386,897)</u>
Net change in total OPEB liability	(466,651)	803,954	756,684
Total OPEB Liability - Beginning	<u>10,103,001</u>	<u>9,299,047</u>	<u>8,542,363</u>
Total OPEB Liability - Ending (a)	<u>\$ 9,636,350</u>	<u>\$ 10,103,001</u>	<u>\$ 9,299,047</u>
Plan Fiduciary Net Position			
Contributions - employer	\$ 287,288	\$ 436,390	\$ 386,897
Expected investment income	504,803	479,953	749,118
Differences between projected and actual earnings on			
OPEB plan investments	(74,185)	7,754	-
Benefit payments	(287,288)	(436,390)	(386,897)
Administrative expense	<u>(73,825)</u>	<u>(73,272)</u>	<u>(68,535)</u>
Net change in plan fiduciary net position	356,793	414,435	680,583
Plan Fiduciary Net Position - Beginning	<u>8,450,288</u>	<u>8,035,853</u>	<u>7,355,270</u>
Plan Fiduciary Net Position - Ending (b)	<u>\$ 8,807,081</u>	<u>\$ 8,450,288</u>	<u>\$ 8,035,853</u>
Net OPEB Liability (Asset) - Ending (a) - (b)	<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>91.39%</u>	<u>83.64%</u>	<u>86.42%</u>
Covered Payroll	<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>1.09%</u>	<u>2.46%</u>	<u>2.03%</u>
Measurement Date	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, 2023

	2023	2022	2021	2020	2019	2018
Annual money-weighted rate of return, net of investment expense	-18.27%	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, 2023

Year ended June 30,	<u>2023</u>	<u>2022</u>	<u>2021</u>
Proportion of the net OPEB liability	<u>0.1092%</u>	<u>0.1160%</u>	<u>0.1369%</u>
Proportionate share of the net OPEB liability	<u>\$ 359,724</u>	<u>\$ 462,640</u>	<u>\$ 580,056</u>
Covered payroll	<u>N/A¹</u>	<u>N/A¹</u>	<u>N/A¹</u>
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	<u>N/A¹</u>	<u>N/A¹</u>	<u>N/A¹</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>-0.94%</u>	<u>-0.80%</u>	<u>-0.71%</u>
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020

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 OPEB Liability – MPP Program
Year Ended June 30, 2023

Year ended June 30,	<u>2020</u>	<u>2019</u>	<u>2018</u>
Proportion of the net OPEB liability	<u>0.1306%</u>	<u>0.1198%</u>	<u>0.1200%</u>
Proportionate share of the net OPEB liability	<u>\$ 486,224</u>	<u>\$ 458,578</u>	<u>\$ 504,754</u>
Covered payroll	<u>N/A¹</u>	<u>N/A¹</u>	<u>N/A¹</u>
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	<u>N/A¹</u>	<u>N/A¹</u>	<u>N/A¹</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>-0.81%</u>	<u>-0.40%</u>	<u>0.01%</u>
Measurement Date	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, 2023

	2023	2022	2021	2020	2019
CalSTRS					
Proportion of the net pension liability	0.0728%	0.0772%	0.0786%	0.0738%	0.0667%
Proportionate share of the net pension liability	\$ 50,559,989	\$ 35,115,598	\$ 76,124,802	\$ 66,659,738	\$ 61,345,890
State's proportionate share of the net pension liability associated with the District	25,320,245	17,668,807	39,242,344	36,367,337	35,123,391
Total	\$ 75,880,234	\$ 52,784,405	\$ 115,367,146	\$ 103,027,075	\$ 96,469,281
Covered payroll	\$ 44,303,806	\$ 43,334,372	\$ 45,474,871	\$ 41,214,318	\$ 37,332,356
Proportionate share of the net pension liability as a percentage of its covered payroll	114.12%	81.03%	167.40%	161.74%	164.32%
Plan fiduciary net position as a percentage of the total pension liability	81%	87%	72%	73%	71%
Measurement Date	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019	June 30, 2018
CalPERS					
Proportion of the net pension liability	0.2343%	0.2482%	0.2527%	0.2439%	0.2252%
Proportionate share of the net pension liability	\$ 80,620,049	\$ 50,462,506	\$ 77,523,785	\$ 71,082,778	\$ 60,052,342
Covered payroll	\$ 36,683,893	\$ 35,715,469	\$ 36,488,449	\$ 35,007,369	\$ 29,970,678
Proportionate share of the net pension liability as a percentage of its covered payroll	219.77%	141.29%	212.46%	203.05%	200.37%
Plan fiduciary net position as a percentage of the total pension liability	70%	81%	70%	70%	71%
Measurement Date	June 30, 2022	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, 2023

	<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, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
CalSTRS					
Contractually required contribution	\$ 9,083,571	\$ 7,496,204	\$ 6,998,501	\$ 7,776,203	\$ 6,709,691
Contributions in relation to the contractually required contribution	<u>(9,083,571)</u>	<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>	<u>\$ -</u>
Covered payroll	<u>\$ 47,557,963</u>	<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>19.10%</u>	<u>16.92%</u>	<u>16.15%</u>	<u>17.10%</u>	<u>16.28%</u>
CalPERS					
Contractually required contribution	\$ 10,366,697	\$ 8,404,280	\$ 7,393,102	\$ 7,195,887	\$ 6,323,031
Contributions in relation to the contractually required contribution	<u>(10,366,697)</u>	<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>	<u>\$ -</u>
Covered payroll	<u>\$ 40,862,030</u>	<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>25.370%</u>	<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, 2023

	<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, 2023

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* - There were no changes in assumptions since the previous valuation.

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 2.16% to 3.54% 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 for the CalSTRS plan from the previous valuations. The CalPERS plan rate of investment return assumption was changed from 7.15% to 6.90% since the previous valuation.

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, 2023

San Bernardino Community College District

San Bernardino Community College District

District Organization

June 30, 2023

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, 2023

Member	Office	Term Expires
Dr. Stephanie Houston	Chair	2026
Dr. Anne Viricel	Vice Chair	2024
Joseph Williams	Clerk	2026
Dr. Nathan Gonzales	Trustee	2026
Gloria Macia Harrison	Trustee	2024
John Longville	Trustee	2024
Frank Reyes	Trustee	2024
Michelle Ly	Student Trustee, CHC	2024
Dyami Ruiz-Martinez	Student Trustee, SBVC	2024

Administration as of June 30, 2023

Diana Rodriguez, M.Ed.	Chancellor
Dr. Linda Fontanilla	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, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education			
Student Financial Assistance Cluster			
Federal Pell Grant Program	84.063		\$ 16,616,072
Federal Supplemental Educational Opportunity Grants (FSEOG)	84.007		1,117,869
Federal Direct Student Loans	84.268		205,992
Federal Work-Study Program	84.033		<u>218,329</u>
Subtotal Student Financial Assistance Cluster			<u>18,158,262</u>
TRIO Cluster			
TRIO Student Support Services	84.042A		<u>277,368</u>
Subtotal TRIO Cluster			<u>277,368</u>
COVID-19: Higher Education Emergency Relief Funds, Student Aid Portion			
	84.425E		1,145,995
COVID-19: Higher Education Emergency Relief Funds, Institutional Portion			
	84.425F		12,688,772
COVID-19: Higher Education Emergency Relief Funds, Minority Serving Institutions			
	84.425L		<u>2,489,469</u>
Subtotal			<u>16,324,236</u>
Congressionally-Directed Grants			
Passed through California Community Colleges Chancellor's Office Career and Technical Education Act (CTEA), Title I, Part C	84.116Z		86,084
Passed through State of California Department of Rehabilitation Workability III Program	84.048A	22-C01-009	778,278
	84.126A	31962	<u>160,306</u>
Total U.S. Department of Education			<u>35,784,534</u>
U.S. Department of Commerce			
Economic Development Cluster			
Public Works and Economic Development Facilities Program	11.300		<u>2,098</u>
Subtotal Economic Development Cluster			<u>2,098</u>
Passed through California Manufacturers and Technology Consulting (CMTC) Manufacturing Extension Partnership			
	11.611	70NANB21H146	<u>67,732</u>
Total U.S. Department of Commerce			<u>69,830</u>
U.S. Department of Agriculture			
Passed through California Department of Education Child and Adult Care Food Program			
SNAP Cluster	10.558	04375-CACFP- 36-CC-CS	<u>156,812</u>
Passed through Foundation for California Community Colleges State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	00006189	32,609
Passed through California State University, Chico State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	[1]	<u>24,487</u>
Subtotal SNAP Cluster			<u>57,096</u>
Total U.S. Department of Agriculture			<u>213,908</u>

[1] Pass-Through Entity Identifying Number not available.

San Bernardino Community College District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures
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]	\$ 1,764,758
Research and Development Cluster National Science Foundation Passed through University Enterprises Corporation at CSU San Bernardino Promoting Pre and Post transfer Success in STEM at Hispanic Serving Institutions	47.076	GT17154	62,552
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	84.031S	[1]	927
Subtotal Research and Development Cluster			<u>63,479</u>
U.S. Department of Defense Passed through University Enterprises Corporation at CSU San Bernardino CyberSecurity Core Curriculum	12.905	SA21128	32,973
U.S. Department of Transportation Passed through Federal Aviation Administration Aviation Maintenance Technical Workforce Grant Program	20.112	G-21-WD- AM-047	282,882
U.S. Department of Veterans Affairs Veterans Services	64.117		631
U.S. Department of Health and Human Services Passed through California Community Colleges Chancellor's Office Temporary Assistance for Needy Families (TANF) Foster and Kinship Care Education	93.558 93.658	[1] [1]	69,122 37,231
Child Care and Development Fund (CCDF) Cluster Passed through California Department of Education Child Care and Development Block Grant Child Care and Development Block Grant Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.575 93.575 93.596	15136 15554 13609	99,156 44,188 215,701
Passed through Yosemite CCD Child Development Consortium Child Care and Development Block Grant	93.575	[1]	18,024
Subtotal CCDF Cluster			<u>377,069</u>
Total U.S. Department of Health and Human Services			<u>483,422</u>
Total Federal Financial Assistance			<u>\$ 38,696,417</u>

[1] Pass-Through Entity Identifying Number not available.

San Bernardino Community College District
Schedule of Expenditures of State Awards
Year Ended June 30, 2023

Program	Program Revenues				Program Expenditures
	Cash Received	Accounts Receivable	Unearned Revenue	Total Revenue	
3C MEDIA SOLUTIONS	\$ 5,775	\$ -	\$ 5,775	\$ -	\$ -
AB104 ADULT EDUCATION BLOCK GRANT	2,386,087	-	883,591	1,502,496	1,502,496
AB798 TEXTBOOK AFFORDABILITY	25,435	-	25,435	-	-
ACUTE CARE NURSING	-	21,494	-	21,494	21,494
ALTERNATE TEXT PRODUCTION CENTER	-	1,500,000	-	1,500,000	1,500,000
ARTHUR N RUPE FOUNDATION	35,000	-	-	35,000	35,000
BACK 2 WORK PROGRAM	703,361	221,566	-	924,927	924,927
BASIC NEEDS CENTERS & STAFFING	1,023,468	-	716,133	307,335	307,335
BLOCK GRANT FY-98	5,109,264	-	3,477,718	1,631,546	1,631,546
BUTTE COLLEGE/CA DEPT OF HR	97,998	41,210	-	139,208	139,208
C.A.R.E.	545,422	-	323,177	222,245	222,245
CAL ED LEARNING LAB	25,000	-	1,953	23,047	23,047
CAL GRANT B	2,537,925	-	145,444	2,392,481	2,392,481
CALFRESH OUTREACH	33,046	-	26,015	7,031	7,031
CALIFORNIA COLLEGE PROMISE	4,231,951	-	3,142,271	1,089,680	1,089,680
CALIFORNIA SPACE GRANT	500	-	500	-	-
CALIFORNIANS FOR ALL COLLEGE CORPS	(23,437)	811,392	-	787,955	787,955
CALTRANS-PAROLEE WORKCREW 7/16	389,046	513,485	-	902,531	902,531
CalWORKS	1,097,809	-	116,869	980,940	980,940
CAMPUS SAFETY & SEXUAL ASSAULT	36,549	-	26,770	9,779	9,779
CAREER READINESS PGM-GOOGLE	24,526	-	-	24,526	24,526
CASCADE III-EL CAMINO CCD	2,094	8,715	-	10,809	10,809
CCAP INSTRUCTIONAL MATERIALS FOR DUAL ENROLLMENT	14,377	-	13,507	870	870
CDC AB 131 STIPENDS	34,986	-	12,541	22,445	22,445
CERTIFIED NURSE ASSISTANT PROGRAM	117,500	-	108,974	8,526	8,526
CHILD CARE FOOD PROGRAM	5,915	1,507	-	7,422	7,422
CHILD CARE RESOURCE CENTER	6,871	254	-	7,125	7,125
CHILD DEVELOPMENT	936,389	117,019	-	1,211,404	1,211,404
CLASSIFIED PROFESSIONAL	74,979	-	58,359	16,620	16,620
COVID-19 RECOVERY BLOCK GRANT	8,501,009	-	8,314,675	186,334	186,334

San Bernardino Community College District
Schedule of Expenditures of State Awards
Year Ended June 30, 2023

Program	Program Revenues			Total Revenue	Program Expenditures
	Cash Received	Accounts Receivable	Unearned Revenue		
CTE DATA UNLOCKED INITIATIVE	\$ 27,795	\$ -	\$ 27,795	\$ -	\$ -
CULTURALLY COMPETENT FACULTY PD	100,870	-	100,870	-	-
DREAM RESOURCE LIAISON	249,091	-	87,602	161,489	161,489
DREAMER STUDENTS	37,590	-	37,590	-	-
E.O.P.S.	2,832,091	-	1,163,536	1,668,555	1,668,555
EARLY ACTION EMGCY FIN. AID	234,521	-	133,800	100,721	100,721
ECON DEV FOR DISTRESSED AREAS	1,750,000	-	1,750,000	-	-
EDUCATIONAL PLANNING INITIATIV	70,097	-	70,097	-	-
EEO BEST PRACTICES	308,333	-	308,333	-	-
EQUAL EMPLOYMENT OPPORTUNITY	185,569	-	139,663	45,906	45,906
ETP #9	367,424	416,811	-	784,235	784,235
FINANCIAL AID TECHNOLOGY	217,098	-	116,092	101,006	101,006
FOSTER CARE EDUCATION	91,635	-	29,350	62,285	62,285
FOUNDATION CCC PRE-INSPECTOR	-	16,700	-	16,700	16,700
FULL TIME STUDENT SUCCESS GRANT	500	-	-	500	500
GROWING INLAND ACHIEVEMENT	100,000	-	-	100,000	100,000
GUIDED PATHWAYS	1,852,157	-	1,360,649	491,508	491,508
HANDICAPPED STUDENT PROGRAMS	1,789,969	-	509,960	1,280,009	1,280,009
HARMEYER INFANT CENTER	21,273	-	16,524	4,749	4,749
HIGH ROAD CONSTRUCTION CAREER (HRCCs)	221,961	13,065	-	235,026	235,026
HIGH ROAD TRAINING PARTNERSHIP	-	146,749	-	146,749	146,749
HIGHER EDUCATION STUDENT HOUSING GRANT	1,690,000	-	1,240,923	449,077	449,077
HUNGER FREE CAMPUS SUPPORT	49,734	-	36,703	13,031	13,031
ICT CYBERHUB CLOUD BASED TECH	163,361	1,073	-	164,434	164,434
IE PRE-APPRENTICESHIP PGM	194,199	-	1,596	192,603	192,603
IEDRC ARROYO VALLEY CORE	-	-	-	-	-
INLAND EMPIRE/DESERT REGIONAL CONSORTIUM	262,957	-	63,310	199,647	199,647
INNOVATION & EFFECTIVENESS GRANT	200,000	-	115,619	84,381	84,381

San Bernardino Community College District
 Schedule of Expenditures of State Awards
 Year Ended June 30, 2023

Program	Program Revenues				Program Expenditures
	Cash Received	Accounts Receivable	Unearned Revenue	Total Revenue	
INSTRUCTIONAL EQUIPMENT ALLOCATION	\$ 96,005	\$ -	\$ 96,005	\$ -	\$ -
KVCR AB-132 BILL	-	-	-	-	1,726,387
KVCR MEDIA ACADEMY	-	-	-	-	544,173
LEARNING ALIGNED EMPLOYMENT PROGRAM	4,043,108	-	4,043,108	-	-
LGBTQ+	183,800	-	146,552	37,248	37,248
LIBRARY SERVICES PLATFORM	44,758	-	12,601	32,157	32,157
LOCAL SHARES/SWP ROUND 3	164,959	-	17,236	147,723	147,723
LOCAL SHARES/SWP ROUND 4	97,506	-	69,607	27,899	27,899
LOCAL SHARES/SWP ROUND 5	968,439	-	-	968,439	968,439
LOCAL SHARES/SWP ROUND 6	2,191,003	-	1,328,557	862,446	824,589
LOCAL SHARES/SWP ROUND 7	3,217,955	-	2,481,387	736,568	736,568
MENTAL HEALTH SUPPORT	846,989	-	498,359	348,630	348,630
MESA GRANT	418,634	-	218,400	200,234	200,234
MIDDLE COLLEGE HIGH SCHOOL	264,801	-	115,329	149,472	149,472
NEXTUP FOSTER YOUTH SUPP. PRG.	452,401	-	404,881	47,520	47,520
NURSING EDUCATION	175,549	-	11,032	164,517	164,517
ONE TIME EMERGENCY AID	6,476	-	-	6,476	6,476
P48R6 RESPONSIVE TRAINING HP	15,972	-	-	15,972	15,972
P48R6 RESPONSIVE TRAINING RAH	13,538	889	-	14,427	14,427
P48R6 RESPONSIVE TRAINING RH	22,393	5,629	-	28,022	28,022
PHYSICAL PLANT/INST SUP FY2023	11,227,885	-	8,119,584	3,108,301	3,108,301
PRISON TO EMPLOYMENT INITIATIVE (P2E)	75,849	-	75,849	-	-
PROBATION-ENRICHMENT SERVICES	94,303	-	33,617	60,686	60,686
PROGRAM REVIEW	-	-	-	-	577,583
PROP 30 - EPA	7,369,779	-	-	7,369,779	7,369,779
RCC ACUTE CARE NURSING ASSIST	-	1,735	-	1,735	1,735
RCC-EMP ENGAGEMENT MGR	200,600	-	130,240	70,360	70,360
RCC-FAMILY CHILD CARE AGREEMENT	23,657	-	23,657	-	-
RCC-HHA-VNA HOSPICE	-	5,000	-	5,000	5,000

San Bernardino Community College District
Schedule of Expenditures of State Awards
Year Ended June 30, 2023

Program	Program Revenues				Program Expenditures
	Cash Received	Accounts Receivable	Unearned Revenue	Total Revenue	
REGIONAL SHARES/SWP ROUND 4	\$ 104,746	\$ -	\$ 104,746	\$ -	\$ -
REGIONAL SHARES/SWP ROUND 5	350,227	29,398	-	379,625	379,625
REGIONAL SHARES/SWP ROUND 6	170,794	221,664	-	392,458	392,458
REGIONAL SHARES/SWP ROUND 7	-	100,755	-	100,755	100,755
REPORT STREAMLINING PROGRAM	197,219	-	138,862	58,357	58,357
RIVERSIDE COUNTY REGIONAL TRAINING	181	-	181	-	-
RIVERSIDE COUNTY SHERIFF DEPARTMENT	(327)	-	-	(327)	-
SFAA-BFAP ADM ALLOWANCE	1,078,840	-	374,685	704,155	704,155
STAFF DEVELOPMENT	248	-	248	-	-
STATE PRESCHOOL GRANT	1,977,300	340,143	-	2,317,443	1,994,274
STUDENT EQUITY& ACHIEVEMENT GRANT	12,043,904	-	3,900,453	8,143,451	8,143,451
STUDENT FOOD AND HOUSING SUPPORT	925,184	-	708,650	216,534	216,534
STUDENT RETENTION & OUTREACH	3,146,259	-	1,624,226	1,522,033	1,522,033
STUDENT SUCCESS COMPLETION GRT	5,572,945	-	3,228,229	2,344,716	2,344,716
STRONG WORKFORCE PROGRAM - IEDRC P49R6 INNOV & AUTOMATIVE	95,866	69,192	-	165,058	165,058
STRONG WORKFORCE PROGRAM - REGIONAL REALLOCATED FUNDS	27,725	-	27,725	-	-
STRONG WORKFORCE PROGRAM- POSITIVE INCENTIVE FUNDING	5,432	-	5,432	-	-
SYSTEMWIDE TECH & DATA	300,000	-	274,194	25,806	25,806
TECHNICAL BUILDING REPLACEMENT	-	13,999,999	-	13,999,999	13,999,999
TELECOMMUNICATIONS TECHNOLOGY	5,641	-	5,641	-	-
TEMPORARY ASST FOR NEEDY FAMILIES (TANF)	35,932	17,279	11,351	41,860	41,860
UNIQUELY ABLED	47,186	-	38,018	9,168	9,168
VETERANS RESOURCE CENTER	557,035	-	303,463	253,572	253,572
YOUTH EMPOWERMENT STR (FRM ILP)	13,338	7,901	-	21,239	21,239
ZERO TEXTBOOK COST DEGREE	400,000	-	400,000	-	-
Total state programs	\$ 100,269,104	\$ 18,630,624	\$ 53,681,824	\$ 65,375,900	\$ 67,863,344

San Bernardino Community College District
Schedule of Workload Measures for State General Apportionment Annual (Actual) Attendance
Year Ended June 30, 2023

CATEGORIES	<u>Reported Data</u>	<u>Audit Adjustments</u>	<u>Audited Data</u>
A. Summer Intersession (Summer 2022 only)			
1. Noncredit*	10.70	-	10.70
2. Credit	1,026.51	-	1,026.51
B. Summer Intersession (Summer 2023 - Prior to July 1, 2023)			
1. Noncredit*	7.98	-	7.98
2. Credit	1,021.67	-	1,021.67
C. Primary Terms (Exclusive of Summer Intersession)			
1. Census Procedure Courses			
(a) Weekly Census Contact Hours	2,748.24	-	2,748.24
(b) Daily Census Contact Hours	841.18	-	841.18
2. Actual Hours of Attendance Procedure Courses			
(a) Noncredit*	422.27	-	422.27
(b) Credit	1,113.90	-	1,113.90
3. Alternative Attendance Accounting Procedures Courses			
(a) Weekly Census Procedure Courses	2,645.75	-	2,645.75
(b) Daily Census Procedure Courses	3,102.67	-	3,102.67
(c) Noncredit Independent Study/Distance Education Courses	-	-	-
D. Total FTES	<u>12,940.87</u>	<u>-</u>	<u>12,940.87</u>
SUPPLEMENTAL INFORMATION (Subset of Above Information)			
E. In-Service Training Courses (FTES)	-	-	-
F. Basic Skills Courses and Immigrant Education			
1. Noncredit*	-	-	-
2. Credit	384.52	-	384.52
<u>CCFS-320 Addendum</u>			
CDCP Noncredit FTES	47.36	-	47.36

* 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, 2023

	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	\$ 22,198,177	\$ -	\$ 22,198,177	\$ 22,198,177	\$ -	\$ 22,198,177
Other	1300	15,777,843	-	15,777,843	15,777,843	-	15,777,843
Total Instructional Salaries		37,976,020	-	37,976,020	37,976,020	-	37,976,020
Noninstructional Salaries							
Contract or Regular	1200	-	-	-	8,969,362	-	8,969,362
Other	1400	-	-	-	1,075,814	-	1,075,814
Total Noninstructional Salaries		-	-	-	10,045,176	-	10,045,176
Total Academic Salaries		37,976,020	-	37,976,020	48,021,196	-	48,021,196
<u>Classified Salaries</u>							
Noninstructional Salaries							
Regular Status	2100	-	-	-	22,761,611	-	22,761,611
Other	2300	-	-	-	2,221,886	-	2,221,886
Total Noninstructional Salaries		-	-	-	24,983,497	-	24,983,497
Instructional Aides							
Regular Status	2200	2,272,041	-	2,272,041	2,272,041	-	2,272,041
Other	2400	1,251,785	-	1,251,785	1,251,785	-	1,251,785
Total Instructional Aides		3,523,826	-	3,523,826	3,523,826	-	3,523,826
Total Classified Salaries		3,523,826	-	3,523,826	28,507,323	-	28,507,323
Employee Benefits	3000	14,753,112	-	14,753,112	27,673,927	-	27,673,927
Supplies and Material	4000	-	-	-	908,126	-	908,126
Other Operating Expenses	5000	1,484,110	-	1,484,110	12,524,824	-	12,524,824
Equipment Replacement	6420	-	-	-	267,689	-	267,689
Total Expenditures							
Prior to Exclusions		57,737,068	-	57,737,068	117,903,085	-	117,903,085

San Bernardino Community College District
 Reconciliation of *Education Code* Section 84362 (50 Percent Law) Calculation
 Year Ended June 30, 2023

	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	-	-	-	(57,818)	-	(57,818)
Student Transportation	6491	-	-	-	-	-	-
Noninstructional Staff - Retirees' Benefits and Retirement Incentives	6740	-	-	-	-	-	-
Objects to Exclude							
Rents and Leases	5060	-	-	-	1,355,220	-	1,355,220
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, 2023

	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	\$ -	\$ -	\$ -	\$ 3,167,088	\$ -	\$ 3,167,088
Capital Outlay	6000						
Library Books	6300	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-
Equipment - Additional	6410	-	-	-	-	-	-
Equipment - Replacement	6420	-	-	-	-	-	-
Total Equipment		-	-	-	-	-	-
Total Capital Outlay							
Other Outgo	7000	-	-	-	-	-	-
Total Exclusions		-	-	-	4,464,490	-	4,464,490
Total for ECS 84362, 50% Law		\$ 57,737,068	\$ -	\$ 57,737,068	\$ 113,438,595	\$ -	\$ 113,438,595
% of CEE (Instructional Salary Cost/Total CEE)		50.90%		50.90%	100.00%		100.00%
50% of Current Expense of Education					\$ 56,719,298		\$ 56,719,298

San Bernardino Community College District
 Proposition 30 Education Protection Account (EPA) Expenditure Report
 Year Ended June 30, 2023

Activity Classification	Object Code	Unrestricted			
EPA Revenue:	8630	\$ 7,441,974			
Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	1000-5900	\$ 7,441,974	\$ -	\$ -	\$ 7,441,974
Total Expenditures for EPA		\$ 7,441,974	\$ -	\$ -	\$ 7,441,974
Revenues Less Expenditures					\$ -

San Bernardino Community College District
 Reconciliation of Governmental Funds to the Statement of Net Position
 Year Ended June 30, 2023

Amounts reported for governmental activities in the Statement of Net Position are different because

Total fund balance		
General Funds	\$ 44,354,097	
Special Revenue Funds	106,187,517	
Capital Project Funds	273,878,826	
Debt Service Funds	65,044,224	
Proprietary Funds	55,509,630	
Internal Service Funds	<u>8,736,492</u>	
Total fund balance - all District funds		\$ 553,710,786
Capital assets, right-to-use leased assets and right-to-use subscription IT 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	866,663,622	
Accumulated depreciation is	(247,125,572)	
The cost of right-to-use leased assets is	3,603,422	
Accumulated amortization is	(2,296,454)	
The cost of right-to-use subscription IT assets is	6,605,394	
Accumulated amortization is	(3,034,615)	
Less: capital assets already recorded in proprietary funds	<u>(46,124,543)</u>	
Total capital assets, right-to-use leased assets, and right-to-use subscription IT assets, net		578,291,254
The net other postemployment benefits (OPEB) asset results from the difference between annual OPEB cost on the accrual basis and OPEB contributions.		
		1,273,555
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	37,996,881	
Deferred inflows of resources related to leases	<u>(31,307,486)</u>	
		6,689,395
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	59,967,348	
Deferred outflows of resources related to OPEB	2,609,698	
Deferred outflows of resources related to pensions	<u>42,896,493</u>	
Total deferred outflows of resources		105,473,539

San Bernardino Community College District
 Reconciliation of Governmental Funds to the Statement of Net Position
 Year Ended June 30, 2023

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. \$ 31,433,093

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. (9,098,256)

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	\$ (807,017,253)
Compensated absences	(5,734,047)
Subscription-based IT arrangements	(3,824,473)
Lease liability	(1,625,466)
Aggregate net other postemployment benefits (OPEB) liability	(359,724)
Net pension liability	(131,180,038)

In addition, the District has issued 'capital appreciation' general obligation bonds. The accretion of interest unmatured on the general obligation bonds to date is	(56,848,793)
----------------------------------------------------------------------------------------------------------------------------------------------------------------------	--------------

Total long-term liabilities	(1,006,589,794)
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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	(5,677,057)
Deferred inflows of resources related to pensions	(16,903,002)

Total deferred inflows of resources	(22,580,059)
-------------------------------------	--------------

Total net position	\$ 238,603,513
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San Bernardino Community College District
Notes to Supplementary Information
June 30, 2023

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, 2023.

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, 2023. 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
Notes to Supplementary Information
June 30, 2023

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, 2023

**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 (*Government Auditing Standards*), 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, 2023, and the related notes to the financial statements, which collectively comprise the District’s basic financial statements and have issued our report thereon dated November 17, 2023.

Adoption of New Accounting Standard

As discussed in Note 2 and 14 to the financial statements, the District has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, for the year ended June 30, 2023. Accordingly, a restatement has been made to the business-type activities net position as of July 1, 2022, 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 were not 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 black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
November 17, 2023



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, 2023. 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 San Bernardino Community College 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, 2023.

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 cursive script that reads "Eide Bailly LLP".

Rancho Cucamonga, California
November 17, 2023



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 2022-2023 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, 2023.

Opinion

In our opinion, the San Bernardino Community College 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, 2023.

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 2022-2023 California Community Colleges Chancellor's Office *Contracted District Audit Manual*. Our responsibilities under those standards 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 2022-2023 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 2022-2023 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 2022-2023 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 494	State Fiscal Recovery Fund
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 State Fiscal Recovery Fund was included as a major federal program, as described in the summary of auditor's results; therefore the compliance requirements within this section were not performed.

The purpose of this report on state compliance is solely to describe the results of our testing based on the requirements of the 2022-2023 California Community Colleges Chancellor's Office *Contracted District Audit Manual*. Accordingly, this report is not suitable for any other purpose.



Rancho Cucamonga, California
November 17, 2023



Schedule of Findings and Questioned Costs
June 30, 2023

San Bernardino Community College District

San Bernardino Community College District

Summary of Auditor's Results

Year Ended June 30, 2023

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 Number</u>
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: Higher Education Emergency Relief Funds, Minority Serving Institutions	84.425L
COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027
Dollar threshold used to distinguish between type A and type B programs	\$1,160,893
Auditee qualified as low-risk auditee?	No

State Compliance

Type of auditor's report issued on compliance for state programs	Unmodified
------------------------------------------------------------------	------------

San Bernardino Community College District
Financial Statement Findings and Recommendations
Year Ended June 30, 2023

None reported.

San Bernardino Community College District
Federal Awards Findings and Questioned Costs
Year Ended June 30, 2023

None reported.

San Bernardino Community College District
State Compliance Findings and Questioned Costs
Year Ended June 30, 2023

None reported.

San Bernardino Community College District
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023

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: December 8, 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 2022-23.

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, 2023. 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, 2023 and 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, 2023 and 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 (a public telecommunications entity operated by the San Bernardino Community College District (the District) as of and for the years ended June 30, 2023 and 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 KVCR TV and FM (the Entity) as of June 30, 2023 and 2022, and the respective changes in financial position, and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits 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 audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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 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 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 GAAS, 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 audits were conducted for the purpose of forming an opinion 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 GAAS. 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 November 17, 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
November 17, 2023

KVCR TV and FM
Management's Discussion and Analysis
June 30, 2023 and 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, 2023 and 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, 2023, 2022 and 2021, and is best read in conjunction with the consolidated financial statements and the notes following this section.

Statements of Net Position

Table 1

	<u>2023</u>	<u>2022</u>	<u>2021, as restated</u>
Assets			
Cash, cash equivalents and investments	\$ 3,132,493	\$ 3,712,272	\$ 883,810
Receivables	10,346,638	9,756,791	9,604,183
Other current assets	293,022	408,910	568,909
Capital and right-to-use leased assets, net	<u>591,239</u>	<u>786,097</u>	<u>988,066</u>
Total assets	<u>14,363,392</u>	<u>14,664,070</u>	<u>12,044,968</u>
Liabilities			
Accounts payable	183,633	123,925	77,047
Due to related party	4,073,974	4,999,365	2,121,232
Unearned revenue	1,039,374	934,997	1,298,361
Long-term liabilities			
Lease liability, due within one year	83,162	76,067	69,420
Lease liability, due in more than one year	<u>538,576</u>	<u>621,738</u>	<u>697,805</u>
Total liabilities	<u>5,918,719</u>	<u>6,756,092</u>	<u>4,263,865</u>
Deferred Inflows of Resources			
Deferred inflows of resources related to leases	<u>5,126,761</u>	<u>5,417,731</u>	<u>5,694,389</u>
Net Position			
Net investment in capital assets	(30,499)	88,292	220,841
Unrestricted	<u>3,348,411</u>	<u>2,401,955</u>	<u>1,865,873</u>
Total net position	<u>\$ 3,317,912</u>	<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 2023-2024 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, 2023 and 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.

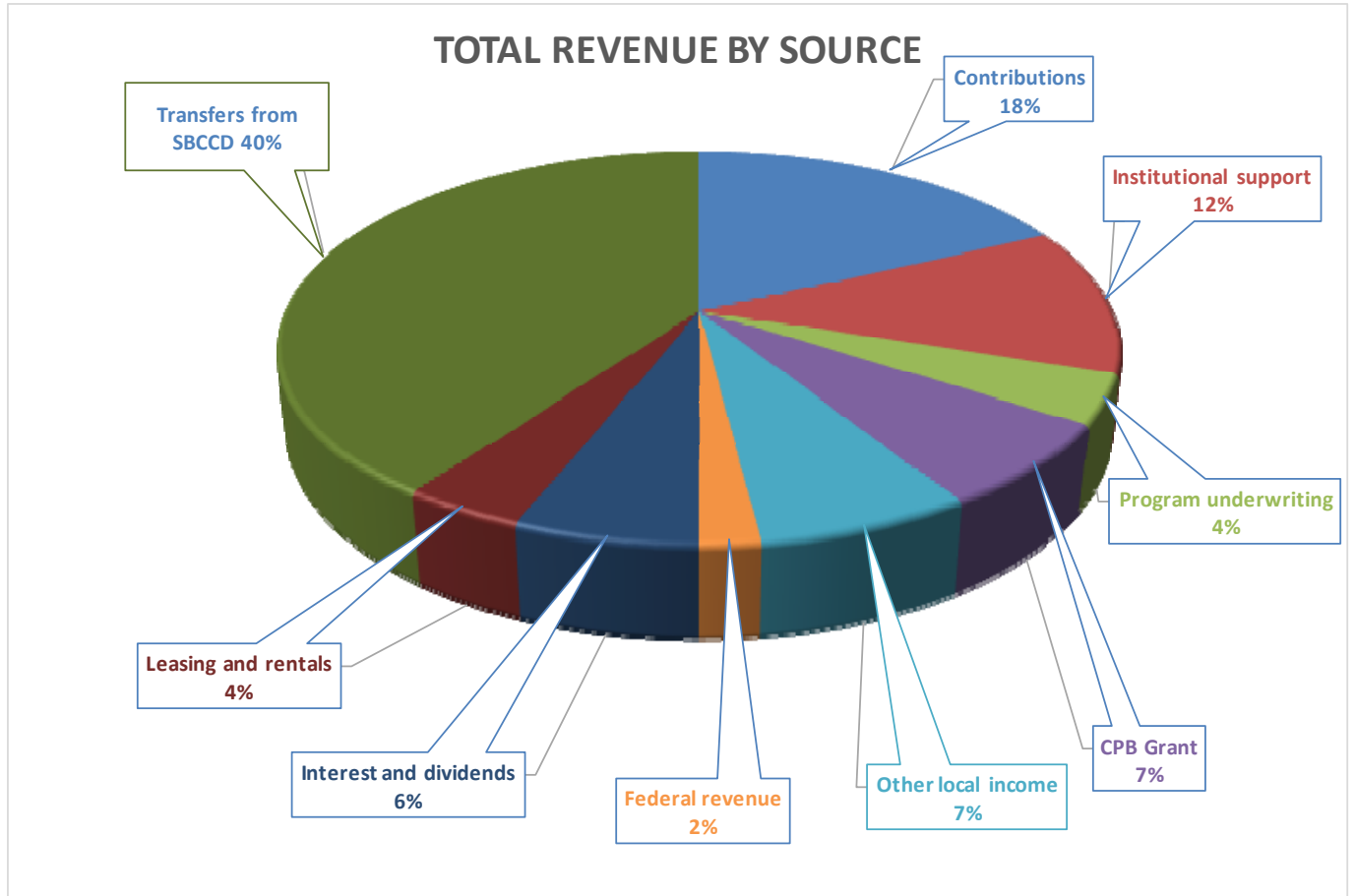
Operating revenues are earned from public contributions, grants, underwriting, and other local sources. Other revenues include interest and dividend income, leasing and rental income, and a transfer for program support from the San Bernardino Community College District.

Table 2

	<u>2023</u>	<u>2022</u>	<u>2021*</u>
Operating Revenues			
Federal revenue	\$ 118,917	\$ 400,102	\$ -
Inland Empire Pre-Apprenticeship Program	-	15,382	33,944
Contributions	1,310,176	1,421,089	1,397,968
Institutional support	871,264	809,913	1,133,963
CPB grants	514,690	617,227	-
Other local income	849,940	828,870	1,515,984
Total operating revenues	<u>3,664,987</u>	<u>4,092,583</u>	<u>4,081,859</u>
Operating Expenses	<u>6,509,016</u>	<u>5,633,092</u>	<u>6,070,081</u>
Total operating loss	<u>(2,844,029)</u>	<u>(1,540,509)</u>	<u>(1,988,222)</u>
Other Revenues (expenses/losses)			
Investment income and expenses, net	464,733	353,573	13,624
Leasing and rentals	297,653	314,816	554,609
Transfers in from related party	2,909,308	1,275,653	1,014,949
Total other revenues (expenses/losses)	<u>3,671,694</u>	<u>1,944,042</u>	<u>1,583,182</u>
Change in Net Position	<u>\$ 827,665</u>	<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:

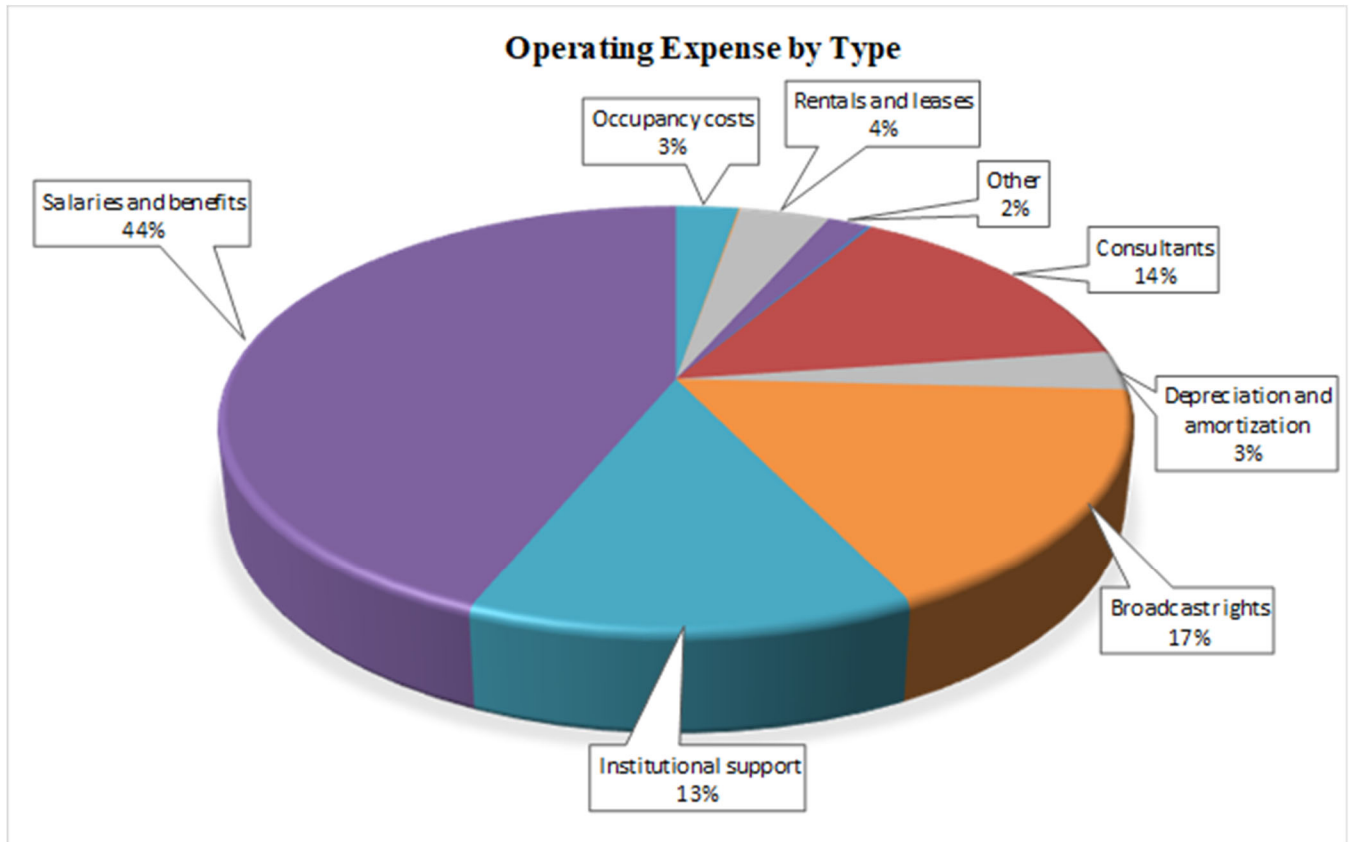


The following are explanatory remarks for the Statements of Revenues, Expenses, and Changes in Net Position:

- Total operating expenses increased by \$875,924 from the prior year due to inflationary pressure on yearly vendor agreements, large scale production commitments and staffing growth.

KVCR TV and FM
Management's Discussion and Analysis
June 30, 2023 and 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.

KVCR TV and FM
Management's Discussion and Analysis
June 30, 2023 and 2022

- 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

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>2023</u>	<u>2022</u>	<u>2021*</u>
Cash Flows from			
Operating activities	\$ (2,650,113)	\$ (1,492,150)	\$ (2,881,546)
Noncapital financing activities	1,681,668	4,036,459	4,123,086
Capital financing activities	(109,246)	(106,221)	(103,297)
Investing activities	<u>497,912</u>	<u>390,374</u>	<u>13,624</u>
Net Change in Cash and Cash Equivalents	(579,779)	2,828,462	1,151,867
Cash and Cash Equivalents, Beginning of Year	<u>3,712,272</u>	<u>883,810</u>	<u>(268,057)</u>
Cash and Cash Equivalents, End of Year	<u>\$ 3,132,493</u>	<u>\$ 3,712,272</u>	<u>\$ 883,810</u>

The 2021 year has not been restated for the effects of the implementation of GASB Statement No. 87.

KVCR TV and FM
Management's Discussion and Analysis
June 30, 2023 and 2022

Natural Classification of Expenses

2023	Program Activities				Management and General Activities			Total Expenses
	KVCR Radio	KVCR TV	FNX-TV	Total	KVCR Radio	KVCR TV	Total	
Salaries and benefits	\$ 646,757	\$ 1,529,732	\$ 326,436	\$ 2,502,925	\$ 141,669	\$ 204,161	\$ 345,830	\$ 2,848,755
Administrative	29,694	48,158	-	77,852	-	-	-	77,852
Advertising	-	4,500	-	4,500	-	-	-	4,500
Amortization expense	-	53,539	-	53,539	-	-	-	53,539
Broadcast rights	334,075	626,527	148,297	1,108,899	-	-	-	1,108,899
Consultants	47,568	653,680	231,386	932,634	-	-	-	932,634
Depreciation expense	5,775	135,544	-	141,319	-	-	-	141,319
Dues and memberships	-	8,056	-	8,056	-	-	-	8,056
Maintenance and operations	-	(96,134)	435	(95,699)	-	-	-	(95,699)
Noncash institutional support	197,071	556,743	117,450	871,264	-	-	-	871,264
Postage and freight	1,750	4,000	1,195	6,945	-	-	-	6,945
Professional fees	6,600	45,965	9,561	62,126	-	-	-	62,126
Promotional giveaways	-	11,500	457	11,957	-	-	-	11,957
Rentals and leases	12,087	237,130	435	249,652	-	-	-	249,652
Supplies	2,580	19,545	3,633	25,758	-	-	-	25,758
Travel	4,714	13,147	9,735	27,596	-	-	-	27,596
Telephone/Electricity	-	173,863	-	173,863	-	-	-	173,863
Total expenses	\$ 1,288,671	\$ 4,025,495	\$ 849,020	\$ 6,163,186	\$ 141,669	\$ 204,161	\$ 345,830	\$ 6,509,016

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	\$ 1,210,141	\$ 3,380,442	\$ 853,072	\$ 5,443,655	\$ 77,669	\$ 111,768	\$ 189,437	\$ 5,633,092

KVCR TV and FM
Management's Discussion and Analysis
June 30, 2023 and 2022

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	\$ 1,194,829	\$ 3,252,962	\$ 1,228,777	\$ 5,676,568	\$ 161,340	\$ 232,173	\$ 393,513	\$ 6,070,081

The 2021 year has not been restated for the effects of the implementation of GASB Statement No. 87.

ECONOMIC FACTORS AFFECTING THE FUTURE OF KVCR TV AND FM

Public television and radio stations continue 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 challenge is introducing the public media ecosystem to new audiences through emerging technologies and capturing the screen or listening time of these new audiences. This challenge mirrors 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 Media Television is affected by audiences migrating to various media options. In this reporting period, local public media is just beginning to establish a presence and strategies for marketing to future members within this arena of options. Radio has similar challenges with the proliferation of subscription streaming services, smart devices, and social platforms. The surplus of entertainment content available and the growing fragmentation of viewer behavior into a hybrid of traditional broadcast, streaming, social, and on-demand consumption is a considerable financial challenge to KVCR Public Media. 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 Public Media.

As a result, this reporting period's total revenue generated through membership, online giving, and underwriting decreased. In this climate, the challenge for public media is adapting to the vast array of media options 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 Statements of Net Position
June 30, 2023 and 2022

	2023	2022
Assets		
Cash and cash equivalents	\$ 48,970	\$ 101,549
Investments	3,083,523	3,610,723
Accounts receivable	363,923	83,008
Due from related party	1,540,387	1,071,849
Prepaid expenses	259,489	375,376
Other assets	33,533	33,534
Lease receivables	8,442,328	8,601,934
Capital and right-to-use leased assets		
Depreciable capital assets, net of accumulated depreciation	268,480	409,799
Right-to-use leased assets, net of accumulated amortization	322,759	376,298
Total capital and right-to-use leased assets, net	591,239	786,097
Total assets	14,363,392	14,664,070
Liabilities		
Accounts payable	183,633	123,925
Due to related party	4,073,974	4,999,365
Unearned revenue	1,039,374	934,997
Long-term liabilities		
Lease liability, due within one year	83,162	76,067
Lease liability, due in more than one year	538,576	621,738
Total liabilities	5,918,719	6,756,092
Deferred Inflows of Resources		
Deferred inflows of resources related to leases	5,126,761	5,417,731
Net Position		
Net investment in capital assets	(30,499)	88,292
Unrestricted	3,348,411	2,401,955
Total net position	\$ 3,317,912	\$ 2,490,247

KVCR TV and FM

Consolidated Statements of Revenues, Expenses, and Changes in Net Position
Years Ended June 30, 2023 and 2022

	2023	2022
Operating Revenues		
Public contributions - FM Station	\$ 518,637	\$ 587,073
Public contributions - TV Station	791,149	834,016
Private contributions - TV Station	390	-
Non cash institutional support from San Bernardino Community College District - FM	197,071	188,736
Non cash institutional support from San Bernardino Community College District - TV	674,193	621,177
CPB grants - TV Station	514,690	617,227
Program underwriting - FM Station	133,790	170,507
Program underwriting - TV Station	138,658	237,689
Other local income - FM Station	35,870	41,452
Other local income - TV Station	528,239	379,222
Federal revenue - FM Station	32,833	164,042
Federal revenue - TV Station	86,084	236,060
Inland Empire Pre-Apprenticeship Program - TV Station	-	15,382
Strong Workforce Regional Grant - FM Station	9,836	-
Strong Workforce Regional Grant - TV Station	3,547	-
Total operating revenues	3,664,987	4,092,583
Operating Expenses		
Program services - FM Station	1,288,671	1,210,141
Program services - TV Station	4,874,515	4,233,514
Management and general - FM Station	141,669	77,669
Management and general - TV Station	204,161	111,768
Total operating expenses	6,509,016	5,633,092
Total operating loss	(2,844,029)	(1,540,509)
Other Revenues, Expenses and Losses		
Interest and dividends - FM Station	2,787	-
Interest and dividends - TV Station	502,599	452,455
Interest expense	(33,179)	(36,801)
Leasing and rentals - FM Station	18,311	9,492
Leasing and rentals - TV Station	279,342	305,324
Change in the fair market value of the cash held by the San Bernardino County Treasury	(7,474)	(62,081)
Transfers in from related party - FM Station	664,610	259,838
Transfers in from related party - TV Station	2,244,698	1,015,815
Total other revenues, expenses and losses	3,671,694	1,944,042
Change in Net Position	827,665	403,533
Net Position, Beginning of Year	2,490,247	2,086,714
Net Position, End of Year	\$ 3,317,912	\$ 2,490,247

KVCR TV and FM
Consolidated Statements of Cash Flows
Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Operating Activities		
Federal, state, and local grants	\$ 633,607	\$ 1,032,711
Other local operating receipts	1,983,578	1,889,472
Payments to employees	(2,848,755)	(2,181,285)
Payments to suppliers	<u>(2,418,543)</u>	<u>(2,233,048)</u>
Net Cash Flows from Operating Activities	<u>(2,650,113)</u>	<u>(1,492,150)</u>
Noncapital Financing Activities		
Leasing and rentals	166,289	152,416
Transfers in from the San Bernardino Community College District (SBCCD)	<u>1,515,379</u>	<u>3,884,043</u>
Net Cash Flows from Noncapital Financing Activities	<u>1,681,668</u>	<u>4,036,459</u>
Capital Financing Activities		
Interest paid on capital debt	(33,179)	(36,801)
Principal paid on capital debt	<u>(76,067)</u>	<u>(69,420)</u>
Net Cash Flows from Capital Financing Activities	<u>(109,246)</u>	<u>(106,221)</u>
Investing Activities		
Change in fair market value of Cash in County treasury	(7,474)	(62,081)
Interest and dividends	<u>505,386</u>	<u>452,455</u>
Net Cash Flows from Investing Activities	<u>497,912</u>	<u>390,374</u>
Net Change in Cash and Cash Equivalents	(579,779)	2,828,462
Cash and Cash Equivalents, Beginning of Year	<u>3,712,272</u>	<u>883,810</u>
Cash and Cash Equivalents, End of Year	<u>\$ 3,132,493</u>	<u>\$ 3,712,272</u>
Reconciliation of Net Operating Loss to Net Cash Flows from Operating Activities		
Operating Loss	<u>\$ (2,844,029)</u>	<u>(\$1,540,509)</u>
Adjustments to reconcile operating loss to net cash from operating activities		
Depreciation and amortization expense	194,858	201,969
Changes in assets and liabilities related to		
Accounts receivable	(280,915)	2,877
Prepaid expenses	115,887	159,999
Accounts payable	59,708	46,878
Unearned revenue	<u>104,377</u>	<u>(363,364)</u>
Net Cash Flows from Operating Activities	<u>\$ (2,650,113)</u>	<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 years ended June 30, 2023 and 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. 96

As of July 1, 2022, the Entity adopted GASB Statement No. 96, *Subscription-Based Information Technology Arrangements (SBITAs)*. The implementation of this standard establishes that a SBITA results in a right-to-use subscription IT asset - an intangible asset - and a corresponding liability. The standard provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA. The Statement requires recognition of certain SBITA assets and liabilities for SBITAs that previously were recognized as outflows of resources based on the payment provisions of the contract. There was not a significant effect on the Entity's consolidated financial statements as a result of the implementation of the standard.

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.

KVCR TV and FM
Notes to Financial Statements
June 30, 2023 and 2022

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.

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

KVCR TV and FM
Notes to Financial Statements
June 30, 2023 and 2022

Summary of Deposits and Investments

Deposits and investments as of June 30, 2023, consisted of the following:

KVCR FM and TV	\$ 3,127,818
KVCR FNX	<u>4,675</u>
Total deposits and investments	<u><u>\$ 3,132,493</u></u>
Cash awaiting deposit	\$ 48,970
San Bernardino County Investment Pool	<u>3,083,523</u>
Total deposits and investments	<u><u>\$ 3,132,493</u></u>

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 \$3,083,523 with the San Bernardino County Investment Pool, with an average maturity of 539 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 Entity's investment in the San Bernardino County Investment Pool is rated at AAf/S1 by Fitch Ratings agency.

KVCR TV and FM
Notes to Financial Statements
June 30, 2023 and 2022

Note 3 - Accounts Receivable

Accounts receivable represent amounts due to the Entity as follows at June 30:

	2023	2022
Other local sources	\$ 256,239	\$ 70,814
Federal categorical aid	86,084	-
State categorical aid	-	3,000
Interest	21,600	9,194
Total	\$ 363,923	\$ 83,008

Note 4 - Lease Receivables

The Entity has entered into lease agreements with various lessees for Cellular Tower Space. The lease receivables at June 30 are summarized below:

Lease Receivables	Balance July 1, 2022	Additions	Deductions	Balance, June 30, 2023
Real Property	\$ 8,601,934	\$ -	\$ (159,606)	\$ 8,442,328
	Balance, July 1, 2021, as restated	Additions	Deductions	Balance, June 30, 2022
Real Property	\$ 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 current fiscal year, the Entity recognized \$159,606 in lease revenue and \$426,779 in interest revenue related to these agreements. At June 30, 2023, the District recorded \$8,442,238 in lease receivables and \$5,126,761 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, 2023 and 2022

Note 5 - Capital and Right-to-use Leased Assets

Capital and right-to-use leased assets consisted of the following at June 30:

	Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023
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	7,919,549	-	-	7,919,549
Less: Accumulated Depreciation	(7,509,750)	(141,319)	-	(7,651,069)
Capital assets being depreciated, net	409,799	(141,319)	-	268,480
Right-to-Use Leased Assets				
Real property	1,164,142	-	-	1,164,142
Less: Accumulated Amortization	(787,844)	(53,539)	-	(841,383)
Right-to-use leased assets, net	376,298	(53,539)	-	322,759
Total capital and right-to-use leased assets, net	\$ 786,097	\$ (194,858)	\$ -	\$ 591,239

Note 6 - Accounts Payable

Accounts payable consisted of the following at June 30:

	2023	2022
Salaries and benefits payable	\$ 59,527	\$ 66,235
Vendors payable	124,106	57,690
Total	\$ 183,633	\$ 123,925

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. At June 30, 2023 and 2022, the unearned revenues totaled \$1,039,374 and \$934,997, respectively.

KVCR TV and FM
Notes to Financial Statements
June 30, 2023 and 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 at June 30 is summarized below:

Leases	Balance, July 1, 2022	Additions	Deductions	Balance, June 30, 2023	Due in one Year
Real Property	\$ 697,805	\$ -	\$ (76,067)	\$ 621,738	\$ 83,162
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 \$109,246. The annual interest rate charged on the leases is 5.0%.

At June 30, 2023, the Entity has recognized right-to-use assets, net of accumulated amortization of \$322,759 and a lease liability of \$621,738 related to these agreements. During the fiscal year, the Entity recorded \$53,539 in amortization expense and \$33,179 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
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	95,757	9,669	105,426
2029-2033	145,860	15,974	161,834
	<u>\$ 621,738</u>	<u>\$ 114,943</u>	<u>\$ 736,681</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, 2023 and 2022, the District owed the Entity \$1,540,387 and \$1,071,849, respectively, for amounts collected on the Entity's behalf. The Entity owed the District \$4,073,974 and \$4,999,365, respectively, 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, 2023, the indirect rate was computed as 16%. For the year ended June 30, 2022, the indirect rate was computed as 17%. The calculated institutional support totaled \$871,264 and \$809,913 for the 2023 and 2022 years, respectively. 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 \$4,130,620 and \$2,693,350, respectively, in cash to support the programming of both the FM Radio and TV Stations for the years ended June 30, 2023 and 2022, respectively.

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.



Supplementary Information
June 30, 2023 and 2022
KVCR TV and FM

KVCR TV and FM
Combining Schedules of Revenues, Expenses, and Changes in Net Position
Year Ended June 30, 2023

	KVCR Radio	KVCR TV	KVCR FNX	Total
Operating Revenues				
Public contributions - FM Station	\$ 518,637	\$ -	\$ -	\$ 518,637
Public contributions - TV Station	-	721,671	69,478	791,149
Private contributions - TV Station	-	-	390	390
Non cash institutional support from San Bernardino Community College District - FM	197,071	-	-	197,071
Non cash institutional support from San Bernardino Community College District - TV	-	556,743	117,450	674,193
CPB grants	514,690	-	-	514,690
Program underwriting - FM Station	133,790	-	-	133,790
Program underwriting - TV Station	-	87,858	50,800	138,658
Other local income - FM Station	35,870	-	-	35,870
Other local income - TV Station	-	528,239	-	528,239
Federal revenue - FM Station	32,833	-	-	32,833
Federal revenue - TV Station	-	86,084	-	86,084
Strong Workforce Regional Grant - TV Station	9,836	-	-	9,836
Strong Workforce Regional Grant - FM Station	-	3,547	-	3,547
Total operating revenues	1,442,727	1,984,142	238,118	3,664,987
Operating Expenses				
Program services - FM Station	1,288,671	-	-	1,288,671
Program services - TV Station	-	4,025,495	-	4,025,495
Program services - FNX TV Station	-	-	849,020	849,020
Management and general - FM Station	141,669	-	-	141,669
Management and general - TV Station	-	204,161	-	204,161
Total operating expenses	1,430,340	4,229,656	849,020	6,509,016
Total operating loss	12,387	(2,245,514)	(610,902)	(2,844,029)
Other Revenues, Expenses and Losses				
Interest and dividends - FM Station	2,787	-	-	2,787
Interest and dividends - TV Station	-	502,599	-	502,599
Interest expense	-	(33,179)	-	(33,179)
Leasing and rentals - FM Station	18,311	-	-	18,311
Leasing and rentals - TV Station	-	279,342	-	279,342
Change in the fair market value of the cash held by the San Bernardino County Treasury	(4,272)	(6,148)	2,946	(7,474)
Transfers in from related party - FM Station	664,610	-	-	664,610
Transfers in from related party - TV Station	-	1,794,698	450,000	2,244,698
Total other revenues, expenses and losses	681,436	2,537,312	452,946	3,671,694
Change in Net Position	\$ 693,823	\$ 291,798	\$ (157,956)	\$ 827,665

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	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	1,769,037	1,989,047	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	481,227	(1,503,163)	(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	\$ 726,436	\$ (252,177)	\$ (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 (*Government Auditing Standards*), the consolidated financial statements of 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, 2023 and 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 November 17, 2023.

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.



Rancho Cucamonga, California
November 17, 2023



Schedule of Findings and Questioned Costs
June 30, 2023 and 2022

KVCR TV and FM

KVCR TV and FM
Financial Statement Findings and Recommendations
Year Ended June 30, 2023

None reported.

KVCR TV and FM
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023

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: December 8, 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 2022-23.

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, 2023. 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, 2023

San Bernardino Community College District

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure M)
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 June 30, 2023

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Financial Audit
General Obligation Bond Construction Fund (Measure M)
June 30, 2023

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, as of and for the year ended June 30, 2023, 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 San Bernardino Community College District (the District), as of June 30, 2023, 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, 2023, 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 November 17, 2023, 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 black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
November 17, 2023

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure M)
 Balance Sheet
 June 30, 2023

Assets	
Investments	\$ 30,665,916
Accounts receivable	<u>13,244</u>
Total assets	<u><u>\$ 30,679,160</u></u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	<u>\$ 927,142</u>
Fund Balance	
Restricted for capital projects	<u>29,752,018</u>
Total liabilities and fund balance	<u><u>\$ 30,679,160</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, 2023

Revenues	
Interest income	\$ 642,652
Local revenues	1,953
Change in fair value of investments	<u>(26,189)</u>
Total revenues	<u>618,416</u>
Expenditures	
Capital outlay	<u>1,629,855</u>
Net Change in Fund Balance	(1,011,439)
Fund Balance, Beginning	<u>30,763,457</u>
Fund Balance, Ending	<u><u>\$ 29,752,018</u></u>

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure M)
 Notes to Financial Statements
 June 30, 2023

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, 2023

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, 2023, 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.

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).

**San Bernardino Community College District
General Obligation Bond Construction Fund (Measure M)**

Notes to Financial Statements
June 30, 2023

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

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 a General Obligation Bond Construction Fund (Measure M) investment of \$1,530,292 with the San Bernardino County Investment Pool, with a weighted average maturity of 539 days. In addition, the District maintains investments of \$29,135,624 in mutual funds.

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure M)

Notes to Financial Statements

June 30, 2023

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 AAAs/S1 by Fitch Ratings agency and the mutual funds are rated AAA by Standard & Poor's rating agency as of June 30, 2023.

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.

The District's fair value measurements are as follows at June 30, 2023:

Investment Type	Reported Amount	Level 1 Inputs
Mutual Funds	\$ 29,135,624	\$ 29,135,624

All assets have been valued using a market approach, with quoted market prices.

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure M)
 Notes to Financial Statements
 June 30, 2023

Note 4 - Accounts Receivable

At June 30, 2023 Accounts receivable balance consisted of \$13,244 for interest receivables.

Note 5 - Accounts Payable

Accounts payable at June 30, 2023, consist of the following:

Capital Projects	<u>\$ 927,142</u>
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Note 6 - Commitments and Contingencies

Construction Commitments

As of June 30, 2023, the General Obligation Bond Construction Fund (Measure M) had approximately \$29.8 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 M) at June 30, 2023.



Independent Auditor's Report
June 30, 2023

**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 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 (*Government Auditing Standards*), the financial statements of the San Bernardino Community College District (the District) General Obligation Bond Construction Fund (Measure M), as of and for the year ended June 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated November 17, 2023.

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, 2023, 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 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.



Rancho Cucamonga, California
November 17, 2023

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure M)
Financial Statement Findings
June 30, 2023

None reported.

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure M)
Summary Schedule of Prior Audit Findings
June 30, 2023

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, 2023

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, 2023.

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.

Audit Authority/Purpose

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

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

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 the District, “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 facilities 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.

Objectives of the Audit

Our audit was limited to the objectives listed below which includes determining the 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 compliance with those requirements.

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, 2022 through June 30, 2023. 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, 2023, were not reviewed or included within the scope of our audit or in this report.

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.

Methodology

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2023, 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, 2022 through June 30, 2023 from Measure M bond proceeds.
 - c) We selected all expenditures that were individually significant expenditures. Individually significant expenditures were identified based on our assessment of materiality.
 - d) For all items below the individually significant threshold identified in item 2c, judgmentally selected expenditures based on risk assessment and consideration of coverage of all object codes and projects for the period starting July 1, 2022 and ending June 30, 2023. The results can be projected to the intended population.
3. Our sample included transaction totaling \$1,026,932. This represents approximately 63% of the total expenditures of \$1,629,855.
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 receiving 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.
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.

The results of our tests indicated that the District 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.

Audit Results

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.

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
November 17, 2023

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure M)
Findings, Recommendations, and Views of Responsible Officials
June 30, 2023

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: December 8, 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 2022-23.

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, 2023. 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, 2023

San Bernardino Community College District

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure CC)
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 June 30, 2023

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Financial Audit
General Obligation Bond Construction Fund (Measure CC)
June 30, 2023

**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, as of and for the year ended June 30, 2023, 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 San Bernardino Community College District (the District), as of June 30, 2023, 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, 2023, 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 November 17, 2023, 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.



Rancho Cucamonga, California
November 17, 2023

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure CC)
 Balance Sheet
 June 30, 2023

Assets	
Investments	\$ 240,499,107
Accounts receivable	<u>1,951,032</u>
Total assets	<u><u>\$ 242,450,139</u></u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 10,980,691
Due to other District funds	<u>2,608</u>
Total liabilities	<u>10,983,299</u>
Fund Balance	
Restricted for capital projects	<u>231,466,840</u>
Total liabilities and fund balance	<u><u>\$ 242,450,139</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, 2023

Revenues	
Interest income	\$ 5,907,382
Local revenues	60,010
Change in fair value of investments	<u>(760,702)</u>
Total revenues	<u>5,206,690</u>
Expenditures	
Salaries and benefits	455,201
Supplies, services and other operating expenditures	726,884
Capital outlay	<u>42,322,289</u>
Total expenditures	<u>43,504,374</u>
Net Change in Fund Balance	(38,297,684)
Fund Balance, Beginning	<u>269,764,524</u>
Fund Balance, Ending	<u><u>\$ 231,466,840</u></u>

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)

Notes to Financial Statements

June 30, 2023

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, 2023

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, 2023, 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.

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).

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)

Notes to Financial Statements

June 30, 2023

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

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 \$240,499,107 with the San Bernardino County Investment Pool with a weighted average maturity of 539 days.

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)

Notes to Financial Statements

June 30, 2023

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 AAf/S1 by Fitch Ratings agency as of June 30, 2023.

Note 3 - Accounts Receivable

Receivables at June 30, 2023, consist of the following:

Interest	<u>\$ 1,951,032</u>
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Note 4 - Accounts Payable

Accounts payable at June 30, 2023, consist of the following:

Capital Projects	<u>\$ 10,980,691</u>
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Note 5 - Due To Other Funds

The General Obligation Bond Construction Fund (Measure CC) owed the Unrestricted General Fund \$2,183 for June 2023, SUI and other employee related benefits related to bond funded projects. The General Obligation Bond Construction Fund (Measure CC) owed the Workers' Compensation Fund \$425 for worker's compensation payments for the month of June 2023, related to bond funded projects.

Note 6 - Commitments and Contingencies

Construction Commitments

As of June 30, 2023, the General Obligation Bond Construction Fund (Measure CC) had approximately \$416.6 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, 2023.



Independent Auditor's Report
June 30, 2023

**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 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 (*Government Auditing Standards*), the financial statements of the San Bernardino Community College District (the District) General Obligation Bond Construction Fund (Measure CC), as of and for the year ended June 30, 2023, and the related notes to the financial statements, and have issued our report thereon dated November 17, 2023.

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, 2023, 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 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.



Rancho Cucamonga, California
November 17, 2023

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)
Financial Statement Findings
June 30, 2023

None reported.

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)
Summary Schedule of Prior Audit Findings
June 30, 2023

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, 2023

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, 2023.

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.

Audit Authority/Purpose

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

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

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 the District, “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 facilities 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.

Objectives of the Audit

Our audit was limited to the objectives listed below which includes determining the compliance with the performance requirements as referred to in Proposition 39 and outlines in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Management is responsible for the District compliance with those requirements.

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, 2022 through June 30, 2023. 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, 2023, were not reviewed or included within the scope of our audit or in this report.

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.

Methodology

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2023, 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, 2022 through June 30, 2023 from Measure CC bond proceeds.
 - c) We selected all expenditures that were individually significant expenditures. Individually significant expenditures were identified based on our assessment of materiality.
 - d) For all items below the individually significant threshold identified in item 2c, judgmentally selected expenditures based on risk assessment and consideration of coverage of all object codes and projects for the period starting July 1, 2022 and ending June 30, 2023. The results can be projected to the intended population.
3. Our sample included transaction totaling \$31,300,309. This represents approximately 72% of the total expenditures of \$43,504,374.
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 receiving 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.

The results of our tests indicated that the District 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.

Audit Results

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. Further, 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.

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.



Rancho Cucamonga, California
November 17, 2023

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)
Findings, Recommendations, and Views of Responsible Officials
June 30, 2023

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: Jose F. Torres, Executive Vice Chancellor

DATE: December 8, 2023

SUBJECT: Consideration of Approval to Rescind Resolution #2023-08-10-FP-02
Relating to the Sale and Delivery of San Bernardino Community College
District 2023 Certificates of Participation

RECOMMENDATION

It is recommended that the Board of Trustees rescind Resolution #2023-08-10-FP-02 relating to the San Bernardino Community College District 2023 Certificates of Participation (“Certificates”).

OVERVIEW

On August 10, 2023, the Board of Trustees adopted Resolution #2023-08-10-FP-02 Authorizing Execution and Delivery of Documents Relating to the Sale and Delivery of SBCCD 2023 Certificates of Participation to finance certain college facility improvements through the preparation, sale, and delivery of 2023 Certificates of Participation under a Lease/Purchase Agreement between the District and the Public Property Financing Corporation of California.

At this time, staff is recommending that the Board rescind this resolution.

ANALYSIS

The Board of Trustees is being asked to rescind, by majority vote, Resolution #2023-08-10-FP-02 adopted on August 10, 2023, permitting the sale of the Certificates.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

The approval of this Board item does not have any direct financial implications as no agreements have yet been entered into.



SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Dr. Kevin Horan, President, CHC

PREPARED BY: Dr. Keith Wurtz, Vice President, Instruction, CHC

DATE: December 8, 2023

SUBJECT: Consideration of Approval of Curriculum - CHC

RECOMMENDATION

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

OVERVIEW

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

ANALYSIS

These courses, certificates, and degrees have been approved for addition, modification, and deletion by the Curriculum Committee of the Academic Senate and will be included in 2024-2025 College Catalog.

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

None.



COURSE MODIFICATION

COURSE ID	COURSE TITLE
ENGL 232	Creative Writing
RATIONALE:	Six-year revision
EQUATE:	Equates with ENGL 232 at SBVC
EFFECTIVE:	Fall 2024

COURSE ID	COURSE TITLE
THART 133	Audition Techniques
UNITS:	2
CONTACT HOURS:	64-72
CATALOG DESCRIPTION:	Introduction to the basics of auditioning as a means of getting roles in contemporary theatre. This includes analyzing material for monologues or scenes, structure of their presentation, rehearsal techniques and development of acting and skill by preparation and presentations in class.
SCHEDULE:	Introduction to the basics of auditioning as a means of getting roles in contemporary plays.
RATIONALE:	This course is being modified to better serve the student population.
EQUATE:	Not currently equated with SBVC
EFFECTIVE:	Fall 2024

COURSE ID	COURSE TITLE
THART 174X4	Dance Production Workshop
CONTACT HOURS:	96-108
RATIONALE:	Six-year revision
EQUATE:	Equates with Dance 206X4 at SBVC
EFFECTIVE:	Fall 2024

NEW COURSE

COURSE ID	COURSE TITLE
THART 112	Audition Techniques for Musical Theatre

DISCIPLINE:	Theatre Arts
DEPARTMENT:	Fine Arts
CATALOG DESCRIPTION:	This course is designed to prepare actors for musical theatre auditions
SCHEDULE DESCRIPTION:	Introductions to the basics of auditioning as a means of getting roles in a musical theatre production. This includes analyzing material for monologues, musical pieces or scenes, structure of their presentation, rehearsal techniques and development of acting or musical technique and skill by preparation and presentations in class.
STUDENT LEARNING OUTCOMES:	NEW
UNITS:	1
CONTACT HOURS:	16-18
RATIONALE:	A vital component of any theatre arts curriculum is preparation for an audition. The audition is the key not only to getting roles in productions but also in gaining admittance to four-year institutions for further study of theatre. More generally, this course also prepares students in the presentation of themselves in education, social and work situations and enhances their skills in vocal presentation and verbal acuity. This course is associate-degree applicable and transfers to UC and CSU.
EQUATE:	Not currently equated with SBVC
EFFECTIVE:	Fall 2024

COURSE ID	COURSE TITLE
THART 113	Audition Techniques for Classical Theatre
DISCIPLINE:	Theatre Arts
DEPARTMENT:	Fine Arts
CATALOG DESCRIPTION:	Introduction to the basics of auditioning as a means of getting roles in classical theatre plays. This includes analyzing material for monologues or scenes, structure of their presentation, rehearsal techniques and development of acting technique and skill by preparation and presentations in class.
SCHEDULE DESCRIPTION:	Introduction to the basics of auditioning as a means of getting roles in classical theatre plays. This includes analyzing material for monologues or scenes, structure of their presentation, rehearsal techniques and development of acting technique and skill by preparation and presentations in class.
STUDENT LEARNING OUTCOMES:	New
UNITS:	1
CONTACT HOURS:	16-18

RATIONALE:	A vital component of any theatre arts curriculum is preparation for an audition. The audition is the key not only to getting roles in productions but also in gaining admittance to four-year institutions for further study of theatre. More generally, this course also prepares students in the presentation of themselves in education, social and work situations and enhances their skills in vocal presentation and verbal acuity. This course is associate-degree applicable and transfers to UC and CSU.
EQUATE:	Not currently equated with SBVC
EFFECTIVE:	Fall 2024

COURSE ID	COURSE TITLE
THART 164	Fundamentals of Scenic Design and Stage Management
DISCIPLINE:	Theatre Arts
DEPARTMENT:	Fine Arts
CATALOG DESCRIPTION:	This course is a study of the history, theory, and practice of theatrical design and production in areas including stage management, properties and construction.
SCHEDULE DESCRIPTION:	Study of the history, theory, and practice of theatrical design and production in areas including stage management, properties and construction. This includes the use of CAD for design and Maker Space technology, along with other emerging practices.
STUDENT LEARNING OUTCOMES:	New
UNITS:	3
CONTACT HOURS:	48-54
RATIONALE:	This course is necessary for a well-rounded technical theatre education
EQUATE:	Not currently equated with SBVC
EFFECTIVE:	Fall 2025

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 & Payroll Services

DATE: December 8, 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 2023-2024 budgets.





Adjunct and Substitute Academic Employees

Presented for Information December 8, 2023

[v.11.15.2023.p.2|3]

2023 – 2024 Academic Year

Employee Name	Location Assignment	Course Subject	Discipline per Minimum Qualifications
Andersson-Cortez, Steven	CHC	Certified Nursing Assistant/Aid	Healthcare Ancillaries
Bernal, Tara	CHC	Certified Nursing Assistant/Aid	Healthcare Ancillaries
Bonetta, Ali	CHC	Counseling	Counseling
Brossia, Karen	CHC	Counseling	Counseling
Delmonico, Shana	CHC	Counseling	Counseling
Farley, Diana	CHC	Counseling	Counseling
Flores, Francisca	CHC	Certified Nursing Assistant/Aid	Healthcare Ancillaries
Gonzales, Robin	CHC	Counseling	Counseling
Harris, Kashaunda	CHC	Counseling	Counseling
Henry, Jacquelyn	CHC	Counseling	Counseling
Jasso, Heather	CHC	Certified Nursing Assistant/Aid	Healthcare Ancillaries
Kreiser, Virginia	CHC	Certified Nursing Assistant/Aid	Healthcare Ancillaries
Kusko, Vaughan	CHC	Counseling	Counseling
Malik, Somayya	CHC	Certified Nursing Assistant/Aid	Health Care Ancillaries
McCoy, Lauren	CHC	Radiologic Technology	Radiologic Technology
McCoy, Lauren	CHC	Radiologic Technology	Radiologic Technology
Ouellette, Anamay	CHC	Certified Nursing Assistant/Aid	Healthcare Ancillaries
Schoenfeld, Racquel	CHC	Counseling	Counseling
Sheble, Noelle	CHC	Certified Nursing Assistant/Aid	Healthcare Ancillaries
Stark, DeEtta	CHC	Certified Nursing Assistant/Aid	Healthcare Ancillaries
Tiwari, George	CHC	Certified Nursing Assistant/Aid	Healthcare Ancillaries
Tran, Courtney	CHC	Certified Nursing Assistant/Aid	Healthcare Ancillaries
Valles, Yoana	CHC	Certified Nursing Assistant/Aid	Healthcare Ancillaries
Bernardo, Yecica	SBVC	Counseling	Counseling
Brown, Janeth	SBVC	Student Development	Counseling
Glover, Earline	SBVC	Counseling	Counseling
Hall, Courtney	SBVC	Counseling	Counseling
Huang, Michael	SBVC	Counseling	Counseling
Jaramillo, Danny	SBVC	Counseling	Counseling
Jauregui, Gomez, Melissa	SBVC	Counseling	Counseling
Knoch Cook, Sierra	SBVC	Modern Languages-French	Foreign Languages
Lochard, Armone	SBVC	Counseling	Counseling
Marquis, Jeanne	SBVC	Counseling	Counseling



Adjunct and Substitute Academic Employees

Presented for Information December 8, 2023

[v.11.15.2023.p.3|3]

Employee Name	Location Assignment	Course Subject	Discipline per Minimum Qualifications
Martin, Desiree	SBVC	Counseling	Counseling
Mondragon, Heidi	SBVC	Counseling	Counseling
Monge, Melissa	SBVC	Counseling	Counseling
Moss, Brianna	SBVC	Modern Languages-French	Foreign Languages
Navarrete, Belinda	SBVC	Counseling	Counseling
Nguyen, Duc	SBVC	Counseling	Counseling
Perez, Alecia	SBVC	Student Development	Counseling
Rodriguez, Andrea	SBVC	Counseling	Counseling
Solorio, Carlos	SBVC	Counseling	Counseling
Teposte, Manuel	SBVC	Counseling	Counseling
Urell, Mary	SBVC	Counseling	Counseling
Valdez-Flynn, Veronica	SBVC	Counseling	Counseling

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 & Payroll Services

DATE: December 8, 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 2023-2024 budgets.





Appointment of District Employees

Submitted for Board Approval December 8, 2023

[v.11.28.2023.p.1|1]

Employee Name, Title Location Assignment & Department	Start Date	Salary Schedule, Range & Step	New or Replacing	Fund	Live Scan Clearance
Aguirre, Ann Administrative Assistant II- STEM MESA CHC Instruction	12/11/23	Classified 37A	New	General Fund MESA Grant	TBD [†]
EI-Sherif, Adam Admissions and Records Technician SBVC Admissions & Records	01/02/24	Classified 33A	Jacqueline Diaz	General Fund	TBD [†]
Escher, Geoffrey Schedule/ Catalog Data Specialist CHC Student Services	12/11/23	Classified 42C	Kristina Heilgeist	General Fund	TBD [†]
Ignotavski, Stefan Professor, Accounting SBVC Accounting	01/09/24	Academic D1	Janet Courts	TBD	TBD [†]
Molina, Allison Admissions and Records Technician SBVC Admissions & Records	01/02/24	Classified 33A	Luna Lagrima	General Fund	07/03/23
Popat, Naila Admissions and Records Technician SBVC Admissions & Records	01/02/24	Classified 33A	Ruben Leyva	General Fund	TBD [†]
White, Anthony Director, Security and User Services DSO TESS	12/11/23	Management 19A	New	General Fund	01/24/01

[†]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 & Payroll Services

DATE: December 8, 2023

SUBJECT: Consideration of Approval to Appoint Interim Managers

RECOMMENDATION

It is recommended that the Board of Trustees approve the appointment of, and employment contract for, the employees on the attached list.

OVERVIEW

The employee on the attached list is 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 budgets.





Appointment of Interim Managers

Submitted for Board Approval December 8, 2023

[v.11.21.2023.p.1|2]

Employee Name Location Assignment	Effective Dates	Range & Step	New or Replacing	Fund	Live Scan Clearance
Chiem, Vinh Interim Director, Secondary Educational Partnerships SBVC Instruction	12/16/23 to 06/30/24	18A	NEW	General	08/14/19
Dale, April Interim Associate Dean, Student Support Services SBVC Student Services	12/11/23 to 06/30/24	21D	Sharaf Williams	Student Equity	08/04/10
Milligan, Marty Interim Director, Student Accessibility Services (SAS) SBVC Student Accessibility Services	12/11/23 to 06/30/24	19J	Larry Brunson	Student Accessibility Services Program - Categorical Fund	07/29/08
Rosas, Olivia Interim Vice President Student Services SBVC Student Services <i>Ratification: Immediate need in the department due to a resingation.</i>	11/27/23 to 06/30/24	26A	Scott Thayer	General	08/25/21
Stephens, Heather Interim Director, Child Development Center CHC Child Development Center	01/01/24 to 06/30/24	14A	Deborah Wasbotten	Child Development Cneter	08/11/21
Sutorus, Steven Interim Vice President Administrative Services SBVC SBVC Administrative Services	01/01/24 to 01/16/24	26I	Tenille Norris	SBVC Administrative Services	03/06/20

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

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



Appointment of Interim Managers

Submitted for Board Approval December 8, 2023

[v.11.21.2023.p.2]2]

Employee Name Location Assignment	Effective Dates	Range & Step	New or Replacing	Fund	Live Scan Clearance
Thaimas, Yusoff Interim Police Sergeant DSO Police	01/01/24 to 06/30/24	16A	New	General	08/15/22

†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 & Payroll Services

DATE: December 8, 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 2023-2024 budgets.





Employee Promotions

Submitted for Board Approval December 8, 2023

[v.11.20.2023.p.1|1]

Employee Name	From	To	New/ Replacing	Fund	Effective Date
Scudder, Robert	DSO Tess User Liaison Classified Salary Schedule Range 44, Step F	DSO Tess Systems Analyst Classified Salary Schedule Range 57, Step A	New	General Fund	12/11/23

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 & Payroll Services

DATE: December 8, 2023

SUBJECT: Consideration of Approval of Employee Transfers

RECOMMENDATION

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

OVERVIEW

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

ANALYSIS

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

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 transfers is included in the appropriate 2023-2024 budgets.





Employee Transfers

Submitted for Board Approval December 8, 2023

[v.11.20.2023.p.1|1]

Employee Name	From	To	New/ Replacing	Fund	Effective Date
Brady, Jason	DSO Tess Sr. Web Developer Classified Schedule Range 63, Step F	DSO Tess Sr. Programmer/Analyst Classified Schedule Range 63, Step F	New	General Fund	11/13/23
Aslanian, Alexa	CHC Student Accessibility Sservices Student Services Technician II Classified Schedule Range 34, Step E	SBVC Strong Workforce Student Services Technician II Classified Schedule Range 34, Step E	Jessica Velasquez	Strong Workforce Program Round 7	12/11/23

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

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

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

DATE: December 8, 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 2023-2024 budgets.





Non-Instructional Pay for Academic Employees

Submitted for Board Approval December 8, 2023

[v.11.21.2023.p.1|12]

Employee Name Funding Source	Location Assignment	From	To	Rate	Not to Exceed Hours	Not to Exceed Amount	Project
Bonetta, Ali Extended Opportunity Programs and Services (EOPS)	CHC	01/02/24	05/31/24	\$61.00	350	\$21,350.00	Adjunct Counselor, provide counseling, Ed plan development, and other counseling services in EOPS
Brossia, Karen Office of Instruction-General Fund	CHC	01/02/24	05/31/24	\$57.00	350	\$19,950.00	Adjunct Counselor, provide dual enrollment counseling
Delmonico, Shana Office of Instruction-General Fund	CHC	01/02/24	05/31/24	\$63.00	350	\$22,050.00	Adjunct Counselor, provide dual enrollment counseling
Farley, Diana Office of Instruction-General Fund	CHC	01/02/24	05/31/24	\$63.00	175	\$11,025.00	Adjunct Counselor, provide dual enrollment counseling
Garcia, Maria Student Health Fees	CHC	01/16/24	05/21/04	\$59.00	144	\$8,496.00	College Nurse, Health & Wellness
Gonzales, Robin Office of Instruction-General Fund	CHC	01/02/24	05/31/24	\$57.00	175	\$9,975.00	Adjunct Counselor, provide dual enrollment counseling
Harris, Kashaunda Extended Opportunity Programs and Services (EOPS)	CHC	01/02/24	05/31/24	\$57.00	30	\$1,710.00	Adjunct Counselor, provide counseling, Ed plan development, and other counseling services in EOPS
Henry, Jacquelyn Office of Instruction-General Fund	CHC	01/02/24	05/31/24	\$57.00	175	\$9,975.00	Adjunct Counselor, provide dual enrollment counseling



Non-Instructional Pay for Academic Employees

Submitted for Board Approval December 8, 2023

[v.11.21.2023.p.2|12]

Employee Name Funding Source	Location Assignment	From	To	Rate	Not to Exceed Hours	Not to Exceed Amount	Project
Kusko, Vaughan Office of Instruction-General Fund	CHC	01/02/24	05/31/24	\$63.00	175	\$11,025.00	Adjunct Counselor, provide dual enrollment counseling
Schoenfeld, Racquel Extended Opportunity Programs and Services (EOPS)	CHC	01/02/24	05/31/24	\$57.00	30	\$1,710.00	Adjunct Counselor, provide counseling, Ed plan development, and other counseling services in EOPS
Ababat, Anthony Electronics General Funds	SBVC	01/11/24	06/30/24	\$52.00	80	\$4,160.00	MC3 Curriculum Development
Alvarez, Jason HTRP 1 CPL Grant Funds	SBVC	07/01/23	12/31/23	\$57.00	160	\$10,000.00	MAP/CPL <i>Amendment: Additional hours needed. Originally went to board on 7/13/23.</i>
Alvarez, Jason HTRP 1 CPL Grant Funds	SBVC	01/01/24	06/30/24	\$57.00	240	\$14,000.00	MAP/CPL
Baidoo-Jackson, Linda Basic Skills Categorical Funds	SBVC	08/14/23	12/31/23	\$52.00	20	\$1,040.00	The Corequisites CoP-Orient faculties regarding support courses, to share teaching strategies, and to provide support to our faculty teaching Math 102 and 151. <i>Ratification: Department was waiting to confirm funding from Basic Skills and solidify participating faculty.</i>
Barnard, Amber Multi Media Categorical Fund	SBVC	09/15/23	12/15/23	\$52.00	40	\$2,080.00	FTVM Mentor Program with Industry <i>Amendment: Correct employee last name spelling submitted to September board.</i>



Non-Instructional Pay for Academic Employees

Submitted for Board Approval December 8, 2023

[v.11.21.2023.p.3|12]

Employee Name Funding Source	Location Assignment	From	To	Rate	Not to Exceed Hours	Not to Exceed Amount	Project
Bernardo, Yecica SSSP Categorical Fund	SBVC	01/02/24	05/24/24	\$63.00	422	\$26,586.00	Adjunct Counseling
Bernardo, Yecica SSSP Categorical Fund	SBVC	05/27/24	06/30/24	\$63.00	120	\$7,560.00	Adjunct Counseling
Brandon, Preston H RTP Grant Funds	SBVC	01/11/24	06/30/24	\$52.00	174	\$9,048.00	Advanced Water Course Project
Brown, Janeth SSSP Categorical Fund	SBVC	01/02/24	05/24/24	\$63.00	422	\$26,586.00	Adjunct Counseling
Brown, Janeth SSSP Categorical Fund	SBVC	05/27/24	06/30/24	\$63.00	120	\$7,560.00	Adjunct Counseling
Burns-Peters, Davena ZTC/OER Grant Funds	SBVC	12/15/23	12/31/23	\$52.00	30	\$1,560.00	ZTC/OER
Burns-Peters, Davena ZTC/OER Grant Funds	SBVC	01/02/24	06/30/24	\$52.00	75	\$3,900.00	ZTC/OER
Copeland, Mary Guided Pathways Funds	SBVC	12/15/23	12/31/23	\$52.00	10	\$520.00	AB 928 Implementation
Copeland, Mary Guided Pathways Funds	SBVC	01/02/24	06/30/24	\$52.00	50	\$2,600.00	AB 928 Implementation
Cretu, Camilia Basic Skills Categorical Funds	SBVC	08/14/23	12/31/23	\$52.00	20	\$1,040.00	The Corequisites CoP-Orient faculties regarding support courses, to share teaching strategies, and to provide support to our faculty teaching Math 102 and 151. <i>Ratification: Department was waiting to confirm funding from Basic Skills and solidify participating faculty.</i>



Non-Instructional Pay for Academic Employees

Submitted for Board Approval December 8, 2023

[v.11.21.2023.p.4|12]

Employee Name Funding Source	Location Assignment	From	To	Rate	Not to Exceed Hours	Not to Exceed Amount	Project
Ellis, Pamela Basic Skills Categorical Funds	SBVC	01/01/24	06/30/24	\$52.00	201	\$10,452.00	Writing Center Lead Instructor- Extended Coverage
Ferri-Milligan, Paula Basic Skills Categorical Funds	SBVC	12/09/23	06/30/24	\$52.00	3	\$156.00	ESL Mailer Project
Garcia, Karina Basic Skills Categorical Funds	SBVC	01/01/24	06/30/24	\$52.00	201	\$10,452.00	Writing Center Lead Instructor- Extended Coverage
Gifford, Mercedes Backfill Instruction General Funds	SBVC	01/02/24	06/30/24	\$63.00	400	\$25,200.00	Library Reference Desk
Glover, Earline SSSP Categorical Fund	SBVC	01/02/24	05/24/24	\$63.00	422	\$26,586.00	Adjunct Counseling
Glover, Earline SSSP Categorical Fund	SBVC	05/27/24	06/30/24	\$63.00	120	\$7,560.00	Adjunct Counseling
Hall, Courtney SSSP Categorical Fund	SBVC	01/02/24	05/24/24	\$63.00	422	\$26,586.00	Adjunct Counseling
Hall, Courtney SSSP Categorical Fund	SBVC	05/27/24	06/30/24	\$63.00	120	\$7,560.00	Adjunct Counseling
Hecht, Andrea Guided Pathways Funds	SBVC	12/15/23	12/31/23	\$52.00	10	\$520.00	AB 928 Implementation
Hecht, Andrea Guided Pathways Funds	SBVC	01/02/24	06/30/24	\$52.00	50	\$2,600.00	AB 928 Implementation
Hecht, Andrea ZTC/OER Grant Funds	SBVC	12/15/23	12/31/23	\$52.00	30	\$1,560.00	ZTC/OER
Hecht, Andrea ZTC/OER Grant Funds	SBVC	01/02/24	06/30/24	\$52.00	75	\$3,900.00	ZTC/OER
Herrera, Jamie Guided Pathways Funds	SBVC	12/15/23	12/31/23	\$52.00	10	\$520.00	AB 928 Implementation



Non-Instructional Pay for Academic Employees

Submitted for Board Approval December 8, 2023

[v.11.21.2023.p.5]12]

Employee Name Funding Source	Location Assignment	From	To	Rate	Not to Exceed Hours	Not to Exceed Amount	Project
Herrera, Jamie Guided Pathways Funds	SBVC	01/02/24	06/30/24	\$52.00	50	\$2,600.00	AB 928 Implementation
Hoang, Dung Basic Skills Categorical Funds	SBVC	08/14/23	12/31/23	\$52.00	20	\$1,040.00	Community of Practice (CoP) - Orient faculties regarding support courses, to share teaching strategies, and to provide support to our faculty teaching Math 102 and Math 108. <i>Ratification: Department was waiting to confirm funding from Basic Skills and solidify participating faculty.</i>
Hoang, Dung Basic Skills Categorical Funds	SBVC	12/09/23	06/30/24	\$52.00	1	\$52.00	ESL Mailer Project
Huang, Michael SSSP Categorical Fund	SBVC	12/11/23	12/21/23	\$57.00	40	\$2,280.00	Adjunct Counseling
Huang, Michael SSSP Categorical Fund	SBVC	01/02/24	05/24/24	\$57.00	422	\$24,054.00	Adjunct Counseling
Huang, Michael SSSP Categorical Fund	SBVC	05/27/24	06/30/24	\$57.00	120	\$6,840.00	Adjunct Counseling
Jaramillo, Danny SSSP Categorical Fund	SBVC	01/02/24	05/24/24	\$57.00	422	\$24,054.00	Adjunct Counseling
Jaramillo, Danny SSSP Categorical Fund	SBVC	05/27/24	06/30/24	\$57.00	120	\$6,840.00	Adjunct Counseling
Jauregui, Gomez, Melissa SSSP Categorical Fund	SBVC	12/11/23	12/21/23	\$57.00	40	\$2,280.00	Adjunct Counseling
Jauregui, Gomez, Melissa SSSP Categorical Fund	SBVC	01/02/24	05/24/24	\$57.00	422	\$24,054.00	Adjunct Counseling
Jauregui, Gomez, Melissa SSSP Categorical Fund	SBVC	05/27/24	06/30/24	\$57.00	120	\$6,840.00	Adjunct Counseling



Non-Instructional Pay for Academic Employees

Submitted for Board Approval December 8, 2023

[v.11.21.2023.p.6|12]

Employee Name Funding Source	Location Assignment	From	To	Rate	Not to Exceed Hours	Not to Exceed Amount	Project
Kasouha, Samar Basic Skills Categorical Funds	SBVC	12/09/23	06/30/24	\$52.00	1	\$52.00	ESL Mailer Project
Kasouha, Samar Basic Skills Categorical Funds	SBVC	08/14/23	12/31/23	\$52.00	20	\$1,040.00	Community of Practice (CoP) - Orient faculties regarding support courses, to share teaching strategies, and to provide support to our faculty teaching Math 102 and Math 108. <i>Ratification: Department was waiting to confirm funding from Basic Skills and solidify participating faculty.</i>
Kelly, Matthew Backfill Instruction General Funds	SBVC	01/02/24	06/30/24	\$63.00	400	\$25,200.00	Library Reference Desk
Lai, Karen Basic Skills Categorical Funds	SBVC	08/14/23	12/31/23	\$52.00	20	\$1,040.00	Community of Practice (CoP) - Orient faculties regarding support courses, to share teaching strategies, and to provide support to our faculty teaching Math 102 and Math 108. <i>Ratification: Department was waiting to confirm funding from Basic Skills and solidify participating faculty.</i>
Lochard, Armone SSSP Categorical Fund	SBVC	01/02/24	05/24/24	\$63.00	422	\$26,586.00	Adjunct Counseling
Lochard, Armone SSSP Categorical Fund	SBVC	05/27/24	06/30/24	\$63.00	120	\$7,560.00	Adjunct Counseling



Non-Instructional Pay for Academic Employees

Submitted for Board Approval December 8, 2023

[v.11.21.2023.p.7|12]

Employee Name Funding Source	Location Assignment	From	To	Rate	Not to Exceed Hours	Not to Exceed Amount	Project
Majid, May Basic Skills Categorical Funds	SBVC	08/14/23	12/31/23	\$52.00	20	\$1,040.00	Community of Practice (CoP) - Orient faculties regarding support courses, to share teaching strategies, and to provide support to our faculty teaching Math 102 and Math 108. <i>Ratification: Department was waiting to confirm funding from Basic Skills and solidify participating faculty.</i>
Marquis, Jeanne SSSP Categorical Fund	SBVC	01/02/24	05/24/24	\$63.00	422	\$26,586.00	Adjunct Counseling
Marquis, Jeanne SSSP Categorical Fund	SBVC	05/27/24	06/30/24	\$63.00	120	\$7,560.00	Adjunct Counseling
Martin, David Basic Skills Categorical Funds	SBVC	08/14/23	12/31/23	\$52.00	30	\$1,560.00	Community of Practice (CoP) - Orient faculties regarding support courses, to share teaching strategies, and to provide support to our faculty teaching Math 102 and Math 108. <i>Ratification: Department was waiting to confirm funding from Basic Skills and solidify participating faculty.</i>
Martin, Desiree SSSP Categorical Fund	SBVC	01/02/24	05/24/24	\$63.00	422	\$26,586.00	Adjunct Counseling
Martin, Desiree SSSP Categorical Fund	SBVC	05/27/24	06/30/24	\$63.00	120	\$7,560.00	Adjunct Counseling



Non-Instructional Pay for Academic Employees

Submitted for Board Approval December 8, 2023

[v.11.21.2023.p.8|12]

Employee Name Funding Source	Location Assignment	From	To	Rate	Not to Exceed Hours	Not to Exceed Amount	Project
Miller, Frank Basic Skills Categorical Funds	SBVC	08/14/23	12/31/23	\$52.00	20	\$1,040.00	Community of Practice (CoP) - Orient faculties regarding support courses, to share teaching strategies, and to provide support to our faculty teaching Math 102 and Math 108. <i>Ratification: Department was waiting to confirm funding from Basic Skills and solidify participating faculty.</i>
Mondragon, Heidi SSSP Categorical Fund	SBVC	01/02/24	05/24/24	\$61.00	422	\$25,742.00	Adjunct Counseling
Mondragon, Heidi SSSP Categorical Fund	SBVC	05/27/24	06/30/24	\$61.00	120	\$7,320.00	Adjunct Counseling
Monge, Melissa BSI Categorical Fund	SBVC	12/11/23	12/21/23	\$57.00	40	\$2,280.00	Adjunct Counseling
Monge, Melissa BSI Categorical Fund	SBVC	01/02/24	05/24/24	\$57.00	422	\$24,054.00	Adjunct Counseling
Monge, Melissa BSI Categorical Fund	SBVC	05/27/24	06/30/24	\$57.00	120	\$6,840.00	Adjunct Counseling
Naim, Rozaena Basic Skills Categorical Funds	SBVC	08/14/23	12/31/23	\$52.00	20	\$1,040.00	Community of Practice (CoP) - Orient faculties regarding support courses, to share teaching strategies, and to provide support to our faculty teaching Math 102 and Math 108. <i>Ratification: Department was waiting to confirm funding from Basic Skills and solidify participating faculty.</i>
Navarrete, Belinda SSSP Categorical Fund	SBVC	01/02/24	05/24/24	\$57.00	210	\$11,970.00	Adjunct Counseling



Non-Instructional Pay for Academic Employees

Submitted for Board Approval December 8, 2023

[v.11.21.2023.p.9|12]

Employee Name Funding Source	Location Assignment	From	To	Rate	Not to Exceed Hours	Not to Exceed Amount	Project
Navarrete, Belinda SSSP Categorical Fund	SBVC	05/27/24	06/30/24	\$57.00	50	\$2,850.00	Adjunct Counseling
Nguyen, Duc SSSP Categorical Fund	SBVC	12/11/23	12/21/23	\$57.00	40	\$2,280.00	Adjunct Counseling
Nguyen, Duc SSSP Categorical Fund	SBVC	01/02/24	05/24/24	\$57.00	422	\$24,054.00	Adjunct Counseling
Nguyen, Duc SSSP Categorical Fund	SBVC	05/27/24	06/30/24	\$57.00	120	\$6,840.00	Adjunct Counseling
Nguyen, Leon Basic Skills Categorical Funds	SBVC	08/14/23	12/31/23	\$52.00	20	\$1,040.00	Community of Practice (CoP) - Orient faculties regarding support courses, to share teaching strategies, and to provide support to our faculty teaching Math 102 and Math 108. <i>Ratification: Department was waiting to confirm funding from Basic Skills and solidify participating faculty.</i>
Nguyen, Tung Basic Skills Categorical Funds	SBVC	08/14/23	12/31/23	\$52.00	20	\$1,040.00	Community of Practice (CoP) - Orient faculties regarding support courses, to share teaching strategies, and to provide support to our faculty teaching Math 102 and Math 108. <i>Ratification: Department was waiting to confirm funding from Basic Skills and solidify participating faculty.</i>



Non-Instructional Pay for Academic Employees

Submitted for Board Approval December 8, 2023

[v.11.21.2023.p.10|12]

Employee Name Funding Source	Location Assignment	From	To	Rate	Not to Exceed Hours	Not to Exceed Amount	Project
Nolasco, Jesus Basic Skills Categorical Funds	SBVC	08/14/23	12/31/23	\$52.00	20	\$1,040.00	Community of Practice (CoP) - Orient faculties regarding support courses, to share teaching strategies, and to provide support to our faculty teaching Math 102 and Math 108. <i>Ratification: Department was waiting to confirm funding from Basic Skills and solidify participating faculty.</i>
Parker, Garry H RTP Grant Funds	SBVC	01/11/24	06/30/24	\$52.00	192	\$9,984.00	Water Technician Digital Tools Project
Parker, Garry H RTP Grant Funds	SBVC	01/11/24	06/30/24	\$52.00	59	\$3,068.00	Pumps & Motors Project
Perez, Alecia STAR Categorical Fund	SBVC	01/02/24	05/24/24	\$61.00	422	\$25,742.00	Adjunct Counseling
Perez, Alecia STAR Categorical Fund	SBVC	05/27/24	06/30/24	\$61.00	120	\$7,320.00	Adjunct Counseling
Ramirez, Jessica Basic Skills Categorical Funds	SBVC	08/14/23	12/31/23	\$52.00	20	\$1,040.00	Community of Practice (CoP) - Orient faculties regarding support courses, to share teaching strategies, and to provide support to our faculty teaching Math 102 and Math 108. <i>Ratification: Department was waiting to confirm funding from Basic Skills and solidify participating faculty.</i>
Regner, Don Electronics General Funds	SBVC	01/11/24	06/30/24	\$52.00	40	\$2,080.00	MC3 Curriculum Development
Rodriguez, Andrea BSI Categorical Fund	SBVC	01/02/24	05/24/24	\$63.00	422	\$26,586.00	Adjunct Counseling



Non-Instructional Pay for Academic Employees

Submitted for Board Approval December 8, 2023

[v.11.21.2023.p.11|12]

Employee Name Funding Source	Location Assignment	From	To	Rate	Not to Exceed Hours	Not to Exceed Amount	Project
Rodriguez, Andrea BSI Categorical Fund	SBVC	05/27/24	06/30/24	\$63.00	120	\$7,560.00	Adjunct Counseling
Sogomonian, Nori Basic Skills Categorical Funds	SBVC	12/09/23	06/30/24	\$52.00	1	\$52.00	ESL Mailer Project
Solorio, Carlos SSSP Categorical Fund	SBVC	01/02/24	05/24/24	\$63.00	422	\$26,586.00	Adjunct Counseling
Solorio, Carlos SSSP Categorical Fund	SBVC	05/27/24	06/30/24	\$63.00	120	\$7,560.00	Adjunct Counseling
Teposte, Manuel SSSP Categorical Fund	SBVC	01/02/24	05/24/24	\$61.00	422	\$25,742.00	Adjunct Counseling
Teposte, Manuel SSSP Categorical Fund	SBVC	05/27/24	06/30/24	\$61.00	120	\$7,320.00	Adjunct Counseling
Urell, Mary CalWORKs Categorical Fund	SBVC	01/02/24	05/24/24	\$63.00	422	\$26,586.00	Adjunct Counseling
Urell, Mary CalWORKs Categorical Fund	SBVC	05/27/24	06/30/24	\$63.00	120	\$7,560.00	Adjunct Counseling
Valdez-Flynn, Veronica SSSP Categorical Fund	SBVC	01/02/24	05/24/24	\$63.00	422	\$26,586.00	Adjunct Counseling
Valdez-Flynn, Veronica SSSP Categorical Fund	SBVC	05/27/24	06/30/24	\$63.00	120	\$7,560.00	Adjunct Counseling
Valladao, Garry H RTP Grant Funds	SBVC	01/11/24	06/30/24	\$52.00	174	\$9,048.00	Advanced Water Course Project
Voisard, Steven Backfill Instruction General Funds	SBVC	01/02/24	06/30/24	\$63.00	400	\$25,200.00	Library Reference Desk
Wilkins, Janice Guided Pathways Funds	SBVC	12/15/23	12/31/23	\$52.00	10	\$520.00	AB 928 Implementation



Non-Instructional Pay for Academic Employees

Submitted for Board Approval December 8, 2023

[v.11.21.2023.p.12|12]

Employee Name Funding Source	Location Assignment	From	To	Rate	Not to Exceed Hours	Not to Exceed Amount	Project
Wilkins, Janice Guided Pathways Funds	SBVC	01/02/24	06/30/24	\$52.00	50	\$2,600.00	AB 928 Implementation
Zuick, Nhan Basic Skills Categorical Funds	SBVC	08/14/23	12/31/23	\$52.00	30	\$1,560.00	The Corequisites CoP-Orient faculties regarding support courses, to share teaching strategies, and to provide support to our faculty teaching Math 102 and 151. <i>Ratification: Department was waiting to confirm funding from Basic Skills and solidify participating faculty.</i>

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 & Payroll Services

DATE: December 8, 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 2023-2024 budgets.





Payment of Stipends

Submitted for Board Approval December 8, 2023

[v.11.16.2023.p.2]3]

Other 08/14/23 – 12/05/23

Region 9 Rising Faculty Mentorship Program 2023-2024 to help lead SBCCD toward creating a culture of equity.

Amendment: Stipend was submitted to incorrect stipend category "Faculty Chairs" for the 10-19-23 board meeting. Submitting stipend to correct stipend category to "Other Stipends".

Employee Name	Location Assignment	Department	Stipend
Grabow, James	CHC	Counseling	\$375.00

Other 10/20/23 – 12/31/23

Fall CNA Program Work

Ratification: For Fall CNA Program Assistant Work, Information was not received in time.

Employee Name	Location Assignment	Department	Stipend
Jasso, Heather	CHC	CNA	\$8,200.00
Stark, DeEtta	CHC	CNA	\$6,248.00

Other 10/20/23 – 12/31/23

Fall CNA Program Work

Ratification: Ratification: For Fall CNA Program Work, revision to amount of existing stipend.

Employee Name	Location Assignment	Department	Stipend
Andersson-Cortez, Steven	CHC	CNA	\$3,408.00
Flores, Francisca	CHC	CNA	\$2,414.00
Jasso, Heather	CHC	CNA	\$3,053.00
Ouellette, Anamay	CHC	CNA	\$5,893.00
Bernal, Tara	CHC	CNA	\$4,899.00

Other 11/13/23 – 11/19/23

Musician for The Wiz, SBVC Theatre Production Fall Performance

Ratification. Musician identified after items were submitted to the November board.

Employee Name	Location Assignment	Department	Stipend
Mahpar, Shelly	SBVC	Music	\$700.00



Payment of Stipends

Submitted for Board Approval December 8, 2023

[v.11.16.2023.p.3]3]

Other 01/01/24 – 05/22/24

For Spring 2024 CNA Program Assistant work.

Employee Name	Location Assignment	Department	Stipend
Jasso, Heather	CHC	CNA	\$10,200.00

Other 01/12/24 – 01/15/24

Musician for The Wiz, SBVC Theatre Production at the Martin Luther King Day performance.

Employee Name	Location Assignment	Department	Stipend
Mahpar, Shelly	SBVC	Music	\$300.00

Other 01/12/24 – 01/15/24

Co-Choreographer for The Wiz, SBVC Theatre Production on Martin Luther King Day performance

Employee Name	Location Assignment	Department	Stipend
Airmet, Temria	SBVC	Dance	\$500.00
Townsend, Maura	SBVC	Dance	\$500.00

Other 01/16/24 – 05/20/24

Region 9 Rising Faculty Mentorship Program 2023-2024 to help lead SBCCD toward creating a culture of equity.

Amendment: Stipend was submitted to incorrect stipend category "Faculty Chairs" for the 10-19-23 board meeting. Submitting stipend to correct stipend category to "Other Stipends".

Employee Name	Location Assignment	Department	Stipend
Grabow, James	CHC	Counseling	\$375.00

Other 06/01/24 – 06/30/24

For Summer 2024 CNA Program Assistant work.

Employee Name	Location Assignment	Department	Stipend
Jasso, Heather	CHC	CNA	\$6,000.00

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 & Payroll Services

DATE: March 9, 2023

SUBJECT: Consideration of Approval to Place Classified Employees on the 39-Month Reemployment List

RECOMMENDATION

It is recommended that the Board of Trustees approve the placement of classified employees on the 39-Month Reemployment List as indicated on the attached.

OVERVIEW

In accordance with Article 14: Leaves of the Collective Bargaining Agreement between SBCCD and the CSEA, when all an employee's available leaves of absence, paid or unpaid, have been exhausted, the unit member shall be placed on a reemployment list for a period of 39 months.

ANALYSIS

The employees listed on the attached have exhausted all available leaves of absence.

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.





Placement of Classified Employees on the 39-Month Reemployment List

Submitted for Board Approval December 8, 2023

[v.11.16.2023.p.2]2]

Employee Name Title	Location Assignment	Department	Effective Date
Cole, Michelle Admin Assistant II	CHC	Student Center	12/15/23

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: December 8, 2023

SUBJECT: Consideration of Approval to Adopt 2024-25 Budget Calendar

RECOMMENDATION

It is recommended that the Board of Trustees adopt the attached Budget Calendar.

OVERVIEW

District Administrative Procedure 6200 requires that the Board adopt a budget calendar prior to February 1 each year.

ANALYSIS

The attached Fiscal Year 2024-25 calendar identifies activities and sets dates for each step in the budget development process. The purpose of the document is to provide the timelines necessary to develop the District's annual budget and long-range forecast financial forecast.

The budget cycle and calendar were reviewed in depth at the District Budget Advisory Committee meetings in October and November. In addition, the budget calendar was reviewed in November by Board Finance Committee members, who had no concerns with moving it forward to the full Board for action.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

While the approval of this Board item does not have any immediate financial implications, the adoption of the Budget Calendar is a necessary first step in developing the San Bernardino Community College District budget and long range financial forecast.





Fiscal Year 2024-25 Budget Calendar

Submitted for Board Approval December 8, 2023

[v.11.17.2023.p.1|3]

Date	Task	Responsibility
November to December 2023	Draft budget calendar and draft budget directives to District Budget Advisory Committee and Board Finance Committee for review.	Fiscal Services District Budget Advisory Committee Board Finance Committee
December 2023	Budget calendar to Board of Trustees for adoption. <i>(AP 6200 Prior to February 1, the Board will adopt a budget calendar that identifies activities and sets dates for each step in the budget development process.)</i>	Fiscal Services Board of Trustees
December 2023 to January 2024	Budget directives submitted to the full Board for first read. <i>(AP 6200: Prior to March 1, the Board will give direction for budget development to include:</i> <ol style="list-style-type: none"> <i>1. Reaffirmation or change in mission;</i> <i>2. Resource allocation (set level of Reserve for Contingency, Workers' Compensation Reserve, any special project reserve, etc.);</i> <i>3. Determination of the amount of resources estimated to be available for General Fund expenditure with potential increases or decreases during the budget preparation period;</i> <i>4. Preliminary establishment of budget allocations for the colleges, district office, and other sites.)</i> 	Fiscal Services Board of Trustees
December 2023 to January 2024	DSO ¹ Budget Managers develop unrestricted general fund budgets, allowing for determination of shared costs.	Fiscal Services DSO Responsibility Center Managers
February 2024	Budget directives received from the Board of Trustees (prior to March 1), after second read and final approval.	Fiscal Services Board of Trustees

¹ DSO – District Support Operations



Fiscal Year 2024-25 Budget Calendar

Submitted for Board Approval December 8, 2023

[v.11.17.2023.p.2]3]

Date	Task	Responsibility
February 2024	District Budget Advisory Committee reviews DSO unrestricted general fund budget with feedback provided to Chancellor's Council and Cabinet.	Fiscal Services District Budget Advisory Committee Chancellors Council and Cabinet
February 2024	Projected funds and shared costs for fiscal year, and tentative distribution to campuses determined at Chancellor's Cabinet. <i>(AP 6200: Prior to March 1 information will be provided to Budget Managers that will include the status of current expenditures, state and county estimates of revenues, site "base budget" allocations, and targets for increases or decreases.)</i>	Fiscal Services Chancellor's Cabinet
March 2024	Campus unrestricted general fund development budgets due in Questica. ²	College VPIs Budget Managers
April 2024	All remaining fund budgets due in Questica.	College VPIs Budget Managers
April to May 2024	District Budget Advisory Committee reviews Tentative Budget and provides feedback to Chancellor's Council and Cabinet.	Fiscal Services District Budget Advisory Committee Chancellor's Council and Cabinet
May 2024	Board is updated on status of budget process and receives Tentative Budget presentation (no formal action required). <i>(AP 6200: Preliminary Budget – a. No later than May of each year ...Fiscal Services will present the preliminary budget to the Board. No formal action is required.)</i>	Fiscal Services Board of Trustees

² Questica – SBCCD budget software.



Fiscal Year 2024-25 Budget Calendar

Submitted for Board Approval December 8, 2023

[v.11.17.2023.p.3]3]

Date	Task	Responsibility
June 2024	Board of Trustees reviews/adopts Tentative Budget.	Fiscal Services Board of Trustees
August 2024	Draft of Final Budget discussed at District Budget Advisory Committee meeting with feedback to Chancellor's Council and Cabinet. <i>(AP 6200: Final Budget – Prior to the state-prescribed date, the Board will adopt a final budget for SBCCD that reflects changes made to the Tentative Budget and provides the operational budget base for the District for the fiscal year.)</i>	Fiscal Services District Budget Advisory Committee Chancellor's Council and Cabinet
August 2024	Review of Tentative Budget and development of Final Budget. Changes made based on internal discussion, collegial recommendations, and changes in State financial picture.	Fiscal Services Chancellor's Council and Cabinet
August 2024	Board strategy session to review Final Budget.	Fiscal Services Board of Trustees
September 2024	Public Hearing and adoption of Final Budget by Board of Trustees. <i>(Budget and Accounting Manual: Public Hearing and Final Budget Adoption must be completed on or before September 15.)</i>	Fiscal Services Board of Trustees

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: December 8, 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 12/08/2023

1 of 2

Control Number	Vendor Name	Dept/Location	Contract Type	Total New Contract Value	Amendment
26403	Barstow CCD	EDCT/SBCCD	Subgrantee	\$566,500.00	
	Subgrantee Agreement - Develop training programs in Health Logistics and Water Industry Sectors			08/14/2023 through 03/31/2026	
26402	Chaffey CCD	EDCT/SBCCD	Subgrantee	\$621,882.00	
	Subgrantee Agreement - Develop new Health Industry Sector programs, serve participants through Physical Therapy Assistant Programs and implement concurrent Enrollment programs			08/14/2023 through 03/31/2026	
26404	Copper Mountain CCD	EDCT/SBCCD	Subgrantee	\$423,498.00	
	Subgrantee - Provide training in Health Industry Sectors			08/14/2023 through 03/31/2026	
26405	Desert CCD	EDCT/SBCCD	Subgrantee	\$864,584.00	
	Subgrantee Agreement - Develop training program in Health Industry Sectors			08/14/2023 through 03/31/2026	

Contracts and Agreements

Over \$109,300

Board Date 12/08/2023

2 of 2

Control Number	Vendor Name	Dept/Location	Contract Type	Total New Contract Value	Amendment
26441	Elite Modular Leasing & Sales	Facilities Planning/ SBCCD	Piggyback Bid	\$3,000,000.00	
	Piggyback Contract - Board approval to use Piggyback Bid process for Purchase of Approved Portable Buildings			01/17/2023 through 02/08/2024	
23791	HMC Architects	Facilities Planning/SBCCD	Amendment 13	\$5,489,220.00	\$66,835.00
	RFQP CC01.3601; Architectural and Engineering Services; This is to approve Amendment 13 -Base Ball Storage DSA Repackaging R2 at increase cost of \$66,835.00			12/05/2019 through 12/04/2024	
26394	Keenan & Associates	Human Resources/ SBCCD	Professional Services	\$1,000,000.00	
	Services in connection with Special Pay Plan for retirement incentive			07/01/2024 through 06/30/2025	
26406	Riverside CCD	EDCT/SBCCD	Subgrantee	\$282,558.00	
	Subgrantee Agreement - Provide training in the Health Industry Sector at Moreno Valley College			08/14/2023 through 03/31/2026	

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: December 8, 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 more than \$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 December 8, 2023

[v.11.21.2023.p.2]5]

Event Information

Date(s)
10/18/2023

Site
CHC

Estimated Cost
\$3,043

"Hello Major/Hello Career"

To be purchased are meals. This event is for students to engage and connect with employers to explore possible careers.

Funding Source(s)
Student Equity & Achievement Categorical Fund

Ratification/Amendment
Participation in event occurred after board item submission for deadline.

Date(s)
11/08/2023

Site
SBVC

Estimated Cost
\$2,500

Umoja/Tumani - Umoja Statewide Visit

To be purchased are meals and refreshments for students, faculty, staff, and statewide visitors. The SBVC Umoja/Tumani team will be escorting and showcasing the program to the statewide Umoja representative. Anticipated attendance of 100 students, staff, and faculty. The facilitators for the event are Rutina Taylor and Frederick Jones.

Funding Source(s)
Outreach & Retention Student Equity Categorical Fund

Ratification/Amendment
Details were not finalized prior to board date.

Date(s)
11/09/2023

Site
SBVC

Estimated Cost
\$12,500

Veterans Day Celebration

To be purchased are meals and refreshments, contracts, and rentals. The Veterans Resource Center (VRC) is organizing an event aimed at community outreach to celebrate Veterans Day and provide information and resources to those not familiar with the VRC. Anticipated attendance is 400 students, staff, and community members. Jason Alvarez, Nicholas Chavez and entire VRC student worker staff will facilitate the event.

Funding Source(s)
Veterans Resource Center Categorical Fund

Ratification/Amendment
Details were not finalized prior to board date.



District & College Expenses

Submitted for Board Approval December 8, 2023

[v.11.21.2023.p.3]5]

Event Information

Date(s)

11/30/2023

The Leadership Consultancy

To be purchased are meals, refreshments and consultant. EOPS Programs & Services Department will host a team building retreat. The Leadership Consultancy will facilitate a team building and staff training during retreat.

Site

CHC

Estimated Cost

\$2,750

Funding Source(s)

Extended Opportunity Programs & Services Categorical Fund

Ratification/Amendment

Department was not able to meet before deadline to select date

Date(s)

11/30/2023 to 12/3/2023

Student Senate for California Community Colleges Advocacy Academy

To be purchased are registration and travel expenses. Ten students and one advisor will attend the conference in Riverside, CA at the Marriott Riverside Convention Center.

Site

CHC

Estimated Cost

\$13,000

Funding Source(s)

Student Representation Fee Fund

Ratification/Amendment

Student Senate was not able to meet to confirm the participants before the board meeting deadline.

Date(s)

12/04/2023

Dr. Scott W. Thayer Farewell

To be purchased are refreshments, linens, supplies, & decorations. Sponsored by the SBVC President's Office, this is a farewell event for Dr. Scott Thayer for his excellence service and dedication at San Bernardino Valley College to our faculty, staff, administrators, to the community, and to wish him well at his new position with Cypress College/North Orange County CCD. Anticipated attendance is approximately 100 to 150 faculty, staff, administrators, trustees, students and community members.

Site

SBVC

Estimated Cost

\$4,000

Funding Source(s)

President's Office General Fund

Ratification/Amendment

Details were not finalized prior to board date.



District & College Expenses

Submitted for Board Approval December 8, 2023

[v.11.21.2023.p.4|5]

Event Information

Date(s) 12/04/2023 to 12/8/2023	Student Senate Holiday Event
Site CHC	To be purchased are meals, refreshments, and DJ entertainment. Students and staff will participate in a holiday event hosted by the Student Senate.
Estimated Cost \$7,000	Funding Source(s) Associated Students Trust Fund
	Ratification/Amendment Student Senate was not able to meet to confirm the date of the event before board meeting deadline.

Date(s) 12/07/2023 to 12/8/2023	2023 Real College California Basic Needs Summit
Site CHC	To be purchased are registration and travel expenses. Two students and two advisors will attend the conference in Hayes Mansion, San Jose.
Estimated Cost \$3,000	Funding Source(s) Basic Needs
	Ratification/Amendment Department was not able to meet before deadline to select date

Date(s) 01/10/2024 to 1/12/2024	Convocation Week
Site SBVC	To be purchased are refreshments/linens, meals. Sponsored by Professional Development Office and the President's Office, this event is SBVC's Convocation week to kick off the spring semester. Breakfast and luncheons will be hosted during the event. Anticipated attendance is approximately 200 faculty, staff, administrators, and trustees.
Estimated Cost \$8,500	Funding Source(s) President's Office General Fund



District & College Expenses

Submitted for Board Approval December 8, 2023

[v.11.21.2023.p.5]5]

Event Information

Date(s)

02/13/2024 to 2/16/2024

Spring Club Rush

To be purchased are meals, refreshments, and DJ entertainment. The Student Senate members are sponsoring the Spring Club Rush for students to engage and connect with the different Clubs CHC has to offer. Anticipated attendance is 250 students.

Site

CHC

Estimated Cost

\$7,000

Funding Source(s)

Associated Students Trust Fund

Date(s)

03/05/2024 to 3/8/2024

SBVC International Student Film Festival

To be purchased are meals and refreshments to be served over the course of the week during the film festival in honor of the students who participated and received awards for the festival. Approximately 100 guests each day will be in attendance consisting of students, staff, faculty and the community.

Site

SBVC

Estimated Cost

\$5,000

Funding Source(s)

SBVC Multi Media Categorical Fund

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Diana Z. Rodriguez, Chancellor

PREPARED BY: Heather M. Ford, Sr. Executive Administrative Assistant

DATE: December 8, 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.

INDIVIDUAL MEMBERSHIPS

Submitted for Board Approval 12/8/23

SITE	AMOUNT PER PERSON	NAME(S) OF INDIVIDUAL	MEMBERSHIP & FUNDING SOURCE
DSO	\$180.00	Farzaneh, Farrah Favela, Abel Patel, Yash	Construction Management Association of America Facilities Planning & Construction 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: Lawrence P. Strong, Director, Fiscal Services

DATE: December 8, 2023

SUBJECT: Consideration of Approval to Adopt Resolution #2023-12-08-FS-01
Approving Transfers from the Reserve for Contingencies to Various
Expenditure Classifications

RECOMMENDATION

It is recommended that the Board of Trustees adopt Resolution #2023-12-08-FS-01 approving the transfer of funds from the reserve for contingencies to various expenditure classifications as indicated in the attached resolution.

OVERVIEW

The 2023-24 Final Budget adopted by the Board of Trustees on September 14, 2023, 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 #2023-12-08-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.11.20.2023.p.1|2]

ON MOTION of Member _____, seconded by Member _____,
the following resolution is hereby adopted:

WHEREAS, on the 14th day of September 2023, the San Bernardino Community College District (the District) adopted the 2023-24 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 December 8, 2023, by the following majority vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)

I, Diana Z. Rodriguez, Secretary to 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 to the Board of Trustees

**RESOLUTION #2023-12-08-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.11.20.2023.p.2]2

EXHIBIT A

Fund 110/01		25,042,504	2023-24 Initial Fund Balance		
General Fund, Unrestricted		(3,323)	Net Change from Previously Approved Transfers		
		25,039,181	Fund Balance Before Transfer(s)		
Board Approved	Date of Transfer	Ref #	Amount to/(from) Reserve	Expenditure Classification	Justification
12/8/2023	10/19/2023	018748	(18,451)	5000 Other Expenses	To fund entrepreneurial training for Chancellor's office
12/8/2023	11/1/2023	018825	(27,100)	5000 Other Expenses	To fund Board of Trustee training from Institute for the Future
			(45,551)	Total Approved at this Board Meeting	
		24,993,630	Fund Balance After Transfer(s)		

Fund 125/01		19,311,593	2023-24 Initial Fund Balance		
General Fund, Restricted		-	Net Change from Previously Approved Transfers		
		19,311,593	Fund Balance Before Transfer(s)		
Board Approved	Date of Transfer	Ref #	Amount to/(from) Reserve	Expenditure Classification	Justification
12/8/2023	10/30/2023	018809	(72,000)	6000 Capital Outlay	To purchase vans for CalTrans program
			(72,000)	Total Approved at this Board Meeting	
		19,239,593	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: December 8, 2023

SUBJECT: Consideration of Approval of Revised Authorized Signature List for Fiscal Year 2023-24

RECOMMENDATION

It is recommended that the Board of Trustees approve the Revised Authorized Signature List for Fiscal Year 2023-24, 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 2023-24 was approved on June 8, 2023. This request is to:

- add Associate Director of Human Resources Melanie Gonzales which will improve efficiencies, and
- replace Interim Associate Director of Fiscal Lindsey Simonds in anticipation of the return of Associate Director of Fiscal Tenille Norris to the position.

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 2023-24

Submitted for Board Approval December 8, 2023

[v.11.20.2023.p.1|22]

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 ▪ Lindsey Simonds, Interim <u>Tenille Norris</u>, 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 ▪ Lindsey Simonds, Interim <u>Tenille Norris</u>, 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 ▪ Lindsey Simonds, Interim <u>Tenille Norris</u>, 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 ▪ Lindsey Simonds, Interim <u>Tenille Norris</u>, 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 2023-24

Submitted for Board Approval December 8, 2023

[v.11.20.2023.p.2]22

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 ▪ Jorge Andrade, Associate Director, Fiscal Services
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 Bonnet, Associate Director, HR ▪ <u>Melanie Gonzales, Associate Director, HR</u>
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 ▪ <u>Lindsey Simonds, Interim Tenille Norris</u>, 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 ▪ <u>Lindsey Simonds, Interim Tenille Norris</u>, 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: Farrah Farzaneh, Director, Facilities Planning, Emergency Management & Construction

DATE: December 8, 2023

SUBJECT: Consideration of Ratification of Master Services Agreements and Task Orders for Bond Construction

RECOMMENDATION

It is recommended that the Board of Trustees ratify Master Services Agreements and Task Orders as indicated on the attached list.

OVERVIEW

To support the Bond Program, SBCCD has created various shortlists of professional service consultants for specific pre-design, and engineering disciplines in accordance with the established Request for Qualifications process. These prequalified shortlists include:

- Architectural & Engineering
- California Environmental Quality Act/National Environmental Policy Act
- Civil Surveying
- Commissioning
- Division of the State Architect Inspector of Record
- Estimating
- Furniture, Fixtures, & Equipment (FF&E) Design, Procurement & Installation Coordination
- Geotechnical
- Hazardous Material Assessment
- Landscape Architecture
- Mechanical Engineering & Plumbing
- Special Inspection & Material Testing

As consulting firms are needed, Requests for Task Order Proposals are issued to the firms of each applicable shortlist. If selected, a Master Services Agreement with the chosen firm is executed, and the Task Order awarded.

ANALYSIS

Requests for Task Order Proposals are issued to all prequalified professional services consultants within the related pool. Unlike construction contracts, which are awarded by low bid, professional consulting contracts are awarded based on best value.



Each proposal is assessed by a committee comprised of representatives from the Facilities Department, campus staff, program management team, and other District stakeholders as appropriate. A qualitative evaluation based on weighted criteria (including fee, technical approach, project experience, key personnel, and delivery schedule) is performed to determine which firm's proposal provides SBCCD with the best value for the Task Order.

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 costs will be included in the Bond Construction budget.



Master Services Agreements & Task Orders for Bond Construction

Submitted for Ratification December 8, 2023

[v.11.14.2023.p.1|2]

Firm	Pool Approval	Task Order Amount	Site	Project	Task Order	Date Executed	Date Ratified
*DLR Group Riverside, CA	Architecture and Engineering Services 12/12/2019	\$5,000.00	CHC	Performing Arts Center	CC02-3620.01 (TO#01-039.5) Architecture and Engineering Services	10/5/2023	12/8/2023
P2S, Inc. Irvine, CA	Mechanical, Electrical, and Plumbing 12/12/2019	\$22,500.00	CHC	Utility Mapping	Direct Procurement (TO#08-014.0) Mechanical, Electrical, and Plumbing Services	10/12/2023	12/8/2023
Knowland Rancho Palos Verdes, CA	Division of the State Architect Inspector of Record 5/13/2021	\$46,648.00	SBVC	Biology Garden Expansion	CC01-3610-24.02 (TO#08-018.0) Division of the State Architect Inspector of Record Services	9/26/2023	12/8/2023
*NAC Architecture Ontario, CA	Architecture and Engineering Services 12/12/2019	\$17,825.00	SBVC	Landscape Master Plan	CC01-3610-27 (TO#02-042.2) Mechanical, Electrical, and Plumbing Services	11/2/2023	12/8/2023
NAC Architecture Ontario, CA	Architecture and Engineering Services 12/12/2019	\$169,730.00	SBVC	Student Services Building	Direct Procurement (TO#03-041.0) Architectural & Engineering Services	9/26/2023	12/8/2023

*Issued as a supplement to an existing Task Order.

Master Services Agreement Amendments

Firm	Pool Approval	Amendment	Change Description	Cost Impact	Date Executed	Date Ratified
NV5 West Riverside, CA	Special Inspections and Material Testing 2/13/2020	Amendment 001	Contract Extension Amendment to amend the Contract Expiration Date from August 23, 2023 to August 23, 2025	None	10/31/2023	12/8/2023



MEASURE CC

BUILDING NEW OPPORTUNITIES FOR OUR STUDENTS & OUR COMMUNITY

Task Order Selection Summary

Campus & Project: Crafton Hills College — Utility Mapping

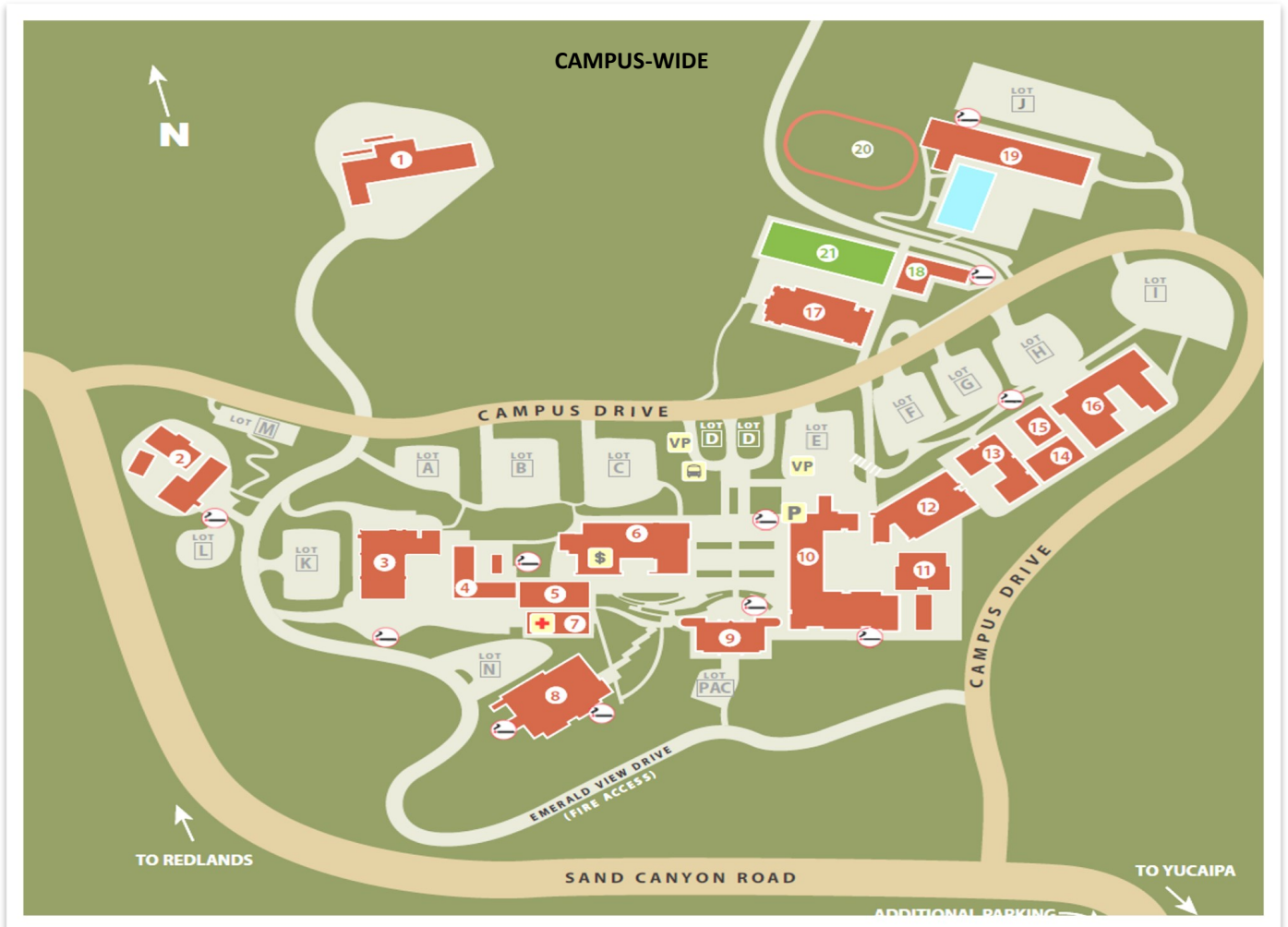
Task Order Awarded to: P2S, Inc.

Task Order Executed: October 12, 2023

Amount: \$ 22,500.00

Selection Summary:

P2S, Inc. was awarded this Task Order on direct procurement of professional services. The shortlist of pre-qualified Mechanical, Electrical and Plumbing Services includes six firms, one of which is P2S, Inc. P2S, Inc. previously completed a Utility Mapping Plan of Crafton Hills College. The scope of work for this task order includes providing a Utility Mapping Assessment similar in scope to the previous work, as such P2S, Inc. was awarded the task order for this scope.





MEASURE CC

BUILDING NEW OPPORTUNITIES FOR OUR STUDENTS & OUR COMMUNITY

Task Order Selection Summary

Campus & Project: San Bernardino Valley College — Biology Garden Expansion

Task Order Awarded to: Knowland Construction Services

Task Order Executed: September 26, 2023

Amount: \$ 46,648.00

Selection Summary:

The shortlist of pre-qualified DSA Inspector of Record firms includes four firms. Three firms submitted a proposal in response to the Request for Task Order Proposal. The selection committee consisted of one DSO Staff member, two Program Management Office members, and one Construction Management Team member. Knowland Construction Services was ranked based on Best Value scoring. The qualifications of the proposed team were very strong in both project experience and individual experience. During the evaluation of proposals, Knowland Construction Services received the highest cumulative score and was awarded the Task Order for this scope.



Revised 8-15-17



MEASURE CC

BUILDING NEW OPPORTUNITIES FOR OUR STUDENTS & OUR COMMUNITY

Task Order Selection Summary

Campus & Project: San Bernardino Valley College — Student Services Building

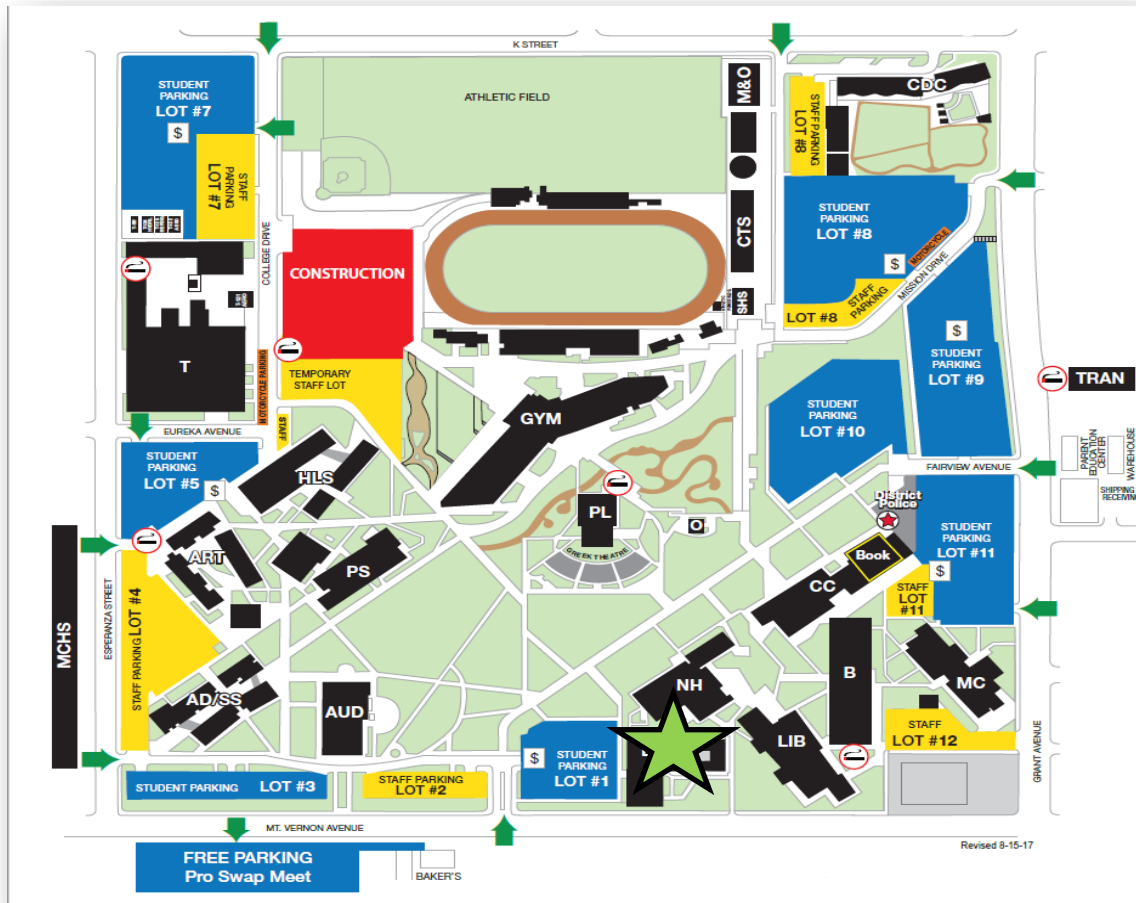
Task Order Awarded to: NAC Architecture

Task Order Executed: September 26, 2023

Amount: \$ 169,730.00

Selection Summary:

NAC Architecture was awarded this Task Order on direct procurement of professional services. The shortlist of pre-qualified Architecture and Engineering Services includes eleven firms, one of which is NAC Architecture. NAC Architecture previously completed Architecture Services for the Student Services Building. The scope of work for this task order includes creating peer review—criteria documents similar in scope to the previous services, as such NAC Architecture was awarded the task order for this scope.





SBCCD IN THE COMMUNITY

Last month, SBCCD Board Chair Dr. Stephanie Houston joined Rep. Pete Aguilar to discuss safeguarding students' civil rights in higher education. Every student deserves to pursue a higher education without hate and discrimination of any kind. This was an insightful event where they discussed how we can ensure safe and vibrant learning environments for all students.



12.08.2023

CHANCELLOR'S REPORT



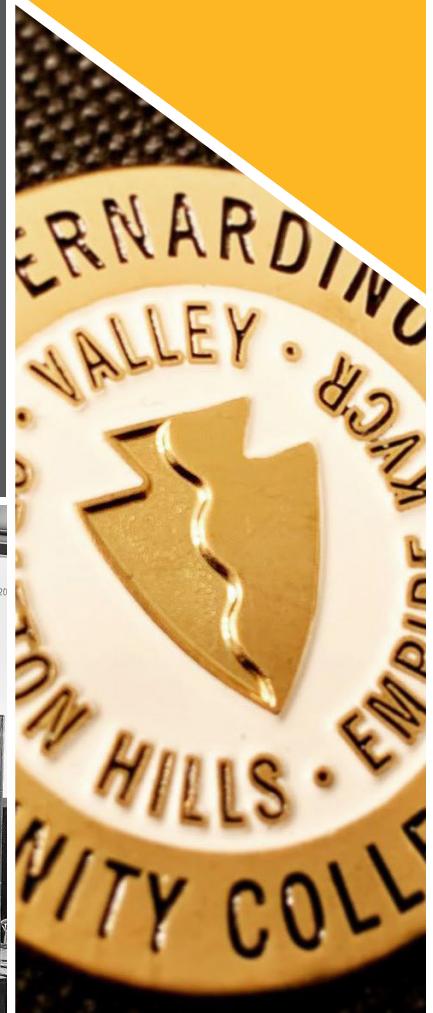
HAPPY HOLIDAYS

This holiday season, I am thankful for those who light the way for the next generation of students. I enjoyed seeing many of you at last week's holiday gatherings. If you couldn't make it, I hope you found other ways to celebrate the season with your SBCCD friends and colleagues. I am humbled and immensely grateful for your support and kindness to our students. I wish you a season illuminated with joy and love. On behalf of the SBCCD family, I wish you a happy and safe holiday season.

SBCCD RECEIVED LEADERSHIP AWARD FOR SUSTAINABILITY

Exciting news! San Bernardino Community College District has recently been honored with a leadership award at the Green Technology California Schools & Higher Education Summit! This prestigious recognition highlights our dedication to sustainability and forward-thinking in education.

A big thank you to the entire SBCCD team and our invaluable partners in the AEC industry. Your collaboration and support are pivotal in driving our sustainable initiatives forward. This award reflects our joint efforts towards a more sustainable future.



CAMPUS UPDATE



THIS IS SBCCD

CRAFTON HILLS COLLEGE NAMES 2023 EQUITY CHAMPION FOR HIGHER EDUCATION



Crafton Hills College (Crafton) is a 2023 Equity Champion for Higher Education, a designation from the Campaign for College Opportunity, in recognition of its work in supporting and improving Black student transfer to universities.

The Campaign for College Opportunity recognized Crafton and 26 other community colleges and universities for ensuring strong pathways to earning an Associate Degree for Transfer (ADT) for students of color and for supporting transfer to universities are supported on a guaranteed pathway to earning a degree.

“Supporting our transfer students to help them reach their academic goals is core to our institution’s mission,” said Crafton President Dr. Kevin Horan. “We are incredibly proud of all of our hard-working students and graduates, and grateful for every single staff and faculty member who is doing their part to ensure our students have what they need to make it to their transfer goals.”

Crafton and other awarded colleges were recognized by the Campaign for College Opportunity on November 14th during an awards celebration. The institutions recognized for the Equity Champion designation led the way in supporting Black students to earn an ADT with at least 65% of their Black associate-degree earners receiving ADT and ensuring that Black students earn ADTs at rates comparable to their peers.

“For nearly a decade, the ADT has given community college students struggling to navigate a complicated transfer maze a clear path to success with a degree to show for their hard work,” said Jessie Ryan, executive vice president of the Campaign for College Opportunity and former community college transfer student. “As colleges grapple with pandemic-induced enrollment declines, we laud the 27 community college and CSU campuses that continue to forge ahead for students by strengthening the transfer pathway and removing unacceptable equity barriers in transfer for Latinx, Black, and first-generation college students across the state.”

SBVC FOUNDATION AWARDED \$25,000 SOCIAL CLIMATE CHAMPIONS GRANTS FROM SOCALGAS



SoCalGas awarded a \$25,000 grant to San Bernardino Valley College's (SBVC) Clean Energy/EV Tech Program.

The natural gas utility company awarded the SoCal Climate Champions Grant to the SBVC Foundation in September 2023. The grant will aid in the purchase of additional training modules and classroom tools for a second lab section, supporting the growing interest and enrollment in the college's CNG/Clean Energy Training Expansion program.

The Climate Champions grants are highly competitive. This year, just 13 nonprofit organizations received awards. Each institution is involved with programs, projects, and research that address climate solutions in Southern California communities, and working toward a clean energy future.

"The San Bernardino Valley College Foundation is proud to partner with SoCalGas to provide meaningful community climate solutions," said SBVC Foundation Director Mike Layne. "The innovations catalyzed by the SoCal Climate Champions Grant awards will make all our communities in Southern California more sustainable and resilient."

SoCalGas Chief Strategy and Sustainability Officer Jawaad Malik called the grant recipients "trailblazers" and said the utility is "proud to support projects that brings our communities closer to meeting California's net-zero emissions goals."

Over the past decade, SBVC has been at the forefront of efforts to prepare the future workforce for careers in operating and maintaining clean energy and zero-emission vehicle heavy- and medium-duty trucks.

Layne said he is "grateful" to SoCalGas for the important funding that will support SBVC.

"SoCalGas is leveraging the power of our community college and its people to deliver an innovative climate and workforce solution for the region, while creating pathways to thriving wage jobs for our most marginalized students," he said

KVCR'S OPERATION GOBBLE A SUCCESS

KVCR in partnership with San Bernardino Community College District (SBCCD) gave over 500 turkey meals with all the fixings to local families and SBCCD students in the region. Operation Gobble was a success. Thank you SBCCD, Community Action Partnership (CAP) and the many partners and volunteers that supported Operation Gobble.



MC3 APPRENTICESHIP READINESS PROGRAM 2023 GRADUATION



On October 9, 2023, The Economic Development and Corporate Training (EDCT) division graduated fifteen individuals in their first hybrid Multi-Craft Core Curriculum (MC3) Apprenticeship Readiness Training Program. The program is a five-week comprehensive training program designed to prepare individuals for careers in the construction industry. Trainees gained practical insights into specific construction trades through in-person presentations and site visits to construction facilities. This all-inclusive approach to training not only prepared them with theoretical knowledge but also allowed for real-world exposure to

the industry, developing a well-rounded understanding of the construction field.

Alyssa Palmer, along with other representatives from Inland Empire Building Trades, were invited to speak to graduates and share this special occasion. Vanessa Thomas, Dean of Applied Technology at San Bernardino Valley College (SBVC) was also in attendance to show support and congratulate students who are taking the next steps of their education by completing the Class A/B Lecture and Simulator courses offered by SBVC. EDCT's partnership with SBVC and Teamsters Local 16 afford MC3 participants the opportunity to enroll in SBVC's commercial drivers lecture and simulation courses with all fees paid by the High Roads Construction Careers Resilient Workforce Fund grant. Five of the fifteen participants who completed the MC3 program seized the opportunity. They are anticipated to complete the courses in December 2023. The Commercial Drivers course will prepare students to take the written drivers test through the CA DMV to obtain their commercial drivers permit. Once they have their permits, they are guaranteed apprenticeship placement with the Teamsters Local 166 where they will receive behind the wheel training to obtain their Class A/B driver's license.

At the conclusion of the MC3 program, every participant engaged in a exit interview with EDCT Manager Stacy Garcia and Job Developer, Anita Hernandez. During this interview, participants outline their career and educational goals, updated resumes, and discuss next steps toward achieving those goals. It is EDCT's intent to follow up with participants to offer resources, job leads, and apprenticeship opportunities over the following years. Each participant who successfully completed the MC3 training program received toolkits with tools and Personal Protection Equipment essential for starting careers in the trades and a completion stipend.

EDCT extends an invitation to all individuals interested in entering the construction industry to consider applying for this excellent opportunity and program. Our upcoming cohort is scheduled to begin on February 5, 2024. If you are seeking a new and promising career in construction, please reach out to or Yohanna Tesfay at 909-387-1689 (ytesfay@sbccd.edu) or Roxane Joyce at 909-387-1659 (rjoyce@sbccd.edu) for additional details regarding the program.



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: December 8, 2023

SUBJECT: Strategic Plan Goal-4 Status Updates

RECOMMENDATION

This item is for information only and no action is necessary.

OVERVIEW

The current document provides a review of important actions and highlights related to Goal-4 (Ensure Fiscal Accountability/Sustainability).

ANALYSIS

SBCCD continues to ensure fiscal accountability/sustainability, as demonstrated in its recent grant awards of \$3.2M and foundation endowment that now exceeds \$6M. This fiscal accountability allows SBCCD to continue to provide free textbooks, course materials, and resources to its students. As a regional leader in sustainability, SBCCD had the opportunity to host state officials and architectural students from the University of Southern California on its sustainability tour.

INSTITUTIONAL VALUES

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

There are no financial implications.





SBCCD STRATEGIC PLAN AND OBJECTIVES

MONTHLY STATUS UPDATE 2023 2024

GOAL 4 ENSURE FISCAL ACCOUNTABILITY/SUSTAINABILITY

- SBCCD hosted the 2nd Annual Articulation Summit on November 9, 2023, welcoming nearly 50 representatives from our K-12 service area.
- SBCCD is now designated as a Hispanic Service Institution (HSI). This designation will allow SBCCD to pursue federal grants to allow for the expansion of educational opportunities for and improve the attainment of Hispanic students.
- SBCCD is the lead applicant on a \$1 million Inland Empire K-16 Education Collaborative grant in partnership with REAL Journey Academies, CSUSB, Fontana USD, and the San Bernardino CSS.
- SBCCD submitted a \$2.2 million proposal to the San Manuel Band of Mission that will allow for three years of funding toward three new development positions at one of SBCCD’s Foundations.
- SBCCD developed a well-rounded fundraising strategy that has grown its assets from \$671,000 in 2013 to \$6,935,786 in 2023.
- SBCCD’s new Facilities Master Plan draft will be ready for approval by the end of Spring 2024.

Outcome achieved:



On November 14, SBCCD organized a tour of our college’s facilities, to a group of architectural students from the University of Southern California. Students learned how SBCCD achieved Zero Net Energy by designing buildings to maximize natural light, using drought-tolerant plants, installing water retention basins, using recycled water for irrigation, and creating a solar farm. SBCCD continues to lead the efforts in sustainability, which is reflected in the ten Leadership in Energy and Environmental Design (LEED) certifications and several Sustainable Innovation Awards.



Leadership in Energy and Environmental Design (LEED) group photo.



USC students observing mechanical equipment.

This year’s event was notably enhanced by the presence of special guests Wrenna Finche, Vice Chancellor of Fiscal Health and Accounting at the California Community College Chancellor’s Office (left) and Ida Clair, the California State Architect (right).



SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Diana Z. Rodriguez, Chancellor

PREPARED BY: Heather M. Ford, Sr. Executive Administrative Assistant

DATE: December 8, 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 are updated and posted in the monthly board business meeting agendas.

ANALYSIS

The Board Master Planning Action Calendar serves as a blueprint that can be used to improve planning and increase transparency 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.

SBCCD | Mission

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.



SBCCD | Vision

Inspiring possibilities for bright futures and a prosperous community

BOARD MASTER PLANNING ACTION CALENDAR

MONTHLY	CONSENT AGENDA	INSTRUCTION/STUDENT SERVICES Curriculum modifications Donations HUMAN RESOURCES Classification advancements for academic employees Non-instructional pay, stipends, and reduced workload Tuition reimbursement Employment contracts & tenure track contracts Promotions, transfers, reclassifications, step advancements New hires (adjuncts, substitutes, classified, management, temporary, interim, permanent)	Job descriptions and revised salary schedules CSEA/CTA/POA agreements BUSINESS & FISCAL SERVICES Alcoholic beverages Conferences over \$5K or outside US District/College expenses Individual memberships Surplus property & authorization for private sale or disposal Contracts above bid limit Resolution: fund balance transfer	Ratification of interfund transfers Signature list changes FACILITIES Informal bid award (UCCAP) CBOC appointees Award RFQ/RFP/bids & contracts Master service agreement & task orders for bond construction Small scale construction contract award
	INFORMATION ITEMS REPORTS/UPDATES	OFFICE OF THE CHANCELLOR Applause recognition Retirements Board committee reports Reports from represented groups Board master planning action calendar	BUSINESS & FISCAL SERVICES/FACILITIES Board policies (1 st reading) Budget revenue & expenditure summary General fund cash flow analysis Purchase order report Contracts below bid limit Construction Change Orders and Amendments – Bond/Non-Bond	HUMAN RESOURCES CSEA/CTA/POA MOUs Professional expert, short-term, and substitute employees Resignations Retirements Volunteers

JANUARY	<ul style="list-style-type: none"> • Adopt Budget Calendar (by 2/1) • Budget Directives 1st Reading (BFC) • § 53003. Updated District EEO Plan Presentation and ACTION (with comments from CCCC) EEO Plan (monitor, evaluate, and report annually) 	<ul style="list-style-type: none"> • Mid-Year Executive Summary of Goals 1-4 (Board Retreat) • Quarterly Financial Status Report (CCFS) • 2022-2027 SBCCD Strategic Plan (begin renewal @ mid-year retreat for approval in June)
FEBRUARY	<ul style="list-style-type: none"> • Grant Sabbaticals (name faculty, college, & term) • Audit Report for Measure CC and Measure M • Budget Directives 2nd Reading/Approval (by 3/1) 	<ul style="list-style-type: none"> • Nonresident Tuition and Capital Outlay Fees (by 3/1) • Legislative Priorities and State Budget Priorities • Apportionment Attendance and FTES Calculation Report (CCFS 320) P1
MARCH	<ul style="list-style-type: none"> • Sabbatical Completion Report from last fall (by First semester after return) • CBOC Annual Report Presentation (by 3/31) • Selection of Auditor (by 5/15) • Grant Tenure/Tenure Contracts 	<ul style="list-style-type: none"> • Regular Meeting Dates for the Board of Trustees • Classified Employee of the Year Endorsement (by 3/15) • Quarterly Certified Financial Status Report for Second Quarter (by 3/15) • Financial Statements and Audit Report for Auxiliary Organizations (by 4/1)
APRIL	<ul style="list-style-type: none"> • 4/10 Alternate Summer Work Schedule for Management & Confidential Employees • Trustee Handbook 	<ul style="list-style-type: none"> • Student Trustee Privileges (by 5/15) • Quarterly Financial Status Report (CCFS) • P&Ps 2100 (every two years on even election years), 2725 1st Reading
MAY	<ul style="list-style-type: none"> • Interfund Transfer Resolution • EEO Multiple Method Certification (by 6/1) • Recognition of Outgoing Student Trustees 	<ul style="list-style-type: none"> • P&P 6320, 4235 (every three years. Last approved 5/13/21) • Apportionment Attendance and FTES Calculation Report (CCFS 320) P2 • Preliminary Budget & Presentation (optional strategy session)
JUNE	<ul style="list-style-type: none"> • Presentation: DEIA (HR) 	<ul style="list-style-type: none"> • FY Sole Source Suppliers • 2023-2028 CHC & SBVC Educational Master Plan

BOARD MASTER PLANNING ACTION CALENDAR

MONTHLY	CONSENT AGENDA	INSTRUCTION/STUDENT SERVICES Curriculum modifications Donations HUMAN RESOURCES Classification advancements for academic employees Non-instructional pay, stipends, and reduced workload Tuition reimbursement Employment contracts & tenure track contracts Promotions, transfers, reclassifications, step advancements New hires (adjuncts, substitutes, classified, management, temporary, interim, permanent)	Job descriptions and revised salary schedules CSEA/CTA/POA agreements BUSINESS & FISCAL SERVICES Alcoholic beverages Conferences over \$5K or outside US District/College expenses Individual memberships Surplus property & authorization for private sale or disposal Contracts above bid limit Resolution: fund balance transfer	Ratification of interfund transfers Signature list changes FACILITIES Informal bid award (UCCAP) CBOC appointees Award RFQ/RFP/bids & contracts Master service agreement & task orders for bond construction Small scale construction contract award
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	<ul style="list-style-type: none"> • Presentation: Administer Oath of Office to New Student Trustees • New Student Trustee Orientation Information • FY Tentative Budget (by 7/1) • Resolution: Expenditures of Prop 30 EPA Funds • Resolution: Signature Authorizations for State of CA Department of Rehabilitation, Department of Education, Department of Corrections and Rehabilitation, and Department of Social Services • Resolution: GANN Limit 	<ul style="list-style-type: none"> • 2023-2028 DSO Plan • 2025-2029 Construction Plan (CCCCO annual requirement) • District Bank Accounts • Executive Summary of Goals 1-4 (Board Retreat) • Resolution: Increase Board Compensation and Approve Excused Absences • FY Open Purchase Orders for Meals, Refreshments • 2022-2027 SBCCD Strategic Plan (begin renewal @ mid-year retreat for approval in June)
JULY	<ul style="list-style-type: none"> • P&Ps 6320 • Resolution: Transfer of Appropriations for the FY • PARS Transactions Related to Tentative Budget 	<ul style="list-style-type: none"> • Quarterly Financial Status Report (CCFS) • 2020-2023 District Technology Strategic Plan (2020)
AUGUST	<ul style="list-style-type: none"> • P&Ps 2745, 2435, 1100, 1200 • Final Budget Presentation (strategy session last Thursday) • Reaffirm Mission, Vision, Values (2022) 	<ul style="list-style-type: none"> • 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)
SEPTEMBER	<ul style="list-style-type: none"> • Approval to Grant Districtwide Sabbaticals (notice required to employees by 10/1) • § 53004. EEO Plan Analyses and Annual Report to CCCCCO • Accreditation Midterm Report (due 10/15/24) 	<ul style="list-style-type: none"> • § 53003. District EEO Updated Plan (submit to CCCCCO by 10/2) • Prior year Final Enrollment Fee Revenue Due (CCFS-323 by 9/15) • Public Hearing and Final Budget Approval (by 9/15)

BOARD MASTER PLANNING ACTION CALENDAR

MONTHLY	CONSENT AGENDA	INSTRUCTION/STUDENT SERVICES Curriculum modifications Donations HUMAN RESOURCES Classification advancements for academic employees Non-instructional pay, stipends, and reduced workload Tuition reimbursement Employment contracts & tenure track contracts Promotions, transfers, reclassifications, step advancements New hires (adjuncts, substitutes, classified, management, temporary, interim, permanent)	Job descriptions and revised salary schedules CSEA/CTA/POA agreements BUSINESS & FISCAL SERVICES Alcoholic beverages Conferences over \$5K or outside US District/College expenses Individual memberships Surplus property & authorization for private sale or disposal Contracts above bid limit Resolution: fund balance transfer	Ratification of interfund transfers Signature list changes FACILITIES Informal bid award (UCCAP) CBOC appointees Award RFQ/RFP/bids & contracts Master service agreement & task orders for bond construction Small scale construction contract award
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	<ul style="list-style-type: none"> • Accreditation comprehensive review occurs fall 2027
OCTOBER	<ul style="list-style-type: none"> • Annual Security Report • Quarterly Financial Status Report (CCFS) • P&P Review Schedule • Academic Calendar (2024-2026) • Emergency Operations Plan (2023) • Initial Proposals to Reopen Negotiations with CSEA/CTA • Sabbatical Completion Reports (from Spring 2024) <ol style="list-style-type: none"> 1. Colleen Hinds (from Fall 2023 & Spring 2024)
NOVEMBER	<ul style="list-style-type: none"> • Full-Time Faculty Obligation Report (110/FFO due by 11/30) • § 72000 (c)(2)(A); Board to select date and time of annual meeting and notify the county superintendent of schools. Note: Within 15 days of the annual meeting, written notice must be sent to members and members-elect notifying them of the date and time of the annual meeting. • 2022-2025 Student Equity Plans • Campus Advisory Committees
DECEMBER	<p><u>ANNUAL MEETING</u> 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.</p> <p><u>BUSINESS MEETING</u></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

BOARD MASTER PLANNING ACTION CALENDAR

MONTHLY	CONSENT AGENDA	<p>INSTRUCTION/STUDENT SERVICES Curriculum modifications Donations</p> <p>HUMAN RESOURCES Classification advancements for academic employees Non-instructional pay, stipends, and reduced workload Tuition reimbursement Employment contracts & tenure track contracts Promotions, transfers, reclassifications, step advancements New hires (adjuncts, substitutes, classified, management, temporary, interim, permanent)</p>	<p>Job descriptions and revised salary schedules CSEA/CTA/POA agreements</p> <p>BUSINESS & FISCAL SERVICES Alcoholic beverages Conferences over \$5K or outside US District/College expenses Individual memberships Surplus property & authorization for private sale or disposal Contracts above bid limit Resolution: fund balance transfer</p>	<p>Ratification of interfund transfers Signature list changes</p> <p>FACILITIES Informal bid award (UCCAP) CBOC appointees Award RFQ/RFP/bids & contracts Master service agreement & task orders for bond construction Small scale construction contract award</p>
	INFORMATION ITEMS REPORTS/UPDATES	<p>OFFICE OF THE CHANCELLOR Applause recognition Retirements Board committee reports Reports from represented groups Board master planning action calendar</p>	<p>BUSINESS & FISCAL SERVICES/FACILITIES Board policies (1st reading) Budget revenue & expenditure summary General fund cash flow analysis Purchase order report Contracts below bid limit Construction Change Orders and Amendments – Bond/Non-Bond</p>	<p>HUMAN RESOURCES CSEA/CTA/POA MOUs Professional expert, short-term, and substitute employees Resignations Retirements Volunteers</p>

	<p>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
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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: December 8, 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 2023-24 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 2023-24 fiscal year through November 14, 2023. As of that date, SBCCD was 37.5% through the fiscal year and had spent and/or encumbered approximately 34.1% of its unrestricted general fund budget.

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 11/14/23

[v.11.17.2023.p.1|2]

37.5% of Fiscal Year Elapsed

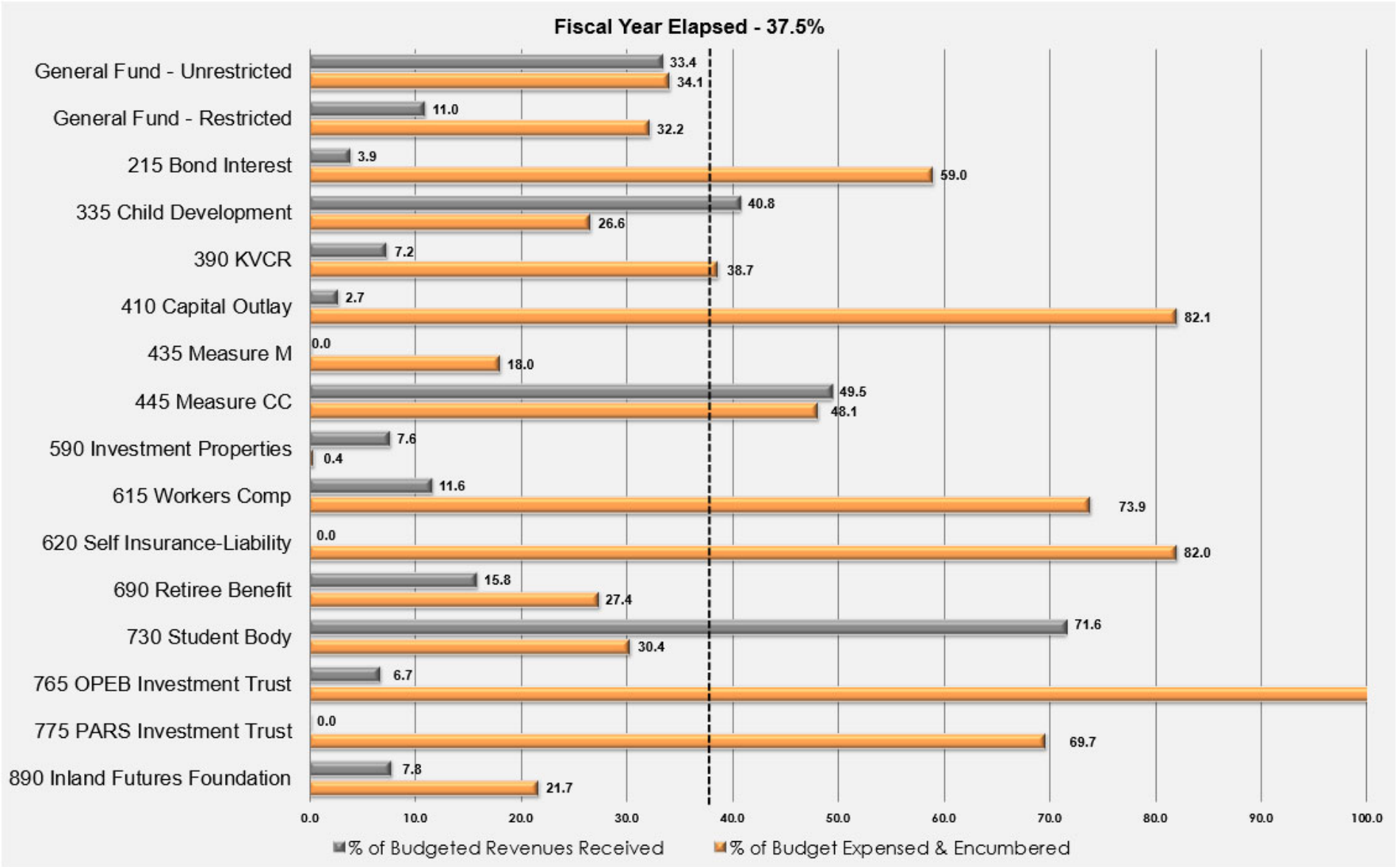
FUND	REVENUES			EXPENDITURES			COMMENTS
	Budget	Received YTD		Budget	Expensed/ Encumbered YTD		
110 General Fund - Unrestricted	139,025,497	46,424,389	33.4%	138,919,445	47,338,346	34.1%	Expenditures are consistent with the needs of the fund given the current climate.
125 General Fund - Restricted	135,382,129	14,842,073	11.0%	135,382,129	43,576,388	32.2%	Most grant revenues are received on a reimbursement basis.
215 Bond Interest & Redemption	58,000,000	2,241,715	3.9%	58,000,000	34,213,265	59.0%	Taxes are determined and collected by the County for bond measures.
335 Child Development	5,091,211	2,076,983	40.8%	5,091,211	1,355,642	26.6%	Expenditures are consistent with the needs of the fund given the current climate.
390 KVCR	9,027,953	654,447	7.2%	8,999,209	3,479,079	38.7%	Most grant revenues are received on a reimbursement basis.
410 Capital Outlay	20,672,883	562,579	2.7%	22,930,540	18,821,854	82.1%	Purchase orders covering expenses for the entire fiscal year are created early in the year. Expenses related to the SBVC Technical Building Replacement project are on the reimbursement basis causing a delay in the receipt of revenues.
435 Measure M	100,450,000	11,992	0.0%	21,714,857	3,914,239	18.0%	Most revenue budget relate to the issuance of bonds which is expected later in the year. Expenditures are consistent with the needs of the fund given the current climate.
445 Measure CC	4,500,000	2,225,418	49.5%	235,275,097	113,264,255	48.1%	Purchase order covering expenses for the entire fiscal year are created early in the year. Interest revenue exceeded expectations for Q1.
590 Investment Properties	4,390,350	335,224	7.6%	8,010,881	34,317	0.4%	Revenue and expenditure activity posted in arrears. Posting in progress for August activity.
615 Workers Compensation	2,444,920	283,227	11.6%	2,986,865	2,207,572	73.9%	Revenue activity posted in arrears. Purchase orders covering expenses for the entire fiscal year are created early in the year.
620 Self Insurance-Liability	1,200,000	1,200,000	100.0%	1,250,000	1,025,483	82.0%	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	387,700	61,379	15.8%	387,700	106,292	27.4%	Revenues are posted in arrears. Posting in progress for October activity.
730 Student Body Center Fee	252,785	180,898	71.6%	252,785	76,815	30.4%	A significant amount of revenues received during Summer and Fall 2023 registration.
765 OPEB Trust	1,000,000	66,743	6.7%	82,000	424,002	517.1%	Investment loss was experienced during Q1.
775 PARS Trust	5,050,000	2,008	0.0%	4,157,724	2,896,918	69.7%	Investment loss was experienced during Q1.
890 Inland Futures Foundation	1,395,791	108,884	7.8%	1,395,791	302,877	21.7%	Revenues are posted in arrears. Transfers to KVCR are posted twice a year in January and July.
Total (All Funds)	488,271,219	71,277,959	14.6%	644,836,234	273,037,344	42.3%	



Budget Revenue & Expenditure Summary

Year to Date 11/14/23

[v.11.17.2023.p.2]2



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: December 8, 2023

SUBJECT: Construction Change Orders and Amendments – Non-Bond

RECOMMENDATION

This item is for information only and no action is required.

OVERVIEW

In January 2022, the Board of Trustees approved the Revised Construction Change Order Board Approval Process. Based on the approved process, change orders <\$250,000 which result in a cumulative increase to the contract of <10% of its original value will be authorized by the Chancellor or her designee and presented to the Board for information at the next available business meeting.

ANALYSIS

The Change Orders listed on the attached were determined to be necessary to support the completion of design and construction, found to be fair and reasonable, and written in accordance with approved SBCCD procedures and goals.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

The costs of these change orders will be included in the appropriate construction budget.





Construction Change Orders – Non-Bond

Presented for Information December 8, 2023

[v.11.17.2023.p.1|1]

Project	Contractor	Change Order	Original Contract Amount	Change Order Amount	Individual Change Order % of Contract	Cumulative Change Order % of Contracts	New Contract Amount	Executed Date
03-2223-04 Renovation at 550 E Hospitality Ln, Suite 300	J A URBAN	CO-04	\$862,558	\$18,162.64	2.11 %	6.21%	\$916,122.29	10/25/2023

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: December 8, 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.



Contracts Under Bid Limit and Income Contracts

Board Date 12/08/2023

1 of 11

Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
26436	42 Lines Inc	Software/ Online Services	TESS/ SBCCD	\$32,643.00		
26458	Albert Risk Management Consulting	Professional Services	Facilities Planning/ SBCCD	\$60,000.00		
26442	Alvarez, Paulina	Independent Contractor	Art/SBVC	\$7,000.00		
26360	Arcega, Raziell dba LNR Promotions	Production of Logo Items	Student Equity/ SBVC	\$3,290.00		
26410	Arctic Glacier USA Inc.	Services	Student Equity/ SBVC	\$6,931.35		
26457	Ardent Diagnostics	Services	EDCT/SBCCD	\$5,000.00		
26444	Avidex Industries LLC	Installation Services	Campus Tech/SBVC	\$3,390.63		
26445	Ayala, Sandra dba Andreas Events CBA	Services	First Year/SBVC	\$2,503.37		
26446	Barragan Corp International	Professional Services	Facilities Planning/ SBCCD	\$97,397.50		
26447	Barrientos, Lester	Performer	Veterans Office/ SBVC	\$1,000.00		
26417	Barrientos, Lester	Performer	Student Services/ SBVC	\$600.00		

Contracts Under Bid Limit and Income Contracts

Board Date 12/08/2023

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Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
26449	Berg Fire Protection, Inc. dba Red Star Fire Protection	Services	Maintenance/ CHC	\$2,700.00		
26385	Bloomerang, LLC	Software/ Online Services	Foundation/ CHC	\$8,329.83		
26451	Bob & Al's Tires	Services	Police Science/ SBVC	\$89.00		
23984	Burgess Moving & Storage	Amendment 01	Facilities Planning/ SBCCD	\$17,865.00		\$8,510.00
24574	Burgess Moving & Storage	Services	Facilities Planning/ SBCCD	\$21,418.88		
26450	Burgess Moving & Storage	Services	Facilities Planning/ SBCCD	\$2,148.00		
26379	Butte-Glenn CCD	Income - Training Agreement	EDCT/SBCCD		\$10,080.00	
26467	California State University - San Bernardino	Income - Facilities Use	Administrative Services/SBVC		\$824.69	
26361	CanvasChamp.com	Production of Awards	Chancellor/ SBCCD	\$401.88		
26418	Carreras Tours LLC	Bus Rental	First Year/SBVC	\$1,845.00		
26419	Carreras Tours LLC	Bus Rental	First Year/SBVC	\$1,063.75		

Contracts Under Bid Limit and Income Contracts

Board Date 12/08/2023

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Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
26421	Carreras Tours LLC	Bus Rental	First Year/SBVC	\$1,795.00		
24823	CCC Chancellor's Office	Software/ Online Services	TESS/SBCCD	\$17,700.00		
26371	CCT Technologies DBA ComputerLand of Silicon Valley	Software/ Online Services	Campus Tech/SBVC	\$5,000.00		
26420	CCT Technologies DBA ComputerLand of Silicon Valley	Software/ Online Services	TESS/SBCCD	\$720.00		
26422	CDW Government Inc.	Software/ Online Services	TESS/SBCCD	\$2,280.00		
26370	CDW Government Inc.	Software/ Online Services	TESS/SBCCD	\$8,100.00		
26355	CDW Government Inc.	Software/ Online Services	Campus Tech/ SBVC	\$532.00		
26416	Chavez, Gloria dba Ballet Folklorico Cultural	Performer	Student Life/SBVC	\$500.00		
26423	CIDI Labs, LLC	Software/ Online Services	TESS/SBCCD	\$16,275.00		
26374	Community Action Partnership of San Bernardino County	MOU	Student Life/ SBVC	No Cost		
26366	Computerized Embroidery Company, The	Production of Logo Items	Science/SBVC	\$1,650.38		

Contracts Under Bid Limit and Income Contracts

Board Date 12/08/2023

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Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
26395	Computerized Embroidery Company, The	Production of Uniforms	Athletics/SBVC	\$485.03		
26435	Council of Development Finance Agencies	Consultants	Fiscal Services/SBCCD	\$26,000.00		
26389	Couts Heating & Cooling, Inc.	Maintenance Agreement	Maintenance/CHC	\$70,000.00		
26363	Culligan of Covina	Services	Administrative Services/SBVC	\$1,800.00		
26358	David Ollis Landscape Development Inc.	Services	Facilities Planning/SBCCD	\$4,800.00		
26452	Executive Advertising, The	Production of Logo Items	Science/SBVC	\$485.39		
26369	Eyes of Freedom dba Lima Company Memorial	Services	Veterans/CHC	\$8,800.00		
26392	Facemakers, Inc.	Production of Logo Items	Student Services/CHC	\$1,071.00		
25011	Fairview Ford	On Demand Repairs Agreement	District Police/SBCCD	\$20,000.00		
26378	Foundation for California Community Colleges	Income - Grant	EOP&S/SBVC		\$22,500.00	
26372	Galls LLC	Production of Uniforms	Police Science/SBVC	\$97.29		

Contracts Under Bid Limit and Income Contracts

Board Date 12/08/2023

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Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
26373	GradImages; A Division of Event Photography Group	Services	Student Services/ SBVC	No Cost		
26390	H & L Charter Co, Inc.	Bus Rental	Transfer Center/ Matriculation/SBVC	\$1,744.25		
26448	H & L Charter Co, Inc.	Bus Rental	First Year/SBVC	\$868.00		
26437	Hernandez, Jacklyn	On Demand Services	KVCR/SBVC	\$1,000.00		
26438	Hydrate HQ of SoCal LLC	Services	Student Services/ SBVC	\$1,498.80		
26424	iContracts, Inc formerly PolicyStat, LLC	Software/ Online Services	Chancellor/ SBCCD	\$3,779.00		
26365	IE Gourmet Food Trucks	Catering	Student Services/ CHC	\$3,042.83		
26400	Inland Empire Stages LTD	Bus Rental	Athletics/SBVC	\$1,635.30		
26401	Inland Empire Stages LTD	Bus Rental	Athletics/SBVC	\$2,788.75		
26434	Inland SoCal Media Group LLC dba Inland Empire Magazine	Advertising	Marketing/SBVC	\$1,995.00		
26469	Institute for Public Strategies	Income - Facilities Use	Administrative Services/SBVC		\$265.72	

Contracts Under Bid Limit and Income Contracts

Board Date 12/08/2023

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Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
26413	Institute for the Future	Training Services	Chancellor/ SBCCD	\$40,000.00		
26470	Jess & Flowers	Services	Marketing/ SBVC	\$648.00		
26453	JOJO's Grill-A-Dog	Catering	Student Life/ SBVC	\$2,821.00		
26398	Judge Netting, Inc.	Services	Maintenance/ SBVC	\$14,500.00		
26440	Khadjenoury, Sahar	On Demand Services	KVCR/SBVC	\$36,000.00		
26454	Laboratory Microscope Specialist - LMS	Repairs	Biology/SBVC	\$939.00		
26354	Lapel Pins Plus	Production of Logo Items	Chancellor/ SBCCD	\$546.00		
26359	Leadership Consultancy Inc., The	Services	Student Services/ CHC	\$2,750.00		
26387	Leadership Consultancy Inc., The	Training Services	Student Services/ CHC	\$2,750.00		
26425	Letterhead Factory Inc.	Production of Logo Items	Student Life/ SBVC	\$741.32		
26426	Lucky Star Promos LLC	Production of Logo Items	Student Equity/ SBVC	\$2,927.52		

Contracts Under Bid Limit and Income Contracts

Board Date 12/08/2023

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Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
26427	Lucky Star Promos LLC	Production of Logo Items	Student Equity/SBVC	\$3,606.06		
26408	Lucky Star Promos LLC	Production of Logo Items	Student Services/SBVC	\$1,477.23		
26388	Lucky Star Promos LLC	Production of Logo Items	Student Equity/SBVC	\$1,745.40		
26364	Lucky Star Promos LLC	Production of Logo Items	First Year/SBVC	\$2,347.07		
26377	MacGillivray Freeman Films Inc	Licensing	KVCR/SBVC	No Cost		
26455	Marakatt, Inga Elin	Licensing	KVCR/KVCR	\$4,550.00		
26362	Mendez, Joey	Performer	Library/SBVC	\$150.00		
26439	Motimatic PBC	Services	Marketing/SBCCD	\$30,000.00		
23760	Mt. San Jacinto CCD	Training Services	EDCT/SBCCD	\$64,400.00		
26384	MVP Security Systems, Inc.	Maintenance Agreement	Maintenance/CHC	\$8,750.00		
26415	Niesen, Michaela	Services	Professional Development/SBVC	\$2,500.00		

Contracts Under Bid Limit and Income Contracts

Board Date 12/08/2023

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Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
26368	Nova Information Group LLC	Services	Student Services/ CHC	\$17,600.00		
26443	NV5 West Inc.	Professional Services	Administrative Services/SBVC	\$8,987.00		
26468	NV5 West Inc.	Professional Services	Safety & Risk/ SBVC	\$5,487.00		
26353	Olivera, Rita	Performer	Library/ SBVC	\$150.00		
26352	Osnaya, Darby Gamaliel	Performer	Library/SBVC	\$150.00		
26383	Paint Sesh LLC, The	Services	First Year/SBVC	\$1,750.00		
26367	Party Plus Rental	Rental	Student Services/ SBVC	\$904.00		
26357	Party Plus Rental	Rental	Admissions & Records/SBVC	\$1,490.00		
26428	Party Plus Rental	Services	First Year/SBVC	\$595.64		
26407	Paws-to-Share	Services	Student Equity/ SBVC	\$540.00		
26382	PBS - Public Broadcasting Service	Income - Grant	KVCR/SBVC		\$5,000.00	

Contracts Under Bid Limit and Income Contracts

Board Date 12/08/2023

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Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
26397	Pepe's Towing Service	On Demand Services	Business Services/ SBCCD	\$75,000.00		
26429	Print & Finishing Solutions	Repairs	Print Shop/CHC	\$487.50		
26430	Purpose Printery LLC	Production of Logo Items	Student Life/CHC	\$7,131.20		
26456	Purpose Printery LLC	Production of Logo Items	EOP&S/CHC	\$2,218.26		
26399	Quadient Finance USA , Inc; Formerly Neopost	Leases	Facilities Planning/ SBCCD	\$20,000.00		
26296	Questica, Inc.	Services	Fiscal Services/ SBCCD	\$9,000.00		
26380	Real Journey Academies, Inc.	Income - Facilities Use	Administrative Services/SBVC		\$562.35	
26459	ROC Software Systems, Inc.	Software/ Online Services	TESS/SBCCD	\$2,232.00		
26393	Rush Order Tees	Production of Logo Items	Chancellor/ SBCCD	\$1,203.17		
26381	San Bernardino County Superintendent of Schools	Income - Subgrantee	EOP&S/SBVC		\$10,000.00	
26386	Shorett Printing DBA Crown Printer/Crown Connect	Services	Marketing/ CHC	\$14,433.00		

Contracts Under Bid Limit and Income Contracts

Board Date 12/08/2023

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Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
26409	Singlewire Software, LLC	Software/ Online Services	TESS/SBCCD	\$30,016.00		
26460	Smartsheet, Inc.	Software/ Online Services	Research & Planning/SBCCD	\$1,203.00		
26461	Smog and Save	Services	Maintenance/ CHC	\$180.00		
26462	SoCal Custom Inc.	Installation Services	Culinary Arts/ SBVC	\$4,980.00		
26412	Time & Alarm Systems	On Demand Repairs Agreement	Facilities Planning/ SBCCD	\$20,000.00		
22908	TJL Direct	Amendment 02	KVCR/KVCR	No Cost		To Add Programs and Extend Date
26431	Tree Pros Inc.	Services	Maintenance/ SBVC	\$50,000.00		
26414	Valley Tire Company	On Demand Repairs Agreement	Facilities Planning/ SBCCD	\$5,000.00		
26463	Vital Records Holdings LLC	Software/ Online Services	EDCT/SBCCD	\$4,540.00		
26464	Vital Records Holdings LLC	Software/ Online Services	Counseling/ SBVC	\$4,329.00		
26465	Weed Abatement Services	Services	Grounds/CHC	\$4,499.25		

Contracts Under Bid Limit and Income Contracts

Board Date 12/08/2023

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Control No	Vendor Name	Contract Type	Dept/Location	Expense	Income	Amendment
26466	Wheeler, Manuelito	Speaker	KVCR/KVCR	\$1,100.00		
26411	Wilbur's Power Equipment	On Demand Repairs Agreement	Fire Technology/ CHC	\$800.00		
26432	Wirz & Company Printing Inc.	Production of Awards	FTVM/SBVC	\$558.98		
26376	Yorkshire Village	Participation Agreement	Science/SBVC	No Cost		
26396	Yosemite CCD	Income - Grant	Child Development/ SBVC		\$34,500.00	
26391	Yucaipa & Calimesa News Mirror	Advertising	Marketing/CHC	\$675.00		
26375	Yucaipa Hills Post-Acute	Clinicals	Nursing/CHC	No Cost		

Total Number of Contracts 117

\$1,003,448.81

\$83,732.76

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: December 8, 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, 2024, decreased \$712,414 to \$96,725,014 from the previous estimate of \$97,437,428. The cash balance remained relatively consistent with the previously projected amount with a small decrease 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 2023-2024

(as of November 14, 2023, 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	98,142	96,784	89,080	91,724	88,506	100,648	113,213	110,834	102,273	106,118	105,782	103,865		
Receipts														
Federal		10	3,570	250	-1	-17	435	2		13		647		4,908
State	12,435	7,457	13,524	12,877	50,303	13,680	12,368	5,421	22,160	12,074	12,872	14,904		190,074
Local	5,769	63	3,435	2,112	4,971	16,254	2,174	3,070	2,006	6,903	7,039	895		54,690
Interfund Transfer & Sale of Assets					-88	289	290	289	289	289	294	289		1,940
Accounts Receivable/Accruals	-2,867	1,264	-509	64	2,046	2,346	-47	-274	1,079	-71	-225	-381		2,427
Total Receipts	15,337	8,793	20,020	15,303	57,230	32,552	15,220	8,508	25,534	19,208	19,980	16,354		254,040
Disbursements														
Academic Salaries	27	2,845	4,684	5,137	5,708	5,725	5,435	4,867	5,586	5,686	5,564	9,553		60,817
Classified Salaries	2,895	3,390	3,421	3,532	4,069	4,440	4,200	3,861	4,304	4,217	4,361	5,015		47,704
Benefits	1,507	2,533	646	3,114	3,332	2,652	3,285	3,166	3,404	3,413	2,928	4,721		34,703
Supplies & Materials	226	51	169	148	190	99	135	289	321	402	465	274		2,767
Other Operating Exp	2,612	1,493	2,235	1,831	2,857	3,480	2,866	2,131	5,689	2,285	3,634	7,354		38,466
Capital Outlay	1,480	-1,151	379	140	705	208	378	1,283	1,392	1,364	1,778	902		8,857
Other Outgo	2,443	-260	3,493	5,982	1,208	1,671	1,275	1,534	1,061	2,094	3,224	4,927		28,652
Longterm Post-Employment Benefits	-5	-8	-8	-8	-8	8	7	-9	-9	18	-9	-12		-43
Accounts Payable/Accruals	5,512	7,604	2,358	-1,354	27,027	1,705	17	-54	-59	66	-49	-9,239		33,532
Total Disbursements	16,695	16,497	17,376	18,521	45,088	19,987	17,599	17,069	21,688	19,544	21,896	23,494		255,456
Increase / (Decrease) in Cash Balance	-1,358	-7,704	2,643	-3,218	12,142	12,564	-2,379	-8,561	3,846	-337	-1,917	-7,140		
Estimated Ending Cash Balance	96,784	89,080	91,724	88,506	100,648	113,213	110,834	102,273	106,118	105,782	103,865	96,725		

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 & Payroll Services

DATE: December 8, 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% 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 2023-2024 budgets.





Professional Expert, Short-Term & Substitute Employees

Presented for Information on December 8, 2023

[v.11.16.2023.p.1|2]

Professional Expert

Employee Name Location Assignment & Department	Duties	From	To	Hourly Rate
Braton, Hilary CHC Institutional Advancement	Content Specialist	11/13/23	06/30/24	\$25.00
Brown, David E CHC Public Safety and Emergency Services	Lab Instructor/Primary Instructor/EMS Specialist	11/06/23	06/30/24	\$20.00/ \$25.00/ \$30.00
Kelly, Elizabeth J DIST KVCR	Content Specialist	10/23/23	06/30/24	\$40.00
Wiarco, Vanessa DIST KVCR	Program Assistant	11/01/23	11/12/23	\$44.00
Guillen, Lady C SBVC Academic Success & Learning Services	Tutor II	10/23/23	06/30/24	\$17.00
Ocampo, Daniel E SBVC Academic Success & Learning Services	Tutor III	10/30/23	06/30/24	\$19.00
Zepeda, Thomas E SBVC Arts & Humanities	Program Assistant	12/09/23	06/30/24	\$25.00
Becker, Charles, J SBVC Police Academies/Criminal Justice	PS Facilitator/Evaluator or Police Tactical Officer/RTO	11/15/23	06/30/24	\$45.00/ \$53.00
Becker, Lena J SBVC Police Academies/Criminal Justice	PS Facilitator/Evaluator or Police Tactical Officer/RTO	11/15/23	06/30/24	\$45.00/ \$53.00
Thuilliez, Sean W SBVC Police Academies/Criminal Justice	PS Facilitator/Evaluator or Police Tactical Officer/RTO	11/10/23	06/30/24	\$45.00/ \$53.00
Bailey, Rebecca M SBVC STEM-MESA	Tutor I	10/25/23	06/30/24	\$16.00
Gill, Madison P SBVC STEM-MESA	Tutor I	11/06/23	06/30/24	\$16.00
Vreeman, Kate E SBVC STEM-MESA	Tutor I	10/25/23	06/30/24	\$16.00
Gastelum, Sergio SBVC STEM-MESA	Tutor II	10/11/23	06/30/24	\$17.00



Professional Expert, Short-Term & Substitute Employees

Presented for Information on December 8, 2023

[v.11.16.2023.p.2|2]

Substitute

Employee Name Location Assignment & Department Justification	Duties	From	To	Hourly Rate
Blackmon, Richard CHC Chemistry <i>Ext: Coverage requested for committee meetings</i>	Laboratory Technician	10/09/23	12/07/23	\$37.88
Ramirez, Thomas CHC Science <i>Vacancy</i>	Laboratory Technician	11/08/23	12/27/23	\$33.50
Zollinger, Arvid CHC Theatre <i>Ext: LOA</i>	Senior Theatre Arts Technical Support Specialist	10/23/23	12/15/23	\$36.07
Zavala, Juan DIST TESS <i>New: Vacancy</i>	Technology Support Technician	10/27/23	12/22/23	\$26.81
Saldana, Eric SBVC Athletics <i>EXT:Vacation coverage</i>	Athletic Trainer	10/21/23	11/12/23	\$36.07
Huynh, Jeffrey SBVC Campus Technology Services <i>EXT: vacancy</i>	Technology Support Specialist II	11/01/23	12/31/23	\$40.82
Moreno, Kevin SBVC Campus Technology Services <i>EXT: vacancy</i>	Technology Support Specialist II	11/01/23	12/31/23	\$39.82
Lozano, Feliciano SBVC Child Development Center <i>EXT: Sick/ Vacation coverage</i>	Child Development Assistant	10/19/23	12/19/23	\$17.63
Brewer, Leon SBVC Custodial <i>EXT: Sick/Vacation Coverage</i>	Custodian	11/01/23	12/31/23	\$20.44
Gutierrez, Luis SBVC Custodial <i>EXT: Sick/Vacation Coverage</i>	Custodian	10/23/23	12/23/23	20.44
Vasquez, Melissa SBVC Custodial <i>EXT: Sick/ Vacation coverage</i>	Custodian	11/13/23	01/12/24	\$21.50
Martinez, Alfredo SBVC Grounds <i>EXT: Sick/Vacation coverage.</i>	Grounds Caretaker	11/01/23	12/31/23	\$22.01

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: December 8, 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 10/16/2023 – 11/8/2023 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
December 8, 2023

PO#	Supplier Name	Amount
2403012	STAPLES BUSINESS ADVANTAGE	562.71
2403014	SOCCER MASTER	659.60
2403016	RALLY FACTORY	1,588.74
2403018	OLIVERA, RITA	150.00
2403019	OSNAYA, DARBY GAMALIEL	150.00
2403020	SAN BERNARDINO CCD	70.00
2403022	STAPLES BUSINESS ADVANTAGE	97.31
2403023	STAPLES BUSINESS ADVANTAGE	127.03
2403024	STAPLES BUSINESS ADVANTAGE	194.22
2403026	SAN BERNARDINO CCD	388.78
2403027	ARCTIC GLACIER USA INC	6,883.88
2403028	FILMTOOLS INC	345.83
2403029	PAWS-TO-SHARE	540.00
2403030	B&H PHOTO VIDEO	754.32
2403031	STAPLES BUSINESS ADVANTAGE	323.61
2403032	HEALTHSTREAM INC	6,535.00
2403036	SAN BERNARDINO CCD	901.75
2403037	LUA'S TACOS CATERING	1,080.00
2403038	PARTY PLUS RENTALS INC	595.64
2403039	SAN BERNARDINO CCD	456.23
2403040	CARRERAS TOURS LLC	1,795.00
2403041	CARL'S JR RESTAURANTS LLC	5,232.50
2403042	HIDDEN PARADISE EL SALVADOR	850.00
2403043	SAN BERNARDINO CCD	416.45
2403044	DELL INC	4,451.45
2403045	STAPLES BUSINESS ADVANTAGE	579.17
2403046	MATTERHACKERS INC	229.51
2403049	GENUINE AUTO PARTS	87.49
2403050	MVP SECURITY SYSTEMS INC	8,750.00
2403051	MOTION PICTURE FILM STOCK LLC	2,405.55
2403052	CARDIO PARTNERS INC	3,531.49
2403056	QUADIENT FINANCE USA INC	250.00
2403057	SAN BERNARDINO CCD	353.85
2403058	FOLLETT CORPORATION	5,000.00
2403059	SAN BERNARDINO CCD	46.34
2403060	MD FILMS CO LLC	2,625.00
2403061	AARDVARK CLAY & SUPPLIES INC	861.41
2403062	DICK BLICK HOLDINGS INC	2,773.66
2403063	SAN BERNARDINO COUNTY SUPERINTENDENT OF SCHOOLS	60.00
2403064	SAN BERNARDINO CCD	82.76
2403065	STAPLES BUSINESS ADVANTAGE	167.33
2403066	FOLLETT CORPORATION	50.00
2403068	STAPLES BUSINESS ADVANTAGE	111.72
2403070	SAN BERNARDINO CCD	55.35
2403071	STAPLES BUSINESS ADVANTAGE	173.98

Purchase Order Report
December 8, 2023

PO#	Supplier Name	Amount
2403072	SAN BERNARDINO CCD	400.00
2403075	MIKE'S CUSTOM FLOORING INC	574.00
2403076	CRH CALIFORNIA WATER	1,800.00
2403078	SAN BERNARDINO CCD	102.44
2403079	INLAND SOCAL MEDIA GROUP LLC	1,995.00
2403080	CALIFORNIA COMMUNITY COLLEGE COUNCIL FOR STAFF DEVELOPMENT	1,490.00
2403081	LY, MICHELLE	395.00
2403082	LEADERSHIP CONSULTANCY INC, THE	2,750.00
2403083	NIKAC, STACEY	500.00
2403086	BROADCAST MUSIC INC	2,825.94
2403089	SAN BERNARDINO CCD	567.34
2403090	COUNCIL OF CHIEF LIBRARIANS	150.00
2403092	MENDEZ, JOEY	150.00
2403093	ARCEGA, RAZIEL	3,291.65
2403096	FILMTOOLS INC	4,023.75
2403097	UMOJA COMMUNITY EDUCATION FOUNDATION	6,150.00
2403113	SAN BERNARDINO CCD	31,800.00
2403114	STAPLES BUSINESS ADVANTAGE	91.87
2403117	CDW LLC	1,208.77
2403118	A & I REPROGRAPHICS	1,037.23
2403120	IZUMI, CAROLINA	395.00
2403121	MOSQUERA, KEYLIS ALEJANDRA	395.00
2403122	ADDINGTON, SAMUEL	225.00
2403125	CDW LLC	532.00
2403126	DELL INC	1,599.21
2403128	JUDGE NETTING INC.	14,500.00
2403130	HERNANDEZ, JACKLYN	1,000.00
2403136	RIVERSIDE ART MUSEUM	475.00
2403138	NIESEN, MICHAELA	2,500.00
2403139	HAGLER, LATESHA	500.00
2403140	SHORETT PRINTING	14,433.00
2403141	LEYVA, CONNIE	102.00
2403147	BARSTOW COMMUNITY COLLEGE DISTRICT	283,250.00
2403149	AMERICAN ASSOCIATION OF COMMUNITY COLLEGES	17,954.00
2403150	LUCKY STAR PROMOS LLC	1,745.40
2403152	SESAC INC	1,300.51
2403153	HYDRATE HQ OF SOCAL LLC	1,200.00
2403154	ACCREDITATION COMMISSION FOR EDUCATION IN NURSING	2,975.00
2403155	NATIONAL LEAGUE FOR NURSING ACCREDITING COMMISSION NLNAC	1,545.00
2403156	STAPLES BUSINESS ADVANTAGE	228.36
2403157	VWR INTERNATIONAL LLC	3,415.76
2403159	AMERICA'S XPRESS RENT A CAR	179.15
2403160	STREAMGUYS INC	500.00
2403161	GENUINE AUTO PARTS	436.73
2403162	ULINE INC	6,938.86

Purchase Order Report
December 8, 2023

PO#	Supplier Name	Amount
2403168	SAN BERNARDINO CCD	100.00
2403171	CDW LLC	2,280.00
2403172	CIDI LABS LLC	16,275.00
2403177	BLOOMERANG LLC	8,329.83
2403179	STAPLES BUSINESS ADVANTAGE	109.51
2403181	AMERICA'S XPRESS RENT A CAR	371.16
2403182	YUCAIPA/CALIMESA NEWS MIRROR	675.00
2403186	STAPLES BUSINESS ADVANTAGE	89.66
2403187	SAN BERNARDINO CCD	181.83
2403189	CDW LLC	5,077.61
2403190	PARTY PLUS RENTALS INC	1,490.00
2403192	STAPLES BUSINESS ADVANTAGE	1,104.32
2403193	PIONEER ATHLETICS	1,218.87
2403194	COMMISSION ON ACCREDITATION FOR RESPIRATORY CARE	2,550.00
2403196	G/M BUSINESS INTERIORS	8,416.23
2403197	CA ASSOC OF COMM COLLEGE REGISTRATERS AND ADMISSION OFFICERS	400.00
2403199	ASCAP	3,258.40
2403200	VALLEY TIRE CO INC	5,000.00
2403201	TIME & ALARM SYSTEMS	6,000.00
2403202	STAPLES BUSINESS ADVANTAGE	82.65
2403203	STAPLES BUSINESS ADVANTAGE	280.50
2403204	STAPLES BUSINESS ADVANTAGE	64.66
2403205	STAPLES BUSINESS ADVANTAGE	82.31
2403209	CERRITOS COLLEGE FOUNDATION	400.00
2403210	REGENTS OF THE UNIVERSITY OF CALIFORNIA BERKELEY	550.00
2403211	SAN BERNARDINO CCD	192.70
2403212	SAN BERNARDINO CCD	371.59
2403213	STAPLES BUSINESS ADVANTAGE	218.10
2403214	SAN BERNARDINO CCD	449.08
2403215	SAN BERNARDINO CCD	609.97
2403220	STAPLES BUSINESS ADVANTAGE	358.21
2403221	STAPLES BUSINESS ADVANTAGE	113.88
2403223	AVI-SPL LLC	135.94
2403226	CARRERAS TOURS LLC	1,845.00
2403230	SAN BERNARDINO CCD	2,720.00
2403231	PAPAS EL GUERO	7,000.00
2403233	iCONTRACTS INC	3,779.00
2403239	SAN BERNARDINO CCD	334.41
2403240	STAPLES BUSINESS ADVANTAGE	66.72
2403242	SAN BERNARDINO CCD	713.28
2403243	GRAINGER INC	993.29
2403246	DELL INC	80,341.07
2403248	GENUINE AUTO PARTS	1,067.36
2403256	STAPLES BUSINESS ADVANTAGE	176.57
2403257	PRINT & FINISHING SOLUTIONS	487.50

Purchase Order Report
December 8, 2023

PO#	Supplier Name	Amount
2403258	CARRERAS TOURS LLC	1,063.75
2403259	STAPLES BUSINESS ADVANTAGE	217.49
2403261	PANERA LLC	1,000.00
2403262	LETTERHEAD FACTORY INC	748.20
2403269	BARRIENTOS, LESTER	600.00
2403271	MCKESSON MEDICAL-SURGICAL GOVERNMENT SOLUTIONS INC	1,389.79
2403272	STAPLES BUSINESS ADVANTAGE	399.72
2403273	WIRZ & COMPANY PRINTING INC	558.98
2403274	HABIT RESTAURANTS LLC, THE	8,664.38
2403276	SAN BERNARDINO CCD	4,336.41
2403277	IE GOURMET FOOD TRUCKS LLC	5,434.78
2403278	STAPLES BUSINESS ADVANTAGE	218.42
2403281	BERG FIRE PROTECTION INC	2,700.00
2403282	WATER SOURCE SOLUTIONS INC	129.30
2403283	AMERICAN 3B SCIENTIFIC LP	794.96
2403285	STAPLES BUSINESS ADVANTAGE	256.75
2403286	LUCKY STAR PROMOS LLC	3,606.05
2403287	LUCKY STAR PROMOS LLC	2,927.52
2403288	SAN BERNARDINO CCD	4,385.86
2403289	STAPLES BUSINESS ADVANTAGE	68.77
2403290	VERSA PRODUCTS INC	715.83
2403291	TURF STAR INC	2,740.71
2403292	TURF STAR INC	1,885.00
2403293	BOB & AL'S TIRES	89.00
2403296	STAPLES BUSINESS ADVANTAGE	93.71
2403297	ANATOMY WAREHOUSE	5,296.99
2403299	WILBUR'S POWER EQUIPMENT	800.00
2403300	CAROLINA BIOLOGICAL SUPPLY CO	1,043.87
2403303	SAN BERNARDINO CCD	102.44
2403308	STAPLES BUSINESS ADVANTAGE	244.77
2403309	BARRIENTOS, LESTER	1,000.00
2403310	STAPLES BUSINESS ADVANTAGE	537.38
2403314	LEADERSHIP CONSULTANCY INC, THE	2,750.00
2403315	BURGESS MOVING & STORAGE	145.46
2403316	AVIDEX INDUSTRIES LLC	3,390.63
2403319	SECURITAS TECHNOLOGY CORPORATION	2,700.05
2403321	EXECUTIVE ADVERTISING, THE	488.49
2403323	ANATOMY WAREHOUSE	2,653.07
2403324	VWR INTERNATIONAL LLC	2,677.91
2403325	SAN BERNARDINO CCD	1,848.75
2403326	STAPLES BUSINESS ADVANTAGE	190.15
2403327	SAN BERNARDINO CCD	663.99
2403328	INLAND EMPIRE STAGES LTD	1,635.30
2403329	INLAND EMPIRE STAGES LTD	2,788.75
2403331	CA COMMUNITY COLLEGE MEN'S BASKETBALL COACHES ASSOCIATION	350.00

Purchase Order Report
December 8, 2023

PO#	Supplier Name	Amount
2403332	SAN BERNARDINO CCD	1,199.94
2403333	SAN BERNARDINO CCD	718.60
2403334	COMPUTERIZED EMBROIDERY COMPANY INC	485.03
2403336	RENEGADE BRANDS USA INC	466.61
2403337	AIRGAS INC	581.54
2403342	JOHNSTONE SUPPLY	28.30
2403343	JOHNSTONE SUPPLY	78.39
2403347	ENCORE WELDING AND INDUSTRIAL SUPPLY LLC	6,927.38
2403348	JOJO'S GRILL-A-DOG	2,821.00
2403349	GENUINE AUTO PARTS	2,140.43
2403352	SAN BERNARDINO CCD	1,277.91
2403353	VIZUAL SYMPHONY INC	267.83
2403356	AMERICAN STUDENT GOVERNMENT ASSOCIATION LLC	297.00
2403359	GENUINE AUTO PARTS	165.29
2403360	LUCKY STAR PROMOS LLC	1,462.69
2403361	FOLLETT CORPORATION	250.00
2403371	DELL INC	4,275.78
2403372	INLAND ACTION	4,919.00
2403374	SAN DIEGO CCD	942.00
2403378	PANERA LLC	570.00
2403379	PANERA LLC	580.00
2403380	JUDSON, NICHOLAS	435.00
2403381	CAMERON WELDING SUPPLY	70,083.59
2403383	CDW LLC	481.19
2403384	SAN BERNARDINO CCD	192.70
2403390	GOLF CARS OF RIVERSIDE	1,060.00
2403393	AYALA, SANDRA	2,503.38
2403395	SAN BERNARDINO CCD	208.15
2403400	US BANK	856.25
2403404	THRONSON, GLEN	500.00
2403408	EVIDENT SCIENTIFIC INC	13,785.50
2403412	STAPLES BUSINESS ADVANTAGE	334.24
2403413	SAN BERNARDINO CCD	275.08
2403414	SAN BERNARDINO CCD	308.38
2403415	SAN BERNARDINO CCD	1,380.25
2403418	STAPLES BUSINESS ADVANTAGE	306.94
2403419	STAPLES BUSINESS ADVANTAGE	280.14
2403420	STAPLES BUSINESS ADVANTAGE	167.91
2403427	FLINN SCIENTIFIC INC	452.97
2403428	ESPINOZA MARKET	2,446.88
2403433	H & L CHARTER CO INC	868.00
2403435	STAPLES BUSINESS ADVANTAGE	67.81
2403437	MOHAWK COMMERCIAL INC	3,283.04
2403439	C&F SHAVED ENTERPRISES	800.00
2403440	ALWAYS KIND CO	1,950.00

Purchase Order Report
December 8, 2023

PO#	Supplier Name	Amount
2403443	SIGMA-ALDRICH INC	16,739.66
2403461	SAN BERNARDINO CCD	997.08
2403464	ORBIT RESEARCH	17,157.23
2403465	STAPLES BUSINESS ADVANTAGE	73.85
2403466	STAPLES BUSINESS ADVANTAGE	74.99
2403467	STAPLES BUSINESS ADVANTAGE	66.41
2403468	BURGESS MOVING & STORAGE	2,148.00

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: December 8, 2023

SUBJECT: Quarterly Financial Status Report

RECOMMENDATION

This item is for information only. No action is necessary.

OVERVIEW

Each community college district is required to report its financial and budgetary conditions to the Chancellor's Office quarterly on the CCFS-311Q form. The attached report reflects SBCCD's ability to operate within its fiscal means, with the use of short-term borrowing to meet its cash flow requirements.

ANALYSIS

The report includes budget-to-actual results for the first quarter, ended September 30, 2023.

- Revenues exceed expenses by \$8.9 million.
- With 25% of the year expired, actual revenues and expenses were 22.1% and 15.7% of budget, respectively.
- These quarterly results are in line with the past two years.

Questions regarding this report may be addressed to the Fiscal Services Department.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

There are no financial implications associated with this board item.

Fiscal Year: 2023		Quarter Ended: 1		As of June 30 for the fiscal year specified			
Line	Description	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Projected 2023-2024		
Unrestricted General Fund Revenue, Expenditure and Fund Balance:							
A.	Revenues:						
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	115,276,544	116,750,705	145,819,634	136,275,497		
A.2	Other Financing Sources (Object 8900)	535,873	14,192	171,569	2,750,000		
A.3	Total Unrestricted Revenue (A.1 + A.2)	115,812,417	116,764,897	145,991,203	139,025,497		
B.	Expenditures:						
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	101,686,878	112,594,986	122,324,231	137,691,854		
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	4,829,603	4,120,770	17,867,373	1,227,591		
B.3	Total Unrestricted Expenditures (B.1 + B.2)	106,516,481	116,715,756	140,191,604	138,919,445		
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	9,295,936	49,141	5,799,599	106,052		
D.	Fund Balance, Beginning	26,310,990	24,893,310	19,242,905	25,042,504		
D.1	Prior Year Adjustments + (-)	(10,713,616)	(5,699,546)	0	0		
D.2	Adjusted Fund Balance, Beginning (D + D.1)	15,597,374	19,193,764	19,242,905	25,042,504		
E.	Fund Balance, Ending (C. + D.2)	24,893,310	19,242,905	25,042,504	25,148,556		
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	23.4%	16.5%	17.9%	18.10%		

		As of the specified quarter ended for each fiscal year			
Line	Description	2020-2021	2021-2022	2022-2023	2023-2024
Total General Fund Cash Balance (Unrestricted and Restricted)					
H.1	Cash, excluding borrowed funds	29,800,516	56,856,236	75,376,555	91,793,805
H.2	Cash, borrowed funds only	0	0	0	0
H.3	Total Cash (H.1+ H.2)	29,800,516	56,856,236	75,376,555	91,793,805

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Projected Actuals as of June 30 (Col. 4)
Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
I.	Revenues:				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	136,275,497	136,275,497	30,726,064	136,275,497
I.2	Other Financing Sources (Object 8900)	2,750,000	2,750,000	0	2,750,000
I.3	Total Unrestricted Revenue (I.1 + I.2)	139,025,497	139,025,497	30,726,064	139,025,497
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	137,691,853	137,691,854	20,601,944	137,691,854
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,227,591	1,227,591	1,201,800	1,227,591
J.3	Total Unrestricted Expenditures (J.1 + J.2)	138,919,444	138,919,445	21,803,744	138,919,445
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	106,053	106,052	8,922,320	106,052
L.	Fund Balance, Beginning	25,042,504	25,042,504	25,042,504	25,042,504
L.1	Prior Year Adjustments + (-)	0	0	0	0
L.2	Adjusted Fund Balance, Beginning (L + L.1)	25,042,504	25,042,504	25,042,504	25,042,504
M.	Fund Balance, Ending (K. + L.2)	25,148,557	25,148,556	33,964,824	25,148,556
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	18.1%	18.1%	155.8%	18.10%

Has the district settled any employee contracts during this quarter? NO

Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)? NO

If yes, list events and their financial ramifications.

Does the district have significant fiscal problems that must be addressed? **This Year?** NO

If yes, what are the problems and what actions will be taken? **Next Year?** NO

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: December 8, 2023

SUBJECT: Quarterly Investment & Deposit Report

RECOMMENDATION

This item is for information only and no action is required.

OVERVIEW

This report is submitted to the Board of Trustees pursuant to Government Code section 53646(b)(1) which states in part: "The treasurer or chief fiscal officer shall render a quarterly report to the chief executive officer, and/or the internal auditor and/or the legislative body of the local agency."

ANALYSIS

The report does not include funds deposited with the County of San Bernardino. Funds deposited with the County are subject to the County of San Bernardino Treasurer's Statement of Investment Policy and are available for review in the San Bernardino Community College District Fiscal Services office.

This report also does not include the General Fund, which is submitted to the Board of Trustees monthly in the information item, General Fund Cash Flow Analysis.

All other funds are managed in accordance with the District Investment Policy. Sufficient funds and projected incomes are available to meet the cash flow and expenditure needs of the District for the next six months.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

There are no financial implications associated with this item.





Quarterly Investment & Deposit Report

Quarter Ending September 30, 2023

[v.11.17.2023.p.1|1]

Account	Amount	Interest	Type	Institution
General Fund				
Clearing Account	\$ 1,398,366.18		Checking	Citizens Business Bank, San Bernardino, CA
Revolving Cash/Flex Fund	\$ 531,006.24		Checking	Citizens Business Bank, San Bernardino, CA
	<u>\$ 1,929,372.42</u>			
Bond Fund	\$ 29,371,095.46		Investment	Bank of New York Mellon, Los Angeles, CA
Enterprise Funds				
Commercial Property Lockbox	\$ 5,794,272.64		Lockbox	Citizens Business Bank, San Bernardino, CA
Commercial Property Disbursing	\$ 321,860.66		Checking	Wells Fargo Bank, San Francisco, CA
Cafeteria	\$ 287,884.95		Checking	Citizens Business Bank, San Bernardino, CA
	<u>\$ 6,404,018.25</u>			
Internal Service Funds				
Workers Comp	\$ 120,000.00	0.10%	Checking	Union Bank, Los Angeles CA
Property & Liability	\$ 50,000.00		Checking	Bank of America, Concord CA
	<u>\$ 170,000.00</u>			
Trust Funds				
Financial Aid	\$ 6,695.93	0.02%	Checking	Citizens Business Bank, San Bernardino CA
Cal Grant Financial Aid	\$ 8,406,676.26	0.02%	Checking	Citizens Business Bank, San Bernardino CA
NDSL/Perkins	\$ 1.17		Checking	Citizens Business Bank, San Bernardino CA
Scholarships	\$ 182,375.51		Checking	Citizens Business Bank, San Bernardino CA
Emergency Loan	\$ 18,601.78		Checking	Citizens Business Bank, San Bernardino CA
ASB, Student Rep Fee & Clubs/Trusts	\$ 871,265.90		Checking	Citizens Business Bank, San Bernardino CA
PERS/STRS Investment Trust	\$ 98,159,071.11		Investment	Public Agency Retirement Services, Newport Beach, CA
OPEB Investment Trust	\$ 9,271,997.06		Investment	Benefit Trust Company
	<u>\$ 116,916,684.72</u>			
Grand Total	<u>\$ 154,791,170.85</u>			

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 & Payroll Services

DATE: December 8, 2023

SUBJECT: Resignations

RECOMMENDATION

This item is for information only. No action necessary.

OVERVIEW

In accordance with Board Policies 2430 and 7350 the Chancellor or designee is authorized by the Board of Trustees to accept the resignation of any employee.

ANALYSIS

The employees on the attached list have submitted in writing their intention to resign.

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.





Resignations

Presented for Information December 8, 2023

[v.11.28.2023.p.2]2

Employee Name	Location Assignment & Department	Years of Service	Last Date of Employment
Lambrou, Nicole Professor, Architecture	SBVC Architecture	2	12/31/23
Medina, Lilibeth Administrative Coordinator	CHC Student Services	1	12/01/23
Molina, Brian S. College Police Officer	DSO Police	0.5	11/07/23
Moncada, Rosita L. Technology Support Technician	DSO TESS	17	11/30/23
Thayer, Scott Vice President Student Services	SBVC Student Services	6.5	01/02/24

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 & Payroll Services

DATE: December 8, 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 December 8, 2023

[v.11.15.2023.p.2]2

	Location Assignment	Department	From	To
Ruvalcaba, Isabel	DSO	KVCR	10/06/23	06/30/24
Junio, Jim	DSO	KVCR	10/06/23	06/30/24
Zukowski, Christine	DSO	KVCR	10/06/23	06/30/24
Hill, Julie	DSO	KVCR	10/10/23	06/30/24
Venden, Barbara	DSO	KVCR	10/10/23	06/30/24
VanHala, Marcus	DSO	KVCR	10/10/23	06/30/24
Anderson, Pamela	DSO	KVCR	10/11/23	06/30/24
Flores, Brenda	DSO	KVCR	10/12/23	06/30/24
Diaz, Alyce	DSO	KVCR	10/17/23	06/30/24
Wang, Allison	DSO	KVCR	10/29/23	06/30/24
Hermosillo, Camille	DSO	KVCR	10/30/23	06/30/24

**Ratification: Paperwork for these volunteers were submitted after the prior Board deadline.*

BOARD OF TRUSTEES REPORT

LET'S GO! ¡ADELANTE!

December 2023

Crafton Hills College's Respiratory Care Program Captures Third Place in National Contest



CHC's respiratory care program continues to distinguish itself among the nation's best, by placing third in the Sputum Bowl. This competition is among teams from respiratory therapy educational programs that have won their state's Sputum Bowl

contests to compete on the national level. This event was held Nov. 5-8 in Nashville, TN, at the annual convention of the American Association of Respiratory Care (AARC).

Coached by respiratory care program director Michael Sheahan, CHC's four-person team qualified for the national contest by winning its regional and then statewide competition. Sheahan explained that the competition measures knowledge that extends beyond respiratory therapy theory and practice and includes anatomy, microbiology, and chemistry. Their high finish shows the educational quality of the College as a whole, not just the respiratory program.

Team members Luis Rebollar, Richard Sevilleno, Rajendra Pandey, and Alejandra Martinez held their heads up high in representing their program, CHC, and the state of California.

Photo: CHC Respiratory Care students.



CHC Programming Students Perform Well in Regional International Collegiate Programming Contest

On Oct. 28, CHC Professor of Computer Science Sandra Ruiz accompanied nine of her computer programming students to the Regional International Collegiate Programming Contest for colleges and universities.

The students performed admirably in a field of 84 teams. Crafton Hills College was one of only three community colleges whose student participants successfully completed three programming problems

in the allotted time. The highest ranking for a community college was 35; the CHC team ranked 38. CHC's fourth-place finishing team was only 12 minutes away from grabbing third place.

This was the first time CHC has participated in this event, which makes their high scores even more impressive.

Photo: CHC Programming students and Professor Ruiz.

SCE Awards \$50,000 in Support of Crafton Hills College Student Programming and Scholarships

Crafton Hills College received a much-needed boost to its STEM-based and first responder programming, thanks to Southern California Edison.

The Crafton Hills College Foundation received \$50,000 total to support scholarships for students pursuing a career in science, technology, education and math and for those enrolled in the Fire Academy.

“We use these scholarship opportunities to recruit STEM students which helps us expand access, address workforce shortages in STEM fields and promote diversity and inclusivity,” explained Michelle Riggs, Crafton’s director of institutional

advancement. “These scholarships help students see that Crafton is a great place to start their educational pathway if they are interested in pursuing STEM careers or transferring to four-year institutions.”

“Fire Academy scholarships help reduce barriers associated with program commitments, from overall cost to unexpected life expenses,” Riggs continued. “The Academy is a full-time commitment with students spending all-day on campus attending lectures and hands-on training four and sometimes five days a week.”

Photo: CHC Fire Cadet, Rubin Valverde.



Crafton, San Manuel Hosts Native Learning Experience for Local Students



Local fourth and fifth graders were invited to participate in a special learning experience at Crafton Hills College focused on the region’s first people.

The Waa’t program is a three-day event hosted by the Yucaipa-based college and the San Manuel Band of Mission Indians (SMBMI) whereby students learn about the cultures, lifestyles, and histories of the Native Americans who inhabited the Inland Empire region.

Much of the region, including Yucaipa, is part of the Serrano ancestral territory. Yucaipa takes its name from the ancient Serrano village of Yukaipa’t. Understanding these connections is vital to the culture of America’s first people, their heritage, and connection to the land. The Tribe wishes to share this with all those who call the area home.

Since 2005, CHC and the SMBMI have partnered to host Waa’t, growing it from

a two-day event to three to accommodate its popularity, allowing children from more local schools to participate. This year’s program ran from Nov. 7 through 9. Prior to its start – and to kickoff Native American Heritage Month – Crafton officials announced on the College’s social media outlets a Land Acknowledgement Statement to honor the Tribe’s strong ties to the area.

“Our histories and stories are intertwined in this space,” the statement reads, “and by sharing them in culturally appropriate ways, Crafton Hills College hopes to honor and celebrate our indigenous neighbors and partners.”

One way college officials hope to do that is through events like Waa’t, said Michelle Riggs, CHC’s director of institutional advancement. “From the Crafton campus, students can see the fertile valley below and the space allows for the Tribe to create a village so that attendees can see how indigenous people lived in the hills of [the area],” she said.

Photo: Local fourth and fifth grade students.

Crafton Hills College and PassEDA Host Regional Transportation Event



Anne Mayer, executive director of the Riverside County Transportation Commission presented an overview of projects and services expected to improve traffic through the area during a regional transportation event hosted by the Pass Economic Development Alliance (PassEDA), with support of Crafton Hills College on Oct. 27.

Mayer began the discussion by pointing out that this area has grown substantially. She shared, “My husband and I moved to Yucaipa 34 years ago next month... and in 34 years we have seen an awful lot of change.... I know some of you have been

out here longer than that and have seen an even greater difference.”

“When you drive along the I-10 corridor now, I can’t help but be almost stunned at times by the amount of development that has been happening,” she continued. “But I think transportation is really a key issue that is going to affect the future of the [San Gorgonio] Pass.”

The RCTC provides transportation solutions that support the growing region and its economy.

Photo: Attendees at event.

‘Horror’ Production Brings in CHC Theatre Department’s Largest Non-Musical Audience to Date

An original production of horror dinged with humor helped usher in spooky season at Crafton Hills College, and with it, the highest attended non-musical production in the recent history of the college’s Theatre Arts Department.

For three performances, “Tales of Horror and Suspense” took audiences on a rollercoaster of emotions as more than a dozen performers took guests through four one-act plays focused on how a series of events can have horrifying consequences.

Paul Jacques, chair of the department, and student Sebastian Hernandez partnered to direct the production, taking turns in the

writing and director’s chair to bring “Tales” to the stage on Oct. 13, 14, and 15.

“I take on different [theatre] roles all the time, but this is my first time officially directing,” said Hernandez, 22-year-old Yucaipa resident, “and I have a feel for it already from just having acted and done the whole thing.”

The shows included “Call of Cthulhu,” an original act written by Jacques; “The Cask of Amontillado” based on a short story by Edgar Allan Poe and adapted by Robert Mason; and “Monkey’s Paw” by W.W. Jacobs was an adaptation written by Jon Jory.



Photo: CHC Theatre students.

CHC Veterans Resource Center Hosts Veteran Appreciation Week



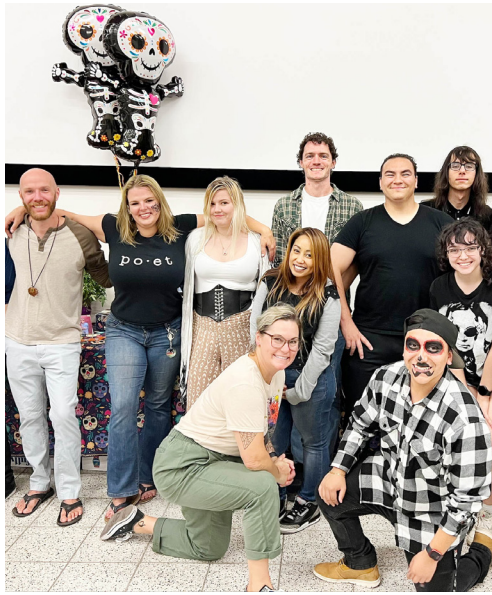
Activities were planned throughout the week of Nov. 6-9 to honor all Crafton’s Veteran students who have served and are serving in the US military. These events promoted a sense of community and camaraderie among veterans, offering a safe and understanding environment where they can connect with peers who share similar backgrounds and challenges.

Dean of Career Education and Human Development, Dan Word, presented “Life Beyond the Uniform,” where he spoke

about his background as a U.S. Army Veteran, his career in Emergency Medical Services and his current position as a Dean at Crafton.

Dean Word encouraged veterans to continue their transition into the academic environment and to take full advantage of the resource center to equip them with the tools they need to thrive academically and personally.

Photo: Attendees at VRC presentation.



Crafton Hills College Students Celebrated Dia de Los Muertos

At an event on Nov. 1, organized by English professors Andrew Guevara, Ashley Hayes, and Isidro Zepeda, students assembled a vibrant and colorful ofrenda, or altar. The ofrenda was adorned with marigolds, candles, and personal mementos and photograph.

traditional Mexican game of chance. A face-painting station was also set up for students to have their faces adorned with sugar skull designs and floral motifs. Everyone enjoyed music, food, laughter, and dancing.

Student poets and spoken word artists took to the stage, sharing powerful and evocative pieces that paid homage to the themes of life, death, culture, and remembrance. Although centered around death, Dia de Los Muertos is a celebration. Students gathered to play loteria, the

Crafton Hills College is known for its commitment to fostering diversity and cultural appreciation. Celebrating Dia de Los Muertos allowed students to come together to honor and celebrate the cherished Mexican tradition.

Photo: Faculty and students at the Dia de Los Muertos celebration.

Growing Inland Achievement Selects Crafton Hills College EOPS Students For Prestigious Scholarships

Growing Inland Achievement selected Crafton Hills College student Diego Cruz and alum Tykisha Edwards as its Ayala Student Voice Scholarships award winners.

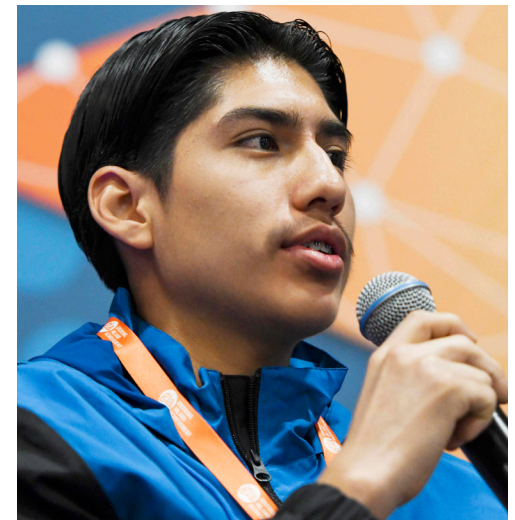
from Crafton's EOPS program. Cruz and Edwards highlighted the comprehensive support offered by EOPS as critical to their respective academic successes.

The Ayala Student Voice Scholarships are awarded to students with remarkable academic achievements and service to their communities.

"We are immensely proud of Diego and Tykisha's achievements and grateful for their involvement in the Towards A Shared Vision student panel. Their stories are a testament to the power of education and the critical role that EOPS plays in supporting students," said Dr. LaTasha Hagler, associate dean at CHC.

Cruz and Edwards recently served as student panelists at the "Towards A Shared Vision Summit," on October 25. The scholarship recipients discussed a variety of topics, including the support they received

Photo: CHC Student, Diego Cruz.



CHC's EOPS Department Hosts National First Generation College Celebrations

Fifty-five CHC staff and faculty attended the I AM FIRST Luncheon on Nov 7 and more than 200 students visited the resource fair on Nov 8.

Student Success launched the inaugural celebration in 2017.

This is the first time that CHC has participated in a celebration for first-generation college students as part of a nation-wide effort to recognize these students' experiences and outcomes since the Council for Opportunity in Education (COE) and the Center for First-generation

Events were held to deepen the campus's understanding of the systemic barriers plaguing higher education and the supports necessary for this resilient population to continue thriving across education, career, and life.

Photo: Faculty and staff at I AM FIRST Luncheon.



EDCT

Economic Development & Corporate Training



Utility Line Clearance Arborist Training Continues at EDCT

In September and October 2023, the Economic Development and Corporate Training (EDCT) Division of the San Bernardino Community College District partnered with Lion Tree Service to provide Utility Line Clearance Arborist Training for a cohort of 16 men and women. This specialized arborist training prepares participants for positions starting at \$22/hour and more. The program covers topics such as tree identification, electrical

hazards, worksite inspection, chainsaw and chipper operations, climbing and bucket operations, and more. Eduardo Ramirez and Gabriel Hernandez of Lion Tree Service provided 200 hours of hand-on and classroom instruction over 5 weeks. With over 30 years combined arborist experience, the trainees were in excellent hands.

EDCT has a longstanding partnership with the California Conservation Corps (CCC) and Urban Conservation Corps (UCC), and the cohort was comprised of corpsmembers from both programs.



EDCT

“With determination and the proper support, anyone can unlock their full potential and achieve their dreams.” Participant Chris Hearne



Recruiting from CCC and UCC ensured a training group of motivated men and women already trained and committed to a career in nature conservation.

On Friday, October 27, EDCT hosted a completion ceremony for the cohort of 16 young men and women. Angel Lizaola, CCC, and Andrew Goodman, UCC, presented on their respective programs, and Eduardo Ramirez related what the trainees learned. In addition, trainees Jorge Calderon, Antonio Gonzalez, and Jennifer Valenzuela were distinguished for outstanding participation and leadership.





DECEMBER 2023

Around SBCCD

KVCR CONTINUES TO INSPIRE FUTURE LEADERS Chaffey Community College students visited and toured KVCR. We had both television and radio activities for the students. It was great to see them both in front and behind the camera, as well as announcing on the radio! We were also joined by some of their journalism students and senior editors who learned from our reporters.

KVCR EDUCATES YOUNGER LEARNERS We had 45 8th graders from Temecula Valley Charter School and Allied Health join us to learn the radio and TV business. The students were split into two groups and both groups toured KVCR and Valley College and then ate lunch at the Greek Theater.

KVCR LOVES CAREER DAYS! What could be better than engaging our youth! Our own Lillian Vasquez spoke at Victorville Middle School about careers in radio and TV! While Connie Leyva and Manny Saucedo spoke to several classes at Kolb Middle School. All students were engaged and asked great questions!

Around the Community

FNX ON THE RED CARPET for the preview of “Flowers of the Killer Moon”. Because of the strike (which has since been settled), many of the actors were not present at this event. However, many of the behind-the-scenes crew were interviewed – predominantly from the Osage Nation. Indian Country Today’s Paris Wise conducted the interviews, and our own Daniel Adame was the videographer and editor.

KVCR AND THE FTVM HOST A THANKSGIVING BRUNCH FOR STAFF Thanks to Intern Brianna Navarro for organizing a great event where we could come together to be thankful for all of the good here at KVCR and San Bernardino Valley College. The games were a great way to get everyone involved and out of their comfort zone!

INLAND EDITION SEASON I WRAPS UP! We are very excited that our host Joe Richardson interviewed elected officials at all levels of government, helping to make sure that Inland Empire residents are aware of the important jobs that their elected officials do and how it affects their daily lives. Stay tuned for Season II which will begin filming in January. We will be exploring the world of non-profits in the Inland Empire.

Latest Announcements

OPERATION GOBBLE AT KVCR Five-hundred families in our community received either a turkey, a chicken, or a ham in addition to a meal bag. The first 300 families also received a meal box from Community Action Partnership. We are happy to report that 150 of the families were students from San Bernardino Valley College and Crafton Hills College. A big thank you to our new Community Engagement Manager, Vanessa Wiarco and to SBCCD for their support. Be on the lookout for Operation Elf scheduled for mid-December.



DECEMBER 2023

Balance Sheet As of 10/31/23

	KVCR
Assets	
Cash in County Treasury	911,029
Accounts Receivable	103,741
Estimated Revenues Receivable*	238,119
Interfund Receivables	496,127
Prepaid Expenses	308,945
Other Assets	33,534
Total Assets	2,091,495
Liabilities	
Accounts Payable	(1,572)
Interfund Payable	2,547,295
Temporary Loans	1,500,000
Deferred Income	844,586
Health and Welfare	19,712
Other Miscellaneous Liabilities	11,807
Total Liabilities	4,921,828
Fund Balance	(2,830,333)

* Estimated per bank statements as of October 31, 2023

Estimated Revenues & Expenditures For 4 Months Ended 10/31/23

	KVCR
Revenues	
Contributions and Grants	301,855
Underwriting	7,500
Contributions, Gifts	5,767
Rentals and Leases	7,810
Estimated Revenues*	238,119
Interest Revenue	27,072
Interfund Transfers In--SBCCD	(1,012,573)
Transfers In--PARS Endowment	-
Total Revenues	(424,450)
Expenditures	
Classified Salaries	790,845
Employee Benefits	324,607
Books and Supplies	791
Services and Operating Expenditures	1,351,441
Capital Outlay	5,629
Interfund Transfers Out-SBCCD	-
Total Expenditures	2,473,313
Revenues Less Expenditures	(2,897,763)

* Estimated per bank statements as of October 31, 2023.

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

KVCR Community Calendar for all the latest happenings.

FNX - 24.2 - OVER THE AIR

Cable: Frontier FiOS, Spectrum, AT&T U-verse

Live Streaming: Locality **Nationally:** 30 affiliates broadcasting in 28 states

DESERT CITIES - 24.3 - OVER THE AIR

Cable: Frontier FiOS

CREATE - 24.4
Over the Air

PRESIDENT'S BOARD OF TRUSTEES REPORT

The President's Monthly Report to the Board of Trustees, Campus & Community

TAKING FLIGHT:
SOARING WITH PARTNERS FOR STUDENT SUCCESS

GOAL 1

ELIMINATE BARRIERS TO STUDENT ACCESS & SUCCESS.

GOAL 2

BE A DIVERSE, EQUITABLE, INCLUSIVE, & ANTI-RACIST INSTITUTION.

GOAL 3

BE A LEADER & PARTNER IN ADDRESSING REGIONAL ISSUES.

GOAL 4

ENSURE FISCAL ACCOUNTABILITY & SUSTAINABILITY.

SBVC HONORS API HERITAGE WITH INCLUSIVE CURRICULUM & EVENTS

A new way of learning is coming to San Bernardino Valley College in Spring 2024. A cohort of up to 25 students will take two courses together, ENGL 101 and COMMST 100, taught through the Asian and Pacific Islander (API) lens. The courses will be taught with culturally inclusive materials, spanning a wide range of API experiences. Students will read memoirs by Samoan, Hawaiian, Tongan, Filipino American (FilAm), and Fijian authors; explore FilAm storytelling; research culturally significant subjects from the perspective of Chinese, Japanese, Korean, Taiwanese, and other API communities; and engage in poetry and oral history projects.

The students taking the courses will tackle "exciting semester-long projects" together, "enhancing their cultural awareness and language proficiency," English Professor Dr. Rangel Zarate said. This learning community is called Taytayan, a Cebuano word that translates to "bridge." The name "beautifully encapsulates the vital role that mentorship, advocacy, community, and the cohort will play in the academic and personal journeys of San Bernardino Valley College students," Zarate said.

Though API Heritage Month is officially celebrated in May, The API community continues to create a cultural impact on campus by hosting API-centered events throughout October and November in honor of Filipino Heritage Month. The final home football game of the 2023 season was turned into a celebration for Island Heritage. Island Heritage Game Day, as it was coined, featured special half-time performances, food trucks and an opportunity to donate to the relief efforts of those impacted by the devastating fires that affected Maui this year.

Local nonprofit The Young S.A.M.O.A., which is helmed by local catering business Fire Knife Kitchen, provided complimentary food for attendees of Island Heritage Game Day. The Young S.A.M.O.A. is a community-based group in San Bernardino that works to serve at-risk & disadvantaged Inland Empire youth while raising better awareness and education of Samoan and Pacific Islander culture.



Island Heritage Game Day featured multicultural performances on the football field during halftime.



Left to right: Kai Matautia and Maya Matautia of local nonprofit The Young S.A.M.O.A. provided complimentary catering for SBVC's Island Heritage Game Day on November 11.



Left to right: Camryn Stevens, Jhu Maani Chess, Samuel Rodriguez, Miracle Massi, Alexander Cabrera, Michael A. Daniels perform onstage in *The Wiz*.

The San Bernardino Valley College theatre department has a long-standing reputation for producing quality performances, and this Fall’s production of *The Wiz* is no exception. The production is a result of collaboration across multiple SBVC departments and programs, as well as the local community. “This is the largest and most elaborate SBVC theatrical production in recent memory, with a cast of 40 actors, 10 costume designers, 10 technical crew members and a large team of faculty and staff,” Director Melinda Fogle said. “The cast includes actors of all ages from local elementary school students, middle schoolers and college-age students to a couple of canines!”

SBVC’s Umoja-Tumaini program played a significant part in bringing *The Wiz* to the stage. “The *Wiz* production was presented by Umoja, who initiated the collaboration with our theater department after years of trying. Umoja Counselor, Dr. Daniele Smith-Morton and CalWorks Counselor, Leslie Gregory also had a hand in casting, purchasing materials and approving costumes and songs. The larger hand that our counterparts and I played in the production has been to make sure it was culturally correct with respect to the original production and film,” stated Umoja Coordinator Frederick Jones.

The Wiz opened to a sold-out show on November 16. Outreach Coordinator Justine Plemons summed up the excitement of the evening. “This fall semester the Outreach Department partnered with Arts and Humanities to showcase Opening Night of *The Wiz* on November 16. Refreshments were served to guests, the cast, and crew before the doors opened. The auditorium was transformed for the evening. Over 300 people were in awe as our students took the stage. Students, faculty, staff, and community members gathered to support opening night. It was a privilege to showcase our talented students and faculty.”

GOAL 2: BE A DIVERSE, EQUITABLE, INCLUSIVE, & ANTI-RACIST INSTITUTION

SPECIAL EDUCATION & CAREER FAIR HIGHLIGHTS LOCAL STUDENT SUCCESS

The Special Education Department (SPED) College and Career Fair was held at San Bernardino Valley College on November 4, 2023 and drew over 75 participants. It was the 3rd Annual SPED College and Career Fair and demonstrated the successful collaboration between the San Bernardino City Unified School District (SBCUSD) and SBVC’s Student Equity Division.

This year’s event was held at SBVC for the second consecutive year and was “a resounding success,” said division dean Maria Del Carmen Rodriguez. The idea for the event had originally been proposed by a former SBCUSD student who wanted to ensure that students with special abilities were not excluded from support services and opportunities available to them on campus or after graduation. SBCUSD reached out to various vendors to showcase their programs and services, and parents and students were able to attend a range of educational workshops with SBVC’s student support services, including Student Accessibility Services (SAS), the High Tech Center, Extended Opportunity Programs & Services (EOP&S), and the CSUSB SAIL program, as well as community workshops that highlighted the opportunities available to students after graduation.

The event’s highlight was the student panel, in which successful SBVC alumni spoke about the services they had taken advantage of while attending SBVC that enabled them to transfer and continue their education at universities, such as the California State University of San Bernardino. The speakers emphasized the importance of seeking assistance and taking advantage of the available opportunities for students at SBVC.



Over 75 participants attended the annual SPED College & Career Fair held at SBVC on November 4.

GOAL 1: ELIMINATE BARRIERS TO STUDENT ACCESS & SUCCESS.

DR. FONTANILLA FOSTERS OPEN DISCUSSION AT SBVC WITH “MY CAMPUS, MY COMMUNITY, MY CULTURE” SERIES

Throughout the months of October and November, San Bernardino Valley College’s Office of the President hosted a series of events called "My Campus, My Community, My Culture," led by Interim President Dr. Linda Fontanilla. The series of open forums created a space for open dialogue and discussion about the diverse cultures and communities that contribute to the sociocultural fabric of SBVC’s employee family.

The sessions allowed attendees to engage in free discussion, sharing their concerns, perspectives, and insights with each other and Dr. Fontanilla. Administrators were able to hear the diverse needs of campus constituents, as well as to explore effective strategies to ensure that employee voices are heard and their unique life experiences are respected.

"At SBVC, we have a commitment to cultivating safe environments where diversity isn't just acknowledged, but embraced," said Dr. Linda Fontanilla. "Through initiatives like this, we're fostering a workplace that thrives on the strength of our differences."



Interim President Dr. Linda Fontanilla engages with campus and community members at a "My Campus, My Community, My Culture" forum in October.

GOAL 2: BE A DIVERSE, EQUITABLE, INCLUSIVE, & ANTI-RACIST INSTITUTION

SBVC’S VRC CELEBRATES VETERANS DAY WITH SPECIAL COMMUNITY EVENT

San Bernadino Valley College's Veterans Resource Center (VRC) honored veterans on November 9 with a special community event filled with free food, games, entertainment and prizes. The Veterans Resource Center went above and beyond to honor those who have served their country by creating a fun and supportive atmosphere in celebration of all those who have served. The celebration was an opportunity for the SBVC community to come together and show their appreciation for our veterans.

The inclusion of the 426th Civil Affairs Battalion of Upland and recruiters from the Army and Navy added to the event's sense of community and camaraderie. "It was heartwarming to see such a great turnout from the SBVC campus and community," said alumnus Alexander Cabrera. "Our VRC should be commended for organizing such a unique celebration and for their ongoing efforts to provide support for veterans in the SBVC community."



Interim President Dr. Linda Fontanilla and SBVC alumnus Daniel Hinojosa in front of a tactical vehicle at the Veterans Day Celebration in November.



SBVC mascot "Blue the Wolverine" poses with a local cadet corp at the Veterans Day event on November 9, 2023.

GOAL 3: BE A LEADER & PARTNER IN ADDRESSING REGIONAL ISSUES.

ALUMNI SPOTLIGHT

GAGE HENSLEY



The Primetime Emmy Awards recently recognized San Bernardino Valley College alumnus Gage Hensley of Colton, California, and his team at Industrial Light and Magic for their work. Hensley is a part of the team behind the magic that viewers see on the television series “The Mandalorian” and “Ahsoka.” Hensley’s team was recognized in the Engineering, Science, and Technology category.

Hensley said he was excited to receive the award and credited SBVC’s Film, Television and Media (FTVM) program, and its Institute of Media Arts (IMA), which provides career development services, for teaching him many of the skills that have helped him break into the industry.

“The FTVM department did a remarkable job of both creating a community of peers and staying up to date with modern technique/equipment while simultaneously teaching the tried-and-true methods from every era,” Hensley said. “I still come back to help out on projects and give speeches whenever I have the time.”

While in the FTVM program, Hensley was a curious student, recalled SBVC’s IMA Director Lucas Cuny. “The drive that Gage has is really key to this or any subject you want to learn,” Cuny said. “We were very impressed by his willingness to listen and a solid ability to adapt. This industry requires all of those in abundance.”

Although he is confident in continuing to work in the film and television industry, Hensley was not so sure about college. When he was accepted in SBVC’s program, however, he dedicated himself fully to his studies.

Hensley said any aspiring film student should strongly consider SBVC.

“I think it’s one of the best places to learn about film as an art and an industry. The school has created a safe place to succeed and fail, giving you plenty of room to learn any avenue of film you want to explore. I would recommend this college to anyone serious about a film or television career.”

SBVC alumnus and Primetime Emmy award winner Gage Hensley. Photo Credit: Kelly Urban.

EVENTS

Dec 4-7 | WinterFest Week
valleycollege.edu/winterfest

Dec 7 | President’s Holiday Gathering
11:00 AM | LCCC

Dec 22 - Jan 7 | Winter Break

Jan 12 | Spring 2024 Opening Day



@sbvalleycollege

701 Mount Vernon Avenue, San Bernardino, CA 92410



TECH NEWS



"Tech News" is a quarterly newsletter that provides updates and information on various projects the Technology and Education Support Services departments are developing. If there are questions or you would like additional information please contact us. Thank you for taking the time to review our newsletter and we look forward to hearing from you.

- Luke Bixler, Chief Technology Officer

NEW SECURITY SYSTEM

The first phase of the new security system is nearing completion. This project included working closely with the facilities team to upgrade the doors with new card readers and upgrading the motion detectors. Several security cameras on campus have been upgraded and integrated into the new system.

- CHC Technology Services

MFA Enrollment

TESS and Campus IT teams are nearing the completion of the first phase of the MFA project. The second phase will continue to add the remaining Adjunct and part-time staff to DUO to secure access to District resources.

- DSO Technology Services

COURSE DOG

The team has setup the technical integration using Ethos so data is being requested and written to Colleague in the test environment. Setup has also been done in the production environment so it is ready for users to transition when the time comes. Currently the team is meeting weekly with the vendor to go over business process configurations and data validation. We are starting with scheduling so weekly meetings are currently concentrated on the instructional side. Also having discussions with Coursedog on how best to approach the course demand module side

- Administrative Applications & DE



PRINT SHOP

This quarter the Print Shop staff printed 1,100 copies of the 2023-2024 SBVC Catalogs for the Instruction Department at SBVC. The catalog was 368 pages and perfect bound. The inside was printed in black with the cover printed in color. We also completed 200, Fall, Foster & Kinship Care Education Booklets for SBVC. These booklets were stapled and folded (saddle stitched) and were 50 pages each. This whole booklet was in color.

In July we printed 130 Sand Canyon Review books (magazine) for the English Department at Crafton Hills College. The book was perfect bound and printed in colored ink. In August we printed 150, Crafton Hills College 50th Anniversary Books. The books were printed in color and perfect bound to a finished size of 7"x9".

In the months of July through September 2023, we completed 877 Quick copy job orders (black and white copier) 930,151 impressions, 380 color copier print job orders 334,596 impressions, 10 Oki Envelope Printer job orders 4,845 impressions and 79 wide format orders 3,021total posters.

- PrintShop



ALTERNATE TEXT PRODUCTION CENTER

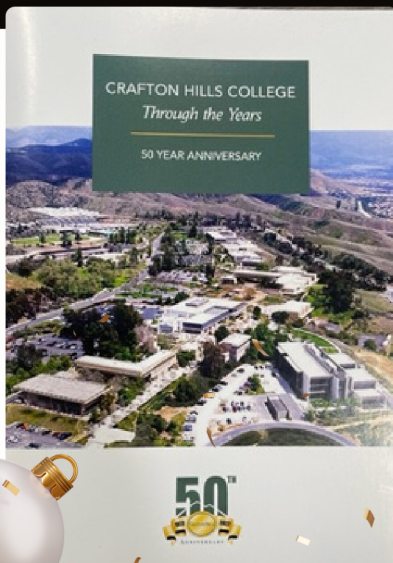
The ATPC grant serves the needs of students with print disabilities throughout the California Community College system by providing electronic and braille textbooks at no cost. We currently house over 39,000 textbooks that are available to all 118 colleges and serve approximately 7,000 requests per year. The products we supply include braille books, tactile graphics, large print, and electronic textbooks.



Del Rosa Auditorium

Audio Visual technology in the Del Rosa Auditorium is getting a much-needed refresh. This multi-purpose space is continuously used by EDCT for classes, meetings, and events. In addition to audio and visual equipment, the room will now have streaming and conferencing capabilities.

- DSO Technology Services



ORACLE UPDATES

Finalization of the Questica Integration:

We are happy to share that the Questica integration has been completed successfully. Now that this integration is live, authorized budget transfers will automatically synchronize each night between Questica and Oracle. As a result, there will be minimal waits for users to access their funds, and the fiscal team's manual labor will be greatly reduced.

Ongoing System Audits:

We currently carrying out a number of system audits as part of our dedication to preserving data accuracy. A variety of areas are covered by these audits, such as system access, user accounts, budget managers, and direct reports. Our objective is to maintain the accuracy of our data and make sure that Oracle is operating devoid of hiccups by routinely auditing these areas.

23D Upgrade:

Exciting News! We just finished implementing the 23D upgrade, which comes with a number of new and improved features. As always the goal of the updates are to improve our systems' functionality, performance, and security so that we can continuously provide you with the best possible service.

- Business Systems Administrator

Louis Carson Campus Center

CTS is thrilled to share that phase one of the Lois Carson Campus Center technology upgrade, focusing on audio and control systems, has been successfully completed. Despite supply chain challenges, we're pleased to announce that phase two is now in full swing and is set to be completed by November 22nd. This two-phase approach aims to significantly enhance the campus center's functionality, providing an improved experience for students, faculty, and staff during events and gatherings. CTS has been working closely with local AV integrators EKC to ensure this projects success. We eagerly anticipate the entire upgrade's completion, confident that it will bring a seamless and engaging experience to our campus community. Stay tuned for more updates as we progress through this transformative project.

- Valley Technology Services

Core Switches

TESS and Campus IT teams are finalizing a project to replace its end-of-life core switches. The project will improve network performance, reliability, and security district-wide as the district expands and adds new technologies. The new switches from Extreme Networks will provide increased bandwidth, faster data transfer rates, and improved support for advanced network features. In addition to performance improvements, the project will address security concerns by providing enhanced security features. The project will be worked on throughout several phases to limit the impact on the District community.

- DSO Technology Services



MULTI-FACTOR AUTHENTICATION

The first phase of the Multi-Factor Authentication project was recently completed at Crafton. This project included setting up 200 faculty and staff with the Duo Application on their mobile device or deployment of a security token. We are in the process of planning the next phase of this project and will share more information about this in the coming months.

- CHC Technology Services

Dual Enrollment and Matriculation

There was a request from SBVC to change how the matriculation process works for concurrently enrolled students. Currently concurrently enrolled students will need to complete the placement and orientation steps before they are allowed to register for a class. The request was to modify this so when a student applies via the application process in CCCApply and they are identified as dual enrolled, the system will automatically take that status and allow them to bypass the placement and orientation steps. This will allow these population of students to enroll in classes faster.

- Administrative Applications & DE



SBVC NURSING DEPARTMENT PROJECTS

An exciting collaboration between Campus Technology Services and the Nursing Department is underway. Our joint project aims to revitalize the HLS138 Nursing Simulation Lab, providing faculty with enhanced tools for effective nursing student training. We are also, re-configuring the technology infrastructure in HLS 144 and HLS 145 to accommodate new nursing bed equipment, ensuring a seamless integration of resources. We will be adding 4 SARS machines in 4 nursing classrooms to facilitate student engagement. Additionally, we are embarking on an innovative partnership with Pharm Tech to bring student-use computers to five local high schools, offering a valuable resource to aspiring students.

Stay tuned for more details as this project unfolds, and we look forward to sharing the transformative impact it will have on our nursing education and community outreach efforts.

- Valley Technology Services

Student Health Fee Waiver

There is a request from both colleges to streamline the waiver of the health fee. Currently students are required to pay for the health services fee. However they can submit a form that declares that they take some other forms of healing such as prayers. Admissions currently needs to go into a Colleague screen to manually edit the student's account to remove the charge. The request is to have a way to tag the student's health fee as optional and then run the student through the BILL process again which will then remove the fee.

- Administrative Applications & DE

CLASSROOM AND COMPUTER REFRESHMENT PROJECT

The Crafton Technical Services team is putting together the plan to refresh 260 computers on campus. This will include new computers in 6 computer labs. The project involves creating a new Windows 11 image and updating the deployment process. Several of the computer labs will be refreshed in coordination with the construction projects that are taking place on campus.

- CHC Technology Services

Helpdesk and Canvas

The chart below shows the type of Help Desk tickets that are received by volume. Over the past 30 days, the Service Desk received 894 tickets excluding project requests. Also, there has been a steady increase in the overall usage of Canvas by both colleges.

