



San Bernardino Community College District
Board Meeting
February 12, 2026
4:00 pm-6:00 pm Pacific Time

Physical Meeting Location:
San Bernardino Community College District, Boardroom
550 E. Hospitality Lane, Suite 200
San Bernardino, CA 92408

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

Trustee Frank Reyes
Zoom Link: <https://sbccd-edu.zoom.us/j/85038675346?from=addon>
Physical Location:
1021 O Street, Suite 7210
Sacramento, CA 95814

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. PUBLIC COMMENTS ON AGENDA AND NON-AGENDA ITEMS**
- III. CLARIFICATION**
- IV. PRESENTATIONS**
 - A. Citizens Bond Oversight Committee Annual Report
(*Don Averill, CBOC Chair & SBCCD Chancellor Emeritus*)

V. RECOGNITION/CELEBRATIONS

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

VI. BOARD OF TRUSTEES AND CHANCELLOR 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. SBCCD Strategic Plan: Goal 2 Update

VII. ACTION AGENDA

- A. Approval of Minutes
 - 01-22-26 (Business Meeting)
 - 01-22-26 (Retreat)
- B. Prioritize Board Directives for Development of the 2026-27 Budget for Final Read
- C. Independent Audit of the San Bernardino Community College District
- D. Independent Audit of the District's Measure CC General Obligation Bond Program
- E. Independent Audit of the District's Measure M General Obligation Bond Program
- F. Resolution #2026-02-12-BOT01 Approving the Termination of the Joint Powers Agreement for the San Bernardino Emergency Training Center

VIII. CONSENT AGENDA

The Consent Agenda is expected to be routine and noncontroversial. 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. Human Resources

- 1. Adjunct and Substitute Academic Employees
- 2. Appointment of District Employees
- 3. Appointment of Temporary Academic Employees

4. Consideration of Approval of Resolution #2026-02-12-BOT01 to Excuse Board Members of Absences
5. Employee Promotions
6. Employee Transfers
7. Management Job Description and Salary Schedule Revision
8. Non-Instructional Pay
9. Payment of Stipends
10. Placement of Classified Employees on the 39-Month Reemployment List
11. Revise Rates of Pay for Professional Expert

B. Business & Fiscal Services

1. Approval of Award Request for Proposal 2026-02 and Contract to California Food Trucks, Inc. of Long Beach, CA
2. Conference Requests
3. Contracts at or Above \$119,100
4. Resolution #2026-02-12-FS01 Approving Transfers from the Reserve for Contingencies to Various Expenditure Classifications
5. Sole Source Supplier
6. Surplus Property and Authorization for Private Sale or Disposal

C. Facilities

1. Master Services Agreements Task Orders for Bond Construction

IX. REPORTS

- A. 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
- B. 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
6. Associate Vice Chancellor of Government Relations & Strategic Communications

X. INFORMATION ITEMS

- A. Board Master Action Planning Calendar
- B. Budget Revenue & Expenditure Summary
- C. Construction Change Orders and Amendments - Bond
- D. Contracts Below \$119,100
- E. General Fund Cash Flow Analysis
- F. Grants Report
- G. MOUs between SBCCD and the CSEA
- H. MOUs between SBCCD and the CTA
- I. Professional Expert Short-Term and Substitute Employees
- J. Purchase Order Report
- K. Resignations
- L. Volunteers

XI. 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: 1

E. Public Employee Performance Evaluation
Government Code Section 54957(b)(1)
Title: Chancellor

F. Conference with Real Property Negotiator
Government Code Section 54956.8
Properties - Assessor Parcel Numbers:
0141-151-32-0000, 0141-151-31-0000, 0141-151-43-0000, 0141-
151-44-0000, 0164-013-11-0000, 0164-013-12-0000, 0160-183-56-
0000
Negotiating Parties: SBCCD (Proposed Buyer)
Real Property Negotiators: Diana Z. Rodriguez, Ed.D., Chancellor and
Jose Torres, EVC

XII. PUBLIC COMMENTS ON CLOSED SESSION ITEMS

XIII. CONVENE CLOSED SESSION

XIV. RECONVENE PUBLIC MEETING

XV. REPORT OF ACTION IN CLOSED SESSION

XVI. ADJOURN

The next meeting of the Board: Board Strategy Session
February 26, 2026, at 5:00 p.m.
Crafton Hills College, Smith Event Center, 11711 Sand Canyon Rd,
Yucaipa, CA 92399

Supplemental Handouts (not part of the agenda)

CHC Report to the Board

KVCR Report to the Board

SBVC Report to the Board

CITIZENS BOND OVERSIGHT COMMITTEE

San Bernardino Community College District
2024-2025 Report to the Community



SAN BERNARDINO
COMMUNITY COLLEGE
DISTRICT

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

Membership Opportunities

Interested individuals seeking to serve as a member of the CBOC may complete an application which will be held until a vacancy occurs. Completed applications should be sent via email at cboc@sbccd.edu or via regular mail to SBCCD District Support Operations, ATTN: Erika Menge, 550 E. Hospitality Lane, Suite 200 San Bernardino, CA 92408. If you have questions, please call 909-388-6910.

See the following link for the application <https://sbccd.edu/district-services/facilities-planning-construction/citizens-bond-oversight-committee/>.

MEMBER ROSTER 2024 – 2025



Dr. Don Averill, Chair
Member Representing
Senior Citizens
Term Ending
June 30, 2026



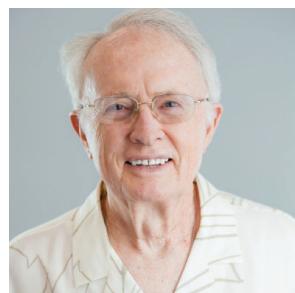
Dyami Ruiz-Martinez, Vice Chair
Member Representing Students
San Bernardino Valley College
Term Ending
June 30, 2025



Guadalupe Camacho
Member Representing
a Taxpayer Organization
Term Ending
June 30, 2026



Frankie Jimenez
Member Representing
a Business Organization
Term Ending
June 30, 2026



Jim Mulvihill
Member Representing
the Community-at-Large
Term Ending
June 30, 2025



Dexter Thomas
Member Representing
a Foundation
Term Ending
June 30, 2026



Kristin Washington
Member-at-Large
Term Ending
June 30, 2026

THANK YOU, LOCAL VOTERS!

Your **MEASURE CC** Tax Dollars At Work

EXECUTIVE SUMMARY

This report details highlights from the San Bernardino Community College District's bond programs, the Citizens' Bond Oversight Committee (CBOC) member roster, CBOC meeting summaries, and expenditures for the SBCCD Bond Program projects for the fiscal year ending on June 30, 2025 (FY 2024-2025). During FY 2024-2025, the Committee met on July 22, 2024, and February 3, 2025 and April 14, 2025.

Consistent with the requirements of Proposition 39 "School Facilities Local Vote Act of 2000", SBCCD Citizens' Bond Oversight Committee was appointed to oversee two voter-approved general obligation bonds:

- Measure M – \$500 million bond passed in February 2008, and
- Measure CC – \$470 million bond passed in November 2018

The CBOC is required to inform the public about the SBCCD's expenditure of bond proceeds by presenting an annual report to the SBCCD Board of Trustees in public session. In fulfilling this duty, the Committee met to review expenditure reports, hosted the annual organizational meeting, and approved the Annual Report to the Community.

Previous CBOC Reports to the Community can be found at <https://sbccd.edu/district-services/facilities-planning-construction/reports-to-the-community>. More information on the SBCCD Bond Program can be found by visiting <https://sbccd.edu/Bond-Measures>.

STATEMENT OF COMPLIANCE

To the best of its ability, the Citizens Bond Oversight Committee believes that the San Bernardino Community College District is in compliance with the requirements of Article XIII A, Section 1(b)(3) of the California Constitution. Full text available at https://ballotpedia.org/Article_XIII_A,_California_Constitution.

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CBOC MEETINGS

The committee met three times during the fiscal year.

\$247M

EXPENDITURES

The amount that has been spent on bond projects through FY 2024-2025.



SAN BERNARDINO VALLEY COLLEGE

- Technical Building Replacement
- Student Services Building
- Career Pathways 2
- Softball Field
- Infrastructure Projects
- Future 2023-2026 Projects



CRAFTON HILLS COLLEGE

- Performing Arts Center
- Crafton Hall Renovation
- Instructional Building
- Student Support Building Renovation
- Public Safety Training Center
- Central Complex 2 Renovation
- Child Development Center Renovation
- Infrastructure Projects
- Future 2023-2026 Projects

CBOC MEETING SUMMARIES

The CBOC met three times in fiscal year 2024-25. Including July 22, 2024, February 3, 2025, and April 14, 2025 to discuss various bond program activities and review the independent audit report. The following will provide summaries of the meetings. To view the full meeting agendas, information and minutes, please visit the website <https://sbccd.edu/meetings-and-agendas/>.

- **Monday, July 22, 2024 – SBCCD Boardroom Extension**

The Committee was provided with district bond project updates and an expenditures report.

- **Monday, February 3, 2025 – SBCCD Boardroom Extension**

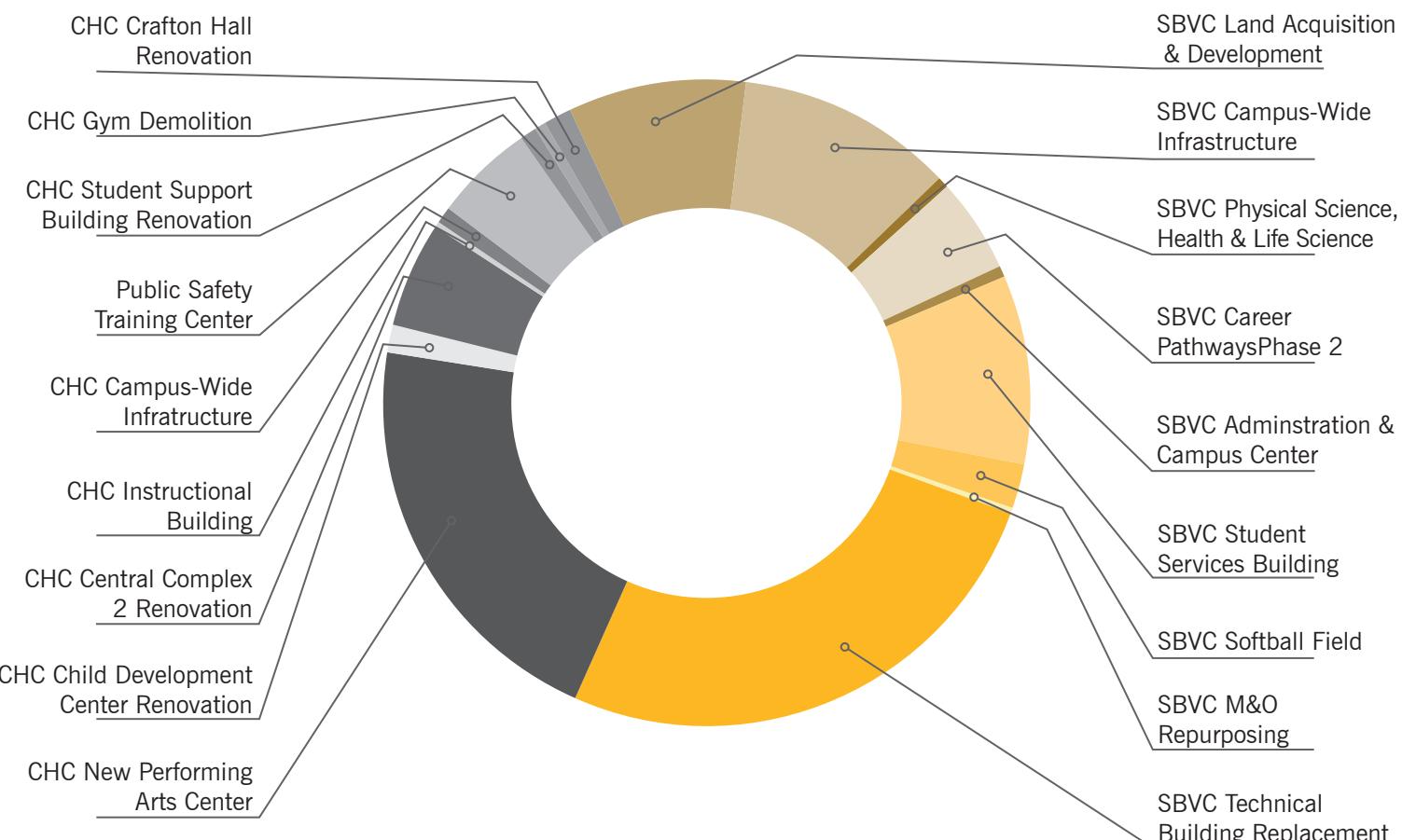
The Committee reviewed annual audit reports, the bond program annual report, and the expenditures report. The meeting also included updates on ongoing construction projects.

- **Monday, April 14, 2025 – SBVC Applied Technology Building, Conference Room AT 203**

The Committee was provided with district bond project updates and an expenditures report. The Committee also toured the Applied Technology Building at the SBVC campus.

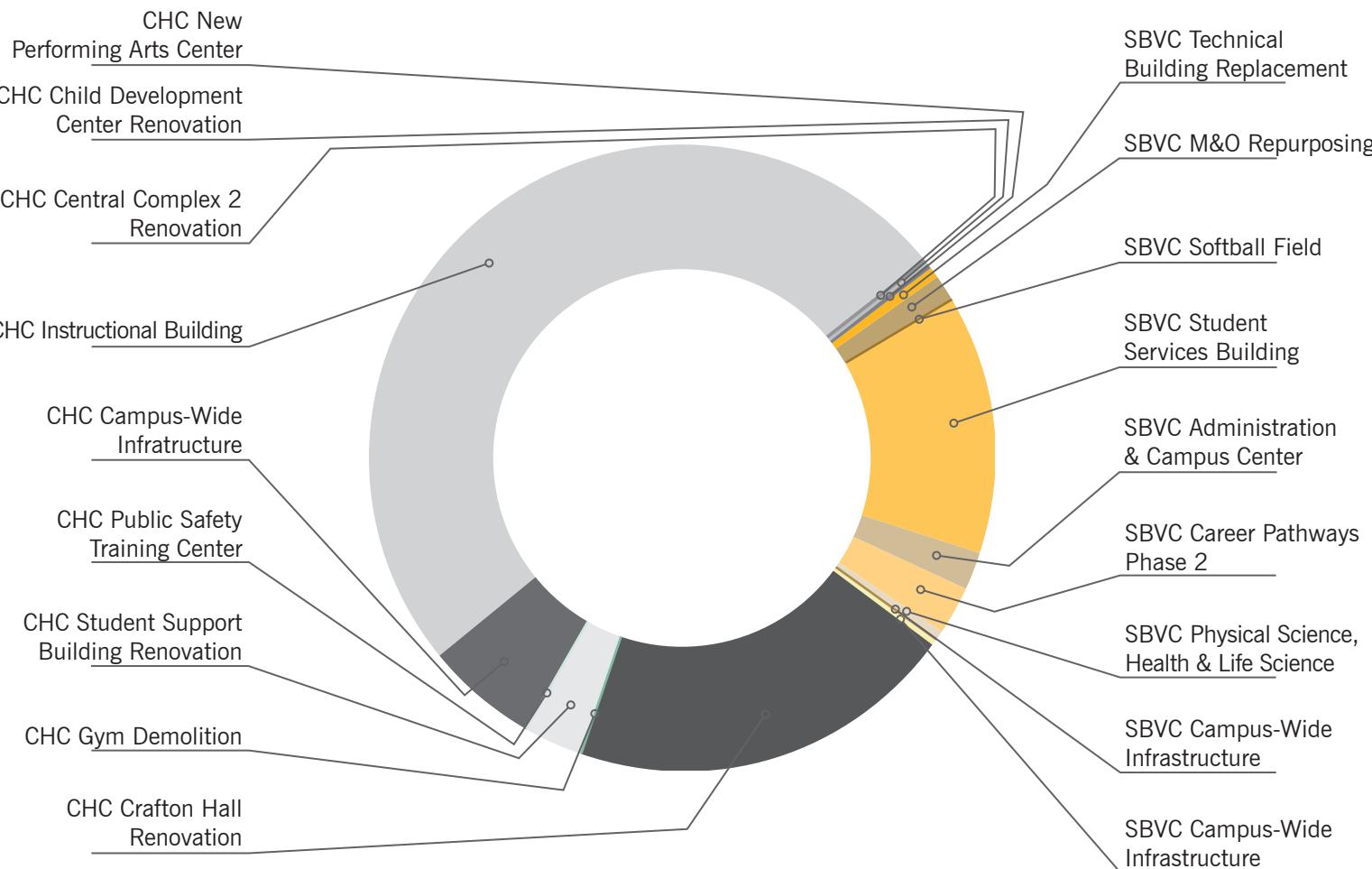
MEASURE CC PROJECT COSTS THROUGH FY 2024-2025

Crafton Hills College		San Bernardino Valley College	
Crafton Hall Renovation	\$3,195,562	Technical Building Replacement	\$56,902,257
Gym Demolition	\$1,592,422	M&O Repurposing	\$19,236
Student Support Building Renovation	\$449,629	Softball Field	\$5,370,817
Public Safety Training Center	\$11,146,391	Student Services Building	\$20,297,977
Campus-Wide Infrastructure CHC	\$15,551,727	Administration & Campus Center	\$98,467
Instructional Building	\$696,457	Career Pathways Phase 2	\$10,503,368
Central Complex 2 Renovation	\$11,431,661	Physical Science, Health & Life Science	\$49,587
Child Development Center Renovation	\$3,217,775	Campus-Wide Infrastructure SBVC	\$23,716,400
New Performing Arts Center	\$45,046,468	Land Acquisition & Development SBVC	\$19,024,453



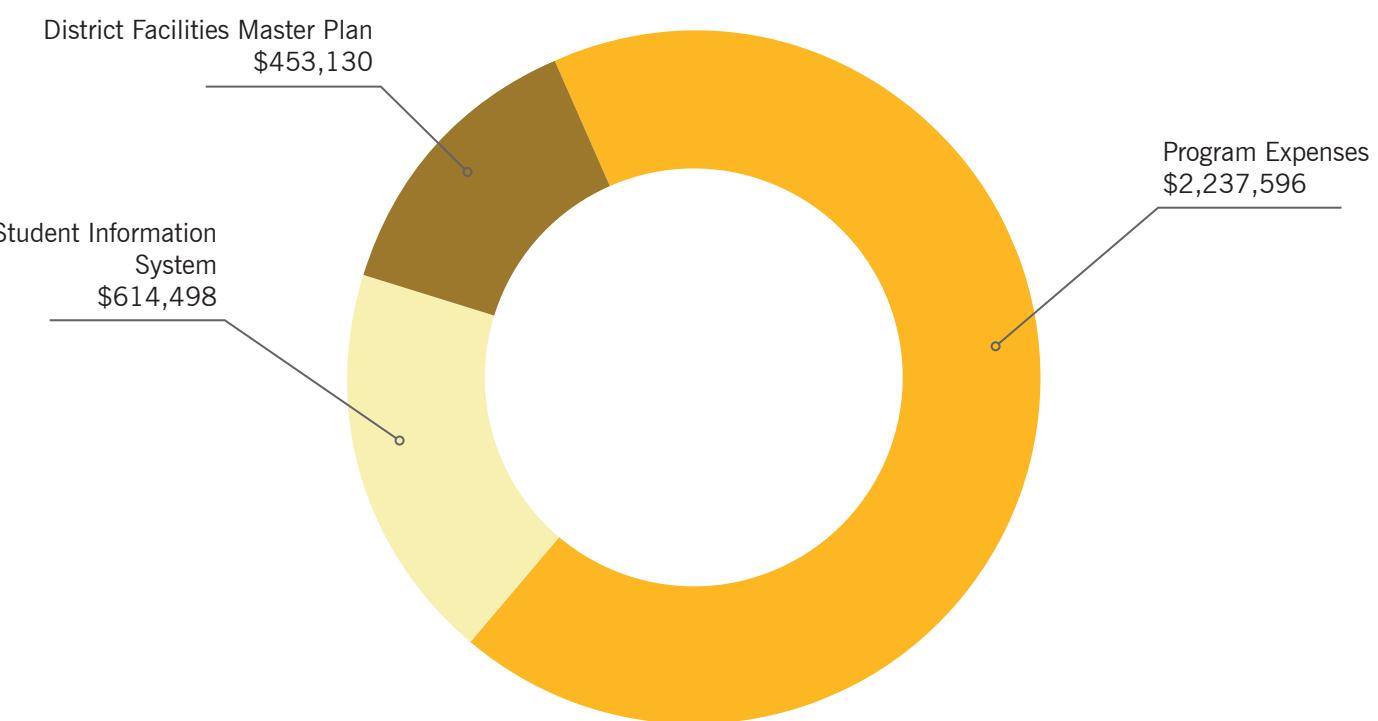
MEASURE M PROJECT COSTS THROUGH FY 2024-2025

Crafton Hills College	
Crafton Hall Renovation	\$2,856,930
Gym Demolition	\$38
Student Support Building Renovation	\$265,808
Public Safety Training Center	\$98
Campus-Wide Infrastructure CHC	\$629,069
Instructional Building	\$7,643,193
Central Complex 2 Renovation	\$171
Child Development Center Renovation	\$36
New Performing Arts Center	\$411



COSTS SPLIT BETWEEN BOTH MEASURES THROUGH FY 2024-2025

Districtwide Expenditures	
Program Expenses	\$2,969,821
Student Information System	\$869,965
District Facilities Master Plan	\$1,099,338



TOTAL PROGRAM EXPENDITURES THROUGH FY 2024-2025

\$247,112,504

EXPENDITURES

The total amount that has been spent on bond projects through FY 2024-2025.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Dr. Diana Z. Rodriguez, Chancellor

REVIEWED BY: Dr. Diana Z. Rodriguez, Chancellor

PREPARED BY: Jose F. Torres, Executive Vice Chancellor
Kristina Hannon, Vice Chancellor, Human Resources, Payroll, Police Services, & Health and Safety Administration
Dr. Nohemy Ornelas, Vice Chancellor, Educational & Student Support Services

DATE: February 12, 2026

SUBJECT: Caring Hands Applause Cards

RECOMMENDATION

This item is for information only.

OVERVIEW

The attached individuals have received special recognition for extending 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 members of the SBCCD team who provide outstanding quality and service.

SBCCD GOALS

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

FINANCIAL IMPLICATIONS

There are no financial implications associated with this Board item.





Caring Hands Applause Cards

Presented for Information February 12, 2026

Rebecca Carreon-Bailey

Crafton Hills College
Childcare Development Department

"Mrs. Bailey went above & beyond by following me to Admissions & Records to see why my name and student ID did not appear in her data base and to provide me with a verification code to take her CD-105-15 course. Love how she took the initiative to help me. Mrs. Bailey is wonderful professor."

Recognized by:
Christina Ruiz

Dan Word

Crafton Hills College
Career Education and Human Development

"Dean Word: Thank you for your leadership and guidance, your hard work and dedication changes lives."

Recognized by:
Brittany Sysawang Nair

Courtnee Laughlin

District Support Operations
Purchasing

"Thank you for all of your daily efforts, friendliness and constantly going over and beyond. It is a pleasure to work with you."

Recognized by:
Shari Blackwell

Julie McKee

Crafton Hills College
Sociology

"I really enjoyed taking her class. It was fun and interesting, and I felt very welcomed and looked after while in her classroom. It's been 2 years since then and I still consider it to be one of my favorites. Thank you for teaching!"

Recognized by:
Anonymous Student

Keith Wurtz

Crafton Hills College
Office of Instruction

"Keith always is very supportive, always willing to listen and help out whenever possible. He always works hard to make Crafton Hills College a great institution."

Recognized by:
Kim Salt

Krystal Trussell

District Support Operations
Business and Fiscal Services - Accounting

"Krystal, YOU ARE AMAZING! Thank you for all your hard work with sponsorship invoices. Your kind and welcoming spirit makes invoices fun!"

Recognized by:
Brittany Sysawang Nair



Caring Hands Applause Cards

Presented for Information February 12, 2026

Wanda Walker

District Support Operations
Accounting

"I appreciate your help with Oracle."

Recognized by:
Raquel Villa

Amber Martin

San Bernardino Valley College
Basic Needs

"Thank you, Amber, for your impromptu help with our API Association table at the Affinity Group Luncheon on Jan. 15, 2026! It was truly appreciated!"

Recognized by:
Marie Maghuyop, on behalf of the API Association



SBCCD ADVOCATES FOR STUDENTS AT THE STATE CAPITOL

SBCCD recently brought the voices of our students and communities to the state Capitol, advocating for continued investment in accessible, affordable higher education. Chancellor Diana Rodriguez, Trustees, and the presidents of Crafton Hills College and San

cont. on page 3



2.12.2026

CHANCELLOR'S REPORT



SBCCD AWARDED \$3.5 MILLION STATE GRANT TO EXPAND CAREER TRAINING

SBCCD's Economic Development & Corporate Training Center (EDCT) has been awarded a \$3.5 million High Road Training Partnership (H RTP) grant from the California Workforce Development Board to expand affordable, high-quality career training for Inland Empire residents.

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SBCCD MARKS 100 YEARS OF OPPORTUNITY

As SBCCD marks its centennial year, the District is inviting residents, students, employers, and community leaders to help inform the future of local, affordable higher education by participating in a new community priorities survey.

The survey is part of the District's

cont. on page 3





THIS IS SBCCD

CHC'S STUDENT, JENNIFER SOLIS, FOUND HER CALLING



When Jennifer Solis first stepped onto the Crafton Hills College campus, she didn't know her time there would ignite a lifelong passion for education, advocacy, and leadership. Now serving as the Assistant Director of First-Year Admissions at the University of Redlands, Solis is committed to helping first-generation and low-income students access the same kind of transformative college experience that changed her own life.

"My time at Crafton laid the foundation for my passion for education, advocacy, and leadership," Solis said. "As a first-generation Mexican-American daughter of two hard-working parents who came to the U.S. to give me an opportunity, I've lived every day making sure I take advantage of learning—and that I help students just like me."

Solis earned two associate degrees for transfer in psychology and social sciences from Crafton Hills College in 2019 before completing her bachelor's and master's degrees in psychology and school counseling at the University of Redlands. She is currently pursuing her Doctorate in Education (Ed.D.) with a focus on higher education and student affairs.

She proudly represents Crafton Hills College whenever she shares her educational journey. "Crafton Hills College gave me more than an education," Solis said. "It gave me confidence, community, and a sense of purpose that continues to guide me every day."

SBVC FIRST GENERATION COLLEGE STUDENT EVENT



First-generation college students at San Bernardino Valley College were invited to share their experiences and build community during a special event hosted by the Student Equity & Success office. Designed to celebrate and support students who are the first in their families to pursue higher education, the gathering created a welcoming space for connection, reflection, and encouragement.

Students enjoyed burgers and churros while hearing from former first-generation students who shared their personal journeys and the people and resources that helped them succeed. Their stories offered both inspiration and practical insight, highlighting that persistence, support, and campus engagement can make a meaningful difference.

Each attendee received a curated list of campus resources, including key contacts in counseling and financial aid, as well as information about specialized programs offered at SBVC. Students also received a first-generation T-shirt and a copy of "Crack the Code: A Guide to College Success for First Gens", equipping them with both tangible tools and a sense of belonging as they continue their academic journeys.



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Bernardino Valley College traveled to Sacramento to meet with key state leaders, including Senator Eloise Gómez Reyes, Assemblymember James Ramos, and Assemblymember Robert Garcia. During these meetings, District leaders shared firsthand the needs, successes, and aspirations of students across the Inland Empire.

During the visit, SBCCD's District delegates were formally recognized by the State Senate in honor of 100 years of providing affordable higher education. The recognition celebrated a century of service, opportunity, and impact, affirming the District's longstanding commitment to opening doors for generations of students seeking college and career pathways.

As SBCCD marks this historic milestone, our focus remains firmly on the future. By advocating at the state level and strengthening relationships with legislators, we continue to champion policies and resources that expand opportunities for local students. For 100 years and counting, SBCCD remains dedicated to ensuring higher education stays accessible, affordable, and closely connected to the communities we serve.

cont. from page 1

long-term strategic planning process and will help guide how the San Bernardino Community College District delivers education and workforce training over the next 10 to 20 years.

"As we mark 100 years of service through San Bernardino Valley College and Crafton Hills College, it's important that we look ahead by listening," said Chancellor Diana Z. Rodriguez, Ed.D. "This survey gives our community a direct voice in how we continue providing affordable education and career training that support students, employers, and the region we serve."

Early survey responses show that community members value maintaining affordable higher education, preparing students and veterans for good-paying careers, expanding workforce and skilled trades training, improving campus safety and infrastructure, and preparing students for 21st-century jobs that support essential services in both urban and mountain communities.

"Community colleges are strongest when they reflect the needs and priorities of the people they serve," Rodriguez said. "Public participation in this survey helps ensure our colleges continue to align with the region's educational and workforce needs."

Established in 1926, the San Bernardino Community College District today serves nearly 30,000 students at San Bernardino Valley College and Crafton Hills College. Over generations, the District's colleges have played a central role in the region, with community feedback indicating that a strong majority of local residents have taken classes at one of the colleges or have a close family member who has.

"Our centennial reflects a long-standing commitment to this region," Rodriguez said. "The input we receive will help guide how we serve students and communities well into the future."

WE WOULD LIKE TO HEAR FROM YOU.

Share your input at sbcc.edu/AffordableCollege



The investment strengthens a regional effort to prepare people for good-paying careers in sectors expected to drive the region's economic future.

The award supports SBCCD's leadership of the Inland Empire Regional Collaborative, which includes SBCCD's two colleges — Crafton Hills College and San Bernardino Valley College — along with six additional community colleges, California State University San Bernardino, the Inland Empire Labor Institute, the LAUNCH Apprenticeship Network, and more than 30 regional employers. Together, these partners will expand training, apprenticeships, and supportive services in four priority sectors: clean economy innovation, clean economy adoption, advanced manufacturing, and cybersecurity.

"This investment helps local residents build skills for jobs that support families and strengthen our region," said SBCCD Chancellor Dr. Diana Z. Rodriguez. "Our colleges at Crafton Hills and San Bernardino Valley have long been gateways to affordable career education, and this funding expands that opportunity across the Inland Empire."

Expanding Opportunity Across the Region

The project is expected to serve 910 residents over two years through hands-on training, industry-recognized credentials, and pathways into apprenticeships. Many programs are tuition-free or low-cost and offer supports like basic needs assistance, credit for prior learning, and career coaching.

Training will be offered in fields with strong hiring demand, including:

- Welding, machining, and advanced manufacturing
- Electric vehicle systems and charging infrastructure
- Solar, battery storage, and clean energy technologies
- Cybersecurity and IT support

This award builds on the success of an earlier HRTP investment that trained more than 1,700 Inland Empire residents across SBCCD's colleges and regional partners.

Partners Working Together

Labor and employer partners will continue helping shape training programs while opening doors to living-wage careers.

"Workers are the backbone of the Inland Empire economy," said Esmeralda Vazquez, Executive Director of the Inland Empire Labor Institute. "This partnership ensures that residents have real access to high-quality training and strong job opportunities."

Employers from clean energy, technology, transportation, and manufacturing sectors will contribute to program design and recruitment. Labor allies will help align training with apprenticeship standards and workplace needs.

"This is how we build a stronger Inland Empire workforce," said SBCCD Board Chair Dr. Nathan Gonzales. "When colleges, employers, and labor partners move in the same direction, our communities benefit."

Addressing Regional Needs

The Inland Empire continues to face a shortage of quality jobs and a growing need for skilled workers in emerging industries. Many households struggle with basic expenses even when someone is working, and employers across the region are seeking talent in clean energy, manufacturing, and cybersecurity.

The HRTP investment aligns with the region's Jobs First plan and reinforces SBCCD's mission to create affordable pathways into careers that support upward mobility.

Visit www.sbccd.edu for program information and enrollment details.



MONTHLY STATUS UPDATE

SPRING 2026



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

- Counseling Services implemented proactive advising for 2,348 students, improving early alerts, milestone-based support, and DEI-focused outreach.
- 88 faculty adopted inclusive instructional practices that improved engagement and persistence for underrepresented students.
- For the third consecutive year, SBCCD's college ranked #1 in Region 9 for UC transfer admission rates, reflecting continued progress in equitable transfer outcomes.
- New Ethnic Studies ADTs, including Social Justice Studies and Native Peoples of North America, expanded culturally responsive and identity-affirming transfer pathways.
- SBCCD hosted a keynote by the Director of the USC Race and Equity Institute, emphasizing employee well-being as a core equity strategy.

Outcome Achieved

SBCCD Distance Education launched a centralized Canvas student resources site to advance equitable access by creating a consistent, districtwide onboarding experience and ensuring all students—regardless of course, modality, or instructor—can reliably access essential academic tools, student services, and support resources, reducing barriers that disproportionately affect online and first-generation learners.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Dr. Diana Z. Rodriguez, Chancellor
REVIEWED BY: Dr. Nohemy Ornelas, VC of Education and Student Support Services
PREPARED BY: Dr. Christopher M. Crew, Executive Director, Research & Planning
DATE: February 12, 2026
SUBJECT: Strategic Plan Goal-2 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-2 (Be a Diverse, Equitable, Inclusive and Antiracist Institution).

ANALYSIS

SBCCD made measurable progress toward becoming a more equitable and inclusive district by strengthening the systems that support student success. The district prioritized early intervention, inclusive teaching, equitable transfer pathways, and consistent access to support—reinforcing equity as a shared responsibility district-wide. Together, these efforts reduce structural barriers, create more consistent student experiences, and advance equity-driven outcomes at scale.

INSTITUTIONAL VALUES

2. Be a Diverse, Equitable, Inclusive and Antiracist Institution

FINANCIAL IMPLICATIONS

There are no financial implications.





BOARD OF TRUSTEES

Meeting Minutes – January 22, 2026

Location: Museum of Redlands, Event Pavilion, 1 N. Center Street, Redlands CA 92373

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

Meeting materials: www.sbccd.edu/govenda

MEMBERS PRESENT	ADMINISTRATORS PRESENT
Dr. Nathan Gonzales, Chair Joseph Williams, Vice Chair Dr. Cherina Betters, Clerk Dr. Stephanie Houston, Trustee John Longville, Trustee Christian Espinoza, SBVC Student Trustee (advisory-via Zoom) Jazmyn Garcia, CHC Student Trustee (advisory)	Dr. Diana Z. Rodriguez, Chancellor Jose Torres, Executive Vice Chancellor Dr. Kevin Horan, CHC President Dr. Gilbert Contreras, SBVC President Kristina Hannon, VC Human Resources & Police Services Dr. Nohemy Ornelas, VC Educational & Student Support Services Angel Rodriguez, Associate Vice Chancellor Government Relations & Strategic Communications
MEMBERS ABSENT	ADMINISTRATORS ABSENT
Frank Reyes, Trustee Carlos Aguilera, Trustee	

I. CALL TO ORDER – PLEDGE OF ALLEGIANCE

Chair Gonzales called the meeting to order at 3:00 p.m.

San Bernardino Community College District Board of Trustees' business meeting is conducted pursuant to California Government Code Section 54953. Student Trustee Espinoza is participating by Zoom conference. Let it be reflected that Student Trustee Espinoza has an advisory vote only which will be cast immediately before the regular members of the Governing Board cast their official vote.

Student Trustee Garcia led the pledge of allegiance.

II. PUBLIC COMMENTS ON AGENDA AND NON-AGENDA ITEMS

III. CLARIFICATION

Char Burgess
Don McCue

IV. RECOGNITION/CELEBRATIONS

A. Applause Cards

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

B. Retirement Recognition

The Board recognized the commitment and dedication this individual has shown to student success is unwavering. The District is truly grateful for their years of service and congratulates them on their retirement.

- Kim DuBois-Eastman, Professor, Psychiatric Technology, SBVC

After 11 years of service with the District at San Bernardino Valley College, Kim submitted a letter of intent to retire effective December 31, 2025. Kim will retire as a Professor, Psychiatric Technology, a position she has held since 2014.

- Bruce Underwood, Professor, Business, SBVC

After 10 years of service with the District at San Bernardino Valley College, Bruce submitted a letter of intent to retire effective December 30, 2025. Bruce will retire as a Professor, Business, a position he has held since 2016.

V. BOARD OF TRUSTEES AND CHANCELLOR REPORTS

A. Board Committee & Activity Reports

1. Board Finance Committee (BFC) – No report.
2. Board Legislative Committee (BLC) – No report.
3. Board Policy & Procedures Ad-Hoc Committee (BPPAC) – No report.

Regional and State Reports

1. Board of Governors (BOG) – No report.
2. Joint Powers Authority – No report.

B. Chancellor's Report –Chancellor Rodriguez provided a brief report.

VI. ACTION AGENDA

A. 12-12-2025, Board Meeting Minutes

Motion: to approve the 12-12-2025 minutes

Moved by: Trustee Betters. Seconded by Trustee Williams.

Roll Call Vote: AYES: Garcia (advisory), Espinoza (advisory), Gonzales, Betters, Williams, Houston, Longville
 NOES: none
 ABSTAIN: none
 ABSENT: Reyes, Aguilera

Motion passed

B. Prioritize Board Directives for Development of the 2026-27 Budget for First Read

Motion: to approve the Prioritized Board Directives for Development of the 2026-27 Budget for First Read

Moved by: Trustee Betters. Seconded by Trustee Longville.

Roll Call Vote: AYES: Garcia (advisory), Espinoza (advisory), Gonzales, Betters, Williams, Houston, Longville
 NOES: none
 ABSTAIN: none
 ABSENT: Reyes, Aguilera

Motion passed

C. Guiding Principles for the \$15 Million State Grant to KVCR

Motion: to approve the Guiding Principles for the \$15 Million State Grant to KVCR

Moved by: Student Trustee Garcia. Seconded by Houston.

Roll Call Vote: AYES: Garcia (advisory), Espinoza (advisory), Gonzales, Betters, Williams, Houston, Longville
 NOES: none
 ABSTAIN: none
 ABSENT: Reyes, Aguilera

Motion passed

D. Guiding Principles for the FCC Auction Proceeds

Motion: to approve the Guiding Principles for the FCC Auction Proceeds

Moved by: Trustee Williams. Seconded by Betters.

Roll Call Vote: AYES: Garcia (advisory), Espinoza (advisory), Gonzales, Betters, Longville, Williams, Houston
 NOES: none
 ABSTAIN: none
 ABSENT: Reyes, Aguilera

Motion passed

E. Naming Engine Bay at Public Safety Allied Health Building as the Captain Michael Orland Engine Bay

Motion: to approve the Naming Engine Bay at Public Safety Allied Health Building as the Captain Michael Orland Engine Bay

Moved by: Trustee Houston. Seconded by Williams.

Roll Call Vote: AYES: Garcia (advisory), Espinoza (advisory), Gonzales, Betters, Longville, Williams, Houston
 NOES: none
 ABSTAIN: none
 ABSENT: Reyes, Aguilera

Motion passed

F. Resolution #2026-01-22-FPC01 Approving the Use of Design-Build Construction Deliver Method

Motion: to approve Resolution #2026-01-22-FPC01 Approving the Use of Design-Build Construction Deliver Method

Moved by: Trustee Houston. Seconded by Garcia.

Roll Call Vote: AYES: Garcia (advisory), Espinoza (advisory), Gonzales, Betters, Longville, Williams, Houston
 NOES: none
 ABSTAIN: none
 ABSENT: Reyes, Aguilera

Motion passed

VII. CONSENT AGENDA**A. Instruction/Student Services**

1. Advisory Committee List
2. Curriculum – CHC
3. Curriculum – SBVC

B. Human Resources

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

C. Business & Fiscal Services

1. Alcoholic Beverages
2. Contracts at or Above \$119,100
3. Individual Membership
4. Surplus Property and Authorize Donation to San Bernardino City Unified School District
5. Surplus Property and Authorize Private Sale or Disposal

D. Facilities

1. Master Services Agreements Task Orders for Bond Construction
2. Approval of Award Bid #02-2656-01 and Contract to Cubic Engineering Costa Mesa CA

Motion: to approve the Consent Agenda with Trustee Williams pulling A.2 Instruction/Student Services, Curriculum-CHC.

Moved by: Trustee Houston. Seconded by Trustee Williams.

Roll Call Vote: AYES: Garcia (advisory), Espinoza (advisory), Gonzales, Betters, Longville, Williams, Houston
 NOES: none
 ABSTAIN: none
 ABSENT: Reyes, Aguilera

Motion passed

Motion: to approve the Consent Agenda A.2 Instruction/Student Services, Curriculum-CHC.

Moved by: Trustee Betters. Seconded by Trustee Williams.

Discussion: Williams excited about the AI course and encourages to introduce more courses alike.

Roll Call Vote:	AYES:	Garcia (advisory), Espinoza (advisory), Gonzales, Betters, Longville, Williams, Houston
	NOES:	none
	ABSTAIN:	none
	ABSENT:	Reyes, Aguilera

Motion passed

VIII. REPORTS

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

A. Represented Groups

1. Crafton Hills College Academic Senate – No report.
2. Crafton Hills College Classified Senate – No report.
3. Crafton Hills College Associated Students – No report.
4. San Bernardino Valley College Academic Senate – No report.
5. San Bernardino Valley College Classified Senate – No report.
6. San Bernardino Valley College Associated Students – No report.
7. CSEA – No report.
8. CTA - Robert McAfee provided a brief report.
9. Police Officers Association – No report.

B. Staff Reports

1. San Bernardino Valley College President – President Contreras provided a brief report.
2. Crafton Hills College President – President Horan provided a brief report.
3. Executive Vice Chancellor – No report.
4. Vice Chancellor of Human Resources & Police Services – No report.
5. Vice Chancellor of Educational & Student Support Services – No report.
6. Associate Vice Chancellor of Governmental Affairs & Strategic Communications – No report.

IX. INFORMATION ITEMS

- A. Board Master Action Planning Calendar
- B. Budget Revenue & Expenditure Summary
- C. Contracts Below \$119,100
- D. General Fund Cash Flow Analysis
- E. MOUs between SBCCD and the CSEA
- F. Professional Expert Short-Term and Substitute Employees
- G. Purchase Order Report
- H. Resignations
- I. Volunteers

X. 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: 2

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

F. Conference with Real Property Negotiator
Government Code Section 54956.8
Properties – Assessor Parcel Numbers:
0141-151-32-0000, 0141-151-31-0000, 0141-151-43-0000, 0141-151-44-0000, 0164-013-11-0000, 0164-013-12-0000, 0160-183-56-0000
Negotiating Parties: (SBCCD (Proposed Buyer)
Real Property Negotiators: Diana Z. Rodriguez, Ed.D., Chancellor and Jose Torres, EVC

XI. PUBLIC COMMENTS ON CLOSED SESSION ITEMS

XII. CONVENE CLOSED SESSION

The Board convened to closed session at 3:38 p.m.

XIII. RECONVENE PUBLIC MEETING

Chair Gonzales reconvened the public meeting at 4:13 p.m.

XIV. REPORT OF ACTION IN CLOSED SESSION

Clerk Betters read the following readouts:

On January 22, 2026, in closed session, the Board unanimously approved the dismissal (for cause) of employee #24323 from the administrative position of Director, Financial Aid and Scholarships, effective January 23, 2026.

On January 22, 2026, in closed session, the Board (Unanimously/by majority vote with board members ___ and ___ voting against) approved Settlement Agreement and General Release between the District and Employee #30365, effective December 29, 2025. Under the agreement, Employee #30365 releases the District from any and all legal claims.

XV. ADJOURNMENT

The next meeting of the Board: Board Retreat

January 22, 2026, at 4:30 p.m.

Museum of Redlands, Event Pavilion

1 N. Cetner Street

Redlands, CA 92373

The Board of Trustees adjourned at 4:14 p.m.

MINUTES OF THE BOARD OF TRUSTEES
January 22, 2026

SAN BERNARDINO  COMMUNITY COLLEGE DISTRICT

The Board of Trustees approved the January 22, 2026, minutes on February 12, 2026.

Dr. Cherina Betters, Clerk
SBCCD Board of Trustees

Heather M. Madole, Administrative Officer
SBCCD Office of the Chancellor



BOARD OF TRUSTEES

Retreat Meeting Minutes – January 22, 2026

Location: Museum of Redlands, Event Pavilion, 1 N. Center Street, Redlands CA 92373
 Meeting materials: www.sbccd.edu/govenda

MEMBERS PRESENT	ADMINISTRATORS PRESENT
Dr. Nathan Gonzales, Chair Joseph Williams, Vice Chair Dr. Cherina Betters, Clerk Carlos Aguilera, Trustee (arrived at 4:38 p.m.) Dr. Stephanie Houston, Trustee John Longville, Trustee Christian Espinoza, SBVC Student Trustee (advisory- via Zoom) Jazmyn Garcia, CHC Student Trustee (advisory)	Dr. Diana Z. Rodriguez, Chancellor Jose Torres, Executive Vice Chancellor Dr. Kevin Horan, CHC President Dr. Gilbert Contreras, SBVC President Kristina Hannon, VC Human Resources & Police Services Dr. Nohemy Ornelas, VC Educational & Student Support Services Angel Rodriguez, Associate Vice Chancellor Government Relations & Strategic Communications
MEMBERS ABSENT	ADMINISTRATORS ABSENT
Frank Reyes, Trustee	

I. CALL TO ORDER – PLEDGE OF ALLEGIANCE

Chair Gonzales called the meeting to order at 4:31 p.m.

San Bernardino Community College District Board of Trustees' business meeting is conducted pursuant to California Government Code Section 54953. Student Trustee Espinoza is participating by Zoom conference. Let it be reflected that Student Trustee Espinoza has an advisory vote only which will be cast immediately before the regular members of the Governing Board cast their official vote.

Trustee Betters led the pledge of allegiance.

PUBLIC COMMENTS ON AGENDA AND NON-AGENDA ITEMS

II. CLARIFICATION

None

III. PRESENTATIONS

A. SBCCD Board Self-Evaluation

- Self-Evaluation Survey Results – Mitch Hovey and Richard Bray (consultants) reviewed the board self-evaluation survey results. The self-evaluation instrument consisted of seven categories of governance responsibilities with a total of 40 governance indicators. Seven Evaluation forms were completed anonymously and submitted to the advisors electronically for analysis.
- The information obtained from the self-evaluation was reviewed and a summary of findings was put together by the advisors to share with the Board at the Board Retreat to be held on January 22, 2026.
- Our review uncovered that Question #5 'Comment Box' did not record comments made. The glitch has been fixed.
- In developing this report, all 40 questions were reviewed and analyzed so that overall summary information could be presented to the Board for additional discussion and reflection.
- 28 of 40 questions saw the Board of Trustees answering Unanimously 7-0-0-0



- Of the remaining 12 questions the Board of Trustees answered, 6 questions had a 6-1 split
- Two of the remaining 6 questions were split 5-2 (Q4, Q22) One was split 4-3 (Q14), and Two were split 3-4 (Q19, Q20)
- Only one question in the survey was rated as 6 “Most or All of the Time” and 1 “Seldom” Q10 - The Board strives to maintain an open dialogue with governmental and community leaders.
- Thirty-Nine of the Forty Questions were rated as a combination of “Most/All of the Time” and “Often” (97.5%)
- Section 1: Board of Trustees Meetings:
 - *Collaboration, consistency and respect are the foundation of Board interactions. (Q#1)*
 - *The Board respects their decision to allow the Board Chair and BEC to lead development of agendas. This provides efficiencies to get materials to all board members in advance of meetings. (Q#3)*
 - *Allow more time for discussion. (Q#3)*
- Section 2: Board of Trustees/Community Relations
 - *The opportunity is always provided. What might be accomplished or value found by adding listening and focused group sessions so we hear what we might not be hearing. (Q#7)*
 - *I think the District Administration does a great job at this. However, as a Board we conduct legislative visits but do very little with community leaders as a Board. (Q#10)*
- Section 3: Board of Trustees Qualities
 - *As a Board how might we benefit from more robust student success conversations? (Q#11)*
 - *How might the Board benefit by bringing the Board’s perspective on the needs of the community and students together in a document and see how it aligns with other perspectives? (Q#12)*
 - *We have come a long way and I truly value and respect each of my colleagues. (Q#15)*
- Section 4: Board of Trustees Development - no comments
- Section 5: Board of Trustees Policy Development – no comments
- Section 6: Board of Trustees/Chancellor Relations – no comments – notes Results indicate a high level of trust between the Board and the Chancellor.
- Section 7: District Goal Setting and Strategic Planning
 - *We are extremely fortunate to have a much respected, appreciative and knowledgeable Chancellor in our district. (Q#40)*
 - *Areas of Fucus: Question 4: The board makes a sincere effort to be informed on all agenda items prior to meetings.*
 - *5-2-0-0 (no comments).*
 - *Trustee Betters commented the board correspondence is exceptional. This may provide the opportunity for other members to put items on the board agenda.*
 - *Trustee Longville commented elicited the least long-winded discussion.*
 - *Chair Gonzales commented the board books/agendas are huge and can understand the variance due to the enormity of the board books.*
 - *Trustee Houston commented the sincere effort might be different related to the volume of information and a lot of room for subjectivity in a lot of effort.*

- *Question 5: The board adheres to its adopted code of Ethics.*
 - 6-1-0-0
 - *Comment: could we have a discussion on the impact of personal social media posts? I am not sure of the line between freedom of speech and reputation of the board as a whole.*
 - *Chair Gonzales recommended a communication/freedom of speech professional development. Chancellor Rodriguez agreed to host a Strategy Session with this topic.*
 - *Trustee Betters commented social media is so nuanced and they don't get take off their hats. It is a humanizing aspect as to what it means to be an elected official. Counting that as the visibility of the board.*
 - *Trustee Houston commented that you are interviewing every day, nothing you do is neutral. Perception is reality. She recommended a deeper dive with professional development and an expert in the field. Room for a deeper understanding of the impact.*
- *Question 10: The Board strives to maintain an open dialogue with governmental and community leaders.*
 - 6-0-1-0
 - *Comment: I think the District Administration does a great job at this. However, as a Board we conduct legislative visits but do very little communication with community leaders as a Board.*
 - *Trustee Williams commented an individual trustees never have spoken to nonprofit boards, community organization boards, etc.*
 - *Trustee Aguilera commented how the board can help reach out and strengthen our work in the region.*
- *Question 14: The Board is visible in the community.*
 - 4-3-0-0
 - *Trustee Betters commented that allows the individual a representation as the board is visible in the community. A follow question would be beneficial as how the respondent is evaluating it, using the board as collective or individual.*
 - *Trustee Williams commented he would like to be more visible in the entire service area.*
 - *Trustee Aguilera circled back to social media posting which may cause individuals to feel not visible.*
- *Question 19: The Board keeps informed by seeking and reading current education literature.*
 - 3-4-0-0
 - *Chair Gonzales commented there is a lot of literature and can be overwhelming.*
 - *Trustee Aguilera commented he would like to be directed as to what to read that would be helpful.*
 - *Trustee Houston commented be careful what you ask for, we are not in the*

trenches everyday, the Board is at the governance level. The information sent by the Chancellor and/or VCs would be focused literature.

- *Question 20: The Board improved its governance skills and keeps current on educational issues through board workshops and attendance at local, regional, and national conferences.*
 - 3-4-0-0
 - *Chair Gonzales commented he cannot take the time off from his work schedule to attend the conferences he would like to attend.*
 - *Trustee Betters commented looking at the strength of the board as they complement each other. Generally, enjoys colleagues on the board.*
- *Question 22: The Board strives toward growth through a yearly board in-service program, planned in concert with the Chancellor, and based primarily on where the Board wants to be in 3-5 years.*
 - 5-2-0-0
 - *Trustee Williams commented that more meetings are not needed. Regarding agenda's information item, anyone can pull it and talk about it.*
- *Tips for Trustees and the Leadership Team -- You are in this for the long haul; it's a marathon, not a sprint! Stay strategic and focused.*
- *Using the results from today's self-evaluation report, continue to focus on where the Board wants to be 3-5 years from now, and keep at the forefront the aspirations of the Board.*
- *Let's not forget: the bottom line is meeting the learning needs of your students.*
- *Frequency of Board Self Evaluation – The Board agreed to complete in January (once per year).*
 - Trustee Houston agrees with once per year.
 - Trustee Betters recommended only once per year.
 - Chair Gonzales recommended twice per year.
 - Trustee Aguilera only in Jan.
 - Trustee Williams agrees with both.
 - Trustee Longville agrees with once per year.
 - Trustee Betters commented that the survey is very long.

B. Legislative Priorities/Updates

- AVC Rodriguez reviewed the 2025 advocacy highlights.

Ynez Canela presented Advocacy in Action: January 2025 – December 2025

We're not just showing up—we're shaping policy, influencing funding, and securing wins for our students.

AB 2033 Passed – EBT on Campus

AB 1891 Passed - Use multiple criteria for allied health screening

AB 1885 Passed – Award \$1,298 and consider 9 units full time if they are disabled

AB 2500 Passed – Allow CSAC to move financial aid deadline for emergencies

AB 1796 Passed – Tell K-12 parents about CTE provided at local schools

Events:

July 26th EDA Groundbreaking
 September 23rd Board of Governors
 October 18th AB 2033 Event with Asm Reyes
 December 3rd VIP Tour of Applied Tech
 March 6th Applied Tech Ribbon Cutting
 April 18th Hosted GIA Meeting with the Inland Empire Caucus
 April 23rd Your Voice Matters
 May 8th SBVC Scholarships with Supervisor Joe Baca, Jr.

- 2026 Laws Going into Effect

- AB 323 (Fong) – Strong workforce expands CTE across K-14 through regional partnerships. This bill authorizes Strong Workforce Funds to provide direct support to students, employers for paid internships, apprenticeships or student-run enterprises. Since SWP started, the state has invested \$1 billion in CTE programs across the CCC system. According to the Chancellor's Office, over 140,000 vocational certificates were awarded in 2023– 24, and 72–73% of SWP students obtain jobs in fields related to their training
- AB 313 (Ortega) – Allows the state to extend by 30 days the deadline to submit a financial aid application. The usual deadline is March 2, and this would extend it to April 2 in case the opening of the FAFSA is delayed.
- AB 537 (Ahrens) - This bill reduces the minimum unit requirement for California Community College (CC) students to qualify for a California College Promise fee waiver from full-time (12 or more units) to 9 units.
- SB 761 (Ashby) – This bill would scale up what we are already doing at SBCCD, to use FAFSA data to inform students if they qualify for CalFresh. This would create a data-sharing agreement between CSAC and Department of Social Services.
- SB 98 (Perez) – Requires notification of immigration enforcement on school campuses.
 - Trustee Gonzales inquired about guidance for notification of ICE on campus. VC Hannon commented SBCCD has a policy and police have training and correspondence with local authorities. President Contreras commented SBVC has a website designated. Student Trustee commented CHC has safe places and Chief Bonnet has been very visible on campus.
- AB 648 (Zbur) – Exempts CCC housing projects from local zoning rules.
 - EVC Torres commented this is good timing to allow a faster construction period.

January	February	March	April
<input type="checkbox"/> January 10: Budget must be submitted by Governor	<input type="checkbox"/> February 20: Last day for bills to be introduced	<input type="checkbox"/> March 26: Spring Recess	<input type="checkbox"/> April 6: Legislature reconvenes from Spring Recess

- Federal Update
 - Workforce Pell Grant Implementation
 - Trustee Houston commented the accreditation standards have not changed. The federal aid to be aligned with workforce and economic development. Shift focus to

- Department of Labor requirements.
- Federal Changes – Department of Education
 - 6 new partnerships.
- Federal HSI Update
 - **SBCCD joined more than 170 colleges in signing a letter to Congress** urging them to protect funding for the Hispanic-Serving Institution (HSI) and Minority-Serving Institution programs. Along with Crafton Hills College and San Bernardino Valley College, SBCCD proudly stands with the Hispanic Association of Colleges & Universities (HACU) in this effort.
 - **How students are impacted:** If the HSI program is eliminated, Latino students and all those who attend HSIs like Crafton Hills and SBVC will be impacted. These funds help us build science labs, strengthen online education, support equity-focused programs, and improve curriculum for every student.
 - **Fiscal impact at SBCCD:** If the HSI program is eliminated, it would mean an opportunity loss of up to \$3 million for SBCCD. These are not funds being taken away, but future investments we would no longer be eligible for — investments that strengthen our campuses and expand student opportunities.
 - **What we are asking Congress** to do:
 - Publicly oppose the Administration's proposal to cut HSI funding.
 - Reaffirm support for HSIs and the 5.6 million students we serve.
 - Ensure these essential programs continue to be protected.
- Trustee Betters inquired if we have the capacity to acknowledge Senator Reyes in a honorable way. Chancellor Rodriguez mentioned that hypothetically she may be the SBVC commencement speaker.

January	February	March	April
<ul style="list-style-type: none"> <input type="checkbox"/> January 3: House & Senate begin their 2026 session <input type="checkbox"/> January 30: Legislative deadline as current stopgap funding for most government agencies expires 	<ul style="list-style-type: none"> <input type="checkbox"/> February 16-20: Both the House and Senate are scheduled for a week-long recess 	<ul style="list-style-type: none"> <input type="checkbox"/> March 16-20: A mid-month recess period is scheduled for both chambers <input type="checkbox"/> March 30: The Senate begins a two-week Spring State Work Period extending into early April. 	<ul style="list-style-type: none"> <input type="checkbox"/> April 13: Lawmakers in both chambers are scheduled to return to Washington for legislative business following the spring break

- Upcoming Advocacy Engagement

January	February	March	April
<ul style="list-style-type: none"> ✓ CCLC Conference ✓ Sacramento advocacy meetings (Jan. 26) 	<ul style="list-style-type: none"> ✓ Kick-off Local community engagement ✓ Goal: 50 presentations between February and May 	<ul style="list-style-type: none"> ✓ San Bernardino City Council update (TBD) ✓ Final K-12 School Board presentations ✓ Local community engagement continues 	<ul style="list-style-type: none"> ✓ HACU in Washington D.C. (April 21-22, 2026) ✓ Local community engagement continues

- 2026 Legislative & Board Priorities – AVC Rodriguez presented. Every advocacy meeting and grant proposal this year has been aligned with those strategic priorities—especially affordability, economic mobility, and community partnerships. And to make progress on these goals, we've built relationships across party lines—because students and jobs aren't partisan.

C. Strategic Plan/Goals 2028-2035 – tabled for a future meeting.

X. ADJOURNMENT

[The next meeting of the Board: Board Business Meeting](#)

[February 12, 2026, at 4:00 p.m.](#)

[SBCCD Boardroom](#)

[550 E. Hospitality Ln. Suite 200](#)

[San Bernardino, CA 92407](#)

[The Board of Trustees adjourned at 6: 34 p.m.](#)

The Board of Trustees approved the January 22, 2026, minutes on February 12, 2026.

Dr. Cherina Betters, Clerk
SBCCD Board of Trustees

Heather M. Madole, Administrative Officer
SBCCD Office of the Chancellor

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Dr. Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Steven J. Sutorus, Executive Director of Business & Fiscal Services

DATE: February 12, 2026

SUBJECT: Consideration of Approval of the Prioritized Board Directives for Development of the 2026-27 Budget for Final Reading

RECOMMENDATION

It is recommended that the Board of Trustees accept the attached Prioritized Board Directives for Development of the 2026-27 budget for final reading.

OVERVIEW

According to Administrative Procedure 6200 Budget Preparation, the Board of Trustees holds full authority to set budget directives for the District. For the 2026-27 budget, the Board is tasked with establishing initial directives to guide the budget development process. These directives shall be issued no later than March 1, 2026, ensuring alignment with the district's priorities and strategic goals.

ANALYSIS

At this time staff is recommending clarification of the budget directive process per the attached. This recommendation is in line with SBCCD's Strategic Plan and Goals and was discussed by the Board Finance Committee on December 12, 2025, and recommended to the full Board for review. This document was also discussed at the December 18, 2025, meeting of the District Budget Advisory Committee. It is anticipated that the Board directives will be submitted to the Board for final approval on February 12, 2026.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

The outcome of the Board's discussion and resulting guidance will ensure that SBCCD resources are aligned with SBCCD strategic goals and objectives to the benefit of our students, staff, and community.



Prioritized Board Directives for the 2025-26 SBCCD Budget

Submitted for Final Reading February 12, 2026

Consistent with SBCCD Administrative Procedure 6200 Budget Preparation, the Board of Trustees holds full authority to set budget directives for the District and is tasked to provide staff with initial directives concerning the distribution of resources for the fiscal year 2026-27 budget prior to March 1, 2026, ensuring alignment with SBCCD priorities and strategic goals. SBCCD's budget shall be prepared in accordance with Title 5, the California Community Colleges Budget and Account Manual, and all other related state and federal laws and regulations.

- 1) The SBCCD 2026-27 budget shall align unrestricted general fund and student success funding with the SBCCD Goals and Objectives attached.
- 2) The SBCCD 2026-27 budget shall set aside funding for innovative initiatives found within the SBCCD Goals & Objectives.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Dr. Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Steven J. Sutorus, Executive Director of Business & Fiscal Services

DATE: February 12, 2026

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 2024-25.

OVERVIEW

Each year the District undergoes an independent audit, after which the audit firm prepares a written report detailing its financial statements. Per AP 6400, the District shall file an audit report with the California Community Colleges Chancellor's office for the preceding fiscal year.

ANALYSIS

Eide Bailly LLP has conducted the yearly districtwide independent audit for the period ending June 30, 2025, and returned the attached report.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

This Board item has no financial implications.

Financial Statements
June 30, 2025

**San Bernardino Community College
District**



San Bernardino Community College District

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June 30, 2025

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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 fiduciary activities of San Bernardino Community College District (the District), as of and for the year ended June 30, 2025, 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 fiduciary activities of San Bernardino Community College District, as of June 30, 2025, 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 Note 14 to the financial statements, the District has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, for the year ended June 30, 2025. Accordingly, a restatement has been made to the business-type activities net position as of July 1, 2024, 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 on pages 59 through 66 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 January 21, 2026 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.



Ontario, California
January 21, 2026



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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, 2025 increased to 15,923 from 14,162 in the prior year, as noted below.

	Year Ended June 30,		
	2025	2024	Change
San Bernardino Valley College	11,193	10,002	11.9%
Crafton Hills College	4,730	4,160	13.7%
San Bernardino Community College District	15,923	14,162	12.4%



San Bernardino Community College District
Management's Discussion and Analysis
June 30, 2025

- The District continues to focus on enrollment growth and closely monitors changes in the state budget affecting growth funding.
- 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, 2025, the District's rate increased slightly from 50.22% in the prior year to 50.23%.
- The District continues to work on several infrastructure projects funded by the passage of bond Measure M in the 2008 election and bond Measure CC in the 2018 election.

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, 2025

The Statement of Net Position as of June 30, 2025 and June 30, 2024, is summarized below:

	<u>2025</u>	<u>2024*</u>	<u>Change</u>
Assets			
Cash and investments	\$ 660,141,321	\$ 777,316,606	\$ (117,175,285)
Receivables, net	25,836,186	27,461,232	(1,625,046)
Other current assets	5,460,029	2,332,863	3,127,166
Lease receivables	59,952,299	49,556,587	10,395,712
Net other postemployment benefits asset	3,108,915	2,656,706	452,209
Capital assets, net	<u>792,968,020</u>	<u>723,502,774</u>	<u>69,465,246</u>
Total assets	<u>1,547,466,770</u>	<u>1,582,826,768</u>	<u>(35,359,998)</u>
Deferred outflows of resources	<u>97,423,082</u>	<u>105,025,564</u>	<u>(7,602,482)</u>
Liabilities			
Accounts payable and accrued liabilities	78,281,150	93,731,563	(15,450,413)
Current portion of long-term liabilities	36,582,821	43,074,387	(6,491,566)
Noncurrent portion of long-term liabilities	<u>1,137,738,754</u>	<u>1,182,859,263</u>	<u>(45,120,509)</u>
Total liabilities	<u>1,252,602,725</u>	<u>1,319,665,213</u>	<u>(67,062,488)</u>
Deferred inflows of resources	<u>71,744,951</u>	<u>60,200,317</u>	<u>11,544,634</u>
Net Position			
Net investment in capital assets	291,337,457	169,934,318	121,403,139
Restricted	219,457,055	259,768,685	(40,311,630)
Unrestricted deficit	<u>(190,252,336)</u>	<u>(121,716,201)</u>	<u>(68,536,135)</u>
Total net position	<u>\$ 320,542,176</u>	<u>\$ 307,986,802</u>	<u>\$ 12,555,374</u>

* Amounts have not been restated for the effects of the implementation of GASB Statement No. 101. See Note 14 for further information.

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, 2025

The Statement of Revenues, Expenses and Changes in Net Position for the years ended June 30, 2025 and June 30, 2024, is summarized below:

	<u>2025</u>	<u>2024*</u>	<u>Change</u>
Operating Revenues			
Tuition and fees, net	\$ 7,997,324	\$ 9,093,153	\$ (1,095,829)
Grants and contracts, noncapital	63,437,883	65,893,733	(2,455,850)
Auxiliary enterprise sales and charges	<u>3,355,181</u>	<u>4,060,718</u>	<u>(705,537)</u>
Total operating revenues	<u>74,790,388</u>	<u>79,047,604</u>	<u>(4,257,216)</u>
Operating Expenses			
Salaries and benefits	157,150,165	149,549,943	7,600,222
Supplies, services, equipment, and maintenance	70,750,483	61,211,898	9,538,585
Student financial aid	48,692,216	42,954,823	5,737,393
Depreciation and amortization	<u>18,010,992</u>	<u>19,058,423</u>	<u>(1,047,431)</u>
Total operating expenses	<u>294,603,856</u>	<u>272,775,087</u>	<u>21,828,769</u>
Operating loss	<u>(219,813,468)</u>	<u>(193,727,483)</u>	<u>(26,085,985)</u>
Nonoperating Revenues (Expenses)			
State apportionments, noncapital	80,551,686	80,134,036	417,650
Property taxes	94,153,461	98,351,417	(4,197,956)
Student financial aid grants	42,032,320	29,278,019	12,754,301
State revenues	3,770,851	6,711,091	(2,940,240)
Net interest revenue (expense)	3,379,016	4,555,059	(1,176,043)
Other nonoperating revenues	<u>26,457,695</u>	<u>22,932,132</u>	<u>3,525,563</u>
Total nonoperating revenues (expenses)	<u>250,345,029</u>	<u>241,961,754</u>	<u>8,383,275</u>
Other revenues and (losses)	<u>2,918,998</u>	<u>21,149,018</u>	<u>(18,230,020)</u>
Change in net position	<u>\$ 33,450,559</u>	<u>\$ 69,383,289</u>	<u>\$ (35,932,730)</u>

* Expenses for the year ended June 30, 2024 were not restated for the effects of the implementation of GASB Statement No. 101. See Note 14 for further information.

San Bernardino Community College District
Management's Discussion and Analysis
June 30, 2025

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, 2025:

	Salaries and Employee Benefits	Supplies, Material, and Other Expenses and Services	Student Financial Aid	Equipment, Maintenance, and Repairs	Depreciation and Amortization	Total
Instructional activities	\$ 61,136,414	\$ 4,081,464	\$ -	\$ 197,228	\$ -	\$ 65,415,106
Instructional administration	11,869,640	12,879,804	-	10,630	-	24,760,074
Instructional support services	9,223,945	4,226,446	-	35,593	-	13,485,984
Student services	24,342,705	4,280,234	-	35,501	-	28,658,440
Plant operations and maintenance	7,439,635	5,368,676	-	21,161	-	12,829,472
Planning, policymaking, and coordinations	5,096,400	855,337	-	8,799	-	5,960,536
Institutional support services	22,045,525	13,388,067	-	114,938	-	35,548,530
Community services	4,597,081	4,932,652	-	1,329	-	9,531,062
Ancillary services and auxiliary operations	9,910,488	8,667,000	-	160,036	-	18,737,524
Student aid	-	-	48,692,216	-	-	48,692,216
Physical property and related acquisitions	1,488,332	3,850,459	-	7,635,129	-	12,973,920
Unallocated depreciation and amortization	-	-	-	-	\$ 18,010,992	\$ 18,010,992
Total	\$ 157,150,165	\$ 62,530,139	\$ 48,692,216	\$ 8,220,344	\$ 18,010,992	\$ 294,603,856

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, 2025

The Statement of Cash Flows for the years ended June 30, 2025 and June 30, 2024, is summarized below:

	<u>2025</u>	<u>2024*</u>	<u>Change</u>
Net Cash Flows from			
Operating activities	\$ (219,620,831)	\$ (181,245,448)	\$ (38,375,383)
Noncapital financing activities	196,789,619	179,104,317	17,685,302
Capital financing activities	(138,283,370)	149,304,138	(287,587,508)
Investing activities	<u>93,758,008</u>	<u>30,115,052</u>	<u>63,642,956</u>
Change in Cash and Cash Equivalents	(67,356,574)	177,278,059	(244,634,633)
Cash and Cash Equivalents, Beginning of Year	<u>610,537,657</u>	<u>433,259,598</u>	<u>177,278,059</u>
Cash and Cash Equivalents, End of Year	<u>\$ 543,181,083</u>	<u>\$ 610,537,657</u>	<u>\$ (67,356,574)</u>

* Cash flows from operating activities for the year ended June 30, 2024 were not restated for the effects of the implementation of GASB Statement No. 101. See Note 14 for further information.

CAPITAL ASSETS AND DEBT ADMINISTRATION

As of June 30, 2025, the District had \$1,077.1 million in capital assets, less \$284.1 million accumulated depreciation and amortization for net capital assets of \$793.0 million. The District spent approximately \$87.6 million on capital assets during the year, the majority of which relate to bond proceeds and commercial real estate investment. Depreciation and amortization charges during the year totaled \$18.0 million. Note 7 in the financial statements provides additional information on capital assets. A summary is presented below.

	<u>2025</u>	<u>2024</u>	<u>Change</u>
Land and construction in progress	\$ 262,376,048	\$ 210,107,550	\$ 52,268,498
Buildings and improvements, net	515,223,441	499,681,918	15,541,523
Furniture and equipment, net	10,576,807	9,430,315	1,146,492
Right-to-use leased assets, net	1,678,364	1,838,583	(160,219)
Right-to-use subscription IT assets, net	<u>3,113,360</u>	<u>2,444,408</u>	<u>668,952</u>
Total capital assets, net	<u>\$ 792,968,020</u>	<u>\$ 723,502,774</u>	<u>\$ 69,465,246</u>

Long-Term Liabilities Including OPEB and Pensions

As of June 30, 2025, the District had \$1,174.3 million in long-term liabilities consisting of \$1,012.1 million from general obligation bonds, \$127.0 million from aggregate net pension liability, \$0.3 million from the net OPEB liability, and \$34.9 million from other long term liabilities.

San Bernardino Community College District
 Management's Discussion and Analysis
 June 30, 2025

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, 2025. A summary of long-term liabilities is presented below:

	2025	2024*	Change
General obligation bonds	\$ 1,012,056,587	\$ 1,075,086,043	\$ (63,029,456)
Net OPEB liability	276,115	334,259	(58,144)
Aggregate net pension liability	126,987,462	138,672,362	(11,684,900)
SBITA and leases	4,918,475	5,694,189	(775,714)
Other liabilities	30,082,936	6,146,797	23,936,139
 Total long-term liabilities	 \$ 1,174,321,575	 \$ 1,225,933,650	 \$ (51,612,075)
 Amount due within one year	 \$ 36,582,821	 \$ 43,074,387	 \$ (6,491,566)

* Amounts have not been restated for the effects of the implementation of GASB Statement No. 101. See Note 14 for further information.

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 76% 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, 2025

Assets	
Cash and cash equivalents	\$ 15,502,389
Investments	644,638,932
Accounts receivable	22,931,322
Student receivables, net	2,904,864
Prepaid expenses	4,360,659
Inventories	21,610
Other assets	1,077,760
Lease receivables	59,952,299
Net other postemployment benefits (OPEB) asset - District Plan	3,108,915
Capital assets not being depreciated or amortized	262,376,048
Capital assets, net of accumulated depreciation and amortization	<u>530,591,972</u>
Total assets	<u>1,547,466,770</u>
Deferred Outflows of Resources	
Deferred outflows of resources related to debt refunding	51,966,951
Deferred outflows of resources related to OPEB	1,601,332
Deferred outflows of resources related to pensions	<u>43,854,799</u>
Total deferred outflows of resources	<u>97,423,082</u>
Liabilities	
Accounts payable	32,832,072
Accrued interest payable	12,074,306
Unearned revenue	33,374,772
Long-term liabilities	
Long-term liabilities other than OPEB and pensions, due within one year	36,582,821
Long-term liabilities other than OPEB and pensions, due in more than one year	1,010,475,177
Net OPEB liability - Medicare Premium Payment Program	276,115
Aggregate net pension liability	<u>126,987,462</u>
Total liabilities	<u>1,252,602,725</u>
Deferred Inflows of Resources	
Deferred inflows of resources related to leases	52,340,911
Deferred inflows of resources related to OPEB	5,779,990
Deferred inflows of resources related to pensions	<u>13,624,050</u>
Total deferred inflows of resources	<u>71,744,951</u>
Net Position	
Net investment in capital assets	291,337,457
Restricted for	
Debt service	55,546,696
Capital projects	16,416,484
Educational programs	20,097,614
Other activities	127,396,261
Unrestricted deficit	<u>(190,252,336)</u>
Total net position	<u>\$ 320,542,176</u>

San Bernardino Community College District
Statement of Revenues, Expenses and Changes in Net Position
Year Ended June 30, 2025

Operating Revenues	
Tuition and fees	\$ 18,172,546
Less: scholarship discounts and allowances	<u>(10,175,222)</u>
Net tuition and fees	<u>7,997,324</u>
Grants and contracts, noncapital	
Federal	3,418,677
State	58,679,471
Local	<u>1,339,735</u>
Total grants and contracts, noncapital	<u>63,437,883</u>
Auxiliary enterprise sales and charges	
Cafeteria	583,276
Other enterprise	<u>2,771,905</u>
Total operating revenues	<u>74,790,388</u>
Operating Expenses	
Salaries	120,601,929
Employee benefits	36,548,236
Supplies, materials, and other operating expenses and services	62,530,139
Student financial aid	48,692,216
Equipment, maintenance, and repairs	8,220,344
Depreciation and amortization	<u>18,010,992</u>
Total operating expenses	<u>294,603,856</u>
Operating Loss	<u>(219,813,468)</u>
Nonoperating Revenues (Expenses)	
State apportionments, noncapital	80,551,686
Local property taxes, levied for general purposes	47,263,092
Taxes levied for other specific purposes	46,890,369
Federal and State financial aid grants	42,032,320
State taxes and other revenues	3,770,851
Investment income, net	42,846,739
Interest expense on capital related debt	<u>(43,123,444)</u>
Investment income on capital asset-related debt, net	3,655,721
Other nonoperating revenues	<u>26,457,695</u>
Total nonoperating revenues (expenses)	<u>250,345,029</u>
Income Before Other Revenues and (Losses)	<u>30,531,561</u>
Other Revenues and (Losses)	
State revenues, capital	3,052,743
Loss on disposal of capital assets, net	<u>(133,745)</u>
Total other revenues and (losses)	<u>2,918,998</u>
Change In Net Position	33,450,559
Net Position, Beginning of Year, as previously reported	307,986,802
Adjustment (Note 14)	<u>(20,895,185)</u>
Net Position, Beginning of Year, as restated	<u>287,091,617</u>
Net Position, End of Year	<u>\$ 320,542,176</u>

San Bernardino Community College District
Statement of Cash Flows
Year Ended June 30, 2025

Operating Activities	
Tuition and fees	\$ 2,228,821
Federal, state, and local grants and contracts, noncapital	59,516,354
Auxiliary sales	3,355,181
Payments to or on behalf of employees	(162,439,142)
Payments to vendors for supplies and services	(73,589,829)
Payments to students for scholarships and grants	<u>(48,692,216)</u>
Net cash flows from operating activities	<u>(219,620,831)</u>
Noncapital Financing Activities	
State apportionments	79,515,569
Federal and state financial aid grants	42,032,320
Property taxes - nondebt related	47,263,092
State taxes and other apportionments	4,219,409
Other nonoperating	<u>23,759,229</u>
Net cash flows from noncapital financing activities	<u>196,789,619</u>
Capital Financing Activities	
Purchase of capital assets	(84,221,726)
State revenue, capital	3,052,743
Property taxes - related to capital debt	46,890,369
Principal paid on capital debt	(75,545,966)
Interest paid on capital debt	(30,983,335)
Interest received on capital asset-related debt	<u>2,524,545</u>
Net cash flows from capital financing activities	<u>(138,283,370)</u>
Investing Activities	
Change in fair market value of Cash in County treasury	19,477,266
Interest received from investments	<u>74,280,742</u>
Net cash flows from investing activities	<u>93,758,008</u>
Change In Cash and Cash Equivalents	<u>(67,356,574)</u>
Cash and Cash Equivalents, Beginning of Year	<u>610,537,657</u>
Cash and Cash Equivalents, End of Year	<u>\$ 543,181,083</u>

San Bernardino Community College District
Statement of Cash Flows
Year Ended June 30, 2025

Reconciliation of Net Operating Loss to Net Cash Flows from Operating Activities

Operating Loss	<u>\$ (219,813,468)</u>
Adjustments to reconcile operating loss to net cash flows from operating activities	
Depreciation and amortization expense	18,010,992
Changes in assets, deferred outflows of resources, liabilities, and deferred inflows of resources	
Receivables	(612,774)
Student receivables, net	(792,721)
Inventories and other assets	(1,079,503)
Prepaid expenses	(2,047,663)
Lease receivables	(10,395,712)
Net OPEB asset - District Plan	(452,209)
Deferred outflows of resources related to OPEB	569,973
Deferred outflows of resources related to pensions	3,159,659
Accounts payable	(633,489)
Unearned revenue	(8,376,460)
Claims liability	26,342
Compensated absences	3,014,612
Net OPEB liability - Medicare Premium Payment Program	(58,144)
Aggregate net pension liability	(11,684,900)
Deferred inflows of resources related to leases	10,487,635
Deferred inflows of resources related to OPEB	(651,318)
Deferred inflows of resources related to pensions	1,708,317
Total adjustments	<u>192,637</u>
Net cash flows from operating activities	<u>\$ (219,620,831)</u>

Cash and Cash Equivalents Consist of the Following:

Cash on hand and in banks	<u>\$ 15,502,389</u>
Cash in county treasury	<u>527,678,694</u>
Total cash and cash equivalents	<u>\$ 543,181,083</u>

Noncash Transactions

Amortization of deferred outflows of resources related to debt refunding	\$ 3,872,850
Amortization of debt premiums	\$ 2,173,954
Accretion of interest on capital appreciation bonds	\$ 11,534,498
Recognition of lease liabilities arising from obtaining right-to-use leased assets	\$ 711,064
Recognition of subscription based IT arrangement liabilities arising from obtaining right-to-usesubscription IT assets	\$ 1,669,188

San Bernardino Community College District
Fiduciary Fund
Statement of Net Position
June 30, 2025

	Retiree OPEB Trust
Assets	
Investments	<u>\$ 11,739,012</u>
Net Position	
Restricted for postemployment benefits other than pensions	<u>\$ 11,739,012</u>

San Bernardino Community College District
 Fiduciary Fund
 Statement of Changes in Net Position
 Year Ended June 30, 2025

	Retiree OPEB Trust
Additions	
District contributions	\$ 473,038
Interest and investment income	473,914
Net realized and unrealized gains	<u>716,116</u>
Total additions	<u>1,663,068</u>
Deductions	
Benefit payments	473,038
Administrative expenses	<u>89,732</u>
Total deductions	<u>562,770</u>
Change in Net Position	1,100,298
Net Position - Beginning of Year	<u>10,638,714</u>
Net Position - End of Year	<u>\$ 11,739,012</u>

San Bernardino Community College District

Notes to Financial Statements

June 30, 2025

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, 2025

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 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 are not required to be categorized within the fair value hierarchy.

San Bernardino Community College District
Notes to Financial Statements
June 30, 2025

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 \$5,926,441 for the year ended June 30, 2025.

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.

Lease Receivables

The District recognizes a lease receivable and a deferred inflow of resources in the 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.

Capital Assets, Depreciation, and Amortization

Capital assets are long-lived assets of the District as a whole and include land, construction in progress, buildings, building and land improvements, and equipment. 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. Assets are recorded at historical cost, or estimated historical cost, when purchased or constructed. The District does not possess any infrastructure. 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.

San Bernardino Community College District
Notes to Financial Statements
June 30, 2025

Depreciation 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.

Right-to-use leased assets are recognized at the lease commencement date and represent the District's right to use an underlying asset for the lease term. Right-to-use leased assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement of the lease term, less any lease incentives received from the lessor at or before the commencement of the lease term, plus any initial direct costs necessary to place the leased asset into service. Right-to-use leased assets are amortized over the shorter of the lease term or useful life of the underlying asset using the straight-line method.

Right-to-use subscription IT assets are recognized at the subscription commencement date and represent the District's right to use the underlying IT asset for the subscription term. Right-to-use subscription IT assets are measured at the initial value of the subscription liability plus any payments made to the vendor at the commencement of the subscription term, less any subscription incentives from the vendor at or before the commencement of the subscription term, plus any capitalizable initial implementation costs necessary to place the subscription asset into service. Right-to-use subscription IT assets are amortized over the shorter of the subscription term or useful life of the underlying asset using the straight-line method.

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, 2025.

Compensated Absences

Compensated absences are accrued as a liability as the benefits are earned for leave balances that are more likely than not to be used for compensated leave or settled through cash or noncash means. The entire compensated absence liability is reported on the Statement of Net Position. Compensated absences include vacation leave and sick leave.

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 not paid for any sick leave balance at termination of employment or at any other time. Therefore, only the portion of accumulated sick leave that is more likely than not to be used by the employee for paid leave is recognized as a liability in the District's financial statements. 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. The portion of sick leave that is more likely than not to be settled through conversion to service credit for employee retirement plans is not included in the District's liability for compensated absences.

San Bernardino Community College District
Notes to Financial Statements
June 30, 2025

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 will not be recognized as an expense until then. The District reports deferred outflows of resources related to debt refunding, for OPEB related items, and for pension related items. The deferred outflows of resources related to debt refunding resulted from the difference between the carrying value of the refunded debt and its reacquisition price. The amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred amounts for 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.

Lease Liabilities

Lease liabilities represent the District's obligation to make lease payments arising from the lease. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments expected to be made during the lease term. The present value of lease payments is discounted based on a borrowing rate determined by the District.

Subscription-based IT Arrangements (SBITA) Liabilities

SBITA liabilities represent the District's obligation to make subscription payments arising from the subscription contract. Subscription liabilities are recognized at the subscription commencement date based on the present value of future subscription payments expected to be made during the subscription term. The present value of the subscription payments is discounted based on a borrowing rate determined by the District.

San Bernardino Community College District
Notes to Financial Statements
June 30, 2025

Pensions

For purposes of measuring the aggregate 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 or liability, 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 expenses. In the subsequent periods, when the District has a legal claim to the resources, the liability for unearned revenue is removed from the financial statements 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 general obligation bonds payable, lease liability, subscription-based IT arrangements, compensated absences, claims liability, net 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, 2025

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 and amortization, 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 financial statements report \$219,457,055 of restricted net position, and the fiduciary fund financial statements report \$11,739,012 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, 2025

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 scholarship 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, 2025

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.

Adoption of New Accounting Standard

Implementation of GASB Statement No. 101

As of June 30, 2025, the District adopted GASB Statement No. 101, *Compensated Absences*. The provisions of this standard modernize the types of leave that are considered a compensated absence and provides guidance for a consistent recognition and measurement of the compensated absence liability. The effect of the implementation of this standard on beginning net position is disclosed in Note 14.

Implementation of GASB Statement No. 102

As of June 30, 2025, the District adopted GASB Statement No. 102, *Certain Risk Disclosures*, which requires management to evaluate whether there are risks related to a government's vulnerabilities due to certain concentrations or constraints that require disclosure. There was not a significant effect on the District's financial statements as a result of the implementation of this standard.

Note 3 - Deposits and Investments

Policies and Practices

The District is authorized under California *Government Code* to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

In accordance with the *Budget and Accounting Manual*, the District maintains substantially all of its cash in the County Treasury as part of the common investment pool. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment in the pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

San Bernardino Community College District
Notes to Financial Statements
June 30, 2025

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

Authorized Under Debt Agreements

Investments of debt proceeds held by bond trustees are governed by provisions of the debt agreements rather than the general provisions of the California *Government Code*. These provisions allow for the acquisition of investment agreements with maturities of up to 30 years.

Summary of Deposits and Investments

Deposits and investments as of June 30, 2025, consist of the following:

	Primary Government	Fiduciary Fund
Cash on hand and in banks	\$ 14,500,839	\$ -
Cash in revolving	1,001,550	-
Investments	<u>644,638,932</u>	<u>11,739,012</u>
 Total deposits and investments	 <u>\$ 660,141,321</u>	 <u>\$ 11,739,012</u>

San Bernardino Community College District
Notes to Financial Statements
June 30, 2025

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. Information about the sensitivity of the fair values of the District's investments to interest rate risk and credit risk is provided by the following schedule that shows the distribution of the District's investment by maturity and credit rating:

Investment Type	Fair Value	Weighted Average Maturity in Days	Credit Rating
Mutual funds	\$ 128,699,250	No Maturity	Not rated
San Bernardino County investment pool	<u>527,678,694</u>	729	AAAf/S1
Total	<u>\$ 656,377,944</u>		

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California *Government Code* requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% 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, 2025, the District's bank balance of approximately \$16.1 million was fully insured or collateralized with securities, held by the pledging financial institutions trust department in the District's name.

Investments

This is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. As of June 30, 2025, the District's investment balance of approximately \$127.7 million was exposed to custodial credit risk because it was uninsured, unregistered and held by the brokerage firm which is also the counterparty for these securities. The District does not have a policy limiting the amount of securities that can be held by counterparties.

San Bernardino Community College District
Notes to Financial Statements
June 30, 2025

Note 4 - Fair Value Measurements

The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value. The following provides a summary of the hierarchy used to measure fair value:

- Level 1 - Quoted prices in active markets for identical assets that the District has the ability to access at the measurement date. Level 1 assets may include debt and equity securities that are traded in an active exchange market and that are highly liquid and are actively traded in over-the-counter markets.
- Level 2 - Observable inputs, other than Level 1 prices, such as quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, or other inputs that are observable, such as interest rates and curves observable at commonly quoted intervals, implied volatilities, and credit spreads. For financial reporting purposes, if an asset has a specified term, a Level 2 input is required to be observable for substantially the full term of the asset.
- Level 3 - Unobservable inputs should be developed using the best information available under the circumstances, which might include the District's own data. The District should adjust that data if reasonably available information indicates that other market participants would use different data or certain circumstances specific to the District are not available to other market participants.

The District's fair value measurements are as follows at June 30, 2025:

Investment Type	Fair Value	Level 1 Inputs
Mutual funds	<u><u>\$ 128,699,250</u></u>	<u><u>\$ 128,699,250</u></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.

San Bernardino Community College District
Notes to Financial Statements
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Note 5 - Accounts Receivable

Accounts receivable at June 30, 2025, consisted of the following:

	<u>Primary Government</u>
Federal Government	
Categorical aid	\$ 1,036,236
State Government	
Apportionment	957,056
Categorical aid	6,119,573
Lottery	539,072
Local Sources	
Interest	5,356,216
Other local sources	<u>8,923,169</u>
Total	<u>\$ 22,931,322</u>
Student receivables	\$ 8,831,305
Less: allowance for bad debt	<u>(5,926,441)</u>
Student receivables, net	<u>\$ 2,904,864</u>

Note 6 - Lease Receivables

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

Lease Receivables	Balance, July 1, 2024	Additions	Deductions	Balance, June 30, 2025
Leased Cellular Tower Space	\$ 8,907,131	\$ -	\$ (251,548)	\$ 8,655,583
Leased Office Space	40,649,456	13,564,214	(2,916,954)	51,296,716
Total	<u>\$ 49,556,587</u>	<u>\$ 13,564,214</u>	<u>\$ (3,168,502)</u>	<u>\$ 59,952,299</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 \$251,548 in lease revenue and \$440,290 in interest revenue related to these agreements. At June 30, 2025, the District recorded \$8,655,583 in lease receivables and \$4,917,776 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, 2025

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 \$2,916,954 in lease revenue and \$2,074,847 in interest revenue related to these agreements. At June 30, 2025, the District recorded \$51,296,716 in lease receivables and \$47,423,135 in deferred inflows of resources for these arrangements. The District used interest rates of 4.09% to 5.00%, based on the rates available to finance real estate over the same time periods.

Note 7 - Capital Assets

Capital asset activity for the District for the year ended June 30, 2025, was as follows:

	Balance, July 1, 2024	Additions	Deductions	Balance, June 30, 2025
Capital Assets Not Being Depreciated or Amortized				
Land	\$ 25,450,084	\$ 1,952,401	\$ -	\$ 27,402,485
Construction in progress	<u>184,657,466</u>	<u>82,836,420</u>	<u>(32,520,323)</u>	<u>234,973,563</u>
Total capital assets not being depreciated or amortized	210,107,550	84,788,821	(32,520,323)	262,376,048
Capital Assets Being Depreciated and Amortized				
Land improvements	85,911,791	2,058,969	-	87,970,760
Buildings and improvements	641,560,029	27,404,416	-	668,964,445
Furniture and equipment	44,111,337	3,497,848	(744,103)	46,865,082
Right-to-use leased real property	1,279,675	-	-	1,279,675
Right-to-use leased equipment	2,570,504	711,064	(1,198,061)	2,083,507
Right-to-use subscription IT assets	<u>6,396,418</u>	<u>1,669,188</u>	<u>(536,571)</u>	<u>7,529,035</u>
Total capital assets being depreciated or amortized	781,829,754	35,341,485	(2,478,735)	814,692,504
Less Accumulated Depreciation and Amortization				
Land improvements	(75,916,505)	(1,241,468)	-	(77,157,973)
Buildings and improvements	(151,873,397)	(12,680,394)	-	(164,553,791)
Furniture and equipment	(34,681,022)	(2,349,793)	742,540	(36,288,275)
Right-to-use leased real property	(991,804)	(91,821)	-	(1,083,625)
Right-to-use leased equipment	(1,019,792)	(779,462)	1,198,061	(601,193)
Right-to-use subscription IT assets	<u>(3,952,010)</u>	<u>(868,054)</u>	<u>404,389</u>	<u>(4,415,675)</u>
Total accumulated depreciation and amortization	(268,434,530)	(18,010,992)	2,344,990	(284,100,532)
Total capital assets, net	\$ 723,502,774	\$ 102,119,314	\$ (32,654,068)	\$ 792,968,020

San Bernardino Community College District
Notes to Financial Statements
June 30, 2025

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, 2025, consisted of the following:

	Balance, July 1, 2024 as Restated	Additions	Deductions	Balance, June 30, 2025	Due in One Year
General obligation bonds	\$ 1,053,218,905	\$ 11,534,498	\$ (72,390,000)	\$ 992,363,403	\$ 31,125,000
Bond premium	21,867,138	-	(2,173,954)	19,693,184	-
Compensated absences	26,353,268	3,014,612	-	29,367,880	3,208,131
Claims liability	688,714	26,342	-	715,056	-
Lease liability	2,029,425	711,064	(858,205)	1,882,284	619,833
Subscription-based IT arrangements	3,664,764	1,669,188	(2,297,761)	3,036,191	1,629,857
Total	<u>\$ 1,107,822,214</u>	<u>\$ 16,955,704</u>	<u>\$ (77,719,920)</u>	<u>\$ 1,047,057,998</u>	<u>\$ 36,582,821</u>

The change in compensated absences is presented as a net change.

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 claims liability will be paid by the Internal Service Fund. The lease liability 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, 2025, \$189,999,797 had been issued, and \$15,945,172 was outstanding.

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, 2025, \$346,849,349 had been issued, and \$243,173,231 was outstanding.

San Bernardino Community College District
Notes to Financial Statements
June 30, 2025

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, 2025, 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, 2025, 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, 2025, the outstanding balance was \$32,070,000.

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 5.00%. As of June 30, 2025, \$470,000,000 had been issued, and \$247,865,000 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, 2025, the outstanding balance was \$135,370,000.

San Bernardino Community College District
Notes to Financial Statements
June 30, 2025

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, 2025, the outstanding balance was \$99,685,000.

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 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, 2025, the outstanding balance was \$192,805,000.

General Obligation Bonds

Issue Series	Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2024	Issued	Accrued Interest	Redeemed	Bonds Outstanding June 30, 2025
2002 D Refunding	6/9/2009	8/1/2033	6.02%-6.79%	\$ 4,999,797	\$ 14,905,156	\$ -	\$ 1,180,016	\$ (140,000)	\$ 15,945,172
2008 B	6/9/2009	8/1/2048	2.600%-7.190%	73,102,389	173,412,217	-	10,278,427	(32,240,000)	151,450,644
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	2,876,532	-	76,055	(420,000)	2,532,587
2008 E Refunding	12/28/2023	8/1/2049	4.125%-5.000%	51,000,000	51,000,000	-	-	(7,020,000)	43,980,000
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	12/12/2019	8/1/2039	1.754-4.000%	100,000,000	81,640,000	-	-	(3,775,000)	77,865,000
2018 B Refunding	12/28/2023	8/1/2049	4.125%-5.000%	170,000,000	170,000,000	-	-	-	170,000,000
2019 Refunding	12/12/2019	8/1/2048	1.754-3.121%	143,520,000	136,730,000	-	-	(1,360,000)	135,370,000
2020 Refunding	7/7/2020	8/1/2030	0.499%-1.898%	129,400,000	119,020,000	-	-	(19,335,000)	99,685,000
2021	8/5/2021	8/1/2049	0.225%-2.856%	214,680,000	200,905,000	-	-	(8,100,000)	192,805,000
				\$ 1,053,218,905	\$ -	\$ 11,534,498	\$ (72,390,000)	\$ 992,363,403	

San Bernardino Community College District
Notes to Financial Statements
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Debt Service Requirement to Maturity

The Election 2002 General Obligation Bonds mature through August 1, 2033, as follows:

Fiscal Year	Principal (Including accrued interest to date)	Accrued Interest	Total
2026	\$ 242,550	\$ 7,450	\$ 250,000
2027	328,199	31,801	360,000
2028	401,900	68,100	470,000
2029	476,446	118,554	595,000
2030	546,439	183,561	730,000
2031-2034	<u>13,949,638</u>	<u>12,395,362</u>	<u>26,345,000</u>
Total	<u>\$ 15,945,172</u>	<u>\$ 12,804,828</u>	<u>\$ 28,750,000</u>

The Election 2008 General Obligation Bonds mature through August 1, 2049, as follows:

Fiscal Year	Principal (Including accrued interest to date)	Accrued Interest	Current Interest to Maturity	Total
2026	\$ 3,395,470	\$ 49,530	\$ 5,273,466	\$ 8,718,466
2027	4,076,548	203,452	5,146,339	9,426,339
2028	1,643,392	386,608	5,082,591	7,112,591
2029	1,836,104	618,896	5,082,591	7,537,591
2030	1,076,183	703,817	5,082,591	6,862,591
2031-2035	<u>3,476,638</u>	<u>773,362</u>	<u>25,245,080</u>	<u>29,495,080</u>
2036-2040	<u>88,787,028</u>	<u>81,237,972</u>	<u>23,500,625</u>	<u>193,525,625</u>
2041-2045	<u>70,839,106</u>	<u>146,110,894</u>	<u>11,677,361</u>	<u>228,627,361</u>
2046-2050	<u>68,042,762</u>	<u>161,587,238</u>	<u>4,893,488</u>	<u>234,523,488</u>
Total	<u>\$ 243,173,231</u>	<u>\$ 391,671,769</u>	<u>\$ 90,984,132</u>	<u>\$ 725,829,132</u>

The Election 2018 General Obligation Bonds mature through August 1, 2049, as follows:

Fiscal Year	Principal	Current Interest to Maturity	Total
2026	\$ 3,855,000	\$ 10,428,673	\$ 14,283,673
2027	3,945,000	10,337,272	14,282,272
2028	4,035,000	10,238,725	14,273,725
2029	4,140,000	10,104,682	14,244,682
2030	4,305,000	9,965,055	14,270,055
2031-2035	<u>34,395,000</u>	<u>46,906,402</u>	<u>81,301,402</u>
2036-2040	<u>61,450,000</u>	<u>37,763,039</u>	<u>99,213,039</u>
2041-2045	<u>50,470,000</u>	<u>25,203,967</u>	<u>75,673,967</u>
2046-2050	<u>81,270,000</u>	<u>9,861,573</u>	<u>91,131,573</u>
Total	<u>\$ 247,865,000</u>	<u>\$ 170,809,388</u>	<u>\$ 418,674,388</u>

San Bernardino Community College District
Notes to Financial Statements
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The General Obligation Refunding Bonds mature through August 1, 2049, as follows:

Fiscal Year	Principal	Current Interest to Maturity	Total
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	26,595,000	11,404,059	37,999,059
2030	29,765,000	10,630,294	40,395,294
2031-2035	146,320,000	41,279,605	187,599,605
2036-2040	20,070,000	28,163,321	48,233,321
2041-2045	78,100,000	21,562,755	99,662,755
2046-2050	109,510,000	8,139,153	117,649,153
Total	\$ 485,380,000	\$ 158,874,474	\$ 644,254,474

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, 2024	Additions	Deductions	Balance, June 30, 2025
Real Property	\$ 519,967	\$ -	\$ (132,617)	\$ 387,350
Equipment	1,509,458	711,064	(725,588)	1,494,934
Total	\$ 2,029,425	\$ 711,064	\$ (858,205)	\$ 1,882,284

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 \$157,493 for the 2024-2025 fiscal year. The annual interest rate charged on the leases is 5.00%.

At June 30, 2025, the District has recognized right to use assets, net of accumulated amortization, of \$196,050 and a lease liability of \$387,350 related to these agreements. During the fiscal year, the District recorded \$91,821 in amortization expense and \$24,876 in interest expense for the right to use of the properties.

San Bernardino Community College District
Notes to Financial Statements
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Equipment Leases

The District entered into various agreements to lease copiers and other equipment for period up to 10 years, through the 2028-2029 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 \$806,341. The annual interest rates charged on the leases is between 3.82% - 5.00%. At June 30, 2025, the District has recognized right to use assets, net of accumulated amortization, of \$1,482,314 and a lease liability of \$1,494,934 related to these agreements. During the fiscal year, the District recorded \$779,462 in amortization expense and \$80,753 in interest expense for the right to use of the equipment.

The District's liability on lease agreements is summarized below:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 619,833	\$ 69,114	\$ 688,947
2027	545,333	42,814	588,147
2028	512,165	20,453	532,618
2029	95,732	7,966	103,698
2030	30,083	4,782	34,865
2031-2033	79,138	4,909	84,047
 Total	 \$ 1,882,284	 \$ 150,038	 \$ 2,032,322

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, 2025, the District has recognized right-to-use subscriptions IT assets of \$3,113,360, net of accumulated amortization and SBITA liabilities of \$3,036,191 related to these agreement. During the fiscal year, the District recorded \$868,054 in amortization expense. The District is required to make total principal and interest payments of \$3,292,185 through May 2033. The subscriptions have an interest rates of 3.89 - 5.00%.

The remaining principal and interest payment requirements for the SBITA obligation debt as of June 30, 2025, are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 1,629,857	\$ 144,485	\$ 1,774,342
2027	671,413	65,013	736,426
2028	515,565	33,352	548,917
2029	182,963	9,537	192,500
2030	8,584	1,416	10,000
2031-2033	27,809	2,191	30,000
 Total	 \$ 3,036,191	 \$ 255,994	 \$ 3,292,185

San Bernardino Community College District
Notes to Financial Statements
June 30, 2025

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

For the fiscal year ended June 30, 2025, the District reported an aggregate net OPEB asset (liability), deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

OPEB Plan	Aggregate Net OPEB Asset (Liability)	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
District Plan	\$ 3,108,915	\$ 1,601,332	\$ 5,779,990	\$ (533,554)
Medicare Premium Payment (MPP) Program	(276,115)	-	-	(58,144)
Total	\$ 2,832,800	\$ 1,601,332	\$ 5,779,990	\$ (591,698)

The details of each plan are as follows:

District Plan

Plan Administration

The District's governing board administers the Postemployment Benefits Plan (the Plan). The Plan is a single-employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for eligible retirees and their spouses.

Management of the Plan is vested in District management. Management of the trust assets is vested with the Benefits Trust Company.

Plan Membership

At June 30, 2023, the valuation date, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	28
Active employees	<u>669</u>
Total	697

San Bernardino Community College District Futuris Trust

The District's Futuris Trust (the Trust) is an irrevocable governmental trust pursuant to Section 115 of the IRC for the purpose of funding certain postemployment benefits other than pensions. The Trust is administered by the San Bernardino Community College District Retirement Board as directed by the investment alternative choice selected by the Board. The District retains the responsibility to oversee the management of the Trust, including the requirement that investments and assets held within the Trust continually adhere to the requirements of the California *Government Code* Section 53600.5 which specifies that the trustee's primary role is to preserve capital, to maintain investment liquidity, and to protect investment yield. As such, the District acts as the fiduciary of the Trust. The financial activity of the Trust has been discretely presented. Separate financial statements are not prepared for the Trust.

San Bernardino Community College District
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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 are based on projected pay-as-you-go financing requirements, and any additional amounts 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 year ended June 30, 2025, the District contributed \$473,038 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.

The following was the governing board's adopted asset allocation policy as of June 30, 2024:

<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, 2024, the annual money-weighted rate of return on investments, net of investment expense, was 11.38%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

San Bernardino Community College District
Notes to Financial Statements
June 30, 2025

Net OPEB Asset of the District

The District's net OPEB asset of \$3,108,915 was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of June 30, 2023. The components of the net OPEB asset of the District at June 30, 2024, were as follows:

Total OPEB liability	\$ 7,529,799
Plan fiduciary net position	<u>(10,638,714)</u>
Net OPEB asset	<u><u>\$ (3,108,915)</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u><u>141.29%</u></u>

Actuarial Assumptions

The total OPEB liability as of June 30, 2024 was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2023 and rolling forward the total OPEB liability to June 30, 2024. 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.

Mortality rates were based on the 2020 CalSTRS Mortality Table for certificated employees and the 2021 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, 2023 valuation were based on the results of an actual experience study as of June 2023.

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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, 2024, (see the discussion of the Plan's investment policy) are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Fixed Income	4.25%
Real Estate Investment Trusts	7.25%
Domestic Equities	7.25%
International Equities	7.25%

Discount Rate

The discount rate used to measure the total OPEB liability was 5.60%. The projection of cash flows used to determine the discount rate assumed that the District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Changes in the Net OPEB Asset

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Asset (a) - (b)
Balance, July 1, 2023	\$ 6,974,216	\$ 9,630,922	\$ (2,656,706)
Service cost	435,824	-	435,824
Interest	395,051	-	395,051
Difference between expected and actual experience	87,248	-	87,248
Contributions - employer	-	362,540	(362,540)
Investment income	-	1,089,861	(1,089,861)
Changes of assumptions	-	-	-
Benefit payments	(362,540)	(362,540)	-
Administrative expense	-	(82,069)	82,069
Net change in total OPEB liability	<u>555,583</u>	<u>1,007,792</u>	<u>(452,209)</u>
Balance, June 30, 2024	<u>\$ 7,529,799</u>	<u>\$ 10,638,714</u>	<u>\$ (3,108,915)</u>

There were no changes in economic assumptions since the previous valuation. There were no changes in benefit terms since the previous valuation.

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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%)	\$ 2,547,507
Current discount rate (5.60%)	3,108,915
1% increase (6.60%)	3,629,562

Sensitivity of the Net OPEB Asset to Changes in the Healthcare 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 healthcare cost trend rate that is one percent lower or higher than the current healthcare cost trend rate:

Healthcare Cost Trend Rate	Net OPEB Asset
1% decrease (3.00%)	\$ 3,924,395
Current healthcare cost trend rate (4.00%)	3,108,915
1% increase (5.00%)	2,157,600

Deferred Outflows/Inflows of Resources Related to OPEB

At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB for the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 473,038	\$ -
Differences between expected and actual experience	79,726	5,507,332
Changes of assumptions	845,987	272,658
Net difference between projected and actual earnings on OPEB plan investments	202,581	-
Total	\$ 1,601,332	\$ 5,779,990

The deferred outflows of resources related to OPEB resulting from the District contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB 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 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>
2026	\$ 75,081
2027	383,131
2028	(145,068)
2029	<u>(110,563)</u>
 Total	 <u>\$ 202,581</u>

The deferred outflows/(inflows) of resources related to differences between expected and actual experience in the measurement of the total OPEB liability and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits as of the beginning of the measurement period. The EARSL for the measurement period is 11.6 years and will be recognized in OPEB expense as follows:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2026	\$ (529,473)
2027	(529,473)
2028	(529,473)
2029	(529,473)
2030	(529,473)
Thereafter	<u>(2,206,912)</u>
 Total	 <u>\$ (4,854,277)</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, 2023 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/forms-publications>.

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Benefits Provided

The MPP Program pays Medicare Part A premiums and Medicare Parts A and B late enrollment surcharges for eligible members of the State Teachers Retirement Plan (STRP) Defined Benefit (DB) Program who were retired or began receiving a disability allowance prior to July 1, 2012 and were not eligible for premium free Medicare Part A. The payments are made directly to the Centers for Medicare and Medicaid Services (CMS) on a monthly basis.

The MPP Program is closed to new entrants as members who retire after July 1, 2012, are not eligible for coverage under the MPP Program.

The MPP Program is funded on a pay-as-you go basis from a portion of monthly District benefit payments. In accordance with California *Education Code* Section 25930, contributions that would otherwise be credited to the DB Program each month are instead credited to the MPP Program to fund monthly program and administrative costs. Total redirections to the MPP Program are monitored to ensure that total incurred costs do not exceed the amount initially identified as the cost of the program.

Net OPEB Liability and OPEB Expense

At June 30, 2025, the District reported a liability of \$276,115 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2024, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2023. 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, 2024 and June 30, 2023, was 0.1036% and 0.1102%, respectively, resulting in a net decrease in the proportionate share of 0.0066%.

For the year ended June 30, 2025, the District recognized OPEB expense of \$(58,144).

Actuarial Methods and Assumptions

The June 30, 2024 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2023, and rolling forward the total OPEB liability to June 30, 2024, using the assumptions listed in the following table:

Measurement Date	June 30, 2024
Valuation Date	June 30, 2023
Experience Study	July 1, 2007 through June 30, 2022
Actuarial Cost Method	Entry age normal
Investment Rate of Return	3.93%
Medicare Part A Premium Cost Trend Rate	5.00%
Medicare Part B Premium Cost Trend Rate	6.50%

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For the valuation as of June 30, 2023, CalSTRS uses a generational mortality assumption, which is based off generational mortality tables that reflect expected future improvements in mortality and includes a base table and a projection table. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among members. The projection table reflects the expected annual reduction in mortality rates at each age. The current mortality assumption uses a base year of 2023, and projected improvement is based on the MP-2021 Ultimate Projection Scale.

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 154 or an average of 0.12% of the potentially eligible population (132,333).

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, 2024, 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

As the MPP Program is funded on a pay-as-you-go basis, the OPEB plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, the MPP Program used the Bond Buyer's 20-Bond GO Index from Bondbuyer.com as of June 30, 2024, as the discount rate, which was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate as of June 30, 2024, was 3.93%, which is an increase of 0.28% from 3.65% as of June 30, 2023.

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 (2.93%)	\$ 297,921
Current discount rate (3.93%)	276,115
1% increase (4.93%)	256,940

San Bernardino Community College District
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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 the Medicare costs trend rates that are one percent lower or higher than the current rates:

Medicare Costs Trend Rates	Net OPEB Liability
1% decrease (4.00% Part A and 5.50% Part B)	\$ 255,791
Current Medicare costs trend rates (5.00% Part A and 6.50% Part B)	276,115
1% increase (6.00% Part A and 7.50% Part B)	298,806

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, 2025, 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 2024-2025, 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, 2023 to June 30, 2025:

	Workers' Compensation
Liability Balance, July 1, 2023	\$ 2,194,047
Claims and changes in estimates	(945,460)
Claims payments	<u>(559,873)</u>
Liability Balance, June 30, 2024	688,714
Claims and changes in estimates	438,565
Claims payments	<u>(412,223)</u>
Liability Balance, June 30, 2025	<u>\$ 715,056</u>
Assets available to pay claims at June 30, 2025	<u>\$ 7,262,678</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' Retirement System (CalPERS).

For the year ended June 30, 2025, 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:

Pension Plan	Aggregate Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
CalSTRS	\$ 47,692,236	\$ 19,670,383	\$ 10,382,666	\$ 4,961,810
CalPERS	<u>79,295,226</u>	<u>24,184,416</u>	<u>3,241,384</u>	<u>11,662,658</u>
Total	<u>\$ 126,987,462</u>	<u>\$ 43,854,799</u>	<u>\$ 13,624,050</u>	<u>\$ 16,624,468</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, 2023, 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/forms-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, 2025, are summarized as follows:

	On or before December 31, 2012	On or after January 1, 2013
Hire date	2% at 60	2% at 62
Benefit formula		
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 19.10% of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2025, are presented above, and the District's total contributions were \$10,737,576.

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

At June 30, 2025, the District reported a net pension 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	\$ 47,692,236
State's proportionate share of net pension liability associated with the District	<u>21,881,362</u>
Total	<u>\$ 69,573,598</u>

The net pension liability was measured as of June 30, 2024. 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 member districts and the State, actuarially determined. The District's proportionate share for the measurement periods of June 30, 2024 and June 30, 2023, was 0.0710% and 0.0745%, respectively, resulting in a net decrease in the proportionate share of 0.0035%.

For the year ended June 30, 2025, the District recognized pension expense of \$4,961,810. In addition, the District recognized pension expense and revenue of \$1,992,042 for support provided by the State. At June 30, 2025, 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	\$ 10,737,576	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	3,329,433	4,847,462
Differences between projected and actual earnings on pension plan investments	-	192,436
Differences between expected and actual experience in the measurement of the total pension liability	5,394,606	2,085,554
Changes of assumptions	<u>208,768</u>	<u>3,257,214</u>
Total	<u>\$ 19,670,383</u>	<u>\$ 10,382,666</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>
2026	\$ (3,197,152)
2027	3,850,559
2028	(314,158)
2029	<u>(531,685)</u>
 Total	 <u>\$ (192,436)</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>
2026	\$ 338,510
2027	(339,770)
2028	(933,722)
2029	(286,547)
2030	465,319
Thereafter	<u>(501,213)</u>
 Total	 <u>\$ (1,257,423)</u>

Actuarial Methods and Assumptions

Total pension liability for STRP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2023, and rolling forward the total pension liability to June 30, 2024. The financial reporting actuarial valuation as of June 30, 2023, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2023
Measurement date	June 30, 2024
Experience study	July 1, 2007 through June 30, 2022
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%

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CalSTRS uses a generational mortality assumption, which is based off generational mortality tables that reflect expected future improvements in mortality and includes a base table and a projection table. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among our members. The projection table reflects the expected annual reduction in mortality rates at each age. The current mortality assumption uses a base year of 2023, and projected improvement is based on the MP-2021 Ultimate Projection Scale.

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 2024 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. The assumed asset allocation and best estimates of the expected rates of return for each major asset class for the year ended June 30, 2024, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Public equity	38%	5.25%
Real estate	15%	4.05%
Private equity	14%	6.75%
Fixed income	14%	2.45%
Risk mitigating strategies	10%	2.25%
Inflation sensitive	7%	3.65%
Cash/liquidity	2%	0.05%

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 of 7.10% and assume 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.

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The following presents the District's proportionate share of the net pension liability calculated using the current discount rate, as well as what the net pension liability would be if it were calculated using a discount rate that is one percent lower or higher than the current rate:

Discount Rate	Net Pension Liability
1% decrease (6.10%)	\$ 84,828,882
Current discount rate (7.10%)	47,692,236
1% increase (8.10%)	16,681,596

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, 2023, 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-publication>.

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.

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The CalPERS School Employer Pool provisions and benefits in effect at June 30, 2025, are summarized as follows:

	On or before December 31, 2012	On or after January 1, 2013
Hire date	2% at 55	2% at 62
Benefit formula	5 years of service	5 years of service
Benefit vesting schedule	Monthly for life	Monthly for life
Benefit payments	55	62
Retirement age		
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	27.05%	27.05%

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, 2025, are presented above, and the total District contributions were \$12,703,816.

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

As of June 30, 2025, the District reported a net pension liability for its proportionate share of the CalPERS net pension liability totaling \$79,295,226. The net pension liability was measured as of June 30, 2024. 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 districts, actuarially determined. The District's proportionate share for the measurement periods of June 30, 2024 and June 30, 2023, was 0.2219% and 0.2264%, respectively, resulting in a net decrease in the proportionate share of 0.0045%.

San Bernardino Community College District
Notes to Financial Statements
June 30, 2025

For the year ended June 30, 2025, the District recognized pension expense of \$11,662,658. At June 30, 2025, 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	\$ 12,703,816	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	- -	2,673,871
Differences between projected and actual earnings on pension plan investments	3,080,162	-
Differences between expected and actual experience in the measurement of the total pension liability	6,647,746	567,513
Changes os assumptions	<u>1,752,692</u>	<u>-</u>
Total	<u>\$ 24,184,416</u>	<u>\$ 3,241,384</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>
2026	\$ (26,553)
2027	4,788,951
2028	(707,626)
2029	<u>(974,610)</u>
Total	<u>\$ 3,080,162</u>

San Bernardino Community College District
Notes to Financial Statements
June 30, 2025

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:

<u>Year Ended June 30,</u>	<u>Deferred Outflows/(Inflows) of Resources</u>
2026	\$ 2,185,978
2027	1,775,694
2028	<u>1,197,382</u>
Total	<u>\$ 5,159,054</u>

Actuarial Methods and Assumptions

Total pension liability for the SEP was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2023, and rolling forward the total pension liability to June 30, 2024. The financial reporting actuarial valuation as of June 30, 2023, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2023
Measurement date	June 30, 2024
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, 2025

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:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity - cap-weighted	30%	4.54%
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 SEP's 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:

Discount Rate	Net Pension Liability
1% decrease (5.90%)	\$ 117,793,720
Current discount rate (6.90%)	79,295,226
1% increase (7.90%)	47,492,405

San Bernardino Community College District
Notes to Financial Statements
June 30, 2025

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, 2025, the balance of the trust was \$116,583,766.

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 in the amount of \$4,418,308 (10.828% of annual payroll). Contributions are no longer appropriated in the annual Budget Act for the legislatively mandated benefits to CalPERS. Therefore, there is no on behalf contribution rate for CalPERS. Under accounting principles generally accepted in the United States of America, these amounts are to be reported as revenues and expenditures. Accordingly, these amounts have been recorded in these financial statements.

Note 12 - Participation in Public Entity Risk Pools and Joint Powers Authorities

The District is a member of several JPAs. The relationship between the District and the JPAs is such that they are not considered component units of the District for financial reporting purposes. The following is summary of these arrangements:

Schools Association for Excess Risk (SAFER)

SAFER's excess property and liability insurance program was established in 2002 to meet the needs of California K-12 schools and community college districts. The program provides their members with comprehensive coverage and competitive rates. SAFER's membership consists of one individual member district and three joint powers authority members, which represent 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, 2025

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, 2025.

Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2025.

Construction Commitments

As of June 30, 2025, the District had approximately \$325.0 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 Community Colleges Chancellor's Office.

San Bernardino Community College District
Notes to Financial Statements
June 30, 2025

Note 14 - Restatement

Change in Accounting Principle

As of June 30, 2025, the District adopted GASB Statement No. 101, *Compensated Absences*. The provisions of this standard modernize the types of leave that are considered a compensated absence and provides guidance for a consistent recognition and measurement of the compensated absence liability. Therefore, the current and noncurrent portions of compensated absences were increased by \$3,784,015 and \$17,111,170, respectively, as of July 1, 2024. The effect of this change in accounting principle is described in the following table:

Primary Government	\$ 307,986,802
Net Position - Beginning, as previously reported on July 1, 2024	<u>(20,895,185)</u>
Change in accounting principle - adoption of GASB Statement No. 101	<u></u>
Net Position - Beginning, as restated on July 1, 2024	<u>\$ 287,091,617</u>

Note 15 - Subsequent Events

On August 12, 2025, the District issued 2008 Election, Series F General Obligation Bonds in the amount of \$153,146,339.05. The Bond mature through August 1, 2050 at interest rates of 5.00-5.53%. The proceeds from the issuance will be used for to finance the acquisition, construction, modernization and equipping of District sites and facilities.

On August 12, 2025, the District issued 2025 General Obligation Refunding Bonds in the amount of \$12,620,000. The Bond mature through August 1, 2028 at an interest rate of 5.00%. The proceeds from the issuance will be used to refinance portions of the District's outstanding 2015 General Obligation Refunding Bonds and Election of 2008 General Obligation Bonds, Series D.

Required Supplementary Information
June 30, 2025

**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, 2025

	2025	2024	2023	2022
Total OPEB Liability				
Service cost	\$ 435,824	\$ 477,515	\$ 464,735	\$ 884,599
Interest	395,051	438,026	407,067	615,762
Difference between expected and actual experience	87,248	(1,207,510)	(9,735)	(3,925,252)
Changes of assumptions	-	(198,059)	-	(153,597)
Benefit payments	<u>(362,540)</u>	<u>(295,647)</u>	<u>(287,475)</u>	<u>(621,671)</u>
Net change in total OPEB liability	555,583	(785,675)	574,592	(3,200,159)
Total OPEB Liability - Beginning	<u>6,974,216</u>	<u>7,759,891</u>	<u>7,185,299</u>	<u>10,385,458</u>
Total OPEB Liability - Ending (a)	<u>\$ 7,529,799</u>	<u>\$ 6,974,216</u>	<u>\$ 7,759,891</u>	<u>\$ 7,185,299</u>
Plan Fiduciary Net Position				
Contributions - employer	\$ 362,540	\$ 295,647	\$ 287,475	\$ 621,671
Expected investment income	1,089,861	676,179	(2,019,559)	2,073,272
Differences between projected and actual earnings on OPEB plan investments	-	-	-	-
Benefit payments	<u>(362,540)</u>	<u>(295,647)</u>	<u>(287,475)</u>	<u>(621,671)</u>
Administrative expense	<u>(82,069)</u>	<u>(78,703)</u>	<u>(88,706)</u>	<u>(84,999)</u>
Net change in plan fiduciary net position	1,007,792	597,476	(2,108,265)	1,988,273
Plan Fiduciary Net Position - Beginning	<u>9,630,922</u>	<u>9,033,446</u>	<u>11,141,711</u>	<u>9,153,438</u>
Plan Fiduciary Net Position - Ending (b)	<u>\$ 10,638,714</u>	<u>\$ 9,630,922</u>	<u>\$ 9,033,446</u>	<u>\$ 11,141,711</u>
Net OPEB Liability (Asset) - Ending (a) - (b)	<u>\$ (3,108,915)</u>	<u>\$ (2,656,706)</u>	<u>\$ (1,273,555)</u>	<u>\$ (3,956,412)</u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	<u>141.29%</u>	<u>138.09%</u>	<u>116.41%</u>	<u>155.06%</u>
Covered Payroll	<u>\$ 94,365,387</u>	<u>\$ 88,419,993</u>	<u>\$ 80,987,699</u>	<u>\$ 79,049,841</u>
Net OPEB Liability (Asset) as a Percentage of Covered Payroll	<u>(3.29%)</u>	<u>(3.00%)</u>	<u>(1.57%)</u>	<u>(5.00%)</u>
Measurement Date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021

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, 2025

	2021	2020	2019	2018
Total OPEB Liability				
Service cost	\$ 860,924	\$ 693,805	\$ 666,828	\$ 624,455
Interest	568,995	611,659	424,414	519,126
Difference between expected and actual experience	(88,144)	(3,016,752)	-	-
Changes of assumptions	-	1,531,925	-	-
Benefit payments	<u>(592,667)</u>	<u>(287,288)</u>	<u>(287,288)</u>	<u>(386,897)</u>
Net change in total OPEB liability	749,108	(466,651)	803,954	756,684
Total OPEB Liability - Beginning	<u>9,636,350</u>	<u>10,103,001</u>	<u>9,299,047</u>	<u>8,542,363</u>
Total OPEB Liability - Ending (a)	<u><u>\$ 10,385,458</u></u>	<u><u>\$ 9,636,350</u></u>	<u><u>\$ 10,103,001</u></u>	<u><u>\$ 9,299,047</u></u>
Plan Fiduciary Net Position				
Contributions - employer	\$ 592,667	\$ 287,288	\$ 436,390	\$ 386,897
Expected investment income	512,969	504,803	479,953	749,118
Differences between projected and actual earnings on OPEB plan investments	(89,857)	(74,185)	7,754	-
Benefit payments	<u>(592,667)</u>	<u>(287,288)</u>	<u>(436,390)</u>	<u>(386,897)</u>
Administrative expense	<u>(76,755)</u>	<u>(73,825)</u>	<u>(73,272)</u>	<u>(68,535)</u>
Net change in plan fiduciary net position	346,357	356,793	414,435	680,583
Plan Fiduciary Net Position - Beginning	<u>8,807,081</u>	<u>8,450,288</u>	<u>8,035,853</u>	<u>7,355,270</u>
Plan Fiduciary Net Position - Ending (b)	<u><u>\$ 9,153,438</u></u>	<u><u>\$ 8,807,081</u></u>	<u><u>\$ 8,450,288</u></u>	<u><u>\$ 8,035,853</u></u>
Net OPEB Liability (Asset) - Ending (a) - (b)	<u><u>\$ 1,232,020</u></u>	<u><u>\$ 829,269</u></u>	<u><u>\$ 1,652,713</u></u>	<u><u>\$ 1,263,194</u></u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	<u>88.14%</u>	<u>91.39%</u>	<u>83.64%</u>	<u>86.42%</u>
Covered Payroll	<u>\$ 81,963,320</u>	<u>\$ 76,221,687</u>	<u>\$ 67,303,034</u>	<u>\$ 62,292,241</u>
Net OPEB Liability (Asset) as a Percentage of Covered Payroll	<u>1.50%</u>	<u>1.09%</u>	<u>2.46%</u>	<u>2.03%</u>
Measurement Date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

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

San Bernardino Community College District
Schedule of OPEB Investment Returns
Year Ended June 30, 2025

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Annual money-weighted rate of return, net of investment expense	<u>11.38%</u>	<u>6.74%</u>	<u>(18.27%)</u>	<u>22.25%</u>
Measurement Date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Annual money-weighted rate of return, net of investment expense	<u>4.58%</u>	<u>5.12%</u>	<u>4.22%</u>	<u>9.90%</u>
Measurement Date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

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

San Bernardino Community College District
Schedule of the District's Proportionate Share of the Net OPEB Liability – MPP Program
Year Ended June 30, 2025

Year ended June 30,	2025	2024	2023	2022
Proportion of the net OPEB liability	0.1036%	0.1102%	0.1092%	0.1160%
Proportionate share of the net OPEB liability	\$ 276,115	\$ 334,259	\$ 359,724	\$ 462,640
Covered payroll	N/A ¹	N/A ¹	N/A ¹	N/A ¹
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A ¹	N/A ¹	N/A ¹	N/A ¹
Plan fiduciary net position as a percentage of the total OPEB liability	(1.02%)	(0.96%)	(0.94%)	(0.80%)
Measurement Date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021
Year ended June 30,	2021	2020	2019	2018
Proportion of the net OPEB liability	0.1369%	0.1306%	0.1198%	0.1200%
Proportionate share of the net OPEB liability	\$ 580,056	\$ 486,224	\$ 458,578	\$ 504,754
Covered payroll	N/A ¹	N/A ¹	N/A ¹	N/A ¹
Proportionate share of the net OPEB liability as a percentage of it's covered payroll	N/A ¹	N/A ¹	N/A ¹	N/A ¹
Plan fiduciary net position as a percentage of the total OPEB liability	(0.71%)	(0.81%)	(0.40%)	0.01%
Measurement Date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

¹ As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

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

San Bernardino Community College District
Schedule of the District's Proportionate Share of the Net Pension Liability
Year Ended June 30, 2025

	2025	2024	2023	2022	2021
CalSTRS					
Proportion of the net pension liability	0.0710%	0.0745%	0.0728%	0.0772%	0.0786%
Proportionate share of the net pension liability	\$ 47,692,236	\$ 56,720,629	\$ 50,559,989	\$ 35,115,598	\$ 76,124,802
State's proportionate share of the net pension liability associated with the District	<u>21,881,362</u>	<u>27,176,448</u>	<u>25,320,245</u>	<u>17,668,807</u>	<u>39,242,344</u>
Total	<u><u>\$ 69,573,598</u></u>	<u><u>\$ 83,897,077</u></u>	<u><u>\$ 75,880,234</u></u>	<u><u>\$ 52,784,405</u></u>	<u><u>\$ 115,367,146</u></u>
Covered payroll	<u><u>\$ 50,182,220</u></u>	<u><u>\$ 47,557,963</u></u>	<u><u>\$ 44,303,806</u></u>	<u><u>\$ 43,334,372</u></u>	<u><u>\$ 45,474,871</u></u>
Proportionate share of the net pension liability as a percentage of its covered payroll	95.04%	119.27%	114.12%	81.03%	167.40%
Plan fiduciary net position as a percentage of the total pension liability	84%	81%	81%	87%	72%
Measurement Date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020
CalPERS					
Proportion of the net pension liability	0.2219%	0.2264%	0.2343%	0.2482%	0.2527%
Proportionate share of the net pension liability	\$ 79,295,226	\$ 81,951,733	\$ 80,620,049	\$ 50,462,506	\$ 77,523,785
Covered payroll	<u>\$ 44,183,167</u>	<u>\$ 40,862,030</u>	<u>\$ 36,683,893</u>	<u>\$ 35,715,469</u>	<u>\$ 36,488,449</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	179.47%	200.56%	219.77%	141.29%	212.46%
Plan fiduciary net position as a percentage of the total pension liability	72%	70%	70%	81%	70%
Measurement Date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020

San Bernardino Community College District
Schedule of the District's Proportionate Share of the Net Pension Liability
Year Ended June 30, 2025

	2020	2019	2018	2017	2016
CalSTRS					
Proportion of the net pension liability	0.0738%	0.0667%	0.0663%	0.0682%	0.0779%
Proportionate share of the net pension liability	\$ 66,659,738	\$ 61,345,890	\$ 61,286,649	\$ 55,196,567	\$ 52,472,482
State's proportionate share of the net pension liability associated with the District	<u>36,367,337</u>	<u>35,123,391</u>	<u>36,256,664</u>	<u>31,422,421</u>	<u>27,752,159</u>
Total	<u><u>\$ 103,027,075</u></u>	<u><u>\$ 96,469,281</u></u>	<u><u>\$ 97,543,313</u></u>	<u><u>\$ 86,618,988</u></u>	<u><u>\$ 80,224,641</u></u>
Covered payroll	<u><u>\$ 41,214,318</u></u>	<u><u>\$ 37,332,356</u></u>	<u><u>\$ 35,577,170</u></u>	<u><u>\$ 34,885,918</u></u>	<u><u>\$ 33,717,601</u></u>
Proportionate share of the net pension liability as a percentage of its covered payroll	161.74%	164.32%	172.26%	158.22%	155.62%
Plan fiduciary net position as a percentage of the total pension liability	73%	71%	69%	70%	74%
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
CalPERS					
Proportion of the net pension liability	0.2439%	0.2252%	0.2131%	0.2204%	0.1032%
Proportionate share of the net pension liability	\$ 71,082,778	\$ 60,052,342	\$ 50,863,523	\$ 21,155,192	\$ 32,474,152
Covered payroll	<u>\$ 35,007,369</u>	<u>\$ 29,970,678</u>	<u>\$ 26,715,071</u>	<u>\$ 27,478,113</u>	<u>\$ 24,617,297</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	203.05%	200.37%	190.39%	76.99%	131.92%
Plan fiduciary net position as a percentage of the total pension liability	70%	71%	72%	74%	79%
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015

San Bernardino Community College District
Schedule of the District Contributions for Pensions
Year Ended June 30, 2025

	2025	2024	2023	2022	2021
CalSTRS					
Contractually required contribution	\$ 10,737,576	\$ 9,584,804	\$ 9,083,571	\$ 7,496,204	\$ 6,998,501
Contributions in relation to the contractually required contribution	<u>(10,737,576)</u>	<u>(9,584,804)</u>	<u>(9,083,571)</u>	<u>(7,496,204)</u>	<u>(6,998,501)</u>
Contribution deficiency (excess)	<u>\$ -</u>				
Covered payroll	<u>\$ 56,217,675</u>	<u>\$ 50,182,220</u>	<u>\$ 47,557,963</u>	<u>\$ 44,303,806</u>	<u>\$ 43,334,372</u>
Contributions as a percentage of covered payroll	<u>19.10%</u>	<u>19.10%</u>	<u>19.10%</u>	<u>16.92%</u>	<u>16.15%</u>
CalPERS					
Contractually required contribution	\$ 12,703,816	\$ 11,788,069	\$ 10,366,697	\$ 8,404,280	\$ 7,393,102
Contributions in relation to the contractually required contribution	<u>(12,703,816)</u>	<u>(11,788,069)</u>	<u>(10,366,697)</u>	<u>(8,404,280)</u>	<u>(7,393,102)</u>
Contribution deficiency (excess)	<u>\$ -</u>				
Covered payroll	<u>\$ 46,964,200</u>	<u>\$ 44,183,167</u>	<u>\$ 40,862,030</u>	<u>\$ 36,683,893</u>	<u>\$ 35,715,469</u>
Contributions as a percentage of covered payroll	<u>27.050%</u>	<u>26.680%</u>	<u>25.370%</u>	<u>22.910%</u>	<u>20.700%</u>

San Bernardino Community College District
Schedule of the District Contributions for Pensions
Year Ended June 30, 2025

	2020	2019	2018	2017	2016
CalSTRS					
Contractually required contribution	\$ 7,776,203	\$ 6,709,691	\$ 5,387,059	\$ 4,475,608	\$ 3,743,259
Contributions in relation to the contractually required contribution	<u>(7,776,203)</u>	<u>(6,709,691)</u>	<u>(5,387,059)</u>	<u>(4,475,608)</u>	<u>(3,743,259)</u>
Contribution deficiency (excess)	<u>\$ -</u>				
Covered payroll	<u>\$ 45,474,871</u>	<u>\$ 41,214,318</u>	<u>\$ 37,332,356</u>	<u>\$ 35,577,170</u>	<u>\$ 34,885,918</u>
Contributions as a percentage of covered payroll	<u>17.10%</u>	<u>16.28%</u>	<u>14.43%</u>	<u>12.58%</u>	<u>10.73%</u>
CalPERS					
Contractually required contribution	\$ 7,195,887	\$ 6,323,031	\$ 4,654,746	\$ 3,710,189	\$ 3,255,332
Contributions in relation to the contractually required contribution	<u>(7,195,887)</u>	<u>(6,323,031)</u>	<u>(4,654,746)</u>	<u>(3,710,189)</u>	<u>(3,255,332)</u>
Contribution deficiency (excess)	<u>\$ -</u>				
Covered payroll	<u>\$ 36,488,449</u>	<u>\$ 35,007,369</u>	<u>\$ 29,970,678</u>	<u>\$ 26,715,071</u>	<u>\$ 27,478,113</u>
Contributions as a percentage of covered payroll	<u>19.721%</u>	<u>18.062%</u>	<u>15.531%</u>	<u>13.888%</u>	<u>11.847%</u>

San Bernardino Community College District

Notes to Required Supplementary Information

June 30, 2025

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 economic 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 3.65% to 3.93% since the previous valuation. The Medicare Part A premium cost trend rate assumption was changed from 4.50% to 5.00%, while the Medicare Part B premium cost trend rate assumption was changed from 5.40% to 6.50% 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.

- *Changes in Benefit Terms* - There were no changes in benefit terms for the CalSTRS or CalPERS plans since the previous valuations.
- *Changes of Assumptions* - There were no changes in economic assumptions for the CalSTRS or CalPERS plans since the previous valuations.

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.

Supplementary Information
June 30, 2025

**San Bernardino Community College
District**

San Bernardino Community College District
District Organization
June 30, 2025

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, 2025

Member	Office	Term Expires
Dr. Nathan Gonzales	Chair	2026
Joseph Williams	Vice Chair	2026
Dr. Cherina Betters	Clerk	2028
Carlos Aguilera	Trustee	2028
Dr. Stephanie Houston	Trustee	2026
John Longville	Trustee	2028
Frank Reyes	Trustee	2028
Jazmyn Garcia	Student Trustee, CHC	2026
Christian Espinoza	Student Trustee, SBVC	2026

Administration as of June 30, 2025

Dr. Diana Rodriguez	Chancellor
Dr. Gilbert Contreras	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, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education			
Student Financial Assistance Cluster			
Federal Pell Grant Program	84.063		\$ 30,944,095
Federal Pell Grant Program - Administratirative Allowance	84.063		34,960
Federal Supplemental Educational Opportunity Grants (FSEOG)	84.007		665,625
FSEOG - Administratirative Allowance	84.007		33,431
Federal Direct Student Loans	84.268		487,760
Federal Work-Study Program	84.033		532,310
Federal Work-Study Program - Administratirative Allowance	84.033		26,616
Subtotal Student Financial Assistance Cluster			<u>32,724,797</u>
TRIO Cluster			
TRIO Student Support Services	84.042A		<u>187,001</u>
Subtotal TRIO Cluster			<u>187,001</u>
Congressionally Funded Community Projects	84.116Z		133,735
Passed through California Community Colleges Chancellor's Office			
Career and Technical Education Act (CTEA), Title I, Part C	84.048A	24-C01-009	721,714
Passed through State of California Department of Rehabilitation			
Workability III Program	84.126A	31962	89,954
Passed through University Enterprises Corporation at			
CSU San Bernardino			
Pathway To Success: Creating Opportunities In The Arts And Humanities	84.031S	SA 22150	<u>21,380</u>
Total U.S. Department of Education			<u>33,878,581</u>
U.S. Department of Commerce			
Economic Development Cluster			
Public Works and Economic Development Facilities Program	11.300		<u>57,609</u>
Subtotal Economic Development Cluster			<u>57,609</u>
Passed through California Manufacturers and Technology Consulting (CMTC)			
Manufacturing Extension Partnership	11.611	70NANB21H146	<u>277,887</u>
Total U.S. Department of Commerce			<u>335,496</u>
U.S. Department of Agriculture			
Forest Service Schools and Roads Cluster			
Passed through San Bernardino Superintendent of Schools			
Forest Reserve	10.665	[1]	<u>218,913</u>
Subtotal Forest Service Schools and Roads Cluster			<u>218,913</u>
Passed through California Department of Social Services		04375-CACFP- 36-CC-CS	
Child and Adult Care Food Program	10.558		<u>200,860</u>
SNAP Cluster			
Passed through Foundation for California Community Colleges			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	00008077	30,245
Passed through California State University, Chico			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	A22-0055-S035	<u>44,122</u>
Subtotal SNAP Cluster			<u>74,367</u>
Total U.S. Department of Agriculture			<u>494,140</u>

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

San Bernardino Community College District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Transportation Aviation Maintenance Technical Workforce Grant Program	20.112		<u>\$ 172,939</u>
U.S. Department of the Treasury Passed through California Community Colleges Chancellor's Office COVID-19: Coronavirus State and Local Fiscal Recovery Funds	21.027	[1]	<u>3,180</u>
U.S. Department of Health and Human Services Passed through California Community Colleges Chancellor's Office Temporary Assistance for Needy Families (TANF)	93.558	[1]	112,064
Foster and Kinship Care Education	93.658	[1]	39,205
Child Care and Development Fund (CCDF) Cluster Passed through California Department of Social Services Child Care and Development Block Grant	93.575	24568	42,265
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	25136	452,210
Passed through Yosemite CCD Child Development Consortium Child Care and Development Block Grant	93.575	24-25-2500SBVC	<u>22,739</u>
Subtotal CCDF Cluster			<u>517,214</u>
Total U.S. Department of Health and Human Services			<u>668,483</u>
Total Federal Financial Assistance			<u>\$ 35,552,819</u>

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

San Bernardino Community College District
Schedule of Expenditures of State Awards
Year Ended June 30, 2025

Program	Program Revenues					Program Expenditures
	Cash Received	Accounts Receivable	Unearned Revenue/ Accounts Payable	Total Revenue		
3C Media Solutions	\$ 5,775	\$ -	\$ 5,775	\$ -	\$ -	\$ -
A2MEND African American Male Education	39,689	-	35,020	4,669	4,669	4,669
AB104 Adult Education Block Grant	1,867,995	-	-	1,867,995	1,867,995	-
AB798 Textbook Affordability	25,435	-	25,435	-	-	-
Alternate Text Production Center	766,103	524,295	-	1,290,398	1,290,398	1,290,398
Apprenticeship Pathways Demo	72,940	-	4,131	68,809	68,809	68,809
Back 2 Work Program	635,038	-	187,367	447,671	447,671	447,671
Basic Needs Centers & Staffing	1,565,206	-	946,434	618,772	618,772	618,772
Block Grant FY-98	948,223	-	-	948,223	948,223	948,223
Cal Ed Learning Lab	47,671	-	47,629	42	42	42
Cal Grant B	3,866,938	-	9,932	3,857,006	3,857,006	-
Caleitc Grant - Foundation CCC	8,800	-	8,800	-	-	-
CalFresh Outreach	26,015	-	3,347	22,668	22,668	22,668
California College Promise	3,738,277	-	1,690,223	2,048,054	2,048,054	2,048,054
California Space Grant	10,200	-	5,402	4,798	4,798	4,798
Californians For All College Corps	(31,863)	1,008,679	-	976,816	976,816	976,816
Caltrans-Parolee Workcrew 7/16	1,079,300	-	267,368	811,932	811,932	811,932
CalWorks	1,012,860	-	226,002	786,858	786,858	786,858
Campus Safety & Sexual Assault	24,844	-	24,109	735	735	735
CCAP Instructional Materials For Dual Enrollment	12,210	-	12,210	-	-	-
CCC Equitable Placement & Comp	1,156,733	-	864,835	291,898	291,898	291,898
CDC AB 131 Stipends	34,904	-	9,493	25,411	25,411	25,411
CDC Quality Start San Bernardino	7,431	-	-	7,431	7,431	7,431
CDE Cost Of Care	509,441	-	250,780	258,661	258,661	258,661
CDSS Cost Of Care	150,701	-	65,532	85,169	85,169	85,169
Certified Nurse Assistant Pgm	103,495	-	102,081	1,414	1,414	1,414
Child Care Food Program	7,939	1,832	-	9,771	9,771	9,771
Child Development	1,043,519	72,500	-	1,116,019	1,116,019	1,116,019
Classified Professional	26,970	-	4,999	21,971	21,971	21,971

San Bernardino Community College District
Schedule of Expenditures of State Awards
Year Ended June 30, 2025

Program	Program Revenues				Program Expenditures
	Cash Received	Accounts Receivable	Unearned Revenue/ Accounts Payable	Total Revenue	
College Rapid Rehousing	\$ 1,936,724	\$ -	\$ 1,540,396	\$ 396,328	\$ 396,328
Common Course Numbering Implementation Allocations	1,826,086	-	1,789,380	36,706	36,706
CTE Data Unlocked Initiative	27,795	-	27,795	-	-
Culturally Competent Faculty PD	99,356	-	99,356	-	-
Dream Resource Liaison	241,829	-	12,573	229,256	229,256
Dreamer Students	37,590	-	37,590	-	-
E.O.P.S.	3,659,773	-	516,702	3,143,071	3,143,071
Early Action Emergency Financial Aid	50,447	-	-	50,447	50,447
Early Education California State Preschool	188,902	-	-	188,902	188,902
Economic Development For Distressed Areas	1,750,000	-	1,750,000	-	-
Educational Planning Initiative	70,097	-	70,097	-	-
EEO Best Practices	208,333	-	103,500	104,833	104,833
EEO Innovative Best Practices	119,680	-	-	119,680	119,680
EOPS-Care Program	949,942	-	369,329	580,613	580,613
Equal Employment Opportunity	361,697	-	139,198	222,499	222,499
ETP	369,764	358,197	-	727,961	456,739
Every Yard Counts - Defensible Space Training	-	3,000	-	3,000	3,000
Financial Aid Technology	126,322	-	78,864	47,458	47,458
Foster Care Education	94,415	-	25,357	69,058	69,058
Foundation CCC Pre-Inspector	11,487	-	11,487	-	-
Growing Inland Achievement	30,000	-	-	30,000	30,000
Guided Pathways	830,814	-	340,127	490,687	490,687
Handicapped Student Programs	3,089,484	-	1,279,785	1,809,699	1,809,699
Harmeyer Infant Center	14,781	-	10,485	4,296	4,296
Healthy Refrigeration Program Grant	2,656	-	-	2,656	2,656
High Road Construction Careers- Lumina Phase 2	150,480	-	68,170	82,310	82,310
High Road Construction Careers- Preapprenticeship Program	1,352,163	-	29,674	1,322,489	1,322,489
High Road Training Partnership - To Health #2	1,898,213	897,691	-	2,795,904	2,795,904
High Road Training Partnership- To Prosperity #1	2,704,293	498,876	-	3,203,169	3,203,169

San Bernardino Community College District
Schedule of Expenditures of State Awards
Year Ended June 30, 2025

Program	Program Revenues				Program Expenditures
	Cash Received	Accounts Receivable	Unearned Revenue/ Accounts Payable	Total Revenue	
Higher Ed Student Housing Grant	\$ 584,698	\$ -	\$ 232,497	\$ 352,201	\$ 352,201
Hunger Free Campus Support	25,276	-	9,928	15,348	15,348
ICT Cyberhub Cloud Based Technology	2,256	-	2,256	-	-
Inland Empire Pre-Apprenticeship Program	3,596	-	3,596	-	-
Integrated Bilingual Authorization Program	-	12,115	-	12,115	12,115
Inland Empire Regional K-16 Education Collaborative	397,170	-	315,378	81,792	81,792
Innovation & Effectiveness Grant	29,921	-	-	29,921	29,921
Instructional Equipment Allocation	96,005	-	96,005	-	-
Learning Aligned Empty Program	6,080	-	-	6,080	6,080
LGBTQ+	362,631	-	289,762	72,869	72,869
Library Services Platform	12,601	-	12,601	-	-
Strong Workforce Program - Local	6,027,412	-	2,705,526	3,321,886	3,321,886
Mental Health Support	734,175	-	176,327	557,848	557,848
MESA Grant	1,505,098	-	590,433	914,665	914,665
Middle College High School	286,778	-	186,545	77,823	77,823
NCAS Grant	25,000	-	25,000	-	-
New PAC Building	788,000	-	-	788,000	788,000
Nextup Foster Youth Advisory	10,000	-	2,467	7,533	7,533
Nextup Foster Youth Support Program	786,761	-	273,642	513,119	513,119
Nursing Enrollment And Retention Grant	202,161	-	50,898	151,263	151,263
Opportunity Adult Career Pathway Program (OYACP)	-	433,392	-	433,392	433,392
P48R6 Responsive Training Rah	1,084	-	1,084	-	-
P64 R8 Regional Engagement	68,187	31,802	-	99,989	99,989
Physical Plant/Instructional Support FY 2023	1,078,537	-	-	1,078,537	1,078,537
Prison To Employment Initiative (P2E)	52,993	40,268	-	93,261	93,261
Probation-Enrichment Services	83,960	-	-	83,960	3,742
RCC Acute Care Nursing Assist	239	-	239	-	-
RCC-Emp Engagement Mgr	97,500	29,929	-	127,429	127,429
RCC-Family Child Care Agreement	18,852	-	18,852	-	-

San Bernardino Community College District
Schedule of Expenditures of State Awards
Year Ended June 30, 2025

Program	Program Revenues				Program Expenditures
	Cash Received	Accounts Receivable	Unearned Revenue/ Accounts Payable	Total Revenue	
Regional Equity & Recovery Par	\$ 65,458	\$ 17,897	\$ -	\$ 83,355	\$ 83,355
Strong Workforce Program - Regional	273,030	1,319,708	61,428	1,531,310	1,531,310
Report Streamlining Program-Chabot	258,861	-	201,237	57,624	57,624
Riverside County Regional Training	181	-	181	-	-
Seamless Transfer Of Ethnic Studies	97,390	-	57,076	40,314	40,314
SFAA -BFAP Administraitive Allowance	1,377,382	-	584,265	793,117	793,117
Staff Development	248	-	248	-	-
State Preschool Grant	2,240,392	655,226	-	2,895,618	2,895,618
Student Equity& Achievement - Rancho Santiago Pass-Through	-	214,166	-	214,166	214,166
Student Equity& Achievement Grant	11,553,560	-	2,539,986	9,013,574	9,013,574
Student Financial Aid Admin (SFAA) One-Time Funding	287,646	-	48,334	239,312	239,312
Student Food And Housing Support	1,037,938	-	656,963	380,975	380,975
Student Retention & Outreach	255,999	-	62,560	193,439	193,439
Student Success Completion Grant	6,212,038	-	490,628	5,721,410	5,721,410
Student Transfer Achieve Reform	1,130,434	-	693,840	436,594	436,594
Strong Workforce Program - Regional Reallocated Funds	27,725	-	27,725	-	-
Strong Workforce Program- Positive Incentive Funding	5,432	-	5,432	-	-
Systemwide Tech & Data	805,988	-	435,682	370,306	370,306
TANF Work Study	800	-	-	800	800
Teacher Preparation Pipeline For The Inland Empire	692,095	-	245,253	446,842	446,842
Technical Building Replacement	2,264,743	-	-	2,264,743	2,264,743
Telecommunications Technology	5,641	-	1,529	4,112	4,112
Umoja Program	192,477	-	96,400	96,077	96,077
Uniquely Abled - Department Of Rehabilitation	38,018	-	38,018	-	-
Veterans Resource Center	410,855	-	232,257	178,598	178,598
Youth Empowerment Str (LLP)	21,032	-	2,610	18,422	18,422
Zero Textbook Cost Degree	1,164,334	-	1,083,318	81,016	81,016
Zero Textbook Cost Grant Acceleration II Grant	118,500	-	118,500	-	-
 Total state programs	 \$ 84,791,080	 \$ 6,119,573	 \$ 25,773,275	 \$ 65,114,968	 \$ 64,763,528

San Bernardino Community College District
Schedule of Workload Measures for State General Apportionment Annual (Actual) Attendance
Year Ended June 30, 2025

CATEGORIES	<u>Reported Data</u>	<u>Audit Adjustments</u>	<u>Audited Data</u>
A. Summer Intersession (Summer 2024 only)			
1. Noncredit*	50.98	-	50.98
3. Credit Standardized	1,485.50	-	1,485.50
B. Summer Intersession (Summer 2025 - Prior to July 1, 2025)			
1. Noncredit*	14.54	-	14.54
3. Credit Standardized	713.45	-	713.45
C. Primary Terms (Exclusive of Summer Intersession)			
1. Census Procedure Courses (c) Standardized Census Contact Hours	13,293.78	-	13,293.78
2. Actual Hours of Attendance Procedure Courses (a) Noncredit* (b) Credit	154.66	-	154.66
3. Alternative Attendance Accounting Procedures Courses (c) Noncredit Independent Study/Distance Education Courses	209.77	-	209.77
D. Total FTES	<u>15,922.68</u>	<u>-</u>	<u>15,922.68</u>
SUPPLEMENTAL INFORMATION (Subset of Above Information)			
E. In-Service Training Courses (FTES)	-	-	-
F. Basic Skills Courses and Immigrant Education			
1. Noncredit*	158.33	-	158.33
2. Credit	31.76	-	31.76
CCFS-320 Addendum			
CDCP Noncredit FTES	53.26	-	53.26

* Including Career Development and College Preparation (CDCP) FTES

San Bernardino Community College District
 Reconciliation of *Education Code* Section 84362 (50% Law) Calculation
 Year Ended June 30, 2025

	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	\$ 22,124,466	\$ -	\$ 22,124,466	\$ 22,124,466	\$ -	\$ 22,124,466
Other	1300	22,899,533	-	22,899,533	22,899,533	-	22,899,533
Total Instructional Salaries		45,023,999	-	45,023,999	45,023,999	-	45,023,999
Noninstructional Salaries							
Contract or Regular	1200	-	-	-	9,276,296	-	9,276,296
Other	1400	-	-	-	1,273,038	-	1,273,038
Total Noninstructional Salaries		-	-	-	10,549,334	-	10,549,334
Total Academic Salaries		45,023,999	-	45,023,999	55,573,333	-	55,573,333
<u>Classified Salaries</u>							
Noninstructional Salaries							
Regular Status	2100	-	-	-	27,155,364	-	27,155,364
Other	2300	-	-	-	2,769,314	-	2,769,314
Total Noninstructional Salaries		-	-	-	29,924,678	-	29,924,678
Instructional Aides							
Regular Status	2200	2,372,577	-	2,372,577	2,372,577	-	2,372,577
Other	2400	1,264,669	-	1,264,669	1,264,669	-	1,264,669
Total Instructional Aides		3,637,246	-	3,637,246	3,637,246	-	3,637,246
Total Classified Salaries		3,637,246	-	3,637,246	33,561,924	-	33,561,924
Employee Benefits	3000	17,147,415	-	17,147,415	32,349,053	-	32,349,053
Supplies and Material	4000	-	-	-	1,355,575	-	1,355,575
Other Operating Expenses	5000	1,528,148	-	1,528,148	17,459,880	-	17,459,880
Equipment Replacement	6420	-	-	-	385,648	-	385,648
Total Expenditures Prior to Exclusions		67,336,808	-	67,336,808	140,685,413	-	140,685,413

San Bernardino Community College District
 Reconciliation of *Education Code* Section 84362 (50% Law) Calculation
 Year Ended June 30, 2025

	ECS 84362 A Instructional Salary Cost AC 0100 - 5900 and AC 6110				ECS 84362 B Total CEE AC 0100 - 6799		
	Object/TOP Codes	Reported Data	Audit Adjustments	Revised Data	Reported Data	Audit Adjustments	Revised Data
<u>Exclusions</u>							
Activities to Exclude							
Instructional Staff - Retirees' Benefits and Retirement Incentives	5900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Student Health Services Above Amount Collected	6441	-	-	-	-	-	-
Student Transportation	6491	-	-	-	-	-	-
Noninstructional Staff - Retirees' Benefits and Retirement Incentives	6740	-	-	-	-	-	-
Objects to Exclude							
Rents and Leases	5060	-	-	-	4,274,564	-	4,274,564
Lottery Expenditures	1000	-	-	-	-	-	-
Academic Salaries	2000	-	-	-	-	-	-
Classified Salaries	3000	-	-	-	-	-	-
Employee Benefits	4000	-	-	-	-	-	-
Supplies and Materials	4100	-	-	-	-	-	-
Software	4200	-	-	-	-	-	-
Books, Magazines, and Periodicals	4300	-	-	-	-	-	-
Instructional Supplies and Materials	4400	-	-	-	-	-	-
Noninstructional Supplies and Materials		-	-	-	-	-	-
Total Supplies and Materials		-	-	-	-	-	-

San Bernardino Community College District
 Reconciliation of *Education Code* Section 84362 (50% Law) Calculation
 Year Ended June 30, 2025

	ECS 84362 A Instructional Salary Cost AC 0100 - 5900 and AC 6110			ECS 84362 B Total CEE AC 0100 - 6799			
	Object/TOP Codes	Reported Data	Audit Adjustments	Revised Data	Reported Data	Audit Adjustments	Revised Data
Other Operating Expenses and Services	5000	\$ -	\$ -	\$ -	\$ 2,348,095	\$ -	\$ 2,348,095
Capital Outlay	6000	-	-	-	-	-	-
Library Books	6300	-	-	-	-	-	-
Equipment	6400	-	-	-	-	-	-
Equipment - Additional	6410	-	-	-	-	-	-
Equipment - Replacement	6420	-	-	-	-	-	-
Total Equipment	7000	-	-	-	-	-	-
Total Capital Outlay		-	-	-	-	-	-
Other Outgo		-	-	-	-	-	-
Total Exclusions		-	-	-	6,622,659	-	6,622,659
Total for ECS 84362, 50% Law		\$ 67,336,808	\$ -	\$ 67,336,808	\$ 134,062,754	\$ -	\$ 134,062,754
% of CEE (Instructional Salary Cost/Total CEE)		50.23%		50.23%	100.00%		100.00%
50% of Current Expense of Education					\$ 67,031,377		\$ 67,031,377

San Bernardino Community College District
Proposition 30 Education Protection Account (EPA) Expenditure Report
Year Ended June 30, 2025

Activity Classification	Object Code				Unrestricted
EPA Revenues:	8630				\$ 26,365,421
Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	1000-5900	\$ 26,365,421	\$ -	\$ -	\$ 26,365,421
Total Expenditures for EPA		\$ 26,365,421	\$ -	\$ -	\$ 26,365,421
Revenues Less Expenditures					\$ -

San Bernardino Community College District
Reconciliation of Governmental Funds to the Statement of Net Position
Year Ended June 30, 2025

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

Total fund balance and retained earnings	
General Funds	\$ 53,445,696
Special Revenue Funds	120,090,147
Capital Project Funds	367,794,067
Debt Service Funds	67,621,002
Proprietary Funds	<u>66,469,867</u>
 Total fund balance and retained earnings - all District funds	 \$ 675,420,779
 Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.	
The cost of capital assets is	1,077,068,552
Accumulated depreciation and amortization is	(284,100,532)
Less: capital assets already recorded in proprietary funds	<u>(50,905,143)</u>
 Total capital assets, net	 742,062,877
 The net other postemployment benefits (OPEB) asset results from the difference between annual OPEB cost on the accrual basis and OPEB contributions.	3,108,915
 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	59,952,299
Deferred inflows of resources related to leases	<u>(52,340,911)</u>
	7,611,388
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	51,966,951
Deferred outflows of resources related to OPEB	1,601,332
Deferred outflows of resources related to pensions	<u>43,854,799</u>
 Total deferred outflows of resources	 97,423,082
 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.	(12,074,306)

San Bernardino Community College District
Reconciliation of Governmental Funds to the Statement of Net Position
Year Ended June 30, 2025

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	\$ (900,056,622)
Compensated absences	(29,367,880)
Subscription-based IT arrangements	(3,036,191)
Lease liability	(1,882,284)
Net other postemployment benefits (OPEB) liability	(276,115)
Aggregate net pension liability	(126,987,462)
In addition, the District has issued 'capital appreciation' general obligation bonds. The accretion of interest unmatured on the general obligation bonds to date is	<u>(111,999,965)</u>

Total long-term liabilities \$ (1,173,606,519)

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	(5,779,990)
Deferred inflows of resources related to pensions	<u>(13,624,050)</u>

Total deferred inflows of resources (19,404,040)

Total net position \$ 320,542,176

San Bernardino Community College District
Notes to Supplementary Information
June 30, 2025

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, 2025.

Schedule of Expenditures of Federal Awards (SEFA)

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the SEFA) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2025. 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 Community Colleges 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.

San Bernardino Community College District

Notes to Supplementary Information

June 30, 2025

Reconciliation of *Education Code* Section 84362 (50% Law) Calculation

California *Education Code* Section 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 California Community Colleges Chancellor's Office. This schedule provides a reconciliation of the amount reported to the California Community Colleges Chancellor's Office and the impact of any audit adjustments and/or corrections noted during the audit.

Proposition 30 Education Protection Account (EPA) Expenditure Report

This schedule provides information about the District's EPA revenues and summarizes the expenditures of EPA revenues.

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, 2025

**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 fiduciary activities of San Bernardino Community College District (the District), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated January 21, 2026.

Adoption of New Accounting Standard

As discussed in Note 2 and Note 14 to the financial statements, the District has adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, for the year ended June 30, 2025. Accordingly, a restatement has been made to the business-type activities net position as of July 1, 2024, 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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is fluid and cursive, with "Eide" and "Bailly" connected, and "LLP" in a smaller, separate section.

Ontario, California
January 21, 2026



Independent Auditor's Report on Compliance for the 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 the Major Federal Program

Opinion on the 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 the District's major federal program for the year ended June 30, 2025. The District's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, 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 its major federal program for the year ended June 30, 2025.

Basis for Opinion on the 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 the 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 the 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.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2025-001. Our opinion on the major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-001 to be a significant deficiency.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the internal control over compliance finding identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.



Ontario, California
January 21, 2026



Independent Auditor's Report on State Compliance

Board of Trustees
 San Bernardino Community College District
 San Bernardino, California

Report on State Compliance

Opinion on State Compliance

We have audited San Bernardino Community College District's (the District) compliance with the types of compliance requirements described in the 2024-2025 California Community Colleges Chancellor's Office *Contracted District Audit Manual* applicable to the state laws and regulations identified below for the year ended June 30, 2025.

In our opinion, San Bernardino Community College District complied, in all material respects, with the compliance requirements referred to above that are applicable to the state laws and regulations identified below that were audited for the year ended June 30, 2025.

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 2024-2025 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 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 opinion. 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 identified 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 2024-2025 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 2024-2025 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, we express no such opinion.

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 that we identify 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 498	COVID-19 Reduction 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 received no funding for Propositions 1D and 51 State Bond Funded Projects; therefore, the compliance tests within this section were not applicable.

The District fully expended their COVID-19 Recovery Block Grant funds in the prior fiscal years; 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 2024-2025 California Community Colleges Chancellor's Office *Contracted District Audit Manual*. Accordingly, this report is not suitable for any other purpose.



Ontario, California

January 21, 2026

Schedule of Findings and Questioned Costs
June 30, 2025

**San Bernardino Community College
District**

San Bernardino Community College District
Summary of Auditor's Results
Year Ended June 30, 2025

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 program:	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	Yes
Type of auditor's report issued on compliance for major program:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a):	Yes

Identification of major program:

Name of Federal Program or Cluster	Federal Financial Assistance Listing
Student Financial Assistance Cluster	84.007, 84.033, 84.063, 84.268
Dollar threshold used to distinguish between type A and type B programs:	\$1,066,585
Auditee qualified as low-risk auditee?	Yes

State Compliance

Type of auditor's report issued on compliance for state programs:	Unmodified
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San Bernardino Community College District
Financial Statement Findings and Recommendations
Year Ended June 30, 2025

None noted.

San Bernardino Community College District
Federal Awards Findings and Questioned Costs
Year Ended June 30, 2025

The following finding represents a significant deficiency in internal control over compliance and instance of noncompliance including questioned costs that are required to be reported by the Uniform Guidance.

2025-001 Special Tests and Provisions – Return to Title IV (R2T4)

Federal Agency: U.S. Department of Education (ED)

Pass-Through Entity: Direct funded

Program Name: Student Financial Assistance Cluster

Assistance Listing Numbers: 84.007, 84.033, 84.063, and 84.268

Award Identification Numbers: P007A240563, P033A240563, P063P243174, P063P241172, P268K253174, P268K251172

Award Year: 2024-2025

Criteria

OMB Compliance Supplement, 34 CFR section 668.22(e)(f): The amount of Title IV assistance earned by the student is calculated by dividing the number of days completed by the student within the period of enrollment by the total number of days in the enrollment period. The enrollment period includes all days within the period that the student was scheduled to complete, except that scheduled breaks of at least five consecutive days are excluded from the total number of calendar days in the period of enrollment and the number of calendar days completed in that period.

Condition

Significant Deficiency in Internal Control over Compliance and Instance of Noncompliance – For five of the sixty students tested, the District inaccurately calculated the amount of Title IV aid earned by students who withdrew from enrollment.

Questioned Costs

There are no questioned costs associated with the noncompliance.

Context

A non-statistical sample of 60 students out of 743 students, which had Return to Title IV calculations performed during the 2025 aid year.

Effect

The District is not in compliance with the federal R2T4 requirements described in the OMB compliance supplement.

Cause

The District's internal controls over Return to Title IV calculations were not sufficient to ensure compliance with relevant requirements.

Repeat Finding (Yes or No)

No.

San Bernardino Community College District
Federal Awards Findings and Questioned Costs
Year Ended June 30, 2025

Recommendation

The District should review policies and procedures over the Return to Title IV calculations to ensure that the procedures are in line with the compliance requirements of the program. The District should strengthen internal controls over the review of the Return to Title IV calculations to ensure that the data utilized in preparing the calculation is accurate and that required funds are returned in a timely manner.

Views of Responsible Officials and Corrective Action Plan

The District has reviewed the policies and procedures over the R2T4 calculation and has identified additional controls to prevent miscalculations going forward. The Student Financial Aid Office has begun the implementation of the following corrective action plan to prevent future recurrence:

- Implement a cross-check with the Common Origination & Disbursement (COD) site R2T4 calculator to supplement the tools within our internal financial system. The COD system automatically calculates dates attended by students, eliminating the manual element of this step in the calculation.
- Implement a second review to spot check calculations during each semester to ensure accuracy.
- Require Blue Icon R2T4 training and certification for staff preparing, reviewing, and processing R2T4 calculations.

These controls began implementation in November 2025 and are expected to be fully in place by March 2026. New regulations for R2T4 are expected to be released in early 2026. Blue Icon training will be scheduled once the new regulations are released.

San Bernardino Community College District
State Compliance Findings and Questioned Costs
Year Ended June 30, 2025

None reported.

San Bernardino Community College District
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2025

Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

Financial Statement Findings

2024-001 Financial Reporting and Closing Process

Criteria or Specific Requirements

The accounting system used to record the financial affairs of any community college district shall be in accordance with the definitions, instructions, and procedures published in the California Community Colleges *Budget and Accounting Manual* (BAM). Community Colleges are also required to present their financial statements in accordance with generally accepted accounting principles (GAAP).

Condition

Significant Deficiency – An audit adjustment was identified that were related to the improper recognition of expenditures by the District causing an overstatement of operating expenditures and understatement of the prepaid expenditures balance.

Questioned Costs

There are no questioned costs associated with this finding.

Context

An audit adjustment for \$132,442 was identified during the course of the audit.

Effect

Expenditures were overstated in the instance that was identified. This overstatement was not material individually to the financial statement of the District, however was made by Management due to the funding source involved.

Cause

The internal controls in place during the closing process, including the review of the expense recognition criteria, were not effective in preventing or detecting potential material misstatements.

Repeat Finding (Yes or No)

No.

Recommendation

We recommend that all account balances are reconciled and reviewed by appropriate personnel prior to closing the fiscal year ledgers to ensure proper financial reporting. Policies and procedures should be implemented to ensure that these accounts are reconciled and reviewed throughout the year on a regular basis in order to facilitate accurate reporting.

Current Status

Implemented.

San Bernardino Community College District
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2025

Federal Award Findings

2024-002 Special Tests and Provisions – Enrollment Reporting

Program Name: Student Financial Assistance Cluster

Federal Assistance Listing Numbers: 84.007, 84.033, 84.063, and 84.268

Federal Agency: U.S. Department of Education (ED)

Direct funded by the U.S. Department of Education (ED)

Criteria or Specific Requirements

OMB Compliance Supplement, OMB No. 1845-0035 – Institutions are required to report enrollment information under the Pell grant and the Direct and Federal Family Education Loan programs to the National Student Loan Data System (NSLDS).

Institutions must review, update, and verify student enrollment statuses, program information, and effective dates that appear on the Enrollment Reporting Roster file or on the Enrollment Maintenance page of the NSLDS Professional Access (NSLDSFAP) website which the financial aid administrator can access for the auditor. The data on the institutions' Enrollment Reporting Roster, or Enrollment Maintenance page, is what NSLDS has as the most recently certified enrollment information. There are two categories of enrollment information: "Campus Level" and "Program Level", both of which need to be reported accurately and have separate record types. The NSLDS Enrollment Reporting Guide provides the requirements and guidance for reporting enrollment details using the NSLDS Enrollment Reporting Process.

Condition

Significant Deficiency in Internal Control over Compliance – During testing over the NSLDS reporting requirements, 21 of 60 students tested were not reported as having a change in enrollment status and/or withdrawal date to NSLDS (dates of change did not agree to NSLDS). In addition, 2 of the 21 students not reported also did not have their enrolled program reflected in NSLDS.

Questioned Costs

There are no questioned costs associated with the noncompliance.

Context

A non-statistical sample of 60 students out of 414 students, which had Return to Title IV calculations performed during the 2024 aid year.

Effect

The District is not in compliance with the federal enrollment reporting requirements described in the OMB compliance supplement.

Cause

The District did not report enrollment information for students under the Pell Grant and Direct Loan Programs to NSLDS timely or accurately.

San Bernardino Community College District
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2025

Repeat Finding (Yes or No)

No.

Recommendation

The District should implement a process to review, update, and verify student enrollment statuses, program information, and effective dates that appear on the Enrollment Reporting Roster file or on the Enrollment Maintenance page of the NSLDS Professional Access (NSLDSFAP) website.

Current Status

Implemented.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Dr. Diana Z. Rodriguez, Chancellor
REVIEWED BY: Jose F. Torres, Executive Vice Chancellor
PREPARED BY: Steven J. Sutorus, Executive Director of Business & Fiscal Services
DATE: February 12, 2026
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 2024-25.

OVERVIEW

Each year the District 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 districtwide independent audit for the period ending June 30, 2025, and returned the attached report.

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, 2025

San Bernardino Community College
District

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)
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June 30, 2025

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Financial Audit
General Obligation Bond Construction Fund (Measure CC)
June 30, 2025

**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 San Bernardino Community College District (the District), as of and for the year ended June 30, 2025, 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 San Bernardino Community College District, as of June 30, 2025, 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, 2025, or 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 January 21, 2026 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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is fluid and cursive, with "Eide" and "Bailly" connected, and "LLP" in a smaller, separate section.

Ontario, California
January 21, 2026

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)
Balance Sheet
June 30, 2025

Assets	
Investments	\$ 282,450,114
Accounts receivable	3,284,222
Due from other District funds	1,427,791
Prepaid expenditures	33,022
Other assets - land deposit	<u>1,077,760</u>
 Total assets	 <u>\$ 288,272,909</u>
 Liabilities and Fund Balance	
 Liabilities	
Accounts payable	\$ 11,923,367
Due to other District funds	<u>169,855</u>
 Total liabilities	 <u>12,093,222</u>
 Fund Balance	
Nonspendable	1,110,782
Restricted for capital projects	<u>275,068,905</u>
 Total fund balance	 <u>276,179,687</u>
 Total liabilities and fund balance	 <u>\$ 288,272,909</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, 2025

Revenues	
Interest income	\$ 13,256,032
Local revenues	3,512
Change in fair market value of investments	<u>4,564,636</u>
	<u>17,824,180</u>
Expenditures	
Salaries and benefits	572,304
Supplies, services and other operating expenditures	2,294,632
Capital outlay	<u>69,083,087</u>
	<u>71,950,023</u>
Net Change in Fund Balance	(54,125,843)
Fund Balance, Beginning	<u>330,305,530</u>
Fund Balance, Ending	<u>\$ 276,179,687</u>

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)
Notes to Financial Statements
June 30, 2025

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) conforms to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). 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 Entity

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 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, 2025

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.

Prepaid Expenditures

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.

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, 2025, the fund is classified as follows:

Nonspendable - amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

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 - 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.

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)
Notes to Financial Statements
June 30, 2025

Investment in County Treasury

In accordance with the *Budget and Accounting Manual*, the District maintains substantially all of its cash in the County Treasury as part of the common investment pool. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment in the pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio).

The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis. The District's investment in the County Treasury is measured at fair value on a recurring basis, which is determined by the fair value per share of the underlying portfolio determined by the program sponsor. Positions in the investment pool are not required to be categorized within the fair value hierarchy.

General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure CC)
 Notes to Financial Statements
 June 30, 2025

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 \$282,450,114 with the San Bernardino County Investment Pool, with a weighted average maturity of 729 days.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment in the San Bernardino County Investment Pool is rated at AAAf/S1 by Fitch Ratings agency as of June 30, 2025.

Note 3 - Accounts Receivable

Receivables at June 30, 2025, consist of the following:

Interest	<u>\$ 3,284,222</u>
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Note 4 - Accounts Payable

Accounts payable at June 30, 2025, consist of the following:

Capital Projects	<u>\$ 11,923,367</u>
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Note 5 - Due To/Due From Other Funds

The General Obligation Bond Construction Fund (Measure CC) was owed \$108,949 from the Unrestricted General Fund for payroll expenses related to the bond funded projects. The General Obligation Bond Construction Fund (Measure CC) was owed \$1,318,842 from the General Obligation Bond Construction Fund (Measure M) for reimbursement of costs related to bond funded projects.

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)
Notes to Financial Statements
June 30, 2025

The General Obligation Bond Construction Fund (Measure CC) owed the Unrestricted General Fund \$20,128 for employee payroll related benefits related to bond funded projects and \$2,756 for reimbursement of costs related to bond funded projects. The General Obligation Bond Construction Fund (Measure CC) owed the General Obligation Bond Construction Fund (Measure M) \$112,358 for reimbursement of costs related to bond funded projects. The General Obligation Bond Construction Fund (Measure CC) owed the Capital Outlay Fund \$34,613 for reimbursement of costs related to bond funded projects.

Note 6 - Commitments and Contingencies

Construction Commitments

As of June 30, 2025, the General Obligation Bond Construction Fund (Measure CC) had approximately \$251.5 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, 2025.

Independent Auditor's Report
General Obligation Bond Construction Fund (Measure CC)
June 30, 2025

**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 San Bernardino Community College District (the District) General Obligation Bond Construction Fund (Measure CC), as of and for the year ended June 30, 2025, and the related notes to the financial statements, and have issued our report thereon dated January 21, 2026.

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, 2025, or 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.

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 opinion 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 were not 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.

A handwritten signature in black ink that reads "Eric Baily LLP". The signature is fluid and cursive, with "Eric" and "Baily" connected, and "LLP" in a smaller, separate section.

Ontario, California

January 21, 2026

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)
Financial Statement Findings
June 30, 2025

None reported.

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)
Summary Schedule of Prior Audit Findings
June 30, 2025

There were no audit findings reported in the prior year's Schedule of Findings and Responses.

Performance Audit
General Obligation Bond Construction Fund (Measure CC)
June 30, 2025

**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 San Bernardino Community College District (the District) for the year ended June 30, 2025.

We conducted this performance audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States (*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, 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 District's compliance with the performance requirements as referred to in Proposition 39 and outlines in Article XIII, 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, 2024 to June 30, 2025. 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, 2025, 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, 2025, 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, 2024 through June 30, 2025 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, 2024 and ending June 30, 2025.

3. Our sample included transaction totaling \$45,712,601. This represents 64% of the total expenditures of \$71,950,023.
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.



Ontario, California
January 21, 2026

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure CC)
Findings, Recommendations, and Views of Responsible Officials
June 30, 2025

None reported.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Dr. Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Steven J. Sutorus, Executive Director of Business & Fiscal Services

DATE: February 12, 2026

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 2024-25.

OVERVIEW

Each year the District 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 districtwide independent audit for the period ending June 30, 2025, and returned the attached report.

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, 2025

San Bernardino Community College
District

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure M)
Table of Contents
June 30, 2025

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Financial Audit
General Obligation Bond Construction Fund (Measure M)
June 30, 2025

**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 San Bernardino Community College District (the District), as of and for the year ended June 30, 2025, 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 San Bernardino Community College District, as of June 30, 2025, 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, 2025, or 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 January 21, 2026 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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is fluid and cursive, with "Eide" and "Bailly" connected, and "LLP" written in a smaller, separate section.

Ontario, California
January 21, 2026

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure M)
Balance Sheet
June 30, 2025

Assets	
Investments	\$ 78,781,612
Accounts receivable	897,474
Due from other District funds	<u>112,358</u>
Total assets	<u>\$ 79,791,444</u>
 Liabilities and Fund Balance	
 Liabilities	
Accounts payable	\$ 3,274,706
Due to other District funds	<u>1,318,842</u>
Total liabilities	<u>4,593,548</u>
 Fund Balance	
Restricted for capital projects	<u>75,197,896</u>
Total liabilities and fund balance	<u>\$ 79,791,444</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, 2025

Revenues	
Interest income	\$ 3,364,064
Local revenues	1,850
Change in fair market value of investments	<u>922,210</u>
Total revenues	<u>4,288,124</u>
Expenditures	
Supplies, services and other operating expenditures	645,348
Capital outlay	<u>8,654,114</u>
Total expenditures	<u>9,299,462</u>
Net Change in Fund Balance	(5,011,338)
Fund Balance, Beginning	<u>80,209,234</u>
Fund Balance, Ending	<u><u>\$ 75,197,896</u></u>

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure M)
Notes to Financial Statements
June 30, 2025

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). 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 Entity

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, 2025

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, 2025, 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, 2025

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 M) investment of \$78,781,612 with the San Bernardino County Investment Pool, with a weighted average maturity of 729 days.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investments in the San Bernardino County Investment Pool is rated at AAAf/S1 by Fitch Ratings agency as of June 30, 2025.

San Bernardino Community College District
 General Obligation Bond Construction Fund (Measure M)
 Notes to Financial Statements
 June 30, 2025

Note 3 - Accounts Receivable

Receivables at June 30, 2025, consist of the following:

Interest	<u>\$ 897,474</u>
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Note 4 - Accounts Payable

Accounts payable at June 30, 2025, consist of the following:

Capital Projects	<u>\$ 3,274,706</u>
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Note 5 - Due To/Due From Other Funds

The General Obligation Bond Construction Fund (Measure CC) owed the General Obligation Bond Construction Fund (Measure M) \$112,358 for construction expenses related to the bond funded projects.

The General Obligation Bond Construction Fund (Measure M) owed the General Obligation Bond Construction Fund (Measure CC) \$1,318,842 for construction expenses related to bond funded projects.

Note 6 - Commitments and Contingencies

Construction Commitments

As of June 30, 2025, the General Obligation Bond Construction Fund (Measure M) had approximately \$73 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, 2025.

Independent Auditor's Report
General Obligation Bond Construction Fund (Measure M)
June 30, 2025

**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 San Bernardino Community College District (the District) General Obligation Bond Construction Fund (Measure M), as of and for the year ended June 30, 2025, and the related notes to the financial statements, and have issued our report thereon dated January 21, 2026.

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, 2025, or 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.

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 opinion 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 were not 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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is fluid and cursive, with "Eide" and "Bailly" connected, and "LLP" in a smaller, separate section.

Ontario, California

January 21, 2026

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure M)
Financial Statement Findings
June 30, 2025

None reported.

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure M)
Summary Schedule of Prior Audit Findings
June 30, 2025

There were no audit findings reported in the prior year's Schedule of Findings and Responses.

Performance Audit
General Obligation Bond Construction Fund (Measure M)
June 30, 2025

**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 San Bernardino Community College District (the District) for the year ended June 30, 2025.

We conducted this performance audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States (*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, 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 District's compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII, 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, 2024 to June 30, 2025. 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, 2025, 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, 2025, 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, 2024 through June 30, 2025 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, 2024 and ending June 30, 2025.
3. Our sample included transaction totaling \$6,817,765. This represents 73% of the total expenditures of \$9,299,462.
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.



Rancho Cucamonga, California

January 21, 2026

San Bernardino Community College District
General Obligation Bond Construction Fund (Measure M)
Findings, Recommendations, and Views of Responsible Officials
June 30, 2025

None reported.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Dr. Diana Z. Rodriguez, Chancellor

REVIEWED BY: Dr. Diana Z. Rodriguez, Chancellor

PREPARED BY: Jose F. Torres, Executive Vice Chancellor
Dr. Kevin Horan, President, CHC

DATE: February 12, 2026

SUBJECT: Consideration of Approval to Adopt Resolution #2026-02-12-BOT01
approving the termination of the Joint Powers Agreement for the San
Bernardino Emergency Training Center

RECOMMENDATION

It is recommended that the Board of Trustees adopt Resolution #2026-02-12-BOT01 approving the termination of the Joint Powers Agreement for the San Bernardino Emergency Training Center.

OVERVIEW

In 1998, the San Bernardino Community College District entered into a Joint Powers Agreement (JPA) with the County of San Bernardino and Crafton Hills College to establish and operate the San Bernardino Regional Emergency Training Center. The JPA created a separate public authority responsible for governance, operations, and facility oversight.

Over time, the facility has required increasing levels of repair and capital reinvestment, and the underlying rental agreement associated with the site has expired. As a result, continued participation in the JPA is no longer financially sustainable for the District and the JPA.

ANALYSIS

The Emergency Training Center now requires significant repairs and reinvestment in training props and related infrastructure to remain operational and compliant with programmatic needs.

These capital requirements represent a substantial financial obligation for the JPA. Additionally, the expiration of the facility's rental agreement further complicates long-term planning and increases financial and operational uncertainty.

Collectively, these factors have made continued participation in the JPA financially impractical for SBCCD and the JPA. The proposed action and resolution allow for an orderly withdrawal consistent with the terms of the JPA.



SBCCD GOALS

1. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

Upon disposition of all JPA assets, the San Bernardino Community College District will be reimbursed for the outstanding loan previously made to the JPA, as approved by the Board. Any additional remaining funds, after satisfaction of all obligations, will be distributed to the JPA participants in accordance with the terms of the Joint Powers Agreement.

No additional financial obligation to the District is anticipated as a result of this action.

**RESOLUTION #2026-02-12-BOT01 OF THE BOARD OF TRUSTEES OF THE
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
APPROVING TERMINATION OF THE JOINT POWERS AGREEMENT
FOR THE SAN BERNARDINO EMERGENCY TRAINING CENTER**

WHEREAS, the San Bernardino Community College District (District) is a party to the Joint Powers Agreement (JPA) for the San Bernardino Regional Emergency Training Center (SBRETC) for the purpose of owning, operating, and administering Aircraft, Rescue and Fire Fighting (ARFF) training; and

WHEREAS, Section 12 of the JPA authorizes termination of the Agreement by the unanimous consent of all Parties, acting through official action of their governing bodies; subject to specified conditions; and

WHEREAS, the Board of Trustees finds that termination of the JPA, subject to satisfaction of all conditions set forth therein, including payment of all outstanding indebtedness and compliance with applicable federal and state agreements; and

WHEREAS, the Board has been advised that termination of the JPA will not impair bondholder rights, will not conflict with any federal or State of California contract or grant agreement, and will be conducted in compliance with all applicable laws.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

The Board of Trustees of the San Bernardino Community College District does hereby:

1. Approve Termination of the JPA
Approve termination of the Joint Powers Agreement for the SBRETC pursuant to Section 12 thereof, subject to unanimous consent of all Parties and completion of all required close-out actions.
2. Authorize District Representation
Authorize the District's representative(s) on the Commission to vote in favor of termination of the JPA.
3. Acknowledge Conditions to Termination
Acknowledge that termination is contingent upon satisfaction of all JPA requirements, including payment or provision for all indebtedness and compliance with applicable federal and state laws and agreements, and lawful disposition of assets.

4. Authority & Delegation

Approve delegation of authority to the District's Chancellor, or her designee to take all actions necessary to carry out this Resolution.

APPROVED, PASSED AND ADOPTED by the Board of Trustees of the San Bernardino

Community College District on this 12th day of February 2026, by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

I, Diana Z. Rodriguez, Ed.D., 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

Attested to:

Cherina Betters, Ed.D.

Clerk, San Bernardino Community College District

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Dr. Diana Z. Rodriguez, Chancellor

REVIEWED BY: Dr. Diana Z. Rodriguez, Chancellor

PREPARED BY: Dr. Kevin Horan, President, CHC
Dr. Gilbert Contreras, President, SBVC
Kristina Hannon, Vice Chancellor, Human Resources, Payroll, Police Services, and Health and Safety Administration

DATE: February 12, 2026

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 2025-2026 budgets.





Adjunct and Substitute Academic Employees

Presented for Information February 12, 2026

[v.1.22.2026.p.2|2]

2025 – 2026 Academic Year

Employee Name	Location Assignment	Course Subject	Discipline per Minimum Qualifications
Aguilar, Diego	SBVC	Pharmacy Technology	Pharmacy Technology
Asaro, Marcus	SBVC	Astronomy	Astronomy/Physics
Comito, Robert	SBVC	Biology	Biological Sciences
Crago, David	SBVC	Biology	Biological Sciences
Ramirez, Heidi	SBVC	Biology	Biological Sciences
Ramsey, Isaac	SBVC	Theater Arts	Theater Arts
Washington, Charles	SBVC	Music	Music
DeCastro, Jason	CHC	Library Science	Library Science
Feenstra, Derek	CHC	Respiratory Technologies	Respiratory Technologies
Huffine, Matthew	CHC	TESOL	
Lopez, Jesus	CHC	Art	Art
Ourth, Christopher	CHC	Theater Arts	Theater Arts
Schweitzer, Nickolas	CHC	Spanish	Foreign Language
Washington, Taneka	CHC	Art	Art
West, Jennifer	CHC	Theater Arts	Theater Arts
Wilson, Andrew	CHC	Art	Art
Young, Kirk	CHC	Music	Music

* Equivalency was granted for an Associate's degree (AA in Social Sciences) on 12/2/25.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Dr. Diana Z. Rodriguez, Chancellor

REVIEWED BY: Dr. Diana Z. Rodriguez, Chancellor

PREPARED BY: Kristina Hannon, Vice Chancellor, Human Resources, Payroll, Police Services, and Health and Safety Administration

DATE: February 12, 2026

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 contract(s) 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 2025-2026 budgets.





Appointment of District Employees

Submitted for Board Approval February 12, 2026

[v.2.5.2026.p.1|2]

Employee Name, Title Location Assignment & Department	Start Date	Salary Schedule, Range & Step	New or Replacing	Fund	Live Scan Clearance
Aument, Madison Producer, Radio DSO KVCR	02/17/26	Classified 42A	New	General Fund	TBD [†]
Chavez, Maria Rafaela Student Services Technician II (Adult Services) SBVC Mathematics, Business, and CIT <i>Amendment: Correcting the salary step previously approved at the January 2026 Board meeting.</i>	01/26/26	Classified 34C	New	Categorical AEBG Adult Education Block Grant Fund	11/13/25
Diaz, Jorge College Police Officer DSO District Police	02/17/26	Classified 50A	Alexander Razo	General Fund	11/17/25
Gasso, Josiah College Police Officer DSO District Police	02/17/26	Classified 50A	James Quigley	General Fund	TBD [†]
Gil, Leonardo Traffic Coordinator, Television DSO KVCR	02/17/26	Classified 42A	Charlie Taylor	General Fund	TBD [†]
Ligon, Charmaine Senior Executive Administrative Assistant DSO, Fiscal Services	02/23/26	Confidential 22A	Raquel Perez	General Fund	TBD [†]
Ramirez, Sofia Admissions & Records Technician SBVC Admissions & Records	02/17/26	Classified 33A	Anthony Bates	General Fund	TBD [†]

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

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



Appointment of District Employees

Submitted for Board Approval February 12, 2026

[v.2.5.2026.p.2|2]

Employee Name, Title Location Assignment & Department	Start Date	Salary Schedule, Range & Step	New or Replacing	Fund	Live Scan Clearance
Victoria, Anthony Producer, Radio DSO KVCR	02/17/26	Classified 42A	New	General Fund	TBD [†]

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

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

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Dr. Diana Z. Rodriguez, Chancellor
REVIEWED BY: Dr. Diana Z. Rodriguez, Chancellor
PREPARED BY: Kristina Hannon, Vice Chancellor, Human Resources, Payroll & Police Services, and Health and Safety Administration
DATE: February 12, 2026
SUBJECT: Consideration of Approval to Appoint Temporary Academic Employee

RECOMMENDATION

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

OVERVIEW

The employee on the attached list are submitted for approval.

ANALYSIS

It is essential that each position be filled on a temporary basis while the recruitment process for a permanent replacement is being conducted.

SBCCD GOALS

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

FINANCIAL IMPLICATIONS

The cost of these appointments is included in the appropriate 2025-2026 budgets.





Appointment of Temporary Academic Employees

Submitted for Board Approval February 12, 2026

[v.1.26.2026.p.1|1]

Employee Name Location Assignment & Department	From	To	Range & Step	Fund	Live Scan Clearance
Moore, Leslie Assistant Professor, Psychiatric Technician SBVC, Psychiatric	02/07/26	05/17/26	D1*	General Fund	06/16/20
Pacheco, Gabriel Professor, Biology CHC Biology	01/20/26	05/15/26	D1*	General Fund	06/20/19

†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: Dr. Diana Z. Rodriguez, Chancellor

REVIEWED BY: Dr. Diana Z. Rodriguez, Chancellor

PREPARED BY: Heather M. Madole, Administrative Officer

DATE: February 12, 2026

SUBJECT: Consideration of Approval of Resolution #2026-02-12-BOT01 to Excuse Board Members of Absences

RECOMMENDATION

It is recommended that the Board of Trustees authorize compensation for SBCCD Board of Trustees members for excused absences.

OVERVIEW

Any member of a governing board who does not attend all meetings may receive compensation in an amount not greater than a pro rata share of the number of meetings actually attended, unless the Board, by duly adopted resolution, finds that at the time of the missed meeting, the member was performing services outside the meeting for the community college district, was ill, on jury duty, or was absent due to a hardship deemed acceptable by the Board.

Education Code section 72024 provides that in any community college district in which the Full-Time Equivalent Student (FTES) attendance for the prior school year was more than 10,000 but less than or equal to 25,000, each member of the governing board who actually attends all meetings held may receive compensation.

ANALYSIS

In accordance with Board Policy 2725 and Education Code section 72024, and given that SBCCD FTES for 2024-25 has exceeded 10,000, today's recommendation authorizes compensation to Board members for excused absences during the period of January 1 – January 31, 2026.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

None

**RESOLUTION #2026-02-12-BOT01 OF THE BOARD OF TRUSTEES OF THE
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
COMPENSATION OF BOARD MEMBERS**

]

WHEREAS, Education Code section 72024(a)(3) provides that in any community college district in which the full-time equivalent student attendance (FTES) for the prior school year was 25,000 or less but more than 10,000, each member of the governing board of the district who actually attends all meetings held may receive as compensation for his or her services a sum not to exceed four hundred and eighty six dollars and twenty cents (\$486.20) in any month; and

WHEREAS, the full-time equivalent student attendance for the prior school year was within the limits delineated in Education Code section 72024(a)(3); and

WHEREAS, Education Code section 72024(b) provides that any member of a governing board who does not attend all meetings held by the board in any month may receive, as compensation for his or her services, an amount not greater than a pro rata share of the number of meetings actually attended based upon the maximum compensation authorized by this subdivision; and

WHEREAS, Education Code section 72024(d) states that a member may be paid for any meeting when absent if the board, by resolution duly adopted and included in its minutes, finds that, at the time of the meeting, he or she is performing services outside the meeting for the community college district, he or she was ill or on jury duty, or the absence was due to a hardship deemed acceptable by the board; and

WHEREAS, Education Code section 72024(e) provides that, on an annual basis, the governing board may increase the compensation of individual board members beyond the statutory limit, in an amount not to exceed 5% based on the present monthly rate of compensation; and

WHEREAS, pursuant to Board Policy 2725, and in accordance with Education Code section 72024(a)(3), the current monthly compensation for governing board members is \$486.20 per month for Trustees and \$243.10 per month for Student Trustees; and

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The San Bernardino Community College District Board of Trustees has determined that at absences indicated on the attached Exhibit A were of a nature, as described in Education Code section 72024(d), to warrant full payment for the meetings; and
2. The annual compensation of individual Board members shall be increased 5% (\$486.20 monthly for governing board members and \$243.10 monthly for Student Trustees).
3. This rate shall be effective at the start of the fiscal year on July 1, 2025.

APPROVED, PASSED AND ADOPTED by the Board of Trustees of the San Bernardino Community College District on this 12th day of February 2026, by the following vote:

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENT: _____

**RESOLUTION #2026-02-12-BOT01 OF THE BOARD OF TRUSTEES OF THE
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
COMPENSATION OF BOARD MEMBERS**

I, Diana Z. Rodriguez, Ed.D., 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

Attested to:

Cherina Betters, Ed.D.
Clerk, San Bernardino Community College District



**RESOLUTION #2026-02-12-BOT01 OF THE BOARD OF TRUSTEES OF THE
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
COMPENSATION OF BOARD MEMBERS**

EXHIBIT A

Trustee and Student Trustee Board Meeting Absence for the
Period January 1 - January 31, 2025

Trustee or Student Trustee	Date of Absence	Board Determination
Trustee Frank Reyes	1/22/2026 Business Meeting 1/22/2026 Board Retreat	This absence has been found to be of a nature that merits compensation as described in Ed Code section 72024.
Trustee Carlos Aguilera	1/22/2026 Business Meeting	This absence has been found to be of a nature that merits compensation as described in Ed Code section 72024.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Dr. Diana Z. Rodriguez, Chancellor
REVIEWED BY: Dr. Diana Z. Rodriguez, Chancellor
PREPARED BY: Kristina Hannon, Vice Chancellor, Human Resources, Payroll & Police Services, and Health and Safety Administration
DATE: February 12, 2026
SUBJECT: Consideration of Approval of Employee Promotion

RECOMMENDATION

It is recommended that the Board of Trustees approve the promotion of the SBCCD employee(s) as indicated on the attached list.

OVERVIEW

The promotion of the employee(s) on the attached list are 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 this promotion is included in the appropriate 2025-2026 budgets.





Employee Promotions

Submitted for Board Approval February 12, 2026

[v.1.29.2026.p.1|1]

Employee Name	From	To	New/ Replacing	Fund	Effective Date
Mendoza, Nicholas	SBVC Maintenance Department HVAC Technician Classified Salary Schedule Range 42, Step E	SBVC Maintenance Department Maintenance & Grounds Supervisor Management Salary Schedule Range 10, Step A	Kevin Grishow	General Fund	02/13/26

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Dr. Diana Z. Rodriguez, Chancellor
REVIEWED BY: Dr. Diana Z. Rodriguez, Chancellor
PREPARED BY: Kristina Hannon, Vice Chancellor, Human Resources, Payroll, Police Services, and Health and Safety Administration
DATE: February 12, 2026
SUBJECT: Consideration of Approval of Employee Transfer(s)

RECOMMENDATION

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

OVERVIEW

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

ANALYSIS

This employee has gone through the recruitment process and is being recommended for this position.

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 2025-2026 budgets.





Employee Transfers

Submitted for Board Approval February 12, 2026

[v.1.22.2026.p.1|1]

Employee Name	From	To	New/ Replacing	Fund	Effective Date
Mora, George	CHC EOP&S Senior Student Services Technician Classified Schedule Range 38, Step A	SBVC EOP&S Senior Student Services Technician Classified Schedule Range 38, Step A	Rosemary Chavez	General	02/13/26

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Dr. Diana Z. Rodriguez, Chancellor
REVIEWED BY: Dr. Diana Z. Rodriguez, Chancellor
PREPARED BY: Kristina Hannon, Vice Chancellor of Human Resources, Payroll, Police Services, and Health and Safety Administration
DATE: February 12, 2026
SUBJECT: Consideration of Management Job Description(s) and Salary Schedule Revision

RECOMMENDATION

It is recommended that the Board of Trustees approve the revised Management job descriptions as presented, and update the Management salary schedule as applicable.

1. Job Description (New)
 - Director, Student Health Services
2. Management Salary Schedule (Revision)

OVERVIEW

This job description is necessary to better align the organizational structure, provide for succession planning from within SBCCD, and provide for continuity and consistency of services. This job description has been reviewed and revised to accurately reflect the intent and nature of the position.

ANALYSIS

All job descriptions are reviewed to ensure they meet internal and external alignment of duties and provide clear expectation of duties. This job description reflects the representative duties and responsibilities, as well as the appropriate minimum qualifications for the position.

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 is included in the appropriate 2025-2026 budgets.





Director, Student Health Services

Management Range: 18

Pending Board Approval: February 12, 2026

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

SUMMARY DESCRIPTION

Under the direction of the assigned administrator, the Director of Student Health Services is responsible for the planning, organization, and administration of programs and services addressing students' physical health, including supervision of staff and coordination with appropriate supervisors on student support services.

REPRESENTATIVE DUTIES

The following duties are typical for this classification.

1. Develop, implement, and evaluate physical health and wellness programs that align with institutional goals and student needs.
2. Provide leadership, direction and management of all aspects of student health and wellness programs and services. Coordinate college-wide initiatives and outreach to promote mental health, emotional well-being, and personal growth.
3. Recruit, hire, train, mentor, and supervise faculty and support staff to ensure the effective design, implementation, and operation of assigned programs.
4. Develop partnerships with external agencies and community organizations to enhance the delivery of health and wellness services.
5. Provide medical support and services to students and oversee the medical program.
6. Oversee the case management process of students receiving physical health support, ensuring timely, compassionate, and effective care.
7. Collaborate with campus and community partners to ensure proper referrals and wraparound support for students.
8. Ensure compliance with local, state, and federal regulations related to health and wellness services, mental health, and accessibility.
9. Establish annual goals and objectives for planning, evaluation, and continuous improvement to ensure operational efficiency and foster student wellness and success; align efforts with Student Equity goals and implement relevant activities within the areas of responsibility.
10. Collaborate with district programs, community-based organizations, and local school districts to coordinate the activities of assigned programs. Work closely with program faculty, instructional leaders, and campus departments to assess student needs and meet program requirements.



Director, Student Health Services

Management Range: 18

Pending Board Approval: February 12, 2026

11. Responsible for budget management, marketing initiatives, student retention strategies, and the collection and analysis of data for assigned programs. Ensure resources are used effectively and support program goals.
12. Provide guidance and assist with both internal and external audits and reviews related to assigned programs, ensuring compliance and readiness.
13. Assess and recommend staffing and equipment needs, anticipate future demands, and ensure that assigned programs have access to adequate support services, facilities, technology, and instructional materials.
14. Collect and analyze data to prepare statistical reports and other documentation as needed. Compile and present information for program assessments such as Program Review, Service Equity Audits, progress indicators, Student Learning Outcomes (SLOs), Service Area Outcomes (SAOs), and special projects. Ensure all reporting requirements are met in accordance with program regulations.
15. Monitor the performance of assigned programs, assess their effectiveness, and recommend improvements or the development of new programs to stay current and relevant. Design and administer surveys, analyze data, and maintain records to evaluate program outcomes and student success.
16. Identify and research external funding opportunities to enhance services, promote diversity, equity, and inclusion initiatives. Assist with grant writing, funding applications, and other resource development activities for assigned programs. Ensure compliance with funding requirements.
17. Participate in various student services initiatives, including student orientation and programs to promote engagement and retention.
18. Build and sustain relationships with Middle College High School, local colleges, and universities for our counseling trainees and associate program. Represent the college at community events and serve as a liaison with regional and state organizations as required.
19. Serve on district-wide and/or campus-wide committees and task forces, contributing to college-wide initiatives and governance.
20. Proactively address and resolve complex issues, including conflicts, complaints, and inquiries, with sensitivity and professionalism.
21. Performs other duties as assigned.

MINIMUM QUALIFICATIONS

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

Knowledge of:

- Principles, practices, and trends related to student health, mental health services, wellness promotion, personal development strategies, and prevention programs in a community college environment.



Director, Student Health Services

Management Range: 18

Pending Board Approval: February 12, 2026

- Applicable federal and state laws and regulations governing student health services, including HIPAA, FERPA, ADA, Title IX, and related privacy, accessibility, and nondiscrimination requirements.
- Applicable sections of Title 5 regulations, California Education Code, and ADA requirements as they relate to student health, access, and accommodations.
- Behavioral intervention and student health service delivery models, including clinical operations, care coordination, and referral processes within higher education settings.
- Case management processes, and best practices for supporting students in distress, including high-risk and vulnerable groups such as Veterans, Dreamers, LGBTQ+, Formerly Incarcerated, and students with disabilities.
- Evidence-based approaches to mental health support, crisis intervention, and holistic well-being approaches for diverse student populations.
- Principles and practices of program planning, development, implementation, and evaluation in an educational setting.
- Budget development, fiscal oversight, and resource management for student health services programs, including grants and categorical or external funding.
- Outreach, education, and communication strategies used to promote student health services and wellness programs.
- Data collection methods, assessment tools, and basic statistical techniques used to evaluate program effectiveness and student utilization.
- Principles of supervision, staff development, training, and performance evaluation.
- Office procedures, recordkeeping practices, and use of computers and applicable software applications, including word processing, spreadsheets, databases, and student information systems.

Ability to:

- Plan, organize, direct, and evaluate student health services programs and activities in alignment with institutional goals and regulatory requirements.
- Provide leadership, guidance, and support to assigned staff; promote collaboration, accountability, and continuous improvement.
- Set long-term objectives, designing initiatives to promote mental health and well-being, and assessing program effectiveness.
- Manage crisis situations, resolve complex and sensitive issues, and implement behavioral interventions effectively.
- Interpret and apply laws, regulations, policies, and procedures related to student health services.
- Collect, analyze, and interpret data; prepare clear and concise reports; and use findings to support program planning and improvement.
- Manage multiple programs, budgets, priorities, and deadlines while maintaining service quality and compliance.
- Conduct research, compile information, analyze data, and draw appropriate conclusions related to student health services.
- Work independently with minimal direction, exercise initiative, discretion, and responsibility within the scope of authority.
- Understand the organization and operation of the District and assigned student services programs.
- Communicate effectively, both orally and in writing, with students, staff, administrators, and external partners.



Director, Student Health Services

Management Range: 18

Pending Board Approval: February 12, 2026

- Establish and maintain effective working relationships with campus departments, community agencies, and individuals contacted in the course of work.

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

Education/Training:

Required Education:

- Master's degree from a regionally accredited college or university in nursing and a California Public Health Nurse Certificate.
OR
- Bachelor's degree from a regionally accredited college or university in nursing, a California Public Health Nurse certificate, and a Master's degree from a regionally accredited college or university in health education, sociology, psychology, counseling, health care administration, public health, or community health.

Experience:

Required Experience:

- One (1) year formal training, internship, or leadership experience reasonably related to the administrator's administrative assignment.
- A sensitivity to and an understanding of the diverse academic, socioeconomic, cultural and ethnic backgrounds of staff and students and of staff and students with physical and learning disabilities.

Certifications/Licenses:

Required Certifications/Licenses:

- Possession of, or ability to obtain, a valid California Driver's License by time of appointment.
- Possession of a valid Registered Nurse License in the State of California.

PHYSICAL DEMANDS AND WORKING ENVIRONMENT

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

Environment: Work is performed primarily in a standard office setting with some travel off-site.

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

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

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

RANGE	POSITION	STEP									
		A	B	C	D	E	F	G	H	I	J
1											
2											
3											
4											
5											
6	<ul style="list-style-type: none"> ▪ Assistant Manager, Workforce Development ▪ Caltrans Work Crew Supervisor ▪ Tool Room Supervisor 	\$ 71,304.99	\$ 73,444.17	\$ 75,647.99	\$ 77,917.46	\$ 80,255.61	\$ 82,662.44	\$ 85,143.00	\$ 87,697.29	\$ 92,082.71	\$ 96,686.29
7		\$ 74,872.31	\$ 77,118.55	\$ 79,432.46	\$ 81,815.05	\$ 84,269.35	\$ 86,797.38	\$ 89,401.16	\$ 92,082.71	\$ 96,686.29	\$ 101,520.15
8	<ul style="list-style-type: none"> ▪ Circulation Supervisor ▪ Custodial Supervisor 	\$ 78,614.36	\$ 80,972.71	\$ 83,402.77	\$ 85,905.55	\$ 88,483.07	\$ 91,137.35	\$ 93,870.41	\$ 96,686.29	\$ 101,520.15	\$ 106,596.41
9	<ul style="list-style-type: none"> ▪ Printing & Graphic Services Supervisor 	\$ 82,545.28	\$ 85,021.80	\$ 87,573.06	\$ 90,200.07	\$ 92,905.86	\$ 95,693.46	\$ 98,563.88	\$ 101,521.16	\$ 106,597.42	\$ 111,927.19
10	<ul style="list-style-type: none"> ▪ Apprenticeship Program Administrator ▪ Aquatics Director ▪ Braille Program Manager ▪ College Corps Program Manager ▪ Community Engagement Manager, KVCR ▪ Food Services Supervisor ▪ Maintenance & Grounds Supervisor ▪ Manager, Workforce Development ▪ Police Compliance Manager 	\$ 86,672.14	\$ 89,272.89	\$ 91,950.40	\$ 94,709.72	\$ 97,550.85	\$ 100,477.83	\$ 103,491.67	\$ 106,597.42	\$ 111,927.19	\$ 117,523.60
11	<ul style="list-style-type: none"> ▪ Project Administrator, Career Education 	\$ 91,007.06	\$ 93,738.10	\$ 96,548.93	\$ 99,445.61	\$ 102,429.15	\$ 105,501.57	\$ 108,666.91	\$ 111,927.19	\$ 117,523.60	\$ 123,398.77
12	<ul style="list-style-type: none"> ▪ Assistant Director of Development 	\$ 95,556.10	\$ 98,422.48	\$ 101,375.72	\$ 104,417.84	\$ 107,550.86	\$ 110,776.80	\$ 114,100.71	\$ 117,523.60	\$ 123,398.77	\$ 129,568.86
13	<ul style="list-style-type: none"> ▪ Manager, Marketing and Media ▪ Manager, Regional Employer Engagement 	\$ 100,335.42	\$ 103,345.22	\$ 106,444.91	\$ 109,639.54	\$ 112,928.10	\$ 116,315.64	\$ 119,805.19	\$ 123,398.77	\$ 129,568.86	\$ 136,048.01
14	<ul style="list-style-type: none"> ▪ Business Services Administrator ▪ Director, Child Development Center ▪ Director, Workforce Development ▪ Manager, CalWORKs & Workforce Development ▪ Manager, Production ▪ Payroll Manager 	\$ 105,352.09	\$ 108,513.39	\$ 111,767.61	\$ 115,120.81	\$ 118,575.01	\$ 122,131.22	\$ 125,794.49	\$ 129,568.86	\$ 136,048.01	\$ 142,850.36
15	<ul style="list-style-type: none"> ▪ Director, Adult Education Block Grant (AEBG) 	\$ 110,618.23	\$ 113,937.09	\$ 117,355.94	\$ 120,876.80	\$ 124,502.70	\$ 128,238.69	\$ 132,085.78	\$ 136,048.01	\$ 142,850.36	\$ 149,992.07
16	<ul style="list-style-type: none"> ▪ Emergency, Compliance, Risk and Safety Administrator ▪ Police Sergeant 	\$ 116,151.01	\$ 119,635.51	\$ 123,224.04	\$ 126,919.63	\$ 130,728.34	\$ 134,650.17	\$ 138,689.16	\$ 142,850.36	\$ 149,992.07	\$ 157,492.33

RANGE	POSITION	STEP									
		A	B	C	D	E	F	G	H	I	J
17	<ul style="list-style-type: none"> ▪ Associate Director, Fiscal Services ▪ Associate Director, Employee Health & Wellness, Compliance, and College Support Services ▪ Associate Director, Human Resources ▪ Associate Director of Legislative & Community Relations ▪ Campus Director of Marketing, Creative Services & Public Affairs ▪ Campus Project Manager ▪ Director, Alternative Text Production Center ▪ Director, Economic Development Corporate Training ▪ Director, Library and Learning Support Services ▪ Director, Police Academy ▪ Director, Television ▪ Director, Workforce Development DSN ICT ▪ Director of Audits and Analysis ▪ Director of Enterprise Application Systems ▪ Distance Education Director ▪ Facilities Project Manager ▪ Head Football Coach ▪ Local Business Outreach Administrator - Measure CC ▪ Manager, Programming – KVCR TV/FM ▪ Systems Project Manager 	\$ 121,957.50	\$ 125,615.72	\$ 129,383.02	\$ 133,265.46	\$ 137,263.04	\$ 141,381.82	\$ 145,623.82	\$ 149,992.07	\$ 157,492.33	\$ 165,367.30
18	<ul style="list-style-type: none"> ▪ Development Director ▪ Director of Athletics ▪ Director of Operations ▪ Director, Admissions & Records ▪ Director, Development & Strategic Relations - KVCR ▪ Director, EOPS & CARE, SBVC ▪ Director, Financial Aid and Scholarships ▪ Director, Grants & Administration ▪ Director, MESA ▪ Director, Outreach & Educational Partnerships ▪ Director, Secondary Educational Partnerships (SBVC) ▪ Director, STEM-MESA ▪ Director, Student Health Services ▪ College Director, Technology Services 	\$ 128,055.88	\$ 131,897.92	\$ 135,854.09	\$ 139,929.44	\$ 144,127.00	\$ 148,450.81	\$ 152,904.91	\$ 157,492.33	\$ 165,367.30	\$ 173,635.16

RANGE	POSITION	STEP									
		A	B	C	D	E	F	G	H	I	J
19	<ul style="list-style-type: none"> ▪ Associate Director of Bond Program Planning and Construction ▪ Associate Director of Facilities Planning, Sustainability & Construction ▪ Director, Corporate & Strategic Relations - KVCR ▪ Director, Development & Community Relations ▪ Director, Facilities, Maintenance & Operations ▪ Director of Institutional Advancement ▪ Director, KVCR Broadcast Media Systems ▪ Director, Security and User Services ▪ Director, Student Accessibility Services (SAS), SBVC ▪ Director, Student Accessibility Services and Health & Wellness Center, CHC ▪ Director, Student Life ▪ District, Director of Grants 	\$ 134,458.27	\$ 138,492.21	\$ 142,646.34	\$ 146,925.71	\$ 151,333.35	\$ 155,873.30	\$ 160,549.60	\$ 165,366.29	\$ 173,634.15	\$ 182,316.11
20	<ul style="list-style-type: none"> ▪ Director of Administrative Application Systems ▪ District Director, Technology Services 	\$ 141,179.82	\$ 145,415.76	\$ 149,777.95	\$ 154,270.43	\$ 158,899.26	\$ 163,666.46	\$ 168,576.07	\$ 173,634.15	\$ 182,316.11	\$ 191,432.37
21	<ul style="list-style-type: none"> ▪ Associate Dean, Student Health and Wellness ▪ Associate Dean, Health Sciences and Director of Nursing ▪ Associate Dean, Instructional Support Services ▪ Associate Dean, Student Support Services ▪ Associate Dean, Public Safety/Allied Health (CHC) ▪ Business Manager ▪ Director, Fiscal Services ▪ District Director of Research, Planning & Institutional Effectiveness ▪ Director, Human Resources, EEO and Labor Relations ▪ Police Lieutenant 	\$ 148,239.72	\$ 152,687.76	\$ 157,268.11	\$ 161,985.82	\$ 166,845.94	\$ 171,850.49	\$ 177,006.54	\$ 182,316.11	\$ 191,432.37	\$ 201,004.14
22		\$ 155,651.10	\$ 160,320.33	\$ 165,129.95	\$ 170,085.01	\$ 175,186.52	\$ 180,442.56	\$ 185,856.16	\$ 191,432.37	\$ 201,004.14	\$ 211,053.64

RANGE	POSITION	STEP									
		A	B	C	D	E	F	G	H	I	J
23	<ul style="list-style-type: none"> ▪ Chief of Police ▪ Dean, Student Services ▪ Dean of Academic Success, Grants and Learning Services (SBVC) ▪ Dean of Research, Planning, & Institutional Effectiveness ▪ Dean of Research, Planning, & Institutional Effectiveness with Grants Oversight ▪ District Dean, Educational and Student Support Services ▪ District Director, Diversity, EEO, Employee Wellness, and Compliance ▪ District Director, Human Resources, Environmental Health & Safety Administration, and Police Services ▪ District Director, Human Resources, Retirement, and Payroll Services ▪ Division Dean (Instructional) ▪ Division Dean (Non-Instructional) ▪ Executive Development Director ▪ Executive Director, Institutional Advancement and Foundation 	\$ 163,436.18	\$ 168,338.72	\$ 173,389.73	\$ 178,590.22	\$ 183,948.27	\$ 189,466.91	\$ 195,150.18	\$ 201,005.15	\$ 211,055.66	\$ 221,607.13
24		\$ 171,607.08	\$ 176,755.05	\$ 182,057.55	\$ 187,519.63	\$ 193,145.33	\$ 198,939.70	\$ 204,907.79	\$ 211,055.66	\$ 221,607.13	\$ 232,687.84
25	<ul style="list-style-type: none"> ▪ Executive Director, Business and Fiscal Services ▪ Executive Director, Economic Development & Corporate Training ▪ Executive Director, Facilities, Planning, Sustainability & Construction ▪ Executive Director, Research Planning Institutional Effectiveness ▪ Executive Director, KVCR 	\$ 180,187.03	\$ 185,593.56	\$ 191,160.68	\$ 196,896.47	\$ 202,803.96	\$ 208,887.19	\$ 215,153.23	\$ 221,607.13	\$ 232,687.84	\$ 244,322.03
26	<ul style="list-style-type: none"> ▪ Chief Technology Officer ▪ Vice President, Administrative Services ▪ Vice President, Instruction ▪ Vice President, Student Services 	\$ 189,197.24	\$ 194,873.44	\$ 200,719.32	\$ 206,740.94	\$ 212,942.34	\$ 219,330.59	\$ 225,910.74	\$ 232,687.84	\$ 244,322.03	\$ 256,537.98

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Dr. Diana Z. Rodriguez, Chancellor

REVIEWED BY: Kristina Hannon, Vice Chancellor, Human Resources, Payroll, Police Services, and Health and Safety Administration

PREPARED BY: Dr. Kevin Horan, President, CHC
Dr. Gilbert Contreras, President, SBVC

DATE: February 12, 2026

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, 2025, 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 8, 2025.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success

FINANCIAL IMPLICATIONS

The cost of the non-instructional pay is included in the appropriate 2025-2026 budgets.





Non-Instructional Pay for Academic Employees

Submitted for Board Approval February 12, 2026

[v.1.21.2026.p.1|7]

Employee Name Funding Source	Location Assignment	From	To	Not to Exceed Rate	Not to Exceed Hours	Not to Exceed Amount	Project
Lopez, Maria Student Transfer Reform Act - AB928	SBVC	01/05/26	06/30/26	\$57.89	182	\$10,535.98	Noncredit Faculty Lead <i>Ratification: This submission was missed for the January 2026 Board deadline.</i>
Bowyer, Rumeisha SSSP Categorical	SBVC	08/18/25	12/23/25	\$68.33	422	\$28,835.26	Adjunct Counseling <i>Amendment: Correcting previously approved end date of 12/19/25 to 12/23/25. Original Board approval 06/12/25.</i>
Castillo, Michelle BSI Categorical	SBVC	08/18/25	12/23/25	\$68.33	422	\$28,835.26	Adjunct Counseling <i>Amendment: Correcting previously approved end date of 12/19/25 to 12/23/25. Original Board approval 06/12/25.</i>
Huang, Michael SSSP Categorical	SBVC	08/18/25	12/23/25	\$70.65	422	\$29,814.30	Adjunct Counseling <i>Amendment: Correcting previously approved end date of 12/19/25 to 12/23/25. Original Board approval 06/12/25.</i>
Jaramillo, Danny SSSP Categorical	SBVC	08/18/25	12/23/25	\$68.33	422	\$28,835.26	Adjunct Counseling <i>Amendment: Correcting previously approved end date of 12/19/25 to 12/23/25. Original Board approval 06/12/25.</i>



Non-Instructional Pay for Academic Employees

Submitted for Board Approval February 12, 2026

[v.1.21.2026.p.2|7]

Employee Name Funding Source	Location Assignment	From	To	Not to Exceed Rate	Not to Exceed Hours	Not to Exceed Amount	Project
Jauregui, Gomez, Melissa SSSP Categorical	SBVC	08/18/25	12/23/25	\$68.33	422	\$28,835.26	Adjunct Counseling <i>Amendment: Correcting previously approved end date of 12/19/25 to 12/23/25. Original Board approval 06/12/25.</i>
Lochard, Arnone SSSP Categorical	SBVC	08/18/25	12/23/25	\$72.97	422	\$30,793.34	Adjunct Counseling <i>Amendment: Correcting previously approved end date of 12/19/25 to 12/23/25. Original Board approval 06/12/25.</i>
Martin, Desiree SSSP Categorical	SBVC	08/18/25	12/23/25	\$72.97	422	\$30,793.34	Adjunct Counseling <i>Amendment: Correcting previously approved end date of 12/19/25 to 12/23/25. Original Board approval 06/12/25.</i>
Monarrez, Amador SSSP Categorical	SBVC	08/18/25	12/23/25	\$68.33	422	\$28,835.26	Adjunct Counseling <i>Amendment: Correcting previously approved end date of 12/19/25 to 12/23/25. Original Board approval 06/12/25.</i>
Ortiz Archila, Robert SSSP Categorical	SBVC	08/18/25	12/23/25	\$68.33	422	\$28,835.26	Adjunct Counseling <i>Amendment: Correcting previously approved end date of 12/19/25 to 12/23/25. Original Board approval 06/12/25.</i>



Non-Instructional Pay for Academic Employees

Submitted for Board Approval February 12, 2026

[v.1.21.2026.p.3|7]

Employee Name Funding Source	Location Assignment	From	To	Not to Exceed Rate	Not to Exceed Hours	Not to Exceed Amount	Project
Perez, Alecia SSSP Categorical	SBVC	08/18/25	12/23/25	\$72.97	422	\$30,793.34	Adjunct Counseling <i>Amendment: Correcting previously approved end date of 12/19/25 to 12/23/25. Original Board approval 06/12/25.</i>
Rodriguez, Andrea BSI Categorical	SBVC	08/18/25	12/23/25	\$72.97	422	\$30,793.34	Adjunct Counseling <i>Amendment: Correcting previously approved end date of 12/19/25 to 12/23/25. Original Board approval 06/12/25.</i>
Sanchez, Victoria SSSP Categorical	SBVC	08/18/25	12/23/25	\$68.33	422	\$28,835.26	Adjunct Counseling <i>Amendment: Correcting previously approved end date of 12/19/25 to 12/23/25. Original Board approval 06/12/25.</i>
Adams, Kathy Instruction Office General Fund	SBVC	02/13/26	05/14/26	\$57.89	10	\$578.90	Instruction for Honors Class
Almanza, Blake Instruction Office General Fund	SBVC	02/13/26	05/14/26	\$57.89	10	\$578.90	Instruction for Honors Class
Blacksher, Anthony Instruction Office General Fund	SBVC	02/13/26	05/14/26	\$57.89	10	\$578.90	Instruction for Honors Class
Gale, Duncan Instruction Office General Fund	SBVC	02/13/26	05/14/26	\$57.89	10	\$578.90	Instruction for Honors Class
Gomez, Ed Instruction Office General Fund	SBVC	02/13/26	05/14/26	\$57.89	10	\$578.90	Instruction for Honors Class
Gonzaga, Samantha Instruction Office General Fund	SBVC	02/13/26	05/14/26	\$57.89	10	\$578.90	Instruction for Honors Class



Non-Instructional Pay for Academic Employees

Submitted for Board Approval February 12, 2026

[v.1.21.2026.p.4|7]

Employee Name Funding Source	Location Assignment	From	To	Not to Exceed Rate	Not to Exceed Hours	Not to Exceed Amount	Project
Graham, Danielle Instruction Office General Fund	SBVC	02/13/26	05/14/26	\$57.89	10	\$578.90	Instruction for Honors Class
Gurtovoy, Jason Instruction Office General Fund	SBVC	02/13/26	05/14/26	\$57.89	10	\$578.90	Instruction for Honors Class
Henkle, Lisa Instruction Office General Fund	SBVC	02/13/26	05/14/26	\$57.89	10	\$578.90	Instruction for Honors Class
King, Melissa Instruction Office General Fund	SBVC	02/13/26	05/14/26	\$57.89	10	\$578.90	Instruction for Honors Class
Lopez, Leonard Instruction Office General Fund	SBVC	02/13/26	05/14/26	\$57.89	10	\$578.90	Instruction for Honors Class
Pires, Romana Instruction Office General Fund	SBVC	02/13/26	05/14/26	\$57.89	10	\$578.90	Instruction for Honors Class
Velazquez, Gabrielle Instruction Office General Fund	SBVC	02/13/26	05/14/26	\$57.89	10	\$578.90	Instruction for Honors Class
Watterlond, John STEM-MESA General Fund	SBVC	01/20/26	06/30/26	\$57.89	100	\$5,789.00	STEM-MESA Faculty- Sight support for tutors; assisting with Math trainings & workshop materials <i>Ratification: Missed previous board deadline.</i>
Zeeb, John Instruction Office General Fund	SBVC	02/13/26	05/14/26	\$57.89	10	\$578.90	Instruction for Honors Class
Castro, Jason General Library Funds	CHC	01/20/26	05/15/26	\$66.01	120	\$7,921.20	Adjunct Librarian <i>Ratification: Employee was hired after January board items were due.</i>
Davila, Rosa MESA Funds	CHC	01/20/26	05/14/26	\$57.89	75	\$4,341.75	STEM Center Faculty <i>Ratification: Hours were missed or increased.</i>



Non-Instructional Pay for Academic Employees

Submitted for Board Approval February 12, 2026

[v.1.21.2026.p.5|7]

Employee Name Funding Source	Location Assignment	From	To	Not to Exceed Rate	Not to Exceed Hours	Not to Exceed Amount	Project
Dillon, Andrea MESA Funds	CHC	01/20/26	05/14/26	\$57.89	60	\$3,473.40	STEM Center Faculty <i>Ratification: Hours were missed or increased.</i>
Dudash, Leigh MESA Funds	CHC	01/20/26	05/14/26	\$57.89	75	\$4,341.75	STEM Center Faculty <i>Ratification: Hours were missed or increased.</i>
Dugan, Jonathan MESA Funds	CHC	01/20/26	05/14/26	\$57.89	75	\$4,341.75	STEM Center Faculty <i>Ratification: Hours were missed or increased.</i>
Estudillo, Byanka MESA Funds	CHC	01/20/26	05/14/26	\$57.89	150	\$8,683.50	STEM Center Faculty <i>Ratification: Hours were missed or increased.</i>
Farago Spencer, Emilia ZTC Grant	CHC	01/01/26	05/31/26	\$57.89	30	\$1,736.70	Faculty learning community for ZTC/OER development <i>Amendment: Increase hours from 25 to 30, originally approved on 12/12/25 board meeting.</i>
Farago-Spence, Joseph ZTC Grant	CHC	01/01/26	05/31/26	\$57.89	25	\$1,447.25	Faculty learning community for ZTC/OER development <i>Amendment: Originally submitted to 12/12/25 board. Faculty member has stepped down.</i>
Garcia, Joseph MESA Funds	CHC	01/20/26	05/14/26	\$57.89	75	\$4,341.75	STEM Center Faculty <i>Ratification: Hours were missed or increased.</i>



Non-Instructional Pay for Academic Employees

Submitted for Board Approval February 12, 2026

[v.1.21.2026.p.6|7]

Employee Name Funding Source	Location Assignment	From	To	Not to Exceed Rate	Not to Exceed Hours	Not to Exceed Amount	Project
George, Kenneth Office of Instruction General Fund	CHC	01/01/26	06/30/26	\$57.89	25	\$1,447.25	Faculty Chair duties required to be performed on campus during term break. <i>Ratification: Information was not received in time for December board.</i>
Guevara, Andrew ZTC Grant	CHC	01/01/26	05/31/26	\$57.89	30	\$1,736.70	Faculty learning community for ZTC/OER development <i>Amendment: Increase hours from 25 to 30, originally approved on 12/12/25 board meeting.</i>
Huffine, Matthew ZTC Grant	CHC	01/01/26	05/31/26	\$57.89	30	\$1,736.70	Faculty learning community for ZTC/OER development <i>Ratification: Hours were missed or increased for Spring</i>
Jaco, Herberth ZTC Grant	CHC	01/01/26	05/31/26	\$57.89	30	\$1,736.70	Faculty learning community for ZTC/OER development <i>Amendmet: Increase hours from 25 to 30, originally approved on 12/12/25 board meeting.</i>
Mansourian, Farhad Office of Instruction General Fund	CHC	07/01/25	06/30/26	\$57.89	75	\$4,341.75	Faculty Chair duties required to be performed on campus during the summer, spring and winter breaks. <i>Amendment: Original submission was sent to 12/22/25 board. The Business and Economics Department will have a co-chair in spring 2026 reducing current chair hours by 25.</i>



Non-Instructional Pay for Academic Employees

Submitted for Board Approval February 12, 2026

[v.1.21.2026.p.7|7]

Employee Name Funding Source	Location Assignment	From	To	Not to Exceed Rate	Not to Exceed Hours	Not to Exceed Amount	Project
Ojeda, Jasmine ZTC Grant	CHC	01/01/26	05/31/26	\$57.89	30	\$1,736.70	Faculty learning community for ZTC/OER development <i>Amendment: Increase hours from 25 to 30, originally approved on 12/12/25 board meeting.</i>
Reitsma, Adelina ZTC Grant	CHC	01/20/26	05/14/26	\$57.89	75	\$4,341.75	STEM Center Faculty <i>Ratification: Hours were missed or increased.</i>
Robertson, Jillian ZTC Grant	CHC	01/01/26	05/31/26	\$57.89	25	\$1,447.25	Faculty learning community for ZTC/OER development <i>Amendment: Originally submitted to 12/12/25 board. Faculty member has stepped down.</i>
Sadiq, Fahima MESA Funds	CHC	01/20/26	05/14/26	\$57.89	75	\$4,341.75	STEM Center Faculty <i>Ratification: Hours were missed or increased.</i>
Sanderman, Linda MESA Funds	CHC	01/20/26	05/14/26	\$57.89	40	\$2,315.60	STEM Center Faculty <i>Ratification: Hours were missed or increased.</i>
Trujillo-Flores, Xochilt ZTC Grant	CHC	01/01/26	05/31/26	\$57.89	30	\$1,736.70	Faculty learning community for ZTC/OER development <i>Amendment: Increase hours from 25 to 30, originally approved on 12/12/25 board meeting.</i>

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Dr. Diana Z. Rodriguez, Chancellor
REVIEWED BY: Dr. Diana Z. Rodriguez, Chancellor
PREPARED BY: Dr. Kevin Horan, President, CHC
 Dr. Gilbert Contreras, President, SBVC
 Kristina Hannon, Vice Chancellor, Human Resources, Payroll, Police Services,
 and Health and Safety Administration
DATE: February 12, 2026
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 2025-2026 budgets.





Payment of Stipends

Submitted for Board Approval February 12, 2026

[v.1.22.2026.p.2|3]

Faculty Chair 07/01/25 – 06/30/26

*Amendment: Correcting stipend amount to include co-chair assignment for Spring 2026 term.
Original Board approval June 2025.*

Employee Name	Location Assignment	Department	Stipend
Mansourian, Farhad	CHC	Business & Economics	\$6,000.00

Faculty Chair 01/01/26 – 05/15/26

Ratification: Faculty Co-Chair selected after prior Board submission deadline.

Employee Name	Location Assignment	Department	Stipend
George, Kenneth	CHC	Business & Economics	\$2,000.00

Other 12/01/25 – 12/10/25

Zero Textbook Cost for respective listed course.

Ratification: Hours were missed or increased for Fall 2025.

Employee Name	Location Assignment	Department	Stipend
Alderson, Kristin	CHC	Marketing (Market-100)	\$500.00

Other 01/08/26 – 05/31/26

Nursing Services Program; Temporary CNA program support

Ratification: Immediate need in the department to provide temporary program support coverage for the Nursing Services program in Allied Health due to the unanticipated vacancy of the LVN Program Director position.

Employee Name	Location Assignment	Department	Stipend
Jasso, Heather	CHC	Allied Health, Healthcare Ancillaries	\$10,200.00



Payment of Stipends

Submitted for Board Approval February 12, 2026

[v.1.22.2026.p.3|3]

Other 05/01/26 – 05/14/26

Zero Textbook Cost for respective listed course.

Employee Name	Location Assignment	Department	Stipend
Alderson, Kristin	CHC	Business & Economics (BUSAD-103)	\$500.00
Gallegos, Maria	CHC	Counseling (COUN-120)	\$500.00
Jimenez, Sabrina	CHC	Social Sciences (HIST-100)	\$500.00
Jimenez, Sabrina	CHC	Social Sciences (HIST-101)	\$500.00
Jimenez, Sabrina	CHC	Social Sciences (HIST-171)	\$500.00
Reichert, Nicholas	CHC	English and Reading (English-C1001)	\$500.00

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Dr. Diana Z. Rodriguez, Chancellor
REVIEWED BY: Dr. Diana Z. Rodriguez, Chancellor
PREPARED BY: Kristina Hannon, Vice Chancellor, Human Resources, Payroll, Police Services, and Health and Safety Administration
DATE: February 12, 2026
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 February 12, 2026

[v.2.2.2026.p.2|2]

Employee Name Title	Location Assignment	Department	Effective Date
Fisher, Darrell Lead Custodian	SBVC	Custodial	03/24/26
Malika, Maryum Administrative Assistant III	SBVC	Nursing	03/24/26

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Dr. Diana Z. Rodriguez, Chancellor

REVIEWED BY: Kristina Hannon, Vice Chancellor, Human Resources, Payroll, Police Services, and Health and Safety Administration

PREPARED BY: Kristina Hannon, Vice Chancellor, Human Resources, Payroll, Police Services, and Health and Safety Administration

DATE: February 12, 2026

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

RECOMMENDATION

It is recommended that the Board of Trustees ratify the revised Professional Expert Hourly Rates of Pay schedule as presented.

OVERVIEW

Professional Expert employees will be compensated at the agreed upon non-instructional rate of pay.

ANALYSIS

The District determined an increase to the Medical Director (Respiratory Care) position is needed to ensure fair compensation for the expertise and oversight required to maintain a high-quality and fully compliant educational program.

SBCCD GOALS

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

FINANCIAL IMPLICATIONS

The financial implications of this board item will be included in the appropriate 2025-2026 budgets.





Rates of Pay for Professional Expert Employees

Board Approved: February 12, 2026

Effective: February 13, 2026

[pg.1|3]

PROFESSIONAL EXPERT ASSIGNMENT	HOURLY RATE
3D Animator	\$25.00 to \$40.00
Adult Education Planning Grant Coordinator	\$40.00
American Sign Language Specialist	\$30.00
Apprenticeship Program Organizer	\$55.00 to \$75.00
Assistant Instructor	\$20.00
Bilingual Translator/Interviewer	\$20.00
Business and Resources Development Consultant	\$60.00
Caltrans Trainee	\$16.90 to \$17.90
Caltrans Program Work Crew Driver	\$22.00 to \$25.00
Camera & Lighting Technician	\$16.90 to \$20.00
Closed Caption Editor I	\$16.90
Closed Caption Editor II	\$16.90 to \$20.00
Closed Caption Editor III	\$21.00 to \$30.00
Content Specialist (FNX and Marketing & Public Relations)	\$16.90 to \$40.00
Counseling Trainee	\$21.00
Guardian Scholars and Dreams Liaison (Categorical)	\$45.00
Editor (KVCR, FNX, Pledge Drive)	\$18.00 to \$30.00
EMT-1 Skills Laboratory Assistant	\$16.90
EMT(EMS) Laboratory Instructor	\$30.00
EMT(EMS) Primary Instructor	\$45.00
EMT(EMS) / Respiratory Care / Fire Technician	\$55.00
Fire Academy Instructor	\$45.00
Fire Agility Group Leader/Proctor	\$16.90
Fire Operations Specialist	\$55.00
Foster Parenting Education	\$45.00
FTVM Intern I / II / III	\$16.90/\$17.90/\$18.90
Grant Program Assistant (Categorical)	\$35.00
Grant Writer I/II/III	\$30.00/\$40.00/\$55.00
Human Resources Intern	\$20.00 to \$49.00
Interpreting/Transliterating Level 0 (Mentoring)	\$16.90 to \$17.90
Interpreting/Transliterating Level I (0-2 yrs of exp & pass evaluation)	\$28.00 to \$30.00
Interpreting/Transliterating Level II (2-4 yrs of exp & pass evaluation)	\$32.00 to \$34.00
Interpreting/Transliterating Level III (4-5 yrs of exp & pass evaluation)	\$36.00 to \$38.00
Interpreting/Transliterating Level IV (5-6 yrs of exp or RID & pass evaluation)	\$40.00 to \$42.00
Interpreting/Transliterating Level V (RID Certified or RID written passed & pass evaluation or EIPA Level 4/5 & pass evaluation)	\$45.00
Laboratory Instructor	\$20.00



Rates of Pay for Professional Expert Employees

Board Approved: February 12, 2026

Effective: February 13, 2026

[pg.2|3]

PROFESSIONAL EXPERT ASSIGNMENT	HOURLY RATE
Licensed Mental Health Clinician I	\$65.00
Licensed Mental Health Clinician II	\$70.00
Licensed Mental Health Clinician III (not qualified to supervise)	\$75.00 to \$95.00
Licensed Mental Health Clinician III (qualified to supervise)	\$80.00 to \$100.00
Mental Health Educator/Counselor Intern	\$55.00
Mental Health Outreach Navigator	\$60.00
Nurse Practitioner /Physician Assistant	\$60.00 to \$85.00
Police Science Facilitator/Evaluator	\$53.00
Police Tactical Officer/RTO	\$45.00
Policy Analyst	\$60.00
Post Masters Counseling Associate I / II / III	\$30.00/\$35.00/\$40.00
Post Masters Counseling Associate (with specialized experience)	\$55.00
Primary Instructor	\$25.00
Program Assistant	\$20.00 to \$49.00
Project Liaison	\$40.00 to \$75.00
Radiologic Technology Specialist	\$30.00
Respiratory Care Clinical	\$57.13
Social Media Specialist (FNX & Marketing & Public Relations)	\$21.00 to \$25.00
Special Events Planner	\$25.00 to \$35.00
Staff Writer/Photographer	\$16.90 to \$20.00
State Fire Training Instructor	\$55.00
Transitional Work Crew Trainee	\$16.90
Transitional Work Crew Trainer	\$22.00 to \$25.00
Training Specialist	\$19.00
Tutor I / II / III/ IV	\$17.00/\$18.00/\$20.00/ \$23.00
TV Closed Captioning	\$16.90 to \$17.90
Workforce Development/PDC Trainer	\$16.90 to \$100.00 or up to 85% of enrollment, or up to 60% of net



Rates of Pay for Professional Expert Employees

Board Approved: February 12, 2026

Effective: February 13, 2026

[pg.3|3]

PROFESSIONAL EXPERT ASSIGNMENT	SEMESTER RATE
Assistant Coach	\$10,000 Coaching stipend per academic year (per sport) * \$700.00 per week for playoffs \$100.00-\$5,000 per additional assignment
Head Coach	\$16,000 Coaching stipend per academic year (per sport) * \$1,000 per week for playoffs \$100.00-\$5,000 per additional assignment
Medical Director (EMT)	\$3,500.00
Medical Director (Respiratory Care)	\$3,000.00 <ins>\$4,500.00</ins>
Region 9 Mentee	\$625.00

**Shared stipends: Stipend amount can be shared between one or more individuals with split responsibility.*

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

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

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Diana Z. Rodriguez, Chancellor
REVIEWED BY: Jose F. Torres, Executive Vice Chancellor
PREPARED BY: Steven J. Sutorus, Executive Director, Business & Fiscal Services
DATE: February 12, 2026
SUBJECT: Consideration of Approval to Award Request for Proposal 2026-02 and Contract to California Food Trucks, Inc. of Long Beach CA

RECOMMENDATION

It is recommended that the Board of Trustees award Request for Proposal (RFP) and Contract for RFP 2026-02 Customized Food Truck to California Food Trucks, Inc. of Long Beach CA. The total amount of the contract is not to exceed \$241,000.

OVERVIEW

SBVC is in need of a vendor to supply the services for a customized food truck for the Culinary Arts program. The truck will primarily be utilized as an on-campus extension of the Sun Room to expand the student's laboratory experience.

ANALYSIS

The District received and evaluated two proposals. An evaluation committee ranked the proposals as follows:

<u>Vendor</u>	<u>Ranking</u>
California Food Trucks, Inc. (Long Beach, CA)	1
Truck Builders LLC (Houston, TX)	2

Through an analysis of the proposals received and a committee based review process, California Food Trucks, Inc. has been determined to be the vendor that will best meet the needs of SBCCD.

SBCCD GOALS

Eliminate Barriers to Student Access and Success

FINANCIAL IMPLICATIONS

Included in Fiscal Year 2026 budget.



SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Diana Z. Rodriguez, Chancellor
REVIEWED BY: Jose F. Torres, Executive Vice Chancellor
PREPARED BY: Heather M. Madole, Administrative Officer
DATE: February 12, 2026
SUBJECT: Consideration of Approval of Conference Requests

RECOMMENDATION

It is recommended that the Board of Trustees approve the attached conference requests.

OVERVIEW

Faculty and staff attend conferences for various purposes, including professional growth and development, networking with industry peers, discussing best practices, and learning about emerging issues. The SBCCD travel and conference process is covered by Administrative Procedure 7400. All requests must be approved by the appropriate administrator as listed:

- For employee travel, the traveler's immediate supervisor.
- For student travel, the College President.
- For the Chancellor's travel, the Board Chair or other designated Board Member.
- For Board Member travel, the Board Chair or designee.

Additionally, conference expenses must be approved by the budget responsibility center managers and Business Services. If total estimated expenses exceed \$5,000 per person, or travel is outside the contiguous United States, the request must also have prior Board approval.

ANALYSIS

The requests to attend conferences on the attached are either estimated to result in expenses exceeding \$5,000 per person, and/or involve travel outside the contiguous United States.

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 conferences is included in the appropriate budget funds indicated on the attached and are approved by supervising managers through the District's financial system.





District & College Expenses

Submitted for Board Approval February 12, 2026

Requestor

Conference

Site SBVC	Association fo Asian American Studies Annual Conference
Name & Department Rangel Zarate English Department	Dates of Travel 04-02-2026 - 04-04-2026
	Location Honolulu, HI
	Purpose Attendee will be presenting at this conference on the topic of Kuwento & Creation: Filipinox Arts-Based Research in Action
Estimated Cost \$3,300 per person	Funding Source EEO Funds

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Dr. Diana Z. Rodriguez, Chancellor
REVIEWED BY: Jose F. Torres, Executive Vice Chancellor
PREPARED BY: Steven J. Sutorus, Executive Director, Business & Fiscal Services
DATE: February 12, 2026
SUBJECT: Consideration of Ratification for Contracts at or Above \$119,100

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 \$119,100.

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 \$119,100. 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 At or Above \$119,100
Submitted for Ratification February 12, 2026

Control #	Vendor	Contract Type	Site	Department	Expense	Income	Amendment
27367	AECOM Technical Services	Amendment 01	DSO	Facilities	\$ 6,788,808.36		\$ 584,601.60
Bond Management Program Agreement; this is to approve Amendment 01 - to increase funding by \$584,601.60; contract term from 07/01/2024 to 06/30/2027							
31543	Ellucian Company LP	Software/Licensing	DSO	TESS	\$ 10,220,070.00		
Academic software that supports the entire district and colleges; contract term from 01/01/2026 to 06/30/2037							

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Dr. Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Steven J. Sutorus, Executive Director, Fiscal Services

DATE: February 12, 2026

SUBJECT: Consideration of Approval to Adopt Resolution #2026-02-12-FS01
Approving Transfers from the Reserve for Contingencies to Various
Expenditure Classifications

RECOMMENDATION

It is recommended that the Board of Trustees adopt Resolution #2026-02-12-FS01 approving the transfer of funds from the reserve for contingencies to various expenditure classifications as indicated in the attached resolution.

OVERVIEW

The 2025-26 Final Budget adopted by the Board of Trustees on September 11, 2025, 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, from the reserve for contingencies to 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 from the reserve for contingencies to the expenditure classifications indicated on the attached resolution.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

The approval of this board item will reduce the reserve for contingency accounts by the amounts indicated in the attached resolution.

**RESOLUTION #2026-02-12-FS01 OF THE BOARD OF TRUSTEES OF THE
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
TO APPROVE TRANSFERS FROM RESERVE FOR CONTINGENCIES TO
VARIOUS EXPENDITURE CLASSIFICATIONS**

[v.1.27.2026.p.1|2]

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

WHEREAS, on the 11th day of September, 2025, the San Bernardino Community College District (the District) adopted the 2025-26 Final Budget specifying the maximum amount which may be expended for each classification of expenditure; and

WHEREAS, Title 5, §58307 of the California Code of Regulations and District Administrative Procedure 6250 allows the Board of Trustees to approve transfers from the reserve for contingencies to any expenditure classification; and

WHEREAS, transfers of funds shall be done via the adoption of a resolution by a two-thirds majority vote; and

WHEREAS, the transfers listed on the attached Exhibit A were deemed necessary and prudent by the District;

NOW THEREFORE, BE IT RESOLVED that the governing body of the San Bernardino Community College District hereby adopts this resolution and authorizes, by a two-thirds majority vote, to approve said transfers.

PASSED AND ADOPTED by the Board of Trustees on February 12, 2026, by the following majority vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

STATE OF CALIFORNIA)
COUNTY OF SAN BERNARDINO)

I, Dr. Diana Z. Rodriguez, Secretary of the Board of Trustees, do hereby certify that the foregoing is a full, true, and correct copy of a resolution passed and adopted by the Board at a regularly called and conducted meeting held on said date.

WITNESSED my hand this _____ day of _____, 20_____.
(Handwritten signature)

Secretary of the Board of Trustees

**RESOLUTION #2026-02-12-FS01 OF THE BOARD OF TRUSTEES OF THE
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
TO APPROVE TRANSFERS FROM RESERVE FOR CONTINGENCIES TO
VARIOUS EXPENDITURE CLASSIFICATIONS**

[v.1.27.2026.p.2|2]

EXHIBIT A

Fund 01 General Fund, Unrestricted					
			33,348,082	2024-25 Initial Fund Balance	
			-	Net Change from Previous Transfers	
			33,348,082	Fund Balance Before Transfer(s)	
BOARD APPROVED	DATE OF TRANSFER	RERERENCE #	TO/(FROM) RESERVE	EXPENDITURE CLASSIFICATION	JUSTIFICATION
2/12/2026	1/1/2026	BT 260018	(528)	5000 Other Expenses	To reinstate FY26 budget for FY25 spend authorization charges to current year.
			(528)	Total Approved at this Board Meeting	
			33,347,554	Fund Balance After Transfer(s)	
Fund 01 General Fund, Restricted					
			20,097,614	2024-25 Initial Fund Balance	
			-	Net Change from Previous Transfers	
			20,097,614	Fund Balance Before Transfer(s)	
BOARD APPROVED	DATE OF TRANSFER	RERERENCE #	TO/(FROM) RESERVE	EXPENDITURE CLASSIFICATION	JUSTIFICATION
2/12/2026	11/1/2025	BT 260001	(108,000)	5000 Other Expenses	To allocate funds for grant related consulting services.
			(108,000)	Total Approved at this Board Meeting	
			19,989,614	Fund Balance After Transfer(s)	

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Dr. Diana Z. Rodriguez, Chancellor
REVIEWED BY: Jose F. Torres, Executive Vice Chancellor
PREPARED BY: Steven J. Sutorus, Executive Director, Business & Fiscal Services
DATE: February 12, 2026
SUBJECT: Consideration of Approval of Sole Source Purchases from Avkin Inc.

RECOMMENDATION

It is recommended that the Board of Trustees approve purchasing from Avkin Inc as a sole source supplier for Fiscal Year 2025-2026.

OVERVIEW

As facilities are modernized, a need exists to provide additional equipment. The District needs to obtain specialized equipment for the Allied Health programs which are compatible with what is being used in clinical sites for Allied Health Programs. Avkin Inc. is the sole manufacturer and corresponding software licensing as part of Training Simulators to better prepare students enrolled in the Allied Health programs for the job placement. Avkin Inc is the exclusive vendor for simulator training equipment along with the corresponding software. This equipment creates real world crisis experiences for our students in a simulated environment.

ANALYSIS

The products and equipment associated with Avkin Inc cannot be provided by any other vendor. No competitive advantage would be gained by SBCCD by competitively bidding for these purchases because of the proprietary nature of parts and equipment for the simulators.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

Include in the appropriate budgets.



SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Dr. Diana Z. Rodriguez, Chancellor
REVIEWED BY: Jose F. Torres, Executive Vice Chancellor
PREPARED BY: Steven J. Sutorus, Executive Director, Business & Fiscal Services
DATE: February 12, 2026
SUBJECT: Consideration of Approval of Surplus Property and Authorization for Private Sale or Disposal

RECOMMENDATION

It is recommended that the Board of Trustees declare the equipment and/or materials listed on the attached as surplus property and direct the Business Office to arrange for its sale or disposal.

OVERVIEW

California Education Code 81452 states that if a governing board, by a unanimous vote of those members present, finds that property, whether one or more items, does not exceed in value the sum of \$5,000, the property may be sold at private sale without advertising or disposed of.

ANALYSIS

The items listed on the attached have been identified as obsolete and no longer usable. Upon approval by the board, they will be sold or disposed of through reputable auction houses and/or salvage companies.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

Funds for materials sold will be provided to the district after auction and positively impact the budget.



Non-Fixed Assets Surplus Report
February 12, 2026

Description	Quantity (ea)
MQ Power Whisperwatt 100 Generator	1
Multi Quip 3600 Generator	6

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Dr. Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Farrah Farzaneh, Executive Director, Facilities Planning, Construction, & Sustainability

DATE: February 12, 2026

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

RECOMMENDATION

It is recommended that the Board of Trustees ratify Master Services Agreements, Task Orders, and Professional Services Agreements 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
- Facility Move Management
- Furniture, Fixtures, & Equipment (FF&E) Design, Procurement & Installation Coordination
- Geotechnical
- Hazardous Material Assessment
- Landscape Architecture
- Mechanical, Electrical, and Plumbing Engineering
- 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.

Additionally, individual Professional Services Agreements are issued on an as-needed basis.

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, and Professional Services Agreements for Bond Construction

Submitted for Ratification February 12, 2026

TASK ORDERS

Firm	Pool Approval	Amount	Site	Project	Task Order	Date Executed
DLR Group, Riverside, CA	Architectural and Engineering Services 12/12/2019	\$1,990.00	CHC	Performing Art Center	CC03-3640.03 (TO#01-068.13) Architectural and Engineering Services	12/19/2025
Terracon Colton, CA	Hazardous Materials Assessment Services 6/25/2020	\$43,435.00	SBVC	Career Pathways 2	CC03-3640.08 (TO#06-026.0) Hazardous Materials Assessment Services	12/17/2025
Corovan Moving and Storage, Corona, CA	Facility Move Management Services 8/4/2024	\$63,315.24	SBVC	Career Pathways 2	CC03-3640.18 (TO#05-010.0) Facility Move Management Services	11/20/2025
Salas O'Brien Vista, CA	Commissioning Services 2/13/2020	\$209,700.00	SBVC	Student Services Building	CC03-3640.07 (TO#04-024.1) Commissioning Services	11/18/2025
TYR, Inc. Huntington Beach, CA	Division of the State Architect Inspector of Record Services	\$561,168.00	SBVC	Career Pathways 2	CC03-3640.10 (TO#14-043.0) Division of the State Architect Inspector of Record Services	12/17/2025



Master Services Agreements, Task Orders, and Professional Services Agreements for Bond Construction

Submitted for Ratification February 12, 2026

PROFESSIONAL SERVICES AGREEMENTS

Firm	Services	Amount	Site	Project	Date Executed
Twining Consulting Riverside, CA	Geotechnical Engineering Services	\$322,606.48	SBVC	Career Pathways 2	12/9/2025
Snipes-Dye La Mesa, CA	Civil Engineering Services	\$12,000.00	SBVC	Career Pathways 2	12/18/2025
Snipes-Dye La Mesa, CA	Civil Engineering Services	\$40,000.00	SBVC	Waterlines	12/18/2025
SitelogIQ Ontario, CA	Monitoring and Reporting Services	\$31,800.00	CHC	Solar Photovoltaic Project	12/17/2025

*Issued as an amendment.

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Dr. Diana Z. Rodriguez, Chancellor
REVIEWED BY: Dr. Diana Z. Rodriguez, Chancellor
PREPARED BY: Heather M. Madole, Administrative Officer
DATE: February 12, 2026
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.





BOARD MASTER PLANNING ACTION CALENDAR*

Presented for Information February 12, 2026

MONTHLY	Consent Agenda	INSTRUCTION/STUDENT SERVICES	BUSINESS & FISCAL SERVICES	FACILITIES
	Information Items Reports/Updates	HUMAN RESOURCES <ul style="list-style-type: none"> Classification Advancements for Academic Employees Non-instructional Pay, Stipends, and Reduced Workload Tuition Reimbursement Employment Contracts Promotions, Transfers, Reclassifications, Step Advancements New Hires (Adjuncts, Substitutes, Classified, Management, Temporary, Interim, Permanent) Job Descriptions and Revised Salary Schedules Trustee Absent Excusal Resolution (Chancellor's Office) CSEA/CTA/POA Agreements 	BUSINESS & FISCAL SERVICES <ul style="list-style-type: none"> Alcoholic Beverages (Chancellor's Office) Board Policies (Final Approval) Conferences Over \$5K or Outside US District/College Expenses Individual Memberships (Chancellor's Office) Surplus Property & Authorization for Private Sale or Disposal Contracts Above Bid Limit Resolution: Fund Balance Transfer Ratification of Interfund Transfers Signature List Changes 	FACILITIES <ul style="list-style-type: none"> 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	BUSINESS & FISCAL SERVICES/FACILITIES <ul style="list-style-type: none"> Applause Recognition Retirements Board Committee Reports Reports from Represented Groups Board Master Planning Action Calendar Chancellor's Report 	BUSINESS & FISCAL SERVICES/FACILITIES <ul style="list-style-type: none"> 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 KVCR Update 	HUMAN RESOURCES <ul style="list-style-type: none"> CSEA/CTA/POA MOUs Professional Expert, Short-Term, and Substitute Employees Resignations Retirements Volunteers

JANUARY

- Legislative Priorities and State Budget Priorities
- 2022-2027 Strategic Plan Update (Goal 1)
- § 53003. Updated District EEO Plan Presentation and ACTION (with comments from CCCCO)
- EEO Plan (monitor, evaluate, and report annually)
- Adopt Budget Calendar (by 2/1)
- Budget Directives 1st Reading (BFC)
- Campus Advisory Committees
- Board Self-Evaluation (Board Retreat)

FEBRUARY

- Apportionment Attendance and FTES Calculation Report (CCFS 320) P1
- 2022-2027 Strategic Plan Update (Goal 2)
- Sabbatical Leave Requests (name faculty, college, & term)
- Budget Directives (by 3/1)
- Nonresident Tuition and Capital Outlay Fees (by 3/1)
- Review and Affirmation of Guiding Principles for FCC Auction Proceeds PRST Account
- Review and Approve Guiding Principles for KVCR PRST Account

MARCH

- Regular Meeting Dates for the Board of Trustees
- 2022-2027 Strategic Plan Update (Goal 3)
- CCC Classified Employee of the Year Nomination (by 3/15)
- Review Tenure/Tenure Contracts
- Selection of Auditor (before 4/1)
- Quarterly Certified Financial Status Report (Oct-Dec)
- Quarterly Investment & Deposit Report (Oct-Dec)
- CBOC Annual Report Presentation (by 3/31)

*This guide is for internal use only and is subject to change.



BOARD MASTER PLANNING ACTION CALENDAR*

Presented for Information February 12, 2026

APRIL

- Trustee Handbook
- Student Trustee Privileges (by 5/15)
- P&Ps: 2100 (every two years on even election years)
- 2022-2027 Strategic Plan Update (Goal 4)
- Board Ad Hoc Committee for Board Self-Evaluation and Evaluation of the Chancellor
- Resolution: Interfund Transfers for Next Fiscal Year (April or May)

MAY

- Recognition of Outgoing Student Trustees
- P&Ps: 6320 (annual; last approved 4/2025); 4235 (every three years; last approved 07/2024)
- 2022-2027 Strategic Plan Progress Report – Executive Summary
- Apportionment Attendance and FTES Calculation Report (CCFS 320) P2
- Preliminary Budget & Presentation (optional strategy session)
- Resolution: Interfund Transfers for Next Fiscal Year (April or May)
- Board Self-Evaluation Tool

JUNE

- Presentation: Administer Oath of Office to New Student Trustees
- Executive Summary of Goals 1-4 (Board Retreat)
- Presentation: DEIA (HR)
- Employment Contracts for Academic and Classified Managers
- Employment Contract for Chancellor
- Salary Placement for Executive Management (3-year placement)
- Adopt Tentative Budget (by 7/1)
- Authorized Signature List for Next Fiscal Year
- 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
- Sole Source Suppliers for Fiscal Year
- District Bank Accounts
- Resolution: Increase Board Compensation and Approve Excused Absences
- Fiscal Year Meals, Refreshments on District and College Expenses
- Quarterly Financial Status Report (Jan-Mar)
- Quarterly Investment & Deposit Report (Jan-Mar)
- Five-Year Construction Plan (CCCCO annual requirement)
- Resolution: Transfer of Appropriations for the Fiscal Year
- Board Self-Evaluation (Board Retreat)



BOARD MASTER PLANNING ACTION CALENDAR*

Presented for Information February 12, 2026

JULY

- DARK

AUGUST

- Reaffirm Mission, Vision, Values (2022, as appropriate)
- 2022-2027 Strategic Plan Update (Goal 1)
- Apportionment Attendance and FTES Calculation Report (CCFS 320) P3
- Final Budget Presentation (Strategy Session fourth Thursday)

SEPTEMBER

- Accreditation Midterm Report (last submitted 10/15/24. Complete mid-term report 3.5 years prior to the Institutional Self-Evaluation Report (ISER).)
- Accreditation Comprehensive Review Occurs Fall 2027
- Approval of Districtwide Sabbaticals (notice required to employees by 10/1)
- § 53004. EEO Plan Analyses and Annual Report to CCCCO
- Public Hearing and Final Budget Approval (by 9/15)
- Quarterly Investment & Deposit Report (Apr-Jun)
- 2022-2027 Strategic Plan Update (Goal 2)

OCTOBER

- P&Ps: Review Schedule
- Emergency Operations Plan
- Annual Security Report
- Academic Calendar
- Initial Proposals to Reopen Negotiations with CSEA/CTA
- Sabbatical Completion Reports (from prior academic year)
- 2022-2027 Strategic Plan Update (Goal 3)

NOVEMBER

- § 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.
- Full-Time Faculty Obligation Report (110/FFO due by 11/30)
- 2022-2027 Strategic Plan Update (Goal 4)



BOARD MASTER PLANNING ACTION CALENDAR*

Presented for Information February 12, 2026

DECEMBER | ANNUAL BUSINESS MEETING

- Education Code Section 5017 provides: Each person elected at a regular biennial governing board member election shall hold office for a term of four years commencing on the second Friday in December next succeeding his/her election. Any member of the governing board of a school district or community college district whose term has expired shall continue to discharge the duties of the office until his/her successor has qualified. The term of the successor shall begin upon the expiration of the term of his/her predecessor.
- Swearing in on or prior to the second Friday in December.
- In election years, Education Code Section 72000 subdivision (c)(2)(A), the annual meeting must occur within a 15-day period that commences with the second Friday in December.
- 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 SBRETC JPA
- Board Member Assignment to Standing BOT Committees. (Note for information: BEC serves as Ethics committee and self-evaluation/chancellor evaluation committees)
- 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
- Audit Reports: District, CBOC, KVCR (by 12/31)
- Quarterly Financial Status Report, Jul-Sep
- Quarterly Investment & Deposit Report, Jul-Sep

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Dr. Diana Z. Rodriguez, Chancellor
REVIEWED BY: Jose F. Torres, Executive Vice Chancellor
PREPARED BY: Steven J. Sutorus, Executive Director of Business and Fiscal
DATE: February 12, 2026
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 2025-26 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 2025-26 fiscal year through January 19, 2026. As of that date, SBCCD was 55.6% through the fiscal year and had spent and/or encumbered approximately 54.9% 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.



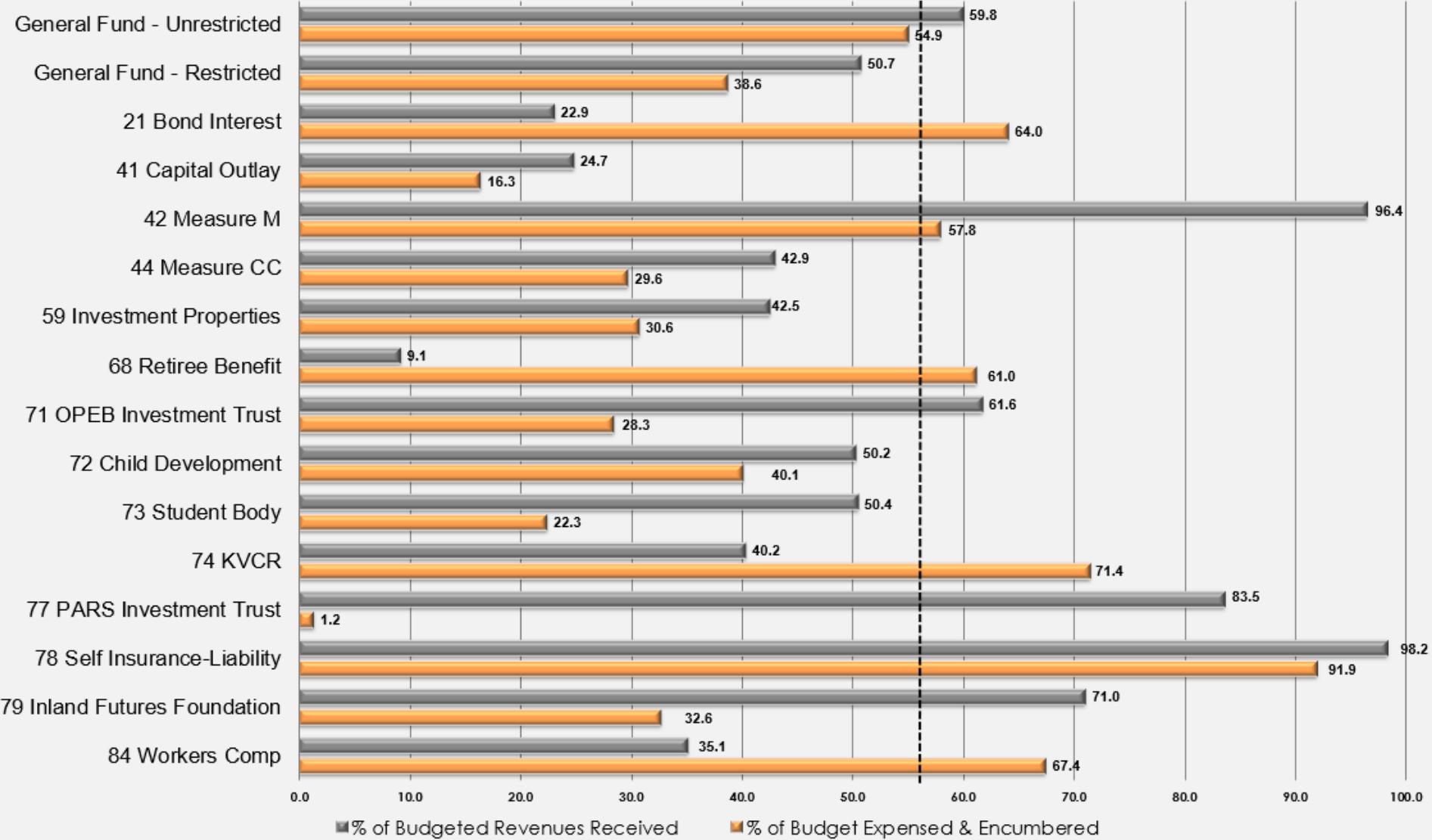


Budget Revenue & Expenditure Summary

Year to Date 1/19/26

[v.1.26.2026.p.1|2]

Fiscal Year Elapsed - 55.6%





Budget Revenue & Expenditure Summary

Year to Date 1/19/26

[v. 1.26.2026.p.2|2]

55.6% of Fiscal Year Elapsed

FUND	REVENUES			EXPENDITURES			COMMENTS
	Budget	Received YTD		Budget	Expensed/ Encumbered	YTD	
01 General Fund - Unrestricted	153,404,338	91,812,201	59.8%	157,155,731	86,300,424	54.9%	
01 General Fund - Restricted	113,762,413	57,626,340	50.7%	113,762,413	43,900,504	38.6%	Some grants are multi-year and can be carried over to the next fiscal year.
21 Bond Interest & Redemption	71,300,000	16,350,923	22.9%	71,300,000	45,615,818	64.0%	Taxes are determined and collected by the County for bond measures.
41 Capital Outlay	4,846,745	1,196,742	24.7%	4,493,837	733,831	16.3%	Posting for revenue in progress for Q2 activity. Purchase orders are in the process of being submitted for project occurring throughout the year.
42 Measure M	159,946,339	154,144,311	96.4%	117,707,139	68,060,903	57.8%	Revenue received for the sale of bonds in the month of August 2025.
44 Measure CC	7,000,000	3,001,474	42.9%	95,184,275	28,189,733	29.6%	Posting for revenue in progress for Q2 activity. Purchase orders are in the process of being submitted for project occurring throughout the year.
59 Investment Properties	5,866,889	2,491,763	42.5%	4,948,059	1,514,544	30.6%	Posting in progress for Q2 activity.
68 Retiree Benefit	407,744	36,910	9.1%	407,744	248,869	61.0%	Revenues are posted in arrears.
71 OPEB Trust	850,000	523,684	61.6%	82,000	23,167	28.3%	Posting in progress for Q2 activity.
72 Child Development	5,785,235	2,905,774	50.2%	5,785,235	2,317,075	40.1%	Expenditures are consistent with the needs of the funds.
73 Student Body Center Fee	340,787	171,625	50.4%	340,787	75,921	22.3%	Expenditures are consistent with the needs of the funds.
74 KVCR	9,049,895	3,641,715	40.2%	9,020,486	6,438,589	71.4%	Positing in progress for Q2 revenue. Encumbrances have been submitted to be expended for the remainder of the fiscal year.
77 PARS Trust	5,830,000	4,865,321	83.5%	4,840,000	59,149	1.2%	Posting in progress for Q1 and Q2 activity.
78 Self Insurance-Liability	1,275,759	1,252,968	98.2%	1,400,000	1,285,955	91.9%	Revenues transferred in full at the beginning of the fiscal year. Payment for policy occurs early in the year.
79 Inland Futures Foundation	1,465,252	1,039,612	71.0%	1,465,252	478,003	32.6%	Expenditures are consistent with the needs of the funds.
84 Workers Compensation	2,986,865	1,047,161	35.1%	3,012,624	2,029,228	67.4%	Revenue are posted in arrears.
Total (All Funds)	544,118,261	342,108,524	62.9%	590,905,582	287,271,713	48.6%	

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Dr. Diana Z. Rodriguez, Chancellor
REVIEWED BY: Jose F. Torres, Executive Vice Chancellor
PREPARED BY: Farrah Farzaneh, Executive Director, Facilities Planning, Construction, & Sustainability
DATE: February 12, 2026
SUBJECT: Construction Change Orders and Amendments - Bond

RECOMMENDATION

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

OVERVIEW

In January 2022, the Board of Trustees approved the Revised Construction Change Order Board Approval Process. The process includes a Bond program-wide construction change order percentage goal of 5% or less. In addition, change orders that are <\$250,000 which result in a cumulative increase to a 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

A detailed summary of all Bond Program Change Orders is attached. The change orders listed 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 procedures and goals.

Total Bond Construction Contracts	Total Bond Program Change Order Amount	Program-Wide Change Order
\$324,362,366.23	\$7,985,929.15	2.46%

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

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





SBCCD
CONSTRUCTION CHANGE ORDER SUMMARY

Campus	Contract Amount	Change Orders	New Contract Amount	Change Order % of Program Contracts
CC01-1000 : San Bernardino Valley College	\$192,771,180.80	\$4,545,274.57	\$197,316,455.37	2.36%
CC02-2000 : Crafton Hills College	\$131,404,685.26	\$3,435,842.56	\$134,840,527.82	2.61%
CC03-3000 : San Bernardino Community College District Wide	\$186,500.17	\$4,812.02	\$191,312.19	2.58%
TOTAL FOR CHANGE ORDERS	\$324,362,366.23	\$7,985,929.15	\$332,348,295.38	2.46%



CONSTRUCTION CHANGE ORDER SUMMARY

CC01-1000 : San Bernardino Valley College

CC01-1000 : San Bernardino Valley College

Projects	Contract Amount	Change Orders	New Contract Amount	Change Order % of Campus Contracts
CC01-3601 : Technical Building Replacement (DBB)	\$69,832,624.00	\$3,544,709.38	\$73,377,333.38	5.08%
CC01-3605 : Softball Field	\$7,687,500.00	\$651,922.52	\$8,339,422.52	8.48%
CC01-3606 : Student Services Building (New Construction)	\$94,827,667.00	-\$292,857.68	\$94,534,809.32	-0.31%
CC01-3608 : Career Pathways Phase 2 (PDB)	\$4,870,412.92	\$0	\$4,870,412.92	-
CC01-3610 : Campus-Wide Infrastructure SBVC (DBB)	\$15,441,206.88	\$630,686.35	\$16,071,893.23	4.08%
CC01-3613 : Land Acquisition	\$111,770.00	\$10,814.00	\$122,584.00	9.68%
CC01-1000 : San Bernardino Valley College Total	\$192,771,180.80	\$4,545,274.57	\$197,316,455.37	2.36%

CC01-1000 : San Bernardino Valley College - Executed Change Orders To Date

Project	Contract	Change Order	Original Construction Contract Amount	Change Orders	Cumulative Change Order Amount	Current Contract Amount	Individual Change Order % of Contract	Cumulative Change Order % of Contracts	Executed Date	Board Date
CC01-3613 : Land Acquisition SBVC - Lot H Parking Renovation	MPG Construction	MPG Construction - Change Order #01*	\$111,770.00	\$10,814.00	\$10,814.00	\$122,584.00	9.68%	9.68%	04-Dec-25	12-Feb-26
CC01-3610 : Campus-Wide Infrastructure SBVC (DBB)	PUB Construction, Inc. SBVC CWI Biology Garden Expansion Project	PUB Construction, Inc. - Change Order #05	\$1,373,000.00	\$9,210.10	-\$36,862.71	\$1,336,137.29	0.67%	-2.68%	03-Dec-25	12-Feb-26

CC02-2000 : Crafton Hills College

Projects	Contract Amount	Change Orders	New Contract Amount	Change Order % of Campus Contracts
CC02-3621 : Crafton Hall Renovation (DBB)	\$6,380,000.00	\$617,621.73	\$6,997,621.73	9.68%
CC02-3623 : Gym Demolition (DBB)	\$1,255,579.18	\$96,347.19	\$1,351,926.37	7.67%
CC02-3625 : Public Safety Training Center (DB)	\$8,501,117.00	-\$30,976.59	\$8,470,140.41	-0.36%
CC02-3626 : Campus-Wide Infrastructure CHC (DBB)	\$13,003,817.08	-\$84,123.19	\$12,919,693.89	-0.65%
CC02-3631 : Instructional Building (PDB)	\$44,413,018.00	\$0	\$44,413,018.00	-
CC02-3633 : Central Complex 2 Renovation (DB)	\$9,509,146.00	-\$92,671.77	\$9,416,474.23	-0.97%
CC02-3634 : Child Development Center Renovation (DBB)	\$2,023,008.00	\$58,862.86	\$2,081,870.86	2.91%
CC02-3635 : New Performing Arts Center (DBB)	\$45,899,000.00	\$2,861,584.00	\$48,760,584.00	6.23%
CC02-2000 : Crafton Hills College Total	\$130,984,685.26	\$3,426,644.23	\$134,411,329.49	2.62%

CC02-2000 : Crafton Hills College - Executed Change Orders To Date

Project	Contract	Change Order	Construction Contract Amount	Change Orders	Cumulative Change Order Amount	Current Contract Amount	Individual Change Order % of Contract	Cumulative Change Order % of Contracts	Executed Date	Board Date
CC02-3621 : Crafton Hall Renovation (DBB)	PCN3, Inc.	PCN3, Inc. - Change Order #004*	\$6,380,000.00	\$135,760.86	\$135,760.86	\$6,515,760.86	2.13%	9.68%	07-Jan-26	12-Feb-26

* Chancellor concurrence received due to the single and/or cumulative change order percent being greater than 5% but less than 10%

** Change order greater than \$250,000

*** Change order is above the 10% threshold and is being submitted to the Board of Trustees for approval

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Dr. Diana Z. Rodriguez, Chancellor
REVIEWED BY: Jose F. Torres, Executive Vice Chancellor
PREPARED BY: Steven J. Sutorus, Executive Director, Business & Fiscal Services
DATE: February 12, 2026
SUBJECT: Contracts Below \$119,100

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 expense contract requests below this limit, including income contracts, 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 \$119,100. 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 Below \$119,100
Presented for Information February 12, 2026

Control #	Vendor	Contract Type	Site	Department	Expense	Income	Amendment
31563	AlmaBase Inc	Software/Licensing	DSO	TESS	\$ 39,308.00		
31565	Axios HQ Inc	Software/Licensing	SBCCD	Government Relations	\$ 12,750.00		
31545	Balloons and Business	Rental	SBVC	First Year	\$ 1,200.00		
31570	Blackbaud Inc	Software/Licensing	DSO	TESS	\$ 62,820.23		
31556	California, State of	Services	DSO	Human Resources	\$ 48,000.00		
31541	Calm.com	Software/Licensing	DSO	Human Resources	\$ 113,999.04		
30450	Cedar Mountain Software LLC	Amendment 01	SBVC	Student Life	\$ 2,651.00		Term Extension
31535	Cidi Labs LLC	Software/Licensing	DSO	TESS	\$ 18,000.00		
31544	Dave & Buster's	Services	DSO	Human Resources	\$ 1,529.87		



Contracts Below \$119,100
Presented for Information February 12, 2026

Control #	Vendor	Contract Type	Site	Department	Expense	Income	Amendment
31539	Economic Modeling LLC	Software/Licensing	SBVC	Academic Success	\$ 7,500.00		
31564	Educating Students Together	Services	SBVC	First Year	\$ 34,800.00		
31555	Equipment Depot California Inc	Purchase Agreement	SBCCD	EDCT	\$ 48,331.77		
31533	Event Pixie	Services	CHC	Student Services	\$ 1,340.00		
31530	H&L Charter Co Inc	Bus Rental	SBVC	Student Services	\$ 1,313.75		
31558	H&L Charter Co Inc	Bus Rental	SBCCD	ED SSS	\$ 2,095.00		
31532	Instructure Inc	Services	SBVC	Admissions & Records	\$ 2,800.00		
31542	Lenz, Frank	Performer	SBVC	Theatre	\$ 926.24		
31567	Meadow Technologies	Software/Licensing	SBVC/CHC	Financial Aid	\$ 44,000.00		



Contracts Below \$119,100
Presented for Information February 12, 2026

Control #	Vendor	Contract Type	Site	Department	Expense	Income	Amendment
31534	Modern Campus USA Inc	Software/Licensing	DSO	TESS	\$ 98,482.00		
31571	National Bus Charters	Services	SBVC	Admin Services	\$ 18,060.00		
31557	P2C Solutions Inc	Services	SBVC	Adult Education	\$ 48,000.00		
31540	Redlands, University of	Facility Use	CHC	Admin Services	\$ 2,000.00		
30660	Sky Blue Technologies Inc	Amendment 01	KVCR	KVCR	\$ 7,837.00		Term Extension
30660	Sky Blue Technologies Inc	Software/Licensing	KVCR	KVCR	\$ 7,645.93		
30660	Sky Blue Technologies Inc	Amendment 02	KVCR	KVCR	\$ 7,837.07		Term Extension
31531	Stellar Curriculum Consulting LLC	Services	SBVC	Psych Tech	\$ 8,500.00		
31572	Wildasinn, Patricia	Services	SBVC	Professional Development	\$ 945.00		



Contracts Below \$119,100

Presented for Information February 12, 2026

Control #	Vendor	Contract Type	Site	Department	Expense	Income	Amendment
31554	AAUW Redlands - Breakaway Femmes	Income - Facilities Use	CHC	Admin Services		\$ 1,000.00	
31553	AAUW Redlands - FilmFest Matinee	Income - Facilities Use	CHC	Admin Services		\$ 1,000.00	
31548	American Astronomical Society	Facility Use	CHC	STEM	No Cost		
31562	American Security Safes	Income - Training Agreement	SBCCD	EDCT		\$ 25,000.00	
31538	Colton Redlands Yucaipa ROP	Income - Facilities Use	SBVC	Admin Services		\$ 454.87	
31569	Eastern Educational Television Network Inc (APT)	Broadcasting Rights	KVCR	KVCR	No Cost		
31566	Instructure Inc	Services	CHC	Admissions & Records	No Cost		
31549	Redlands Swim Team	Income - Facilities Use	CHC	Admin Services		\$ 15,000.00	
31559	Riverside CCD	Income - Participation Agreement	CHC	CTE		\$ 130,000.00	



Contracts Below \$119,100
Presented for Information February 12, 2026

Control #	Vendor	Contract Type	Site	Department	Expense	Income	Amendment
31552	Rotary District 5330	Income - Facilities Use	CHC	Admin Services		\$ 1,277.73	
31560	Sand Canyon Water Polo	Income - Facilities Use	CHC	Admin Services		\$ 5,000.00	
30508	Southern California Edison Company	Income - Amendment 02	DSO	Facilities		\$ 120,000.00	Term Extension
31546	Tiny Earth Chemistry Hub	Services	SBVC	STEM	No Cost		
31551	Yucaipa Adult School	Income - Facilities Use	CHC	Admin Services		\$ 1,000.00	
31550	Yucaipa Swim Team	Income - Facilities Use	CHC	Admin Services		\$ 21,500.00	

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Dr. Diana Z. Rodriguez, Chancellor
REVIEWED BY: Jose F. Torres, Executive Vice Chancellor
PREPARED BY: Steven J. Sutorus, Executive Director of Business & Fiscal Services
DATE: February 12, 2026
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, 2026, increased by \$2,228,443 to \$67,459,138 from the previous estimate of \$65,230,695. The cash balance remained relatively consistent with the previously projected amount with an increase caused by normal cash fluctuations and the fulfillment of prior year's accruals.

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 2025-2026

(as of January 16, 2026, rounded to the nearest \$1,000)

		PROJECTED													
		JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	ACCRAULS	TOTAL
Estimated Beginning Cash Balance		70,141	80,848	78,026	74,279	63,102	59,824	84,627	80,696	83,236	84,122	80,247	78,303		
Receipts															
Federal		2	118		176	435	533	853	1,116	112	-1,405	1,228		3,169	
State		19,117	6,576	13,443	9,612	8,808	16,705	30,982	11,120	15,981	9,545	8,993	12,099	162,982	
Local		9,318	966	-2,449	-558	3,372	25,115	7,991	49	2,107	10,508	9,236	208	65,863	
Interfund Transfer & Sale of Assets						2,000	-30	5,387				1,171	5,694	14,221	
Accounts Receivable/Accruals		1,999	231	1,588	4,209	4,396	711	787	2,704	1,556	-1,668	8,906	-2,148	23,270	
Total Receipts		30,434	7,774	12,700	13,264	16,751	44,966	40,263	20,114	20,760	18,498	26,901	17,081	269,506	
Disbursements															
Academic Salaries		64	3,189	5,501	6,149	6,470	6,332	6,046	5,581	6,306	6,267	6,742	12,764	71,411	
Classified Salaries		3,340	3,498	3,973	4,784	4,276	4,528	4,473	4,107	4,407	5,151	4,791	5,109	52,436	
Benefits		1,815	3,052	3,453	3,798	3,808	3,755	3,635	3,549	3,822	4,033	3,897	7,171	45,785	
Supplies & Materials		177	80	223	483	297	178	223	519	307	549	504	478	4,016	
Other Operating Exp		5,927	-1,590	1,648	3,157	3,267	1,355	4,572	1,486	3,840	3,647	4,751	2,916	34,977	
Capital Outlay		867	-532	116	335	513	69	216	233	393	1,193	768	1,137	5,307	
Other Outgo		1,263	439	2,264	2,749	1,152	1,280	1,244	2,011	991	1,976	845	1,665	17,878	
Longterm Post-Employment Benefits		-4	-7	-7	-7	-7	17	11	12	-7	-7	21	-8	8	
Accounts Payable/Accruals		6,278	2,467	-722	2,994	253	2,649	23,775	78	-186	-437	6,526	-3,308	40,368	
Total Disbursements		19,727	10,596	16,448	24,441	20,028	20,163	44,194	17,574	19,874	22,373	28,845	27,925	272,187	
Increase / (Decrease) in Cash Balance		10,707	-2,822	-3,748	-11,177	-3,277	24,803	-3,932	2,540	886	-3,875	-1,944	-10,843		
Estimated Ending Cash Balance		80,848	78,026	74,279	63,102	59,824	84,627	80,696	83,236	84,122	80,247	78,303	67,459		

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Dr. Diana Z. Rodriguez, Chancellor
REVIEWED BY: Angel Rodriguez, Associate Vice Chancellor Government Relations & Strategic Communications
PREPARED BY: Burt Peachy, District Director of Grants
DATE: February 12, 2026
SUBJECT: Districtwide Grant Submissions and Awards

RECOMMENDATION

This item is for information only.

OVERVIEW

During the January 2026 reporting period, the San Bernardino Community College District (SBCCD), in collaboration with Crafton Hills College, San Bernardino Valley College, Economic Development & Corporate Training, and KVCR, pursued multiple grant opportunities to advance student success, equity, workforce development, public media, and regional partnerships.

ANALYSIS

Grant Application Period: Three (3) grant applications were submitted districtwide during January 2026, totaling \$7,139,720 in requested funding.

Grants Awarded: Four (4) new grant awards were confirmed during the reporting month, totaling \$504,000.

Thank You to Funding Partners:

- Campbell Foundation (\$10,000)
- Fred Rogers LLC (\$10,000)
- IECF – Black Equity Fund (\$20,000)
- California Volunteers – College Corps (\$464,000)

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 grants awarded in January 2026 provide \$504,000 in confirmed external funding. Grant applications submitted during the month represent potential future funding totaling \$7,139,720.



San Bernardino Community College District

FY 2025-26 Grant Updates Board Report

January 2026

Executive Summary

Grant applications submitted for the reporting month include three (3) submissions totaling \$7,139,720.00.

New awards confirmed during the reporting month include four (4) awards totaling \$504,000.00.

Potential upcoming submissions are tracked separately for internal planning and are not included in this Board-facing report.

Grant narratives are condensed for readability while preserving key facts, including purpose, funding source, lead entity, and strategic alignment

Summary Table (January 2026))

Category	Count	Total Amount	Notes
New Awards	4	\$504,000.00	Awards confirmed during the reporting month
Monthly Submissions	3	\$7,139,720.00	Applications and letters of intent submitted during the reporting month

Strategic Alignment Reference Codes (Legend)

Alignment is referenced with short codes to reduce duplication. Each grant entry includes the relevant codes and a one-sentence plain-language alignment summary.

SBCCD District Strategic Plan Goals (SBCCD Codes)

- **SBCCD-G1:** Eliminate barriers to student access and success.
- **SBCCD-G2:** Be a diverse, equitable, inclusive, and anti-racist institution.
- **SBCCD-G3:** Lead and partner on regional issues.

- **SBCCD-G4:** Ensure fiscal accountability and sustainability.

Crafton Hills College – Educational Master Plan Priorities (CHC Codes)

- CHC-1: Increase Student Enrollment.
- CHC-2: Engage in Practices that Prioritize and Promote Inclusivity, Equity, Anti-Racism, and Human Sustainability.
- CHC-3: Increase Student Success & Equity.
- CHC-4: Develop a Campus Culture that Engages Students, Employees, and the Broader Community.
- CHC-5: Foster and Support Inquiry, Accountability, and Campus Sustainability.

San Bernardino Valley College – Educational Master Plan Priorities (SBVC Codes)

- SBVC-1: Create a College-Going Culture Through Intentional Community Outreach and Clear Communication of Pathways.
- SBVC-2: Innovate Curriculum and Course Offerings to Support Student Equity and Completion.
- SBVC-3: Expand and Align Support Services and Resources in Conjunction with Student Pathways.
- SBVC-4: Create Relationships with the Black and African American Community.
- SBVC-5: Utilize Quantitative and Qualitative Data to Understand Our Students' Lived Experiences and Better Support Them Towards Their Goals.
- SBVC-6: Create and Sustain a Sense of Belonging for all College and Community Stakeholders.
- SBVC-7: Connect Students to Regional and Community Opportunities.
- SBVC-8: Ensure Sustainability Through Fiscal Accountability

Reporting Month: 2026-01

New Grant Awards

The Campbell Foundation - Support Public Media

Purpose: Funding to support KVCR Media projects and programming.
 Grantor: Campbell Foundation
 Lead Entity: KVCR
 Amount: Awarded \$10,000
 Status: Awarded
 Alignment: SBCCD-G4

Fred Rogers Production - Be My Neighbor Day

Purpose: Funding to support KVCR's 3rd Annual PBS KIDS Camp / Be My Neighbor Day.
 Grantor: Fred Rogers LLC
 Lead Entity: KVCR
 Amount: Awarded \$10,000
 Status: Awarded
 Alignment: SBCCD-G1

Black Equity Fund - Black Perspectives IE

Purpose: Funding to support KVCR's "Black Perspectives IE" radio show highlighting Black leadership across the Inland Empire.

Grantor: IECF – Black Equity Fund

Lead Entity: KVCR

Amount: Awarded \$20,000

Status: Awarded

Alignment: SBCCD-G2

California For All College Corps

Purpose: Provide college funding to students for volunteering their time.

Grantor: California Volunteers – Californians For All

Lead Entity: Economic Development & Corporate Training

Amount: Awarded \$464,000.00

Status: Awarded

Alignment: SBCCD-G1

Monthly Submissions

Rebuilding Nursing Infrastructure Grant

Purpose: Round 2 funding to continue building nursing program capacity and infrastructure.

Grantor: CCCCCO

Lead Entity: San Bernardino Valley College

Amount: Application \$1,511,831.00

Status: Submitted

Alignment: SBVC-2; SBVC-3; SBVC-6; SBVC-8

Jobs First High Roads to High Tech Careers Initiative

Purpose: Workforce development initiative to expand equitable access and pathways into high-road, high-tech careers.

Grantor: California Workforce Development Department

Lead Entity: Economic Development & Corporate Training

Amount: Application \$3,999,422.00

Status: Submitted

Alignment: SBCCD-G1

Jobs First – High Roads to a Clean Inland Empire Economy

Purpose: Workforce development initiative to expand employment in clean economy sectors across the Inland Empire.

Grantor: California Workforce Development Department

Lead Entity: Economic Development & Corporate Training

Amount: Application \$1,628,467.00

Status: Submitted

Alignment: SBCCD-G1

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Dr. Diana Z. Rodriguez, Chancellor
REVIEWED BY: Dr. Diana Z. Rodriguez, Chancellor
PREPARED BY: Kristina Hannon, Vice Chancellor, Human Resources, Payroll, Police Services, and Health and Safety Administration
DATE: February 12, 2026
SUBJECT: MOU(s) between SBCCD and the California School Employees Association and its SBCCD Chapter 291 (CSEA)

RECOMMENDATION

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

OVERVIEW

The District and the CSEA met and entered into the attached Memorandums of Understanding, also known as MOU(s).

ANALYSIS

The attached MOU(s) constitutes the full and complete Agreement between the District and the CSEA.

SBCCD GOALS

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

FINANCIAL IMPLICATIONS

The cost associated with an MOU(s) is included in the appropriate budgets, where applicable.



MEMORANDUM OF UNDERSTANDING
By and Between
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
And
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION and its
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT CHAPTER #291

January 13, 2026

Terms and Conditions: This Memorandum of Understanding is entered into by and between the San Bernardino Community College District (hereinafter, "District") and the California School Employees Association and its Chapter #291, (hereinafter "Association"), collectively referred to as "the Parties".

The Parties agree to the following regarding a Remote Work Schedule ("RWS") for the period of July 1, 2026, through June 30, 2027.

For purposes of this Memorandum of Understanding, "permanent unit member" shall mean completion of their probationary period in their current classification and/or in the classification for which they were selected for an out-of-class assignment.

1. Permanent unit members requesting an RWS, where the employee works from an off-site location, shall submit a request form to their immediate supervisor. The immediate supervisor may accept, reject, or modify the request to work remotely. A modification can include approval of a hybrid schedule, where the unit member may work from a private off-site location within two (2) hours of the worksite for some of their schedule, but report to their work location at other times. The immediate supervisor shall notify the permanent unit member of their decision to the request within ten (10) days of receipt. Denial of a request for an RWS must include reasons in writing. A denial of a request for an RWS shall be submitted to the Office of Human Resources, which will ensure the decision is not arbitrary and capricious. The decision to grant or deny an RWS is not subject to the grievance process.
2. A permanent unit member with an approved RWS must sign an individual RWS agreement.
3. The ultimate decision as to whether to approve or deny an RWS rests solely with the immediate supervisor. An RWS schedule shall be considered on an individual basis.
 - a. In general, positions that may be considered for RWS arrangements meet the following criteria:
 - i. Job functions can be performed at a remote site without diminishing the quality of the work or disrupting the productivity or security standards of a department
 - ii. Does not create an undue burden on efficient daily operations or office staffing needs
 - iii. It is incumbent on the immediate supervisor to ensure fairness in the rotation of the RWS and fairness in the workload
 - b. These types of positions are not eligible for 100% remote work:

- i. Involving any face-to-face customer service as part of their primary duties;
 - ii. Involving any interaction with, and improvement to, campus/site facilities;
 - iii. Involving any face-to-face interaction with or direction of student workers, vendors, professional experts, or any other consultants as part of their primary duties; and
 - iv. Require specialized equipment, supplies, or materials available only at the worksite.
- 4. Permanent unit members may not request an RWS in lieu of taking personal leave, sick leave, or annual leave.
- 5. RWS is not a substitute for dependent care. While performing work duties remotely, permanent unit members are expected to have dependent care arrangements in place.
- 6. If a permanent unit member is to work remotely as an accommodation for medical or disability reasons, the immediate supervisor will consult with the Office of Human Resources prior to initiating the request and before terminating the remote work agreement.
- 7. Permanent unit members must have a work history that demonstrates efficient work without close supervision, maintain regular communication, and collaborate effectively in a remote work environment; in addition, the unit member must have received, at minimum, a satisfactory in all evaluation measures on the unit member's last performance evaluation.
- 8. Permanent unit members shall be available for communication and contact during remote work as they normally would be if working at their regularly assigned place of employment. Permanent unit members and their immediate supervisors shall agree on how their communications shall be handled. During the agreed upon work schedule, it is expected that the participating permanent unit member shall be available for contact by phone and/or e-mail, and may be asked to report to their regularly assigned place of employment on an arranged schedule.
- 9. After an RWS agreement is approved, the immediate supervisor shall use their best efforts to provide the appropriate technology, equipment, office supplies, and other assistance for the employee to perform their job successfully through remote work. Permanent unit members who take District equipment to their remote location will be required to sign a form acknowledging receipt of the equipment and agreeing to maintain the equipment in working condition.
- 10. Permanent unit members can discontinue RWS at any time and return on-site.
- 11. The immediate supervisor may permanently rescind RWS for an on-site work schedule, upon three (3) calendar days' notice to account for a change in staffing levels, for failure to abide by any of the terms of the individual RWS agreement, or based on the operational needs of the department. On any given day, a permanent unit member may be temporarily called into the physical work location if operational needs require their presence and if provided reasonable advance notice as described in the department's written communication plan (unit members will be provided with no less than three (3) hours notice).

12. The District will provide the Association with the current RWS list including names, worksite location, and shift times worked at the beginning of the approved RWS.

This MOU will sunset on 30 June 2027 and shall be reevaluated and subject to negotiations at any time.

This agreement is subject to all approvals required by the CSEA 610 policy and the District.

For the District



Kristina Hannon, SBCCD
Vice-Chancellor, Human Resources,
Payroll, Police Services and Health and
Safety Administration

For CSEA



Ernest Guillen, President CSEA #291



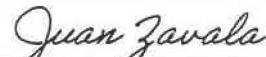
Cameron Kroetz, CSEA LRR



Diana Vaichis, Team Member



Yendis Battle, Team Member



Juan Zavala, Team Member



Aida Gil, Team Member



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

Remote Work Schedule Request Form/Agreement

Employee Name:			
Site/Department:			
Primary Phone:			
Remote Work Address:			
Remote Work Schedule Start Date:	Remote Work Schedule End Date*:		
Requested Remote Work Hours per Day/Week:			
M-F Remote Hours:			
	Start Time	End Time	Total Hours
Monday	:	:	
Tuesday	:	:	
Wednesday	:	:	
Thursday	:	:	
Friday	:	:	
M-F Location Hours:			
	Start Time	End Time	Location
Monday	:	:	Choose an item.
Tuesday	:	:	Choose an item.
Wednesday	:	:	Choose an item.
Thursday	:	:	Choose an item.
Friday	:	:	Choose an item.

Remote Work Schedule (“RWS”) arrangements are appropriate for positions with job-specific duties that allow for remote work, and when certain factors coexist to create a reasonable certainty that the RWS work arrangement will be successful. Management will not deny a request for an RWS arrangement for arbitrary or capricious reasons.

If my request is accepted, I agree to the following concerning my remote work location:

- I will provide the address of my remote work location from which I will be conducting the remote work to my immediate supervisor. Remote work from any other location than that provided to the immediate supervisor is strictly prohibited.
- The remote work location must be located within a two (2) hour drive of my physical work location.
- I will ensure that my remote work location is private (non-public) and free from distraction.
- If safety or ergonomic issues arise, I agree to provide access to my remote work location to Risk Management, upon forty-eight (48) hours of notice.
- I will maintain a safe and hazard-free workspace in my remote work location.

- I agree to maintain a homeowner or renter insurance policy prior to commencing remote work and will continue to maintain the policy in good standing in an amount equal to or greater than \$100,000.
- I will not leave District work, materials, information, etc., in a format that would be available or visible to others.

If my request is accepted, I further agree to the following conditions:

- On any given day, I may be temporarily called into the physical work location if provided reasonable advance notice as described in the department's written communication plan (notice shall be no less than three (3) hours).
- Any equipment such as ergonomic equipment, laptops, etc., that is provided to me to perform my normal work duties, remains the property of the District and is to be returned upon request. Additionally, I agree to properly secure the equipment and maintain the equipment in working order. The District is not responsible for reimbursing me for any costs associated with working from home if the resource is available at the physical work location (e.g., telephone, internet service.)
- All work done during a remote work period remains the property, both intellectual and otherwise, of the District.
- I will submit requests for leave in accordance with the Collective Bargaining Agreement, board policies, and administrative regulations in the same manner as if I were absent from the District's physical work location. In the event that I will not be available during normal work hours on a normal workday, I must notify District, in accordance with the Collective Bargaining Agreement.
- I am expected to abide by all District policies and Work Rules while working remotely.
- While working remotely, I am expected to maintain the volume and quality of work expected of my classification working at a District physical site.
- I will adhere to work hours and lunch and break times in accordance with the Collective Bargaining Agreement. Any changes to break and lunch times require prior supervisor approval.
- Overtime is subject to prior supervisor approval. Any employee who works overtime without prior supervisor approval may be subject to discipline.
- I will provide a copy of my driver's license and car insurance information to the District as I may need to transport equipment between the remote work location and the District's physical work location.
- I understand that I may not request an RWS in lieu of taking personal leave, sick leave, or annual leave.
- I will be available for communication and contact during remote work as if I normally would be if working at my regularly assigned place of employment. Additionally, I understand that it is expected that I will be available for contact by phone and/or e-mail, and may be asked to report to my regularly assigned place of employment on an arranged schedule.
- I understand that RWS is not a substitute for dependent care; therefore, while performing work duties remotely, I am expected to have dependent care arrangements in place.

Remote work agreement:

I have read, understand, and agree to abide by this Remote Work Agreement.

I further understand and agree that this Agreement may be terminated by the District upon three (3) calendar days' notice to account for a change in staffing levels, for failure to abide by any of the terms of this agreement, or based on the operational needs of the department.

I agree that this Agreement will expire no later than June 30, 2027.

By signing below, I further acknowledge and certify that I have an ergonomically safe and efficient work environment in the approved remote work location.

Employee Name (Print)

Employee Signature

Date

[This section is to be completed by the immediate supervisor]Approved: Denied: Modified:

Reason for denial/modification:

Modified Remote Work Hours per Day/Week:

M-F Remote Hours:

	Start Time	End Time	Total Hours
Monday	:	:	
Tuesday	:	:	
Wednesday	:	:	
Thursday	:	:	
Friday	:	:	

M-F Location Hours:

	Start Time	End Time	Location
Monday	:	:	Choose an item.
Tuesday	:	:	Choose an item.
Wednesday	:	:	Choose an item.
Thursday	:	:	Choose an item.
Friday	:	:	Choose an item.

Site/Department Supervisor Signature

Date

Human Resources

Date

District Equipment to be Used at the Remote Worksite:

Description	Asset Number

THIS FORM MUST BE RETURNED TO THE OFFICE OF HUMAN RESOURCES hr@sbccd.edu

Cc: Personnel File

MEMORANDUM OF UNDERSTANDING
By and Between
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
And
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION and its
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT CHAPTER #291

January 13, 2026

Terms and Conditions: This Memorandum of Understanding is entered into by and between the San Bernardino Community College District (hereinafter, "District") and the California School Employees Association, and its Chapter #291, (hereinafter "Association"), collectively referred to as "the Parties".

RECITALS

In or about April 2018, the Parties made and entered into a Memorandum of Understanding (attached herein), which the Parties considered a "contract" per Article 8.1.1 of the agreement between the Contractor (Follett) and the District, in addition to the Parties' collective bargaining agreement and any other applicable agreements or MOUs between the Parties. Therefore, the Parties agreed to the following in part:

Existing Bookstore Employees

1. The Parties, effective April 2018 and thereafter, have agreed that each existing bookstore unit member retains the right to remain indefinitely in his/her existing position at the bookstore, whether under the District or Contractor (Follett).
2. In addition, effective April 2018 and thereafter, each existing bookstore unit member may explore alternative placement within the District, which would be facilitated by the Office of Human Resources. In return, any existing bookstore unit members who accept a transition plan and change classification shall not be subject to any additional probationary period as a result of the transition.
3. In the event, that an existing bookstore unit member accepts an alternative placement with the District, a training plan shall be developed to provide the existing bookstore unit member the understanding of the responsibilities and the knowledge and skills to do the new classification.

TERMS

In alignment with the terms and conditions outlined in the Memorandum of Understanding, the Parties hereby acknowledge that bookstore unit member, Kaila Wheeler, has opted to explore an alternative placement within the District, and the detailed terms and conditions associated with this are as follows:

1. **Kaila Wheeler**, Bookstore Assistant, Range 27 Step G, 8 hours/260-day work year in the Bookstore Department at Crafton Hill College, will be transitioned into the classification of Administrative Assistant III, Range 41 Step A, 8 hours/260-day work year in the Student Life/Student Health Center at Crafton Hill College, **effective January 1, 2026**.

This Memorandum of Understanding constitutes the full and express agreement between the Parties with respect to the subject matter hereof and is the final, complete, and exclusive of the terms and conditions of this Memorandum of Understanding. There exists no other agreements, promises, inducements, or understandings other than those provided herein.

This agreement is subject to all approvals required by the CSEA 610 policy and the District.

For the District



Kristina Hannon, SBCCD
Vice-Chancellor, Human Resources,
Payroll, Police Services and Health and
Safety Administration

For CSEA



Ernest Guillen, President CSEA #291



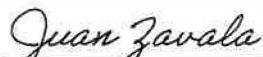
Cameron Kroetz, CSEA LPR



Diana Vaichis, Team Member



Yendis Battle, Team Member



Juan Zavala, Team Member



Aida Gil, Team Member

MEMORANDUM OF UNDERSTANDING
By And Between
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT (DISTRICT)
And
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION and its SAN BERNARDINO
COMMUNITY COLLEGE DISTRICT and its CHAPTER #291 (CSEA)

REGARDING BOOKSTORE EMPLOYEES

April 12, 2018

This Memorandum of Understanding (MOU) is made and entered into June 1, 2017, between California School Employees Association and its San Bernardino CCD Chapter 291 (hereinafter referred to as "Association") and San Bernardino Community College District (hereinafter referred to as "District"), collectively ("the parties"). This MOU shall be considered a "contract" per 8.1.1 of the agreement between the Contractor (Follett) and the District, in addition to the parties' collective bargaining agreement and any other applicable agreements or MOUs between the parties.

1. Existing Employees

- a) For existing Bookstore employees in the CSEA bargaining unit, the District will offer employees over the age of 55, regardless of service years, an early retirement incentive of one (1) year of salary plus retiree health benefits per Article 20.1 of the collective bargaining agreement in exchange for the employee agreeing to retire from District employment; however, they are not prohibited from becoming an employee of the Contractor.
- b) Disbursement of the one (1) year salary shall occur in two separate payments as follows: July 15, 2018 and January 31, 2019.
- c) Any Unit members wishing to retire shall receive the Long Service Recognition stipend according to Article 11.2 at a prorated rate to the date of retirement.
- d) For those employees that do not take the early retirement incentive, the District will require that the selected Bookstore Contractor keep existing employees on at the Bookstore as employees of the District as follows:
 - i. All CSEA unit members may elect to remain on indefinitely as District Bookstore employees until he/she leaves his/her current position with the Bookstore. For existing employees in the CSEA bargaining unit, the terms and conditions of the current collective bargaining agreement between the District and CSEA will remain in effect and the employee will be subject to the same personnel policies and procedures as any other District employee in the CSEA bargaining unit.
 - ii. CSEA unit members that remain on as District Bookstore employees shall be evaluated by their designated District supervisor under the same evaluation policies and procedures as any other District employee within the CSEA bargaining unit. For purposes of employee evaluations the evaluating manager shall be the designated District supervisor. The designated District supervisor shall perform employee evaluations. The same designated District supervisor shall be responsible for any discipline matters in accordance with Article 17 of the collective bargaining agreement. The designated District supervisor shall be a management level employee of the District.

- iii. The District shall require that any management/supervisory employee(s) employed/hired by the Contractor abide by all of the terms and conditions of the current collective bargaining agreement between the District and CSEA.
- iv. For the duration that the Bookstore is contracted by the District, the below Classification titles and their respective job descriptions shall remain within the CSEA bargaining unit and shall be maintained.
 - i. Bookstore Customer Service Assistant
 - ii. Bookstore Assistant I
 - iii. Bookstore Assistant II
 - iv. Assistant Bookstore Manager
 - v. Book Buyer
- v. Each CSEA Bookstore unit member retains the right to remain indefinitely in his or her existing position at the Bookstore whether under District or Contractor operation. Should any Bookstore employee choose to explore alternative placement within the District, the District's Human Resources Department will work with each District Bookstore employee to create a mutually agreed upon transition plan for the employee to transfer to a different position within the District; this shall not be misconstrued to circumvent the provisions provided within Article 1.2.3 of the CSEA collective bargaining agreement. The plan will include identifying potential positions the employee is qualified for, identifying training and/or education that may be needed in order to qualify for positions when the employee would be a good match for a position but does not meet all minimum qualifications, and develop a training and/or education plan and provide training and/or education if feasible in order for the employee to meet minimum qualifications in accordance with Article 9.4 of the CSEA collective bargaining agreement. All costs related to the provisions of this agreement relating to CSEA bargaining unit members shall be borne on to the District. Any permanent part time District Bookstore employees shall have the option of accepting a full time position that is part of the voluntary transition planning made available. If any member chooses to participate in the above process the effects shall be negotiated with CSEA in a separate MOU. The District agrees it shall not involuntarily transfer CSEA Bookstore unit members.
- vi. Any District Bookstore employee that accepts a mutually agreed upon transition plan and changes classification shall not be subjected to any additional probationary period as a result of the transition. In the event that there is not a successor outsourcing contract of the District Bookstores or there is an unfulfilled RFP all employees shall have the right of return if the operations of the Bookstores are returned to the District.

2. Vacancies

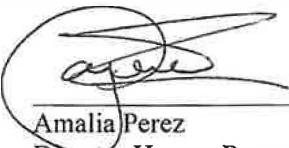
- a) If a unit member employed in the District Bookstore leaves his or her employment with the Bookstore after commencement of the agreement with the Contractor (whether by promotion, transfer to a different District position, or retirement, or resignation), the vacated bargaining unit position in the District Bookstore may be placed on administrative hold by the District and shall not abolish any existing classification title.
 - i. Any vacancies due to promotions are subject to the promotional language in Article 15 of the Classified CBA.
- b) During the term of the agreement to outsource the Bookstore, the Contractor may hire individuals to perform the duties and functions of any such vacant District Bookstore positions (resulting from

unit members leaving their positions) and such New Employees shall be employees of the Contractor, not of the District.

- c) All New Employees of the Contractor shall be approved by the District, shall be subject to the District's standards of conduct for District employees, and shall be subject to the same background, security and Live Scan requirements as District employees. The District will reserve the right to reject any New Employee who, in the judgment of the District, is not qualified to perform the work or is otherwise unsuitable to work on the District's premises. The District will also require Contractor to comply with all state and federal employment requirements.
- d) If the District decides to terminate the contract with the Contractor, the District agrees to negotiate any proposed changes to bargaining unit positions in the Bookstore upon termination of the contract to outsource the Bookstore and reversion of Bookstore operations to the District. The District shall notify the Association of termination of contract with the Contractor within five (5) business days of termination.

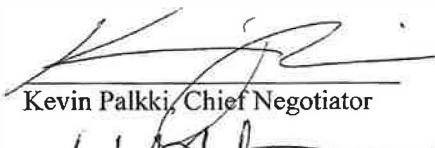
This Agreement is subject to CSEA and the District approval and ratification processes.

For the District:



Amalia Perez
Director Human Resources

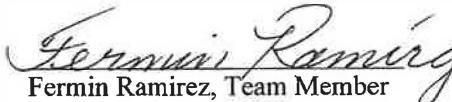
For CSEA Chapter 291:



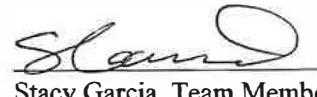
Kevin Palkki, Chief Negotiator
Myesha Kennedy, CSEA LRR



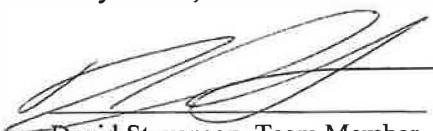
Ginger Sutphin, Team Member



Fermin Ramirez, Team Member



Stacy Garcia, Team Member



David Stevenson, Team Member

MEMORANDUM OF UNDERSTANDING
By and Between
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
And
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION and its
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT CHAPTER #291

January 13, 2026

Terms and Conditions: This Memorandum of Understanding is entered into by and between the San Bernardino Community College District (hereinafter, "District") and the California School Employees Association, and its Chapter #291, (hereinafter "Association"), collectively referred to as "the Parties".

The Parties agree to approve the interim Out-of-Class assignment for Krista Ornelas-Mora, Senior Student Services Technician, to the Student Services Coordinator, Economic Development & Corporate Training Center, under the following stipulations:

1. The length of the assignment will be January 1, 2026, through June 30, 2026, or until the Employee or management makes a decision to end the assignment. The Employee began working Out-of-Class on July 1, 2025, as a Student Services Coordinator.
2. The Employee will be compensated at Range 46, Step D. The salary range and step referenced in this MOU have been predetermined by the CSEA Collective Bargaining Agreement. The Employee will be afforded all the rights, privileges, powers, and leave accruals appropriate for the position, except for those expressly stated herein.
3. Upon completion of the Out-of-Class assignment, the Employee shall return to their regular classified position as a Senior Student Services Technician.
4. The District and the Association agree that during the Out-of-Class assignment, the Employee's seniority as Senior Student Services Technician will continue to accrue, and the Out-of-Class assignment will not be construed in any manner as a break in service.

This Memorandum of Understanding constitutes the full and complete Agreement regarding the Out-of-Class assignment of Krista Ornelas-Mora.

This agreement is subject to all approvals required by the CSEA 610 policy and the District.

For the District

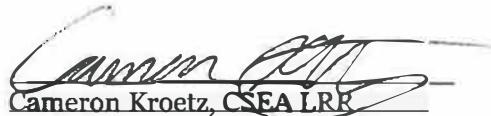


Kristina Hannon, SBCCD
 Vice-Chancellor, Human Resources,
 Payroll, Police Services and Health and
 Safety Administration

For CSEA



Ernest Guillen, President CSEA #291



Cameron Kroetz, CSEA LRR

Diana Valchis

Diana Valchis, Team Member

Yendis Battle

Yendis Battle, Team Member

Juan Zavala

Juan Zavala, Team Member

Aida Gil

Aida Gil, Team Member

MEMORANDUM OF UNDERSTANDING
By and Between
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
And
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION and its
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT CHAPTER #291

January 13, 2026

Terms and Conditions: This Memorandum of Understanding is entered into by and between the San Bernardino Community College District (hereinafter, "District") and the California School Employees Association, and its Chapter #291, (hereinafter "Association"), collectively referred to as "the Parties".

The Parties agree to approve the Management Out-of-Class assignment for Gabriel Martinez Lazaro, Senior Research & Planning Analyst to the Acting Dean, Research, Planning and Institutional Effectiveness with Grants Oversight, San Bernardino Valley College, under the following stipulations:

1. The length of the assignment will be January 1, 2026, through June 30, 2026, or until the Employee or management makes a decision to end the assignment. The Employee began working out of class on August 20, 2025, as Acting Dean, Research, Planning and Institutional Effectiveness with Grants Oversight.
2. The Employee will be compensated at Range 23, Step A. The salary range and step referenced in this MOU have been predetermined by the CSEA Collective Bargaining Agreement.
3. The Parties agree that the Employee, while performing the Management Out-of-Class assignment, remains a unit member and may benefit from any and all rights and representation afforded them through affiliation with CSEA; however, the Employee will be ineligible to receive the following special compensation: shift differential or bilingual/bi-literate during the length of Out-of-Class service.
4. The Parties agree that the Employee will not take part in any classified employee evaluations or employee discipline proceedings during the Management Out-of-Class assignment as the Acting Dean, Research, Planning and Institutional Effectiveness with Grants Oversight or be evaluated during this Management Out-of-Class service.
5. Upon completion of the Out-of-Class assignment, the Employee shall return to their regular classified position as the Senior Research & Planning Analyst.
6. The Parties agree that during the Management Out-of-Class assignment, the Employee's seniority as the Senior Research & Planning Analyst will continue to accrue, and the Management Out-of-Class assignment will not be construed in any manner as a break in service.
7. This Memorandum of Understanding constitutes the full and complete Agreement regarding the Management Out-of-Class assignment of Gabriel Martinez Lazaro.

This agreement is subject to all approvals required by the CSEA 610 policy and the District.

For the District



Kristina Hannon, SBCCD
 Vice-Chancellor, Human Resources,
 Payroll, Police Services and Health and
 Safety Administration

For CSEA



Ernest Guillen, President CSEA #291



Cameron Kroetz
Cameron Kroetz, CSEA LRR

Diana Vaichis
Diana Vaichis, Team Member

Yendis Battle
Yendis Battle, Team Member

Juan Zavala
Juan Zavala, Team Member

Aida Gil
Aida Gil, Team Member

MEMORANDUM OF UNDERSTANDING
By and Between
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
And
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION and its
SAN BERNARDINO COMMUNITY COLLEGE DISTRICT CHAPTER #291

January 13, 2026

Terms and Conditions: This Memorandum of Understanding is entered into by and between the San Bernardino Community College District (hereinafter, "District") and the California School Employees Association, and its Chapter #291, (hereinafter "Association"), collectively referred to as "the Parties," regarding the Formal Level: Step 3 grievance filed by bargaining unit member, Mark Byrd on December 5, 2025.

RECITALS

1. Bargaining unit member, Mark Byrd, filed a Formal Level: Step 3 grievance on December 5, 2025, to the Chancellor for binding arbitration of the dispute. However, Article 18: Grievance Procedure, section 18.8, of the CSEA Collective Bargaining Agreement requires Association approval prior to filing a Formal Level: Step 3 grievance. That section reads in pertinent part:

If the grievant is not satisfied with the decision of the Chancellor or designee, the grievant may (**with the approval of the ASSOCIATION**) within thirty (30) days, submit a request in writing to the Chancellor for binding arbitration of the dispute. [Emphasis added.]

In this case bargaining unit member, Mark Byrd, had not obtained approval from the Association prior to filing the Formal Level: Step 3 grievance.

2. Bargaining unit member, Mark Byrd, was notified by the District on December 5, 2025, that, per Article 18: Grievance Procedure, section 18.8, the District could not accept his submission of a Formal Level: Step 3 grievance because he lacked the Association's approval. Bargaining unit member Mark Byrd confirmed that he was still awaiting the Association's internal decision regarding representation at Formal Level: Step 3.
3. The Association anticipates concluding its internal process for considering bargaining unit member, Mark Byrd's request for arbitration related to the Formal Level: Step 3 grievance filed on December 5, 2025, by February 20, 2026.

TERMS

The Association acknowledges that the Formal Level: Step 3 under Article 18: Grievance Procedure, section 18.8, is under the purview of the Association, not an individual bargaining unit member. Accordingly, the Parties have agreed to the following terms and conditions concerning the Formal Level: Step 3 grievance:

1. The Parties agree to place the Formal Level: Step 3 grievance, filed on December 5, 2025, by bargaining unit member, Mark Byrd, in abeyance to allow the Association's internal process to be completed without exhausting the deadline. The abeyance period shall run through March 1, 2026.

This agreement constitutes the full and express agreement between the Parties with respect to the subject matter hereof. There exist no other agreements, promises, inducements, or understandings other than those provided herein.

It is further understood that this agreement is unique and shall not set a precedent for further requests or situations and shall in no way be construed as a waiver, expressed or implied, of the Association or District's right to negotiate on any and all matters within the scope of representation set forth in the Educational Employment Relations Act.

This agreement is subject to all approvals required by the CSEA 610 policy and the District.

For the SBCCD



Kristina Hannon, SBCCD
Vice-Chancellor, Human Resources,
Payroll, Police Services and Health and
Safety Administration

For CSEA, Chapter #291



Ernest Guillen, President CSEA #291



Cameron Kroetz, CSEA LRR



Diana Vaichis, Team Member



Yendis Battle, Team Member



Juan Zavala, Team Member



Aida Gil, Team Member

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Dr. Diana Z. Rodriguez, Chancellor
REVIEWED BY: Dr. Diana Z. Rodriguez, Chancellor
PREPARED BY: Kristina Hannon, Vice Chancellor, Human Resources, Payroll, Police Services, and Health and Safety Administration
DATE: February 12, 2026
SUBJECT: MOU(s) between SBCCD and the San Bernardino Community College District Teachers Association (CTA)

RECOMMENDATION

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

OVERVIEW

The District and the CTA met and entered into the attached Memorandums of Understanding, also known as MOU(s).

ANALYSIS

The attached MOU(s) constitute the full and complete Agreement between the District and the CTA.

SBCCD GOALS

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

FINANCIAL IMPLICATIONS

The cost associated with a MOU(s) is included in the appropriate budgets, where applicable.



MEMORANDUM OF UNDERSTANDING
By and Between
San Bernardino Community College District Teachers Association
And San Bernardino Community College District
AB 1705 Task Force (Spring 2026)
December 12, 2025

WHEREAS: San Bernardino Valley College (SBVC) has established an AB 1705 Task Force to help shape and support equitable, effective practices aligned with the evolving needs of students in STEM and transfer pathways as AB1705 is implemented at SBVC and statewide.

IT IS THEREFORE AGREED THAT:

To support the time and responsibilities associated with these roles, the time commitment for the AB 1705 Task Force members will not exceed a combined total of 0.7 Full-Time Equivalent (FTE) each semester, with the allocation being the following:

- Mathematics Faculty = 0.2 FTE [7hrs per week]
- Science Faculty = 0.2 FTE [7hrs per week]
- English Faculty = 0.2 FTE [7hrs per week]
- Counseling Faculty = 0.1 FTE [3.5hrs per week]

If additional time, resources, or adjustments to the time commitment are required, San Bernardino Community College District Teachers Association (SBCCDTA) and the District agree to renegotiate the terms of this MOU.

This MOU will sunset May 29, 2025. The parties agree the reassigned time allocations will be reevaluated prior to the sunset date.

For SBCCD:


Kristina Hannon (Jan 15, 2026 20:51:47 PST) Date: 12/12/2025

Kristina Hannon
 Vice Chancellor, Human Resources & Police Services,
 SBCCD Lead Negotiator

For SBCCDTA:


Jamie Salyer (Jan 16, 2026 09:47:34 PST) Date: 12/12/2025
 Jamie Salyer
 SBCCDTA Lead Negotiator

MEMORANDUM OF UNDERSTANDING
By and Between
San Bernardino Community College District Teachers Association
And San Bernardino Community College District
Participatory Governance Task Force (Spring 2026 and Fall 2026)
December 12, 2025

WHEREAS: San Bernardino Valley College (SBVC), hereafter referred to as "the College," has established a Participatory Governance Task Force to work on the development of the Participatory Governance structure and handbook; and

WHEREAS: The Task Force's work was initially intended to be completed without specific time allocations, but additional time commitments are now necessary to expedite the completion of the project and meet the revised timeline;

IT IS THEREFORE AGREED THAT:

The time commitment for Task Force members will not exceed a combined total of 1.0 Full-Time Equivalent (FTE) each semester, with the allocation being the following:

- Faculty Representatives .20 reassigned time
- Faculty Co-Lead .40 reassigned time

If additional time, resources, or adjustments to the time commitment are required, San Bernardino Community College District Teachers Association (SBCCDTA) and the District agree to renegotiate the terms of this MOU.

This MOU will sunset December 24, 2026. The parties agree the reassigned time allocations will be reevaluated prior to the sunset date.

For SBCCD:



Kristina Hannon (Jan 15, 2026 20:51:17 PST)

Date: 12/12/2025

Kristina Hannon

Vice Chancellor, Human Resources & Police Services,
 SBCCD Lead Negotiator

For SBCCDTA:



Jamie Salyer (Jan 16, 2026 09:48:41 PST)

Date: 12/12/2025

Jamie Salyer

SBCCDTA Lead Negotiator

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Dr. Diana Z. Rodriguez, Chancellor

REVIEWED BY: Dr. Diana Z. Rodriguez, Chancellor

PREPARED BY: Kristina Hannon, Vice Chancellor, Human Resources, Payroll, Police Services, and Health and Safety Administration

DATE: February 12, 2026

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
2. Be a Diverse, Equitable, Inclusive, and Anti-Racist Institution

FINANCIAL IMPLICATIONS

The cost of employment for these employees is included in the appropriate 2025-2026 budgets.



Professional Expert, Short-Term & Substitute Employees

Presented for Information on February 12, 2026

[v.1.21.2026.p.1|3]

Professional Expert

Employee Name Location Assignment & Department	Duties	From	To	Hourly Rate
Anderson, Cira CHC Tutoring Center	Tutor III	01/01/26	06/30/26	\$20.00
Bahjri, Ammar CHC Tutoring Center	Tutor III	01/01/26	06/30/26	\$20.00
Dyer, Peyton CHC Tutoring Center	Tutor III	01/01/26	06/30/26	\$20.00
Hill, Nariah D CHC Tutoring Center	Tutor III	01/01/26	06/30/26	\$20.00
Kingsbury, William CHC Tutoring Center	Tutor III	01/01/26	06/30/26	\$20.00
Nwoche, Adaeze E. CHC Tutoring Center	Tutor III	01/01/26	06/30/26	\$20.00
Radillo, Thalia CHC Tutoring Center	Tutor III	01/01/26	06/30/26	\$20.00
Ton, Kaelynn CHC Tutoring Center	Tutor III	01/01/26	06/30/26	\$20.00
Tucker, Dylan CHC Tutoring Center	Tutor III	01/01/26	06/30/26	\$20.00
Vara, Eva CHC Tutoring Center	Tutor III	01/01/26	06/30/26	\$20.00
DeSoucy, Justin CHC Tutoring Center	Tutor IV	01/01/26	06/30/26	\$23.00
Khalfallah, Fatima CHC Tutoring Center	Tutor IV	01/01/26	06/30/26	\$23.00
Gonzales, Anthony A DIST Economic Development & Corporate Training	Transitional Work Crew Trainer	01/16/26	06/30/26	\$22.00
Brown, Samuel SBVC Athletics	Assistant Coach, Football	08/25/25	12/19/25	\$1,400.00
Burns Jr, Steven R SBVC Athletics	Assistant Coach, Football	08/25/25	12/19/25	\$1,400.00
Chester, Brian SBVC Athletics	Assistant Coach, Football	08/25/25	12/19/25	\$1,400.00
Gardner, Keenan D SBVC Athletics	Assistant Coach, Football	08/25/25	12/19/25	\$1,400.00
Guy-Williams, Giles SBVC Athletics	Assistant Coach, Football	08/25/25	12/19/25	\$1,400.00
Merriwether, Andrew SBVC Athletics	Assistant Coach, Football	08/25/25	12/19/25	\$1,400.00
Paredez, John SBVC Athletics	Assistant Coach, Football	08/25/25	12/19/25	\$1,400.00
Pontious, Richard M SBVC Athletics	Assistant Coach, Football	08/25/25	12/19/25	\$1,400.00



Professional Expert, Short-Term & Substitute Employees

Presented for Information on February 12, 2026

[v.1.21.2026.p.2|3]

Professional Expert

Employee Name Location Assignment & Department	Duties	From	To	Hourly Rate
William, Jerret SBVC Athletics	Assistant Coach, Football	08/25/25	12/19/25	\$1,400.00
Ramirez, Michael R SBVC Athletics	Assistant Coach, Men's Cross Country	08/25/25	12/19/25	\$2,800.00
Betancourt, Javier SBVC Athletics	Assistant Coach, Men's Soccer	08/25/25	12/19/25	\$1,400.00
Politron, Jose SBVC Athletics	Assistant Coach, Men's Soccer	08/25/25	12/19/25	\$1,400.00
Sierra, Francisco D SBVC Athletics	Assistant Coach, Men's Soccer	08/25/25	12/19/25	\$1,400.00
Gazzaniga, Steve A SBVC Athletics	Assistant Coach, Volleyball	08/25/25	12/19/25	\$1,400.00
Glover, Shannon SBVC Athletics	Assistant Coach, Volleyball	08/25/25	12/19/25	\$1,400.00
Valdivia, Iridian SBVC Athletics	Assistant Coach, Women's Cross Country	08/25/25	12/19/25	\$2,800.00
Doran, Stephanie SBVC Athletics	Assistant Coach, Women's Soccer	08/25/25	12/19/25	\$1,400.00
Hughes, Noelle SBVC Athletics	Assistant Coach, Women's Soccer	08/25/25	12/19/25	\$1,400.00
Marquez, Jeremiah SBVC Athletics	Assistant Coach, Women's Soccer	08/25/25	12/19/25	\$1,400.00
Ratigan, James SBVC Athletics	Head Coach, Men's Cross Country	08/25/25	12/19/25	\$4,000.00
Brown, Joshua SBVC Athletics	Head Coach, Men's Soccer	08/25/25	12/19/25	\$2,000.00
Vansant, Robert SBVC Athletics	Head Coach, Volleyball	08/25/25	12/19/25	\$2,000.00
Sanchez, Ricardo SBVC Athletics	Head Coach, Women's Cross Country	08/25/25	12/19/25	\$4,000.00
Lefay, Jenna SBVC Athletics	Head Coach, Women's Soccer	08/25/25	12/19/25	\$2,000.00
Loera, Andrew SBVC Student Health Services	Licensed Mental Health Clinician III	01/11/26	06/30/26	\$85.00



Professional Expert, Short-Term & Substitute Employees

Presented for Information on February 12, 2026

[v.1.21.2026.p.3|3]

Substitute

Employee Name Location Assignment & Department	Duties	From	To	Hourly Rate
Herrera, Christian CHC Custodial <i>Vacancy</i>	Substitute Custodian	01/17/26	03/17/26	\$22.69
Ebron, Maddison CHC Institutional Advancement <i>LOA</i>	Development Coordinator	01/10/26	03/10/26	\$33.66
Tafolla, Elyse DIST Facilities <i>Sick/Vacation Coverage</i>	Substitute Custodian	12/21/25	02/20/26	\$22.69
Larry, Nathaniel DIST Facilities <i>Sick/Vacation Coverage</i>	Substitute Custodian	12/14/25	02/13/26	\$22.69

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees
FROM: Dr. Diana Z. Rodriguez, Chancellor
REVIEWED BY: Jose F. Torres, Executive Vice Chancellor
PREPARED BY: Steven J. Sutorus, Executive Director, Business & Fiscal Services
DATE: February 12, 2026
SUBJECT: Purchase Order Report

RECOMMENDATION

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

OVERVIEW

In accordance with SBCCD Board Policy 6100, Delegation of Authority, The Board of Trustees delegates authority to the Chancellor to supervise the general business procedures of the District to assure the proper administration of property and contracts.

Education Code 81656 provides that all transactions entered into by an authorized officer shall be reviewed by the Board every 60 days.

ANALYSIS

Purchase orders issued between the dates of 12/9/2025 – 1/19/2026 are attached, except those approved through other agenda items. All purchase orders have been issued in accordance with the District's policies and procedures by an authorized officer of the District.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

The attached purchase orders are included in the appropriate budgets.



Purchase Order Report

February 12, 2026

PO#	Supplier Name	Amount
PO2602861	WARD'S NATURAL SCIENCE EST INC	\$ 485.87
PO2602862	CAROLINA BIOLOGICAL SUPPLY CO	\$ 2,725.01
PO2602864	ESPINOZA MARKET	\$ 600.00
PO2602865	CDW LLC	\$ 560.35
PO2602866	COMPRESSED AIR SPECIALTIES INC	\$ 700.00
PO2602868	OSTS INC	\$ 2,620.00
PO2602869	LOPEZ, BRANDON	\$ 2,072.24
PO2602870	STAPLES BUSINESS ADVANTAGE	\$ 232.33
PO2602872	HIS GLASSWORKS INC	\$ 10,448.96
PO2602873	NEBRASKA SCIENTIFIC	\$ 3,184.35
PO2602874	SAN BERNARDINO VALLEY COLLEGE FOUNDATION	\$ 3,054.45
PO2602875	ICHOR SOLUTIONS INC	\$ 900.24
PO2602876	SUPERIOR SERVICE CORP	\$ 608.83
PO2602877	SUPERIOR SERVICE CORP	\$ 658.78
PO2602878	HORTI'S TACOS LLC	\$ 2,100.00
PO2602879	STAPLES BUSINESS ADVANTAGE	\$ 36.19
PO2602880	STAPLES BUSINESS ADVANTAGE	\$ 58.69
PO2602891	COPPER MOUNTAIN COLLEGE FOUNDATION	\$ 21,000.00
PO2602893	COLLEGE OF THE DESERT FOUNDATION	\$ 21,000.00
PO2602894	SAN BERNARDINO VALLEY COLLEGE FOUNDATION	\$ 21,000.00
PO2602895	RIO HONDO CCD	\$ 178.00
PO2602896	CHICK-FIL-A YUCAIPA	\$ 2,305.83
PO2602897	NORTH AMERICAN RESCUE LLC	\$ 2,831.42
PO2602899	CDW LLC	\$ 73.07
PO2602900	ASB SPORTS ACQUISITIONS INC	\$ 6,255.74
PO2602903	VERNIER SOFTWARE & TECHNOLOGY INC	\$ 1,249.33
PO2602904	FEDEX FREIGHT INC	\$ 195.00
PO2602905	ASB SPORTS ACQUISITIONS INC	\$ 879.73
PO2602906	GAUMARD SCIENTIFIC COMPANY	\$ 3,066.50
PO2602907	GREEN BUSINESS CERTIFICATION INC	\$ 5,295.76
PO2602912	STAPLES BUSINESS ADVANTAGE	\$ 204.70
PO2602913	STAPLES BUSINESS ADVANTAGE	\$ 449.34
PO2602915	R.E. MICHEL COMPANY	\$ 2,849.05
PO2602916	FOLLETT CORPORATION	\$ 5,000.00
PO2602917	CSEA	\$ 169.00
PO2602918	SAN BERNARDINO CCD	\$ 713.88
PO2602919	SAN BERNARDINO CCD	\$ 2,727.18
PO2602920	SAN BERNARDINO CCD	\$ 8,000.00
PO2602921	SAN BERNARDINO CCD	\$ 7,800.00
PO2602923	CHERRY VALLEY NURSERY AND LANDSCAPE SUPPLY	\$ 150.00
PO2602924	CALIFORNIA STATE UNIVERSITY - CHANNEL ISLANDS	\$ 1,260.00
PO2602926	ESTRADA, JULIA ANA	\$ 100.00
PO2602927	STAPLES BUSINESS ADVANTAGE	\$ 622.70
PO2602928	CLAY-KING.COM INC	\$ 11,187.11
PO2602929	STAPLES BUSINESS ADVANTAGE	\$ 91.32

Purchase Order Report
February 12, 2026

PO#	Supplier Name	Amount
PO2602931	CDW LLC	\$ 1,087.79
PO2602932	JACKSONS TOTAL TREASURERS	\$ 403.59
PO2602934	CONVERGEONE INC	\$ 10,860.35
PO2602937	KNORR SYSTEMS INC	\$ 1,000.00
PO2602938	GRAINGER INC	\$ 3,287.64
PO2602939	G/M BUSINESS INTERIORS	\$ 3,362.55
PO2602940	ASB SPORTS ACQUISITIONS INC	\$ 4,217.33
PO2602941	ASB SPORTS ACQUISITIONS INC	\$ 1,000.50
PO2602942	ASB SPORTS ACQUISITIONS INC	\$ 858.04
PO2602943	ASB SPORTS ACQUISITIONS INC	\$ 2,325.03
PO2602944	ASB SPORTS ACQUISITIONS INC	\$ 3,008.82
PO2602945	ASB SPORTS ACQUISITIONS INC	\$ 2,683.63
PO2602946	JAMES, JARED	\$ 1,400.00
PO2602947	JANUARY, JEREL	\$ 1,400.00
PO2602965	STAPLES BUSINESS ADVANTAGE	\$ 64.67
PO2602971	CAROLINA BIOLOGICAL SUPPLY CO	\$ 5,953.08
PO2602972	COMMUNITY PLAYTHINGS	\$ 958.09
PO2602973	AMERICAN SOCIETY OF HEALTH SYSTEM PHARMACIST	\$ 3,200.00
PO2602975	FISHER SCIENTIFIC COMPANY LLC	\$ 6,931.84
PO2602976	FLINN SCIENTIFIC INC	\$ 5,193.87
PO2602977	SIGMA-ALDRICH INC	\$ 4,315.58
PO2602978	NATIONAL SCHOLARSHIP PROVIDERS ASSOCIATION	\$ 500.00
PO2602980	CAROLINA BIOLOGICAL SUPPLY CO	\$ 588.34
PO2602981	VWR INTERNATIONAL LLC	\$ 1,096.47
PO2602982	STAPLES BUSINESS ADVANTAGE	\$ 869.58
PO2602983	NILES BIOLOGICAL INC	\$ 1,651.50
PO2602984	VERNIER SOFTWARE & TECHNOLOGY INC	\$ 10,523.20
PO2602985	LUCKY STAR PROMOS LLC	\$ 771.86
PO2602986	VASQUEZ, ROBERT	\$ 2,588.44
PO2602987	STAPLES BUSINESS ADVANTAGE	\$ 522.10
PO2602988	LUCKY STAR PROMOS LLC	\$ 2,273.53
PO2602989	BRYANT RANCH PREPACK	\$ 5,000.00
PO2602990	SNAP-ON INDUSTRIAL	\$ 845.64
PO2602992	SAN BERNARDINO CCD	\$ 301.78
PO2602993	STAPLES BUSINESS ADVANTAGE	\$ 58.66
PO2602994	ASIAN & PACIFIC AMERICANS IN HIGHER EDUCATION	\$ 7,975.00
PO2602999	SAGE SOFTWARE INC	\$ 4,280.00
PO2603028	TROPHY STORE, THE	\$ 1,239.75
PO2603029	CAROLINA BIOLOGICAL SUPPLY CO	\$ 5,953.08
PO2603030	ASCAP	\$ 4,195.20
PO2603031	SESAC INC	\$ 1,620.32
PO2603032	VITAL RECORDS CONTROL	\$ 105.88
PO2603034	FISHER SCIENTIFIC COMPANY LLC	\$ 4,816.54
PO2603035	CA COMMUNITY COLLEGE SWIMMING & DIVING COACHES ASSOC	\$ 200.00
PO2603036	QUANTUM PROMOTIONS	\$ 17,191.78

Purchase Order Report
February 12, 2026

PO#	Supplier Name	Amount
PO2603037	DUCK & OWL LLC	\$ 2,051.66
PO2603038	AMERICAN ASSOCIATION OF COMMUNITY COLLEGES	\$ 18,222.00
PO2603039	ESPINOZA MARKET	\$ 3,915.00
PO2603040	SYSCO RIVERSIDE INC	\$ 48,280.31
PO2603041	TRADEFUTURES	\$ 4,100.00
PO2603042	UNISOURCE SOLUTIONS LLC	\$ 38,965.55
PO2603044	SOUTHERN CALIFORNIA WEST COAST ELECTRIC INC	\$ 8,500.00
PO2603045	R.I.S. ELECTRICAL CONTRACTORS INC	\$ 6,075.00
PO2603046	R.I.S. ELECTRICAL CONTRACTORS INC	\$ 10,700.00
PO2603047	IBM CORPORATION	\$ 3,084.54
PO2603048	SAN BERNARDINO CCD	\$ 4,795.88
PO2603049	PANERA LLC	\$ 1,355.21
PO2603050	CALIFORNIA GREEN BUILDING COUNCIL	\$ 20,000.00
PO2603051	SAN BERNARDINO CCD	\$ 67.09
PO2603052	STAPLES BUSINESS ADVANTAGE	\$ 1,302.44
PO2603054	RHA LANDSCAPE ARCHITECTS-PLANNERS INC	\$ 2,590.00
PO2603055	DUCK & OWL LLC	\$ 8,156.25
PO2603056	MCGRATH'S CATERING	\$ 3,472.93
PO2603057	LAKESHORE LEARNING MATERIALS LLC	\$ 1,723.69
PO2603062	MOLLE, LAURA	\$ 500.00
PO2603063	DONALLY, KRISTEN	\$ 300.00
PO2603064	HORTI'S TACOS LLC	\$ 2,100.00
PO2603066	ULINE INC	\$ 2,000.00
PO2603068	MAXON COMPUTER INC	\$ 7,884.00
PO2603070	BSN SPORTS INC	\$ 2,990.90
PO2603071	A & I REPROGRAPHICS	\$ 10,000.00
PO2603072	ULINE INC	\$ 1,750.10
PO2603074	BLOCK SCIENTIFIC LLC	\$ 145.40
PO2603076	CALM.COM INC	\$ 37,999.68
PO2603078	SHERRILL INC	\$ 1,473.06
PO2603079	PARTY PLUS RENTALS INC	\$ 3,478.75
PO2603080	CUMMING MANAGEMENT GROUP INC	\$ 10,000.00
PO2603081	MAGIBOARDS USA	\$ 2,130.50
PO2603086	CALIFORNIA GREEN BUILDING COUNCIL	\$ 12,000.00
PO2603087	PROQUEST LP	\$ 250.00
PO2603088	STAPLES BUSINESS ADVANTAGE	\$ 105.82
PO2603089	FD OPCO LLC	\$ 8,446.35
PO2603090	STAPLES BUSINESS ADVANTAGE	\$ 164.02
PO2603091	US BANK	\$ 25,000.00
PO2603093	DEMCO INC	\$ 451.21
PO2603095	DICK BLICK HOLDINGS INC	\$ 3,015.88
PO2603096	LUCKY STAR PROMOS LLC	\$ 1,223.44
PO2603097	SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT	\$ 1,000.00
PO2603099	CALIFORNIA, STATE OF	\$ 5.00
PO2603101	GALLAGHER, SANDRA L	\$ 1,092.94

Purchase Order Report

February 12, 2026

PO#	Supplier Name	Amount
PO2603102	PRINTFLY CORPORATION	\$ 2,791.07
PO2603104	STAPLES BUSINESS ADVANTAGE	\$ 358.81
PO2603106	STAPLES BUSINESS ADVANTAGE	\$ 424.22
PO2603107	STAPLES BUSINESS ADVANTAGE	\$ 210.91
PO2603108	STAPLES BUSINESS ADVANTAGE	\$ 135.94
PO2603112	FLINN SCIENTIFIC INC	\$ 121.98
PO2603113	ULINE INC	\$ 5,585.49
PO2603114	CAROLINA BIOLOGICAL SUPPLY CO	\$ 679.60
PO2603115	DELL MARKETING LP	\$ 9,194.05
PO2603116	AFRICAN AMERICAN MALE EDUCATION NETWORK & DEVELOPMENT	\$ 9,600.00
PO2603117	CAROLINA BIOLOGICAL SUPPLY CO	\$ 2,140.20
PO2603118	SAN BERNARDINO CCD	\$ 38,000.00
PO2603119	PARTY PLUS RENTALS INC	\$ 8,114.00
PO2603120	VWR INTERNATIONAL LLC	\$ 1,739.93
PO2603121	SAN BERNARDINO CCD	\$ 1,750.00
PO2603122	VEX ROBOTICS INC	\$ 1,233.23
PO2603123	THECHAMOYBAR	\$ 1,885.00
PO2603124	VEX ROBOTICS INC	\$ 5,290.68
PO2603125	STAPLES BUSINESS ADVANTAGE	\$ 57.47
PO2603126	STAPLES BUSINESS ADVANTAGE	\$ 84.56
PO2603127	CLANDESTINA LLC	\$ 2,660.00
PO2603128	BARRIENTOS, LESTER	\$ 1,800.00
PO2603130	CONTROL AIR ENTERPRISES LLC	\$ 25,000.00
PO2603132	A & I REPROGRAPHICS	\$ 25,000.00
PO2603133	STAPLES BUSINESS ADVANTAGE	\$ 308.07
PO2603134	WARREN COLLINS & ASSOCIATES INC	\$ 9,778.14
PO2603135	WARREN COLLINS & ASSOCIATES INC	\$ 2,506.55
PO2603136	TREE PROS INC	\$ 40,000.00
PO2603137	DICK BLICK HOLDINGS INC	\$ 165.76
PO2603138	ULINE INC	\$ 321.92
PO2603139	PROSITE SERVICES	\$ 7,541.81
PO2603140	SAN BERNARDINO CCD	\$ 336.25
PO2603141	SAN BERNARDINO CCD	\$ 3,027.82
PO2603142	SAN BERNARDINO CCD	\$ 499.37
PO2603143	NEW SEED LANDSCAPE SERVICES INC	\$ 28,000.00
PO2603146	STAPLES BUSINESS ADVANTAGE	\$ 43.96
PO2603151	STAPLES BUSINESS ADVANTAGE	\$ 707.13
PO2603152	STAPLES BUSINESS ADVANTAGE	\$ 219.53
PO2603154	SAN BERNARDINO CCD	\$ 7,500.00
PO2603155	DELL MARKETING LP	\$ 3,431.12
PO2603156	KOPPER KETTLE LLC	\$ 2,158.42
PO2603157	STAPLES BUSINESS ADVANTAGE	\$ 976.39
PO2603158	LUCKY STAR PROMOS LLC	\$ 39,285.30
PO2603159	JOSE'S MEXICAN FOOD INC	\$ 1,346.93
PO2603160	SAN BERNARDINO CCD	\$ 1,007.01

Purchase Order Report

February 12, 2026

PO#	Supplier Name	Amount
PO2603161	SAN BERNARDINO CCD	\$ 428.69
PO2603162	LIEBERT CASSIDY WHITMORE	\$ 3,550.00
PO2603163	WARREN COLLINS & ASSOCIATES INC	\$ 4,495.55
PO2603164	PROSITE SERVICES	\$ 1,321.31
PO2603165	CONSTANT CONTACT INC	\$ 5,476.80
PO2603166	CALIFORNIA SOCIETY FOR RESPIRATORY CARE	\$ 1,950.00
PO2603168	HISPANIC ASSOCIATION OF COLLEGES AND UNIVERSITIES	\$ 11,330.00
PO2603169	JACOME, ROBIN	\$ 3,915.00
PO2603170	SAN BERNARDINO CCD	\$ 13,213.13
PO2603171	ASAP PRINTS	\$ 1,550.78
PO2603175	STAPLES BUSINESS ADVANTAGE	\$ 462.41
PO2603176	STAPLES BUSINESS ADVANTAGE	\$ 413.67
PO2603177	STAPLES BUSINESS ADVANTAGE	\$ 161.65
PO2603178	DELL MARKETING LP	\$ 28,232.00
PO2603179	CDW LLC	\$ 812.00
PO2603181	ORANGE COUNTY SHERIFF DEPT	\$ 175.00
PO2603185	STAPLES BUSINESS ADVANTAGE	\$ 154.82
PO2603186	CA STATE UNIVERSITY LONG BEACH RESEARCH FOUNDATION	\$ 447.00
PO2603187	ASCAP	\$ 1,731.44
PO2603188	GENUINE AUTO PARTS	\$ 400.18
PO2603189	VERDANTAS INC	\$ 515.71
PO2603190	PROSITE SERVICES	\$ 1,095.66
PO2603191	BROADCAST MUSIC INC	\$ 1,817.53
PO2603192	HOWARD INDUSTRIES INC	\$ 737.33
PO2603193	CARDIO PARTNERS INC	\$ 146.81
PO2603194	SOUTHERN CALIFORNIA WEST COAST ELECTRIC INC	\$ 3,000.00
PO2603195	CAROLINA BIOLOGICAL SUPPLY CO	\$ 520.28
PO2603196	STAPLES BUSINESS ADVANTAGE	\$ 94.73
PO2603197	SAN BERNARDINO CCD	\$ 825.63
PO2603198	SAN BERNARDINO CCD	\$ 4,069.09
PO2603199	SAN BERNARDINO CCD	\$ 3,403.00
PO2603200	STAPLES BUSINESS ADVANTAGE	\$ 169.44
PO2603201	GOLF CARS OF RIVERSIDE	\$ 240.00
PO2603203	MACIAS, DIEGO	\$ 30.00
PO2603210	BOUNDTREE MEDICAL LLC	\$ 1,356.22
PO2603211	DELL MARKETING LP	\$ 2,381.60
PO2603212	DELL MARKETING LP	\$ 35,399.42
PO2603213	SAN BERNARDINO CCD	\$ 750.00
PO2603214	TROPHY HOUSE	\$ 500.23
PO2603215	SAN BERNARDINO CCD	\$ 1,229.36
PO2603216	TSI INCORPORATED	\$ 3,299.69
PO2603217	HARDY DIAGNOSTICS	\$ 855.14
PO2603218	DELL MARKETING LP	\$ 3,117.16
PO2603219	CDW LLC	\$ 284.28
PO2603220	SAN BERNARDINO CCD	\$ 788.65

Purchase Order Report

February 12, 2026

PO#	Supplier Name	Amount
PO2603221	SAN BERNARDINO CCD	\$ 3,525.34
PO2603222	REDLANDS PLUMBING HEATING & A/C INC	\$ 14,432.00
PO2603223	CDW LLC	\$ 15,542.31
PO2603224	SAN BERNARDINO CCD	\$ 1,415.65
PO2603225	STAPLES BUSINESS ADVANTAGE	\$ 48.97

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Dr. Diana Z. Rodriguez, Chancellor

REVIEWED BY: Dr. Diana Z. Rodriguez, Chancellor

PREPARED BY: Kristina Hannon, Vice Chancellor, Human Resources, Payroll, Police Services, and Health and Safety Administration

DATE: February 12, 2026

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 employee on the attached list tendered their resignation to the District.

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 February 12, 2026

[v.1.22.2026.p.2|2]

Employee Name	Location Assignment & Department	Years of Service	Last Date of Employment
Zepeda, Isidro Professor English	CHC English Department	6	01/12/26

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Dr. Diana Z. Rodriguez, Chancellor

REVIEWED BY: Dr. Diana Z. Rodriguez, Chancellor

PREPARED BY: Dr. Kevin Horan, President, CHC
Dr. Gilbert Contreras, President, SBVC
Kristina Hannon, Vice Chancellor, Human Resources, Payroll, Police Services, and Health and Safety Administration

DATE: February 12, 2026

SUBJECT: Volunteers

RECOMMENDATION

This item is for information only. No action necessary.

OVERVIEW

Assignments performed by volunteers will not take away responsibilities or duties of regular academic or classified employees.

ANALYSIS

The individuals on the attached list have volunteered their services and acknowledge that they will not receive payment of any kind for services performed.

SBCCD GOALS

1. Eliminate Barriers to Student Access and Success

FINANCIAL IMPLICATIONS

There are no financial implications associated with this board item.





Volunteers

Presented for Information February 12, 2026

[v.1.26.2026.p.2|2]

	Location Assignment	Department	From	To
Fontenot, Keahna	SBVC	Student Accessibility Services	01/23/26*	06/30/26
Jalving, Natalie	SBVC	Student Accessibility Services	01/23/26*	06/30/26
Jimenez, Diana	SBVC	Student Accessibility Services	02/13/26	06/30/26
Juarez, Rosenelly	SBVC	Student Accessibility Services	02/13/26	06/30/26
McDonald, John	SBVC	Athletics	02/13/26	06/30/26
Mendoza, Lilia	SBVC	Student Accessibility Services	01/23/26*	06/30/26
Valencia Viveros, David	SBVC	Student Accessibility Services	01/23/26*	06/30/26
Archila Ortiz, Robert	CHC	Student Life	02/13/26	06/30/26
Sandoval, Ashley	CHC	Respiratory Care	01/20/26*	05/15/26

*Ratification: Paperwork for these volunteers was submitted after the prior Board deadlines

BOARD OF TRUSTEES REPORT

FEBRUARY 2026



Rey Bell Built His Classroom Around Connection, and Students Feel It

If you've taken a class in Crafton Hills College's Respiratory Care program, odds are you've met Professor Rey Bell. And if you have, there's a good chance he already knew your name within the first week.

Bell's desire to connect with each one of his students is a fundamental piece of his teaching philosophy. "By learning each student's name," he says, "it allows the students to feel acknowledged, accepted, and to begin feeling comfortable right away." This connection with his students is evident throughout his classes. Bell teaches a variety of courses in the Respiratory Care program (from introductory theory and lab classes to advanced courses) and also teaches and mentors students through the clinical portion of their training.

"There is no such thing as a dumb question," he says. "I want my students to feel that they can ask me anything, anytime...not just during my office hours. The doors to my classroom and office are always open."

Bell's passion for teaching has led him to



often ponder the hardships that his students have overcome to be successful.

"There was a student in our program who lived in a car the entire time they attended," he said. "They never missed a class, nor did they ever ask for assistance, nor did they miss a single clinical rotation. Not a single person knew that this student was living in a car until after graduation. They found employment and are doing well. If only I had known, so that I might have been able to assist."

These moments remind Bell of the true value of teaching: not just to provide knowledge, but to serve as a stable, positive influence for students striving for a better life.

Many of Bell's connections with his students continue after they graduate. Bell is a clinical instructor at Riverside Community Hospital and regularly encounters students who have graduated from Crafton.

Photo: Rey Bell with students

Crafton Hills College Honors Equity Champions



During Spring 2026 In-Service Day, CHC celebrated the 2nd Annual Equity Champion Awards.

This year's honorees include:

- Classified Professional: Rosemarie Hansen
- Faculty: Dr. Christopher Olivera
- Faculty: Dr. Danae Hart
- Administrator: Dr. Willie Blackmon
- Department: Counseling Services

These awards recognize individuals and a department whose efforts advance equity, inclusion, and belonging across campus.

The celebration also recognized the faculty, staff, and students who submitted nominations. Congratulations to all nominees and recipients for exemplifying Crafton Hills College's commitment to creating an inclusive community for all.

Photo: Delmy Spencer & Willie Blackmon

Crafton Hills College's Nursing Career Services Pathway adds 28 new health care professionals to the mix



Twenty-eight new Roadrunners from Crafton Hills College's Nursing Services Career Pathway are ready to enter the medical field after successfully completing program requirements.

Their success was recognized inside the college's Finkelstein Performing Arts Center on Dec. 16, kicking off a new season of graduation celebrations planned

for the new facility to celebrate Fall program cohorts and their accomplishments.

Crafton Dean of Career Education and Human Development Dan Word kicked off festivities as he always does: Encouraging the audience of loved ones to get a little bit rowdy and cheer on their favorite graduate.

"We are very proud of this class, and we look forward to seeing the wonderful work they will do in the field as they start their health careers," he shared.

Crafton's Nursing Services Program combines three certificates—certified nursing assistant, home health aide, and acute care nursing assistant—in one semester, allowing graduates to work entry level positions at hospitals and other care facilities.

Additional program highlights included the awarding of certificates, pins embossed with the program's logo (a first in program history), and the following announcement of outstanding performance and leadership awards:

- Clinical Leadership Award: Miressa Sanchez
- Exemplary Clinical Practice Award: Lythany Montoya

Photo: CHC Nursing Services Graduation

Crafton Hills College graduates confident, compassionate respiratory therapists



A respiratory therapist must have the motivation to care.

That's the core message Dr. Michael Sheahan, Director of Crafton Hills College's Respiratory Care Program, hoped his students keep in mind as they embark on a career as respiratory therapists.

"Your motivation is the patient," he shared while addressing Crafton's newest graduating cohort on Dec. 18. "Remember, that's a human being. [Your job] is caring for people. It's caring for family members. That is the crux of what we do."

Crafton's fall graduating cohort of 28 made program history becoming the first

graduating class to be celebrated inside the newly opened Finkelstein Performing Arts Center. The space was brimming with excitement as friends and loved ones filled the space with balloons, signs, flowers, and cheers.

Respiratory Care Assistant Professor Valerie Sevilla highlighted the class's tight-knit bond and the lessons that shaped them.

"Over these past two years, I've watched them grow from unsure students setting up their first ventilator to confident, capable and compassionate clinicians," said Sevilla.

Each graduate also received a scholarship through the Forrest and Valorie Greek Scholarship Endowment, a fund created by the Greeks to support the future of Crafton's child development, fire academy, and respiratory therapy programs.

Photo: CHC Respiratory Care Graduation

Trust + Resilience: The recipe of success for Crafton Hills College's 113th Fire Academy



It takes a village to help those looking to pursue a career in the field, a lesson Crafton Hills College's 113th Fire Academy shared when looking into the crowd of loved ones and teachers who supported them along the way.

On Dec. 19, Crafton Hills College recognized its 113th Fire Academy during a lively ceremony filled with jubilation and

tradition inside the Finkelstein Performing Arts Center.

This cohort of cadets turned firefighters was comprised of 33 men and one woman who completed the rigorous program, which trains cadets with the knowledge and skills to become first responders and gain certification.

Cadets also learn the importance of relationships, bonds of trust built through team training and resilience that have the strength to never break.

"As firefighters, you experience some of the most rewarding moments helping people on their best days but also being present on their worst days," shared Class Speaker and Graduate Austin Marin. "When those moments come, trust and teamwork and our commitment to one another will matter more than anything else."

"We learn here that [this job] isn't just about facing difficult situations but it's how you respond to them and how we step forward without hesitation when people need us most," he said.

Additional ceremony highlights included remarks from Academy Chief Ryan Harold and Crafton President Kevin Horan and the presentation of a class plaque that will hang on a classroom wall.

Photo: CHC Fire Academy 113 Graduation

Crafton Hills College celebrates the first of three EMT cohort graduates



Crafton Hills College's Fall 2025 Emergency Medical Technician class cohorts were locked in and ready to go from their first day of instruction.

As they gathered for their final meeting as program students, Crafton's Monday and Wednesday cohorts were given one final instruction before officially becoming graduates: "Have fun."

"I am extremely proud of each and every one of you," said Interim Associate Dean of Public Safety Amanda Ward as she addressed the 55 who were recognized on Jan. 7. "EMT school is tough, but this is a very family-oriented profession. Just because you're done with EMT school doesn't mean we are done with you. We are always here to support you."

The evening ceremony was the first of three scheduled in the same week in the Finkelstein Performing Arts Center.

Crafton Hills' EMT program is rigorous. It requires 16 weeks of instruction, training students to perform basic life-support measures in a pre-hospital setting. EMT students care for people on their best days and their worst days. But despite the unexpected that might come their way, program facilitators were confident their graduates would truly be difference-makers in the field.

"What makes this class especially remarkable is what it took for you guys all to be here," said program instructor Skylar Antoncew. "But you all chose to be here when quitting would have been a lot easier, and that says everything about what kind of EMTs you will be."

Photo: CHC EMT Graduation

Crafton Hills College welcomes 40 new Emergency Medical Technicians to the 'family'



Graduating from an Emergency Medical Technician (EMT) program is not the finish line but the starting point for making a difference in the community. And Crafton Hills College's most recent crop of EMT graduates is ready for the challenge.

During a late afternoon ceremony on Jan. 9, students who completed their EMT training were recognized for their

accomplishments in front of a crowd of excited family and friends.

The ceremony was the second of three planned for CHC's EMT program, an 11 1/2 unit series of courses teaching future EMTs how to perform basic life-saving support measures. In addition to on-campus learning, the college offers an off-site instruction course at the Del Rosa Station

in neighboring San Bernardino to reach more students.

"I am so proud of each and every one of you," said Glen Thronson, who led the Friday cohort. "And let me be the first to welcome you to the EMT family."

Program facilitators encouraged each graduate to keep moving forward, even during the hard times and the unexpected.

Emergency Medical Services assistant dean Amanda Ward, recalling her own struggles as a student, related that she understands the negativity EMT students must overcome.

"I had so many people tell me [when I started] I was so wrong, the wrong gender and 'You're not going to make it' because 'You don't have enough life experience.' And yet, we still have generations of folks proving them wrong," she said. "I am so proud of you for answering the call and wanting to go out and serve your communities."

Photo: CHC EMT Graduation

Crafton Alumna Returns to Her Roots Through Service and Giving Back



Celeste Reid's connection to Crafton Hills College started simply: it was close to home, and it made sense as her next step.

"I lived in Calimesa, and Crafton Hills was my closest and best option for a collegiate experience after I graduated high school," she said.

And it stayed with her. Years later, when Celeste returned to the area as Finance Director for the City of Calimesa, Crafton resurfaced in her life in a new way, through community ties, service, and the chance to give back.

After Crafton, Celeste continued her education at College of the Desert and later earned her bachelor's degree in business administration with an emphasis in Accounting from California State University, San Bernardino. Along the way, she considered a few different career directions before landing on the one that felt like the best fit.

"I considered several career options and ultimately decided to become a Certified Public Accountant," she said. "Being a CPA was the best path forward for me because I knew it would provide the ultimate flexibility. I could live anywhere I wanted

and have the capacity to be part of any industry I wanted as well."

That flexibility turned into a wide-ranging career. Over more than 30 years, Celeste has worked in CPA firms as an auditor and tax manager, supported a nonprofit performing arts center, and worked with a professional tennis tournament. She's also served in finance leadership roles in two municipalities. Today, she serves as Finance Director for the City of Calimesa.

Coming back to Calimesa after more than 30 years away also brought Crafton back into focus. She had the opportunity to meet with the Foundation Board and staff, and she was honored to be invited to join the Foundation's Board of Directors. Additionally, she became involved with the Alumni Committee.

Photo: Celeste Reid



KVCR And The Community

Photos With Santa at KVCR

KVCR hosted its third annual Photos with Santa event on December 13, welcoming approximately 200 community members. The event offered complimentary photos, gifts, holiday activities, refreshments, and live performances by the Colton High School choir, singing holiday music. There were activity stations that included letter writing to Santa, creating holiday cards for Senior citizens, and making Christmas ornaments. The strong turnout reflected positive community engagement.

Senator Eloise Gómez Reyes' Veteran's of the Year Ceremony

On December 4, the KVCR studio hosted Senator Eloise Gómez Reyes' Veterans of the Year Ceremony, honoring veterans from the 29th Senate District for their distinguished service to the nation and continued leadership in the community. The event recognized individuals nominated for their dedication and contributions to strengthening the Inland Empire. Approximately 100 guests attended, with light refreshments served and a photo opportunity provided.

ELLA Event

The inaugural ELLA Film Festival, hosted at KVCR Studios on December 19th, 2025, made a significant impact in the Inland Empire by establishing itself as the region's first women's film festival competition. The festival accepted submissions from women filmmakers across the Inland Empire. Creating an inclusive platform for underrepresented voices in film. The event was a success, welcoming over 70 attendees and receiving overwhelmingly positive feedback from participants, guests, community members, and organizations.



Your KVCR Newsroom

KVCR 91.9 FM Covering the Important Topics for our Region

A KVCR reporter covered an early-morning walkout at an Amazon warehouse in Riverside, where workers protested what they described as unfair labor practices. The workers, supported by Teamsters International, are calling for improved working conditions and higher pay.

A KVCR reporter covered the arrest of a former U.S. Marine in Louisiana tied to an alleged New Year's Eve plot targeting Southern California. Federal authorities say four other suspects were arrested in the Mojave Desert for planning attacks at multiple sites in Orange and Los Angeles counties, and additional weapons were later found at the former Marine's home.

KVCR provided live coverage of an Ontario Reign hockey game on January 7 at 7:00 p.m., expanding local sports programming.

Following the conclusion of UCR's Student Stories series, a KVCR reporter is helping to develop a new college student-driven news segment. Riverside City College and Cal State San Bernardino have expressed interest, and partnership discussions are underway.

A KVCR reporter continues to monitor key political developments, including a January 6-related bill introduced by Representative Norma Torres, Sheriff Bianco's gubernatorial bid and related union activity, and Proposition 50.



February 2026

KVCR Financial Statement

Estimated Revenues & Expenditures For 6 Months Ended 12/31/2025

Revenues

Contributions and Grants	308,313
Contracted Services	14,741
Underwriting	72,819
Rentals and Leases	152,113
Estimated Revenues*	2,035,243
Interest Revenue	14,757
Interfund Transfers In--SBCCD	205,000
Transfers In--PARS Endowment	1,450,000
Total Revenues	4,252,986

Expenditures

Classified Salaries	1,240,795
Employee Benefits	590,548
Books and Supplies	32,754
Services and Operating Expenditures	1,514,438
Total Expenditures	3,378,535

Revenues Less Expenditures 874,451

**Estimated per YTD activity analysis.*



PRESIDENT'S BOARD OF TRUSTEES REPORT

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

SBVC Spring Opening Day Sets the Tone for a Successful Semester



San Bernardino Valley College kicked off the spring semester of its centennial year January 16 with a festive opening day ceremony featuring music from Taiko Mix, photo ops, prize giveaways, and a special sweatshirt to mark the occasion.

"As we celebrate our centennial, it's worth remembering and sharing with the world that San Bernardino Valley College is the model for the vision and promise of a community college education," SBVC President Gilbert J. Contreras told faculty and staff gathered in the auditorium.

San Bernardino Community College District Chancellor Diana Z. Rodriguez shared community feedback on the district, including particularly high marks for affordability and skilled trades. "Our community absolutely values you, appreciates you, the education and the care that you are providing the students and the broader community," she said.

Vice President of Administrative Services Keith Bacon gave updates on the construction of the Student Services, Health Sciences, Aeronautics, and Welding buildings and Academic Senate President Andrea Hecht emphasized the importance of hope in the current environment.

"Hope means creating classes and spaces where students feel seen and heard, it means normalizing conversations about mental health, teaching critical thinking about technology and media, and building genuine community," she said. "We're not just teaching, we're giving them tools and showing them that even in uncertain times, we can take action."

The event focused on the future, but also celebrated milestones from Fall 2025. Contreras recognized the Black-Serving Institution task force's work in receiving the official state designation and honored three athletic trainers — Keith Candelaria, Edgar Ortiz, and Christina Acevedo — who saved the life of football player during a medical emergency.

After remarks in the auditorium, attendees enjoyed brunch and a dynamic drum performance by Taiko Mix.

Campus Spotlight:

Destiny Melendez Shines On and Off the Basketball Court



Destiny Melendez is always trying to shoot higher. A guard/forward for San Bernardino Valley College's women's basketball team, Melendez is often the first one in the gym on game days taking shots. It has paid off — in the last week of January she was tied for 11th in the state for scoring and third in the Inland Empire Athletic Conference, with an average of 19.2 points per game.

"I make some goals for each game for what I could do better," she said. "I had 32 points ... my next goal is to be a top scorer and get 42 points, and overall consistently have 20 points a game. I trust all the work I put in and let it show."

Melendez played for Wilmer Amina Carter High School in Rialto and made varsity her sophomore year. She found something she was good at and felt she could play at the collegiate level, and was drawn to SBVC by its coaching, environment, and closeness to home. Now, she wants others to see that they can accomplish the same things she has.

"I appreciate Destiny's commitment to being a well-rounded student-athlete," said Coach Julia Smith. "She excels in the classroom and on the court." Melendez's greatest attribute is her selflessness, Smith continued, as she "genuinely cares about her teammates and continues to make sacrifices to benefit the SBVC women's basketball family."

Melendez, a nursing major who plans to transfer to a four-year university, said she appreciates the supportive people at SBVC and the resources they've offered, particularly the EOPS program. Looking ahead, she hopes to have a "great two to three years at a university and have fun," she said.

Convocation Week

Helps SBVC Faculty and Staff Gear Up for Spring

During Convocation Week January 13-16, the San Bernardino Valley College community prepared for the spring semester by attending movie- and pop culture-themed information sessions created by the Professional Development Committee.

Although Convocation is faculty driven, all SBVC employees were welcome, EOPS Counselor and Professional Development Committee Chair Keenan Giles said. "It was an opportunity to socialize and network and fellowship for all faculty and staff," he added. "That's why we made it inclusive, particularly because of the work we do with the students."

Some sessions were virtual and included San Bernardino Community College District and Crafton Hills College collaborations, while others were held in person with departments, divisions, task forces, work groups, and committees, "so people could see those things in action," Giles said. The week ended with Opening Day activities and meetings.

Convocation sessions were aimed at giving context for shared/participatory governance at SBVC, building a foundation to set priorities, and providing valuable information and access to resources for new faculty members. Conversations connected to each person's role and work, said Giles, who led Convocation Week planning for the first time.

"It was a lot of work, but I can see the successes and I can see the areas that might need to be improved," he said, emphasizing that Convocation Week was a committee-wide effort.

SBVC Vice President of Instruction Leticia Hector appreciated watching Giles and the 15-person committee "plan a Convocation Week that truly inspired and energized faculty, in preparation of the new semester," said. "I look forward to continuing to work alongside our faculty as we celebrate our Centennial."

SBVC Explores Vision for Multicultural Center



San Bernardino Valley College is collaborating with Inspire School Services and Dr. Keenon Mitchell to advance the vision and implementation of the San Bernardino Valley College Multicultural Center.

In January, Dr. Mitchell facilitated an initial meeting with President's Executive Cabinet and members of Academic Senate leadership.

He laid out a robust agenda to engage campus leadership, constituent groups, and affinity groups as SBVC defines the focus of its Multicultural Center.

SBVC leadership will work with the campus community to help transition cultural programming from the affinity groups to the college as well as design appropriate staffing, services, and deliverables for the center.

The SBVC College Council will provide updates as the work progresses.



Pell Grant Support Increases for Students

San Bernardino Valley College's financial aid team continues to "advance community" and expand "opportunities for all."

SBVC increased the number of students receiving financial aid, with incredible improvements seen in Fall 2025 and continued success in Spring 2026.

Spring 2026 Pell Grant disbursements increased by more than 22%, serving 23% more students than Spring 2025, and resulting in over \$3.6 million awarded to 3,301 students.

This growth reflects the college's commitment to expanding access to financial aid. This effort is led by Interim Director, Rosario Esparza and classified professionals in Financial Aid, and is a great success for SBVC's Valley Up Initiative and Student-Centered Funding Formula.

SBVC President Dr. Contreras Named CEO Fellow at Wheelhouse

Last fall, San Bernardino Valley College President Dr. Gilbert J. Contreras was invited to participate as a CEO Fellow in the 2026 Institute on Leadership at Wheelhouse: The Center for Community College Leadership and Research.

Based at the University of California, Davis, School of Education, Wheelhouse supports and strengthens leadership and practice in the California Community Colleges system through independent research and an institute designed for community college CEOs.

Wheelhouse assembles a cohort of 15-20 community college CEOs each year to learn and network.

"I look forward to exploring adaptive, student-centered leadership, strategic communications, and leadership theory and application during my time in the program," Contreras said.



CENTENNIAL SPOTLIGHT

Lois Carson



Hall of Fame Alumna Lois Carson

Distinguished alumna Lois Carson's legacy lives on at SBVC. A trailblazer in education, San Bernardino Valley College alumna Lois Carson made history throughout her lifetime, including as the first person of color elected to the San Bernardino Community College District (SBCCD) Board of Trustees.

Learning was always important to Carson, and the Memphis native graduated as valedictorian from St. Augustine Catholic High School. She moved west with her husband of 55 years, Harry Carson, and they settled in the Inland Empire, where they raised their six children. Ready to continue her studies, she enrolled in classes at SBVC, and found the college "met my need at a critical time as a foundation to my education," she said during an interview with the SBVC Foundation.

After graduating in 1965, Carson went on to earn her bachelor's degree in English from Cal State San Bernardino and two master's degrees — one in English, the other in Education — from UC Riverside. When she joined the SBCCD Board of Trustees in 1973, it marked the start of an impressive 24-year tenure that saw Carson serve two terms as president. She was a strong advocate for EOPS, campus childcare, and transfer centers, and worked to ensure all students felt welcome. "The community college is truly the people's college," she said.

Carson additionally had a storied 30-year career as executive director of the Community Action Partnership (CAP) of Riverside County, which led to her twice being named Riverside County Administrator of the Year and receiving the 2007 Lyndon Baines Johnson Human Services Award for her work assisting lower-income families. She was also inducted into the SBVC Alumni Hall of Fame in 1997 and named Woman of the Year in California's 62nd District by Assemblymember Wilmer Amina Carter, another SBVC alumna.

Following Carson's death in 2021, shortly after her 90th birthday, her legacy was cemented when SBVC renamed the Campus Center in her honor to Lois Carson Campus Center. Now, when students pass by the building or come inside, they will be reminded of this powerhouse mentor and advocate whose hard work and dedication shaped the college they attend today.

100 Centennial Events

FEB 18	Lunar New Year Celebration Art Gallery 12 PM	MAR 20	Health Science and Aeronautics Building Groundbreaking TBA
FEB 20	Student Services Building Topping Off Ceremony TBA	MAR 27	Centennial Gala Kinesiology & Athletics Complex 5 PM
FEB 21	Black Art Expo Art Gallery 4 PM		Check out SBVC's Centennial Moments on YouTube! We're capturing SBVC's 100th year through stories, highlights, and campus moments. 