



San Bernardino Community College District
 BOARD FINANCE COMMITTEE
 May 11, 2023
 2:30 pm-3:30 pm Pacific Time

MEETING AGENDA

May 11, 2023, 2:30 p.m.

*San Bernardino Community College District Boardroom Extension
 550 E Hospitality Lane, Suite 200, San Bernardino CA*

I. Welcome & Introductions - Nathan Gonzales, Chair

II. Public Comment

Any member of the public who wishes to address the Committee on any matter is limited to five minutes. The total time for members of the public to speak on the same or a similar issue shall be limited to 20 minutes.

III. Approval of Minutes

April 13, 2023 (page 3)

IV. Current Topics

Local Control and Accountability Plans (LCAP)

Presented by Karen Strong, SBCSS Director LCAP Support & Advisory Services

V. Updates (as necessary)

A. State Budget

B. Enrollment (page 7)

C. Commercial Property

1. Leasing Update (page 8)

2. Fiscal Performance (page 13)

D. PARS Pension Rate Stabilization Trust Snapshot & Statement (page 14)

E. Measure CC Timeline & Org Chart (page 16)

F. Budget Revenue & Expenditure Report (page 18)

G. BOT Current Year Budget to Actual Expenditures (page 21)

VI. Future Topics

A. BFC Master Planning Action Calendar (page 22)

B. Trustee Suggestions

C. Demographics & Demand in Higher Education

VII. Next Meeting Date & Adjournment

The next meeting of the Board Finance Committee is scheduled for Thursday, June 8, 2023, 2:30 p.m., in the Boardroom Extension.

SBCCD | Mission:

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

BFC Charge: The SBCCD BFC exists as a standing, advisory committee comprised of less than a quorum of Board members and is subject to the California Public Meetings Brown Act. The committee is charged with:

- Increasing the efficiency of the Board of Trustees by performing time-consuming research on its behalf regarding all fiscal matters of the District.*
- Improving clarity by providing a platform for detailed questions not conducive to the flow of monthly business meetings.*
- Promoting transparency of the SBCCD budgeting process and fiscal matters through detailed discussion of these topics in an open forum.*
- Fostering an environment of understanding by communicating findings and formulating final recommendations to the Board of Trustees.*



Board of Trustees Finance Committee (BFC)

Meeting Minutes – April 13, 2023, 2:30 p.m.

Members Present: Trustee Gonzales, Chair, Trustee Harrison, and Trustee Houston

Members Absent: None

Staff Present:

- Chancellor Diana Rodriguez
- President Kevin Horan
- Vice Chancellor of Educational & Student Support Services Nohemy Ornelas
- Director of Fiscal Services Larry Strong on Behalf of Executive Vice Chancellor Jose Torres

I. WELCOME & INTRODUCTIONS

Trustee Gonzales called the meeting to order at 2:30 p.m.

II. PUBLIC COMMENT

There were no public comments.

III. APPROVAL OF MINUTES OF March 9, 2023

Trustee Houston made a motion to approve the minutes of March 9, 2023, which Trustee Gonzales seconded. The motion was approved by the following vote.

Ayes: Trustees Gonzales and Houston

Noes: None

Abstentions: None

Absent: Trustee Harrison

IV. CURRENT TOPICS

Chancellor Rodriguez informed the committee that Executive Vice Chancellor Torres could not join the BFC today due to injury, and that Vice Chancellor Ornelas and Director Strong will fill in.

A. FTES Dashboard Demo

Vice Chancellor Ornelas addressed the BFC and expressed her excitement in sharing the new enrollment dashboard, which is maximizing on current technology and enabling SBCCD to better forecast into the future.

Dr. Christopher Crew demonstrated the dashboard, which has been under development for several months. Its purpose is to provide real time information on SBCCD's status of enrollment and FTES. There is a daily snapshot of where we are today which can be compared with the prior year. There is also a section that provides SBCCD's target FTES and allows staff to make projections. There is information about demographic breakdowns by department and course modality, active enrollments by term, and active enrollment seats. Information can be viewed in table, chart, and graph formats. Data is

shown by district but can be filtered many ways, for example, by college, academic year, term, AB540, etc.

This tool will be launched districtwide at the Districtwide Enrolment Management Subcommittee meeting on Monday, April 17. It has been developed based on collegial feedback. The data comes from the SBCCD data warehouse and is aligned with the information being reported to the State. President Horan expressed enthusiastic support for this new tool and is looking forward to using it.

Trustee Houston asked if there is the potential for outcomes to be measured. Vice Chancellor Ornelas advised that while this is not part of the system at this time, the capture and incorporation of success data is on the radar.

B. BFC Quarterly Activity

This summary report compiles BFC activity by over the last quarter.

V. UPDATES

A. State Budget Update

Director Larry Strong addressed the committee. No new information on the State budget is available; everyone is awaiting the May revise.

Trustee Harrison arrived at 2:50 p.m.

B. COVID-19 Expenditures

Director Strong went over this report. SBCCD is maximizing the funding received for COVID relief, which will be used for Books+, the Boardroom Dias Project, student receivables, and Chromebooks, among other things.

It was mentioned that the State provided additional funds for 2022-23, which are not part of this report. Vice Chancellor Ornelas advised that some of those State funds can and will be used for reengaging students, for example the clearance of outstanding student receivables.

Trustee Harrison was welcomed to the meeting.

BFC members felt it would be good to know and share how these funds have been dispersed and how they have benefitted students. Director Strong advised that the colleges are required to report on this quarterly and to post the information publicly on their websites. He advised he would provide these web addresses.

C. Enrollment

As of April 4, SBCCD was at about 93% of its 2022-23 target. Enrollment for summer has just opened and we are offering free tuition for summer and continuing the Books+ program. Information is being sent out via social media and through high schools. Vice Chancellor Ornelas shared that we are optimistic about hitting the target. The

Districtwide Enrollment Management Subcommittee has been discussing various ways to increase enrollment. We are looking at disaggregated data to identify where we have lost our students, who are the students have been lost, and how do we bring them back? Some ideas are hosting a bilingual information parent night, creating more CCAP agreements with our high schools, etc.

There have been conversations with our local school districts, such as the Colton USD just this week, to discuss what SBCCD can offer collectively from both our colleges. We want to be built into their LCAP agreements (local control and accountability plans). This has been very well received.

Trustee Houston explained a bit about the value of how we can really work together on the enrollment piece through our K-12 system. In 2022, 31 of San Bernardino County's 33 districts are eligible for differentiated assistance due to an inability to achieve certain performance outcomes for students. Those districts are now required to submit a plan before June of this year for how they're going to move outcomes immediately. By reaching out and connecting with the school districts, SBCCD can become part of their solution. College and career readiness is one of seven major LCAP themes across the 33 districts and there is now a sense of urgency, if there wasn't one before, for the K-12s to partner up to move the needle on improving student outcomes.

D. PARS Pension Rate Stabilization Trust Snapshot & Statement

This item was not discussed.

D. Measure CC Timeline & Org Chart

This item was not discussed.

E. Budget Revenue & Expenditure Report

This item was not discussed.

F. BOT Current Year Budget to Actual Expenditures

This item was not discussed.

VI. FUTURE TOPICS

A. Trustee Suggestions

- 1) *Trustee Gonzales asked if Trustee Houston could make a presentation on the topic of LCAPs and how SBCCD can dovetail with them. Chancellor Rodriguez suggested that within the presentation we could talk about how the work SBCCD is doing could assist the K-12s and/or how they could assist us with what we are doing to make those connections. Trustee Houston stated that these schools are our student pipeline and if we could understand what their areas of investment are, then it would help inform our plans. Staff was directed to place this topic on the next agenda of the BFC.*

- 2) *Trustee Harrison questioned if the student body has provided any input to the DEMS. Vice Chancellor Ornelas replied that she has heard from students on the SBCCD enrollment processes, and the desire for those processes to be streamlined and student friendly. Trustee Houston mentioned the importance of empathy, belonging, voice and choice. If a college has those things there should not be a problem with enrollment or retention. Trustee Houston advised that an item to be agendized is demographics and demand in higher education.*

B. BFC Master Planning Action Calendar

Trustee Gonzales informed committee members that the items for the next agenda include Enrollment (P2), Commercial Property Lease Update & Fiscal Performance, and the regular monthly updates.

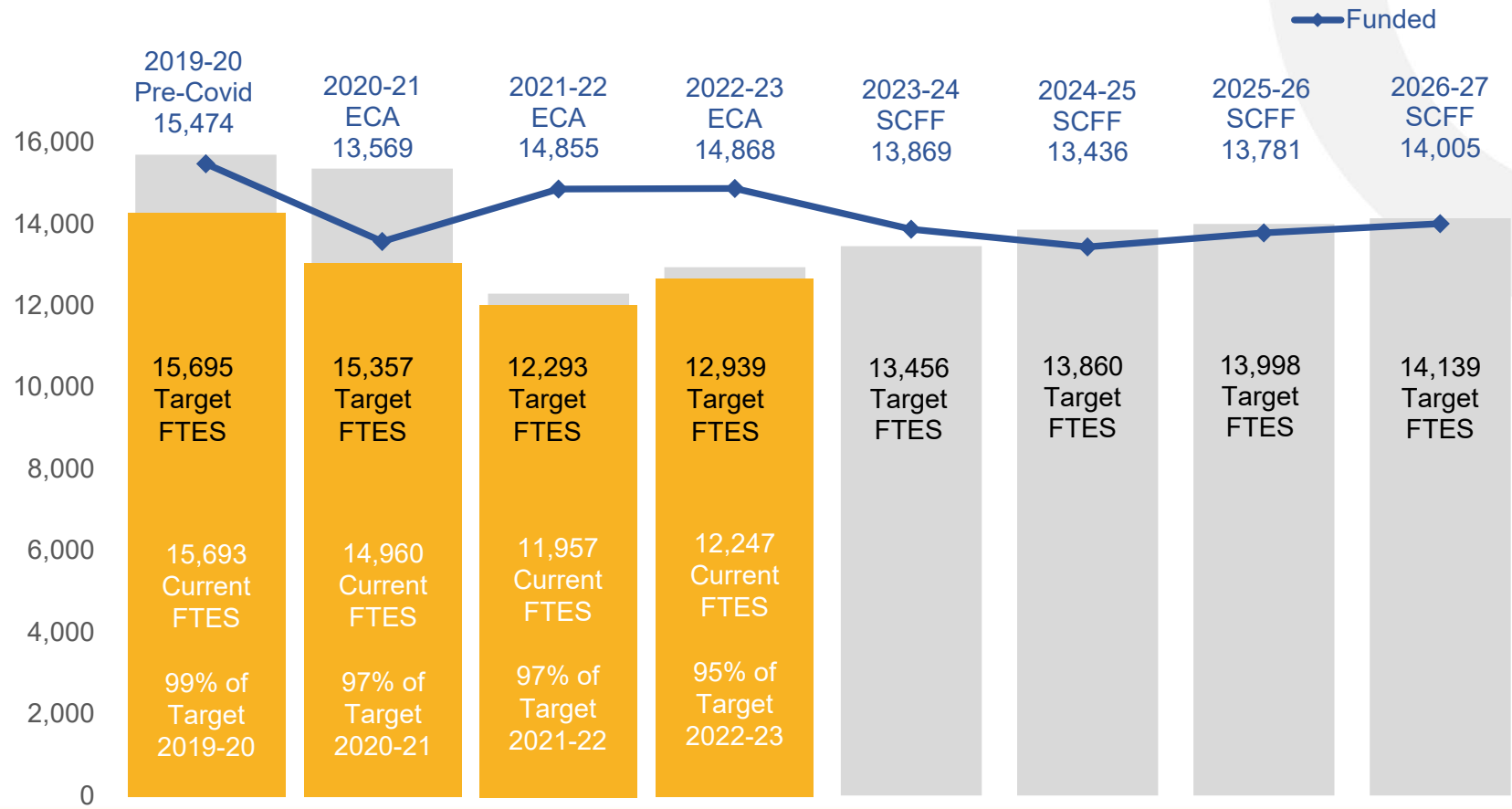
VII. NEXT MEETING DATE & ADJOURNMENT

Trustee Gonzales thanked Trustees Reyes and Williams for joining as observers. The next meeting of the BFC is scheduled for 2:30 p.m. on May 11, 2023, at the DSO Boardroom Extension. The meeting adjourned at 3:22 p.m.

Not Yet Approved

Enrollment as of April 28, 2023

V. Enrollment



Commercial Property Leasing

April 30, 2023

SBCCD BUILDINGS

Status of Lease – April 30, 2023

Total lease for the three buildings:	\$280,495.87
No. of vacant units	4
Area of vacant units	28,688 SF
Estimated lease value for vacant units	\$63,113.6

Year	Net Rentable Area	% of Bldg.
2022	0	0.00%
2023	0	0.00%
2024	17,374	7.72%
2025+	147,341	65.50%
Owner occupied	29,043	12.91%
Available	31,200	13.87%
Leased	193,758	86.13%
Total	224,958	100.00%

Occupancy	86.13%
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North River (658 E. Brier)

April 30, 2023

Floor				Square Footage
3	Employment Development Center 300 10/31/2027 14,971	County of SB - Call Center 350 8/30/2030 10,142		25,113
2	County of San Bernardino - CYCS / CTASC 200/250 4/30/2029 24,789			24,789
1	County of San Bernardino - Animal Control 100 10/31/2033 13,320	County of SB - Grand Jury 125 9/30/2033 3,196	County of San Bernardino 150 4/30/2027 4,986	21,502

Year	Net Rentable Area	% of Bldg
2022	0	0%
2023	0	0%
2024	0	0%
2025+	71,404	100%

Available	0	0%
Leased	71,404	100%
Total	71,404	100%



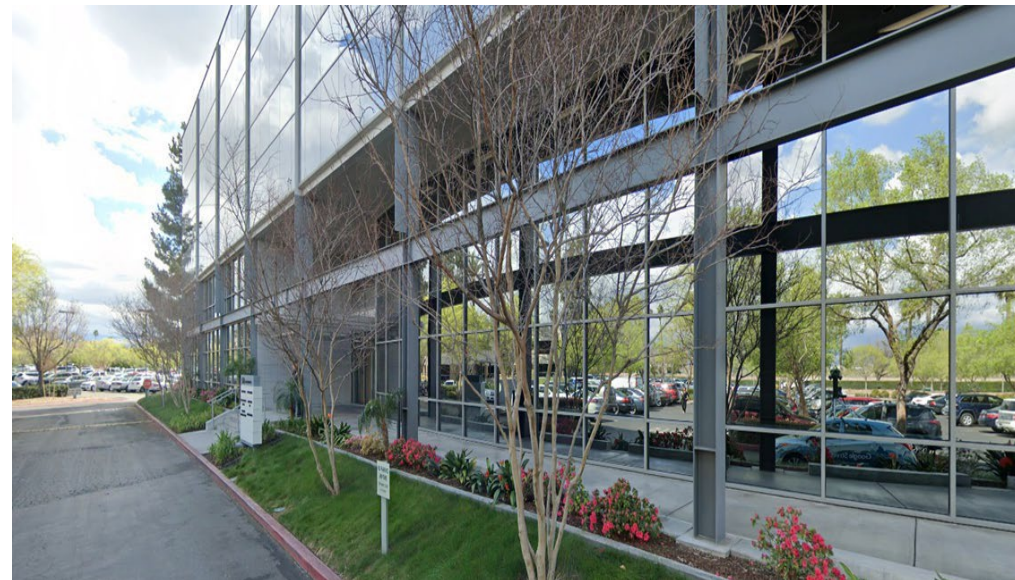
One Parkside (560 E. Hospitality Lane)

April 30, 2023

Floor					Square Footage
4	Maxim Healthcare 400 5/31/2028 10,324	SB County - DA 450 2/28/2024 4,503	AECOM 460 6/30/2024 1,558	Hines 470 N/A 2,512	18,897
3	County of San Bernardino, District Attorney's Office 300 N/A 18,959				18,959
2	County of San Bernardino, Community Revitalization 200 11/30/2027 8862	Vacant 250 N/A 8254			17,116
1	Chicago Title 100 5/31/2027 10,840	Vacant 125 N/A 1,779	Health Essentials / Bristol Hospice 150 2/28/2026 3,514		16,133

Year	Net Rentable Area	% of Bldg
2022	0	0%
2023	0	0%
2024	6,061	9%
2025+	52,499	74%

Available	12,545	18%
Leased	58,560	82%
Total	71,105	100%



V. C. 1. Commercial Property Leasing Update

Two Parkside (550 E. Hospitality Lane)

April 30, 2023

Floor				Square Footage
3	Wilson Ivanova 300 8/1/2033 8,159	Vacant * 325 N/A 5,746	Fennemore Craig, P.C. 350 6/30/2027 15,279	29,184
2	San Bernardino Community College District 200 Owner occupied 28,573			28,573
1	Molina Healthcare 100 2/29/2024 11,313	Vacant 150 N/A 12,909	SBCCD 195 Owner occupied 470	24,692

* Will be available for showing after tenant improvement is completed in Suite 300

Year	Net Rentable Area	% of Bldg
2022	0	0%
2023	0	0%
2024	11,313	14%
2025+	23,438	28%
Owner Occupied	29,043	35%

Available	18,655	23%
Leased	63,794	77%
Total	82,449	100%



V. C. 1. Commercial Property Leasing Update



Commercial Property Performance Report

Report to BFC - May 11, 2023

Available Cash as of March 31, 2023: \$8,386,263

FINANCIAL SUMMARY	FISCAL YEAR 2022			FISCAL YEAR 2023 YTD		
	Budget	Actual	Variance	Budget	Actual	Variance
Revenues	4,223,270	4,935,786	712,516	2,565,011	2,552,261	(12,750)
Operating Expenses	1,985,025	1,937,382	(47,643)	1,503,721	1,547,745	44,024
Net Operating Income	2,238,245	2,998,404	760,159	1,061,290	1,004,516	(56,774)
Non-Recoverable Expenses	74,442	(13,645)	(88,087)	34,400	20,035	(14,365)
Capital Expenditures	2,896,310	346,370	(2,549,940)	2,114,203	2,187,857	73,654
Cash Flow	(732,507)	2,665,679	3,398,186	(1,087,313)	(1,203,376)	(116,063)

OCCUPANCY	As of	As of	As of	As of
	6/30/2020	6/30/2021	6/30/2022	4/30/2023
Net Rentable Area in Square Feet	223,796	224,280	224,716	224,958
Leased Square Feet	207,350	202,191	159,515	193,758
Percent Leased	92.7%	90.2%	71.0%	86.1%

Favorable Variance	Unfavorable Variance
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SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
PARS Pension Rate Stabilization Trust Snapshot | March 31, 2023

	Principal	Current Balance	Principal Excess/(Deficit) as of 3/31/2023	Distributions	Expenses	Total Gains/(Losses) Net of Expenses
General Fund	46,000,000	47,403,575	1,403,575	8,200,000	458,123	9,145,452
SBVC	5,000,000	4,547,294	-452,706	1,535,000	42,647	1,039,647
CHC	2,700,000	2,795,672	95,672	130,000	17,421	208,251
DSO	3,000,000	2,815,465	-184,535	0	5,666	-190,201
KVCR \$15M	15,000,000	15,586,139	586,139	0	7,421	578,718
KVCR	21,000,000	20,961,846	-38,154	4,200,000	184,885	3,976,961
MAE	7,040,000	7,267,965	227,965	684,946	50,951	861,961
TOTAL	99,740,000	101,377,956	1,637,956	14,749,946	767,113	15,620,790

Account Notes

- GF includes \$5 million contribution from General Fund invested prior to FCC Auction Proceeds as Board approved 11/10/2016. Principal investment has been adjusted to show \$3 million transfer from GF as DSO principal as Board approved 3/10/2022.
- SBVC, CHC, and DSO contain funds fully allocated to the various sites by the Board of Trustees on 4/26/2018.
- MAE refers to overarching Media Academy Endowment, which is comprised of SBVC's Institute of Media Arts and CHC's Digital Media program. Principal investment has been adjusted to show \$1,960 million transfer out and not distribution per Board 9/10/2020 approval.
- KVCR \$15M State grant funds subject to Guiding Principles adopted 11/10/2022.



**SAN BERNARDINO COMMUNITY COLLEGE DISTRICT
PARS Post-Employment Benefits Trust**
**Account Report for the Period
3/1/2023 to 3/31/2023**

Jose Torres
Executive Vice Chancellor
San Bernardino Community College District
550 E. Hospitality Lane
San Bernardino, CA 92408

Account Summary

Source	Balance as of 3/1/2023	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 3/31/2023
PENSION - GF	\$46,300,824.87	\$0.00	\$1,109,323.26	\$6,573.08	\$0.00	\$0.00	\$47,403,575.05
KVCR \$15 Million State	\$15,223,558.30	\$0.00	\$364,741.82	\$2,161.21	\$0.00	\$0.00	\$15,586,138.91
PENSION - SBVC	\$4,441,510.60	\$0.00	\$106,414.32	\$630.54	\$0.00	\$0.00	\$4,547,294.38
PENSION - KVCR	\$20,474,210.14	\$0.00	\$490,542.39	\$2,906.61	\$0.00	\$0.00	\$20,961,845.92
PENSION - MAE	\$7,098,890.61	\$0.00	\$170,082.59	\$1,007.79	\$0.00	\$0.00	\$7,267,965.41
PENSION - CHC	\$2,730,635.88	\$0.00	\$65,423.41	\$387.65	\$0.00	\$0.00	\$2,795,671.64
PENSION-DSO	\$2,749,968.86	\$0.00	\$65,886.61	\$390.40	\$0.00	\$0.00	\$2,815,465.07
Totals	\$99,019,599.26	\$0.00	\$2,372,414.40	\$14,057.28	\$0.00	\$0.00	\$101,377,956.38

Investment Selection

Source

PENSION **Vanguard Conservative Strategy**

Investment Objective

Source

PENSION The Conservative Portfolio invests in Vanguard mutual funds using an asset allocation strategy designed for investors seeking both current income and low to moderate capital appreciation.

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
PENSION - GF	2.40%	4.59%	-5.64%	5.42%	-	-	6/22/2018
KVCR \$15 Million State	2.40%	4.59%	-	-	-	-	12/20/2022
PENSION - SBVC	2.40%	4.59%	-5.64%	5.43%	-	-	6/22/2018
PENSION - KVCR	2.40%	4.59%	-5.64%	5.42%	-	-	6/22/2018
PENSION - MAE	2.40%	4.59%	-5.64%	5.42%	-	-	9/23/2019
PENSION - CHC	2.40%	4.59%	-5.64%	5.42%	-	-	11/1/2019
PENSION-DSO	2.40%	4.59%	-5.64%	-	-	-	3/16/2022

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.

Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.

Account balances are inclusive of Trust Administration, Trustee and Investment Management fees



MEASURE CC

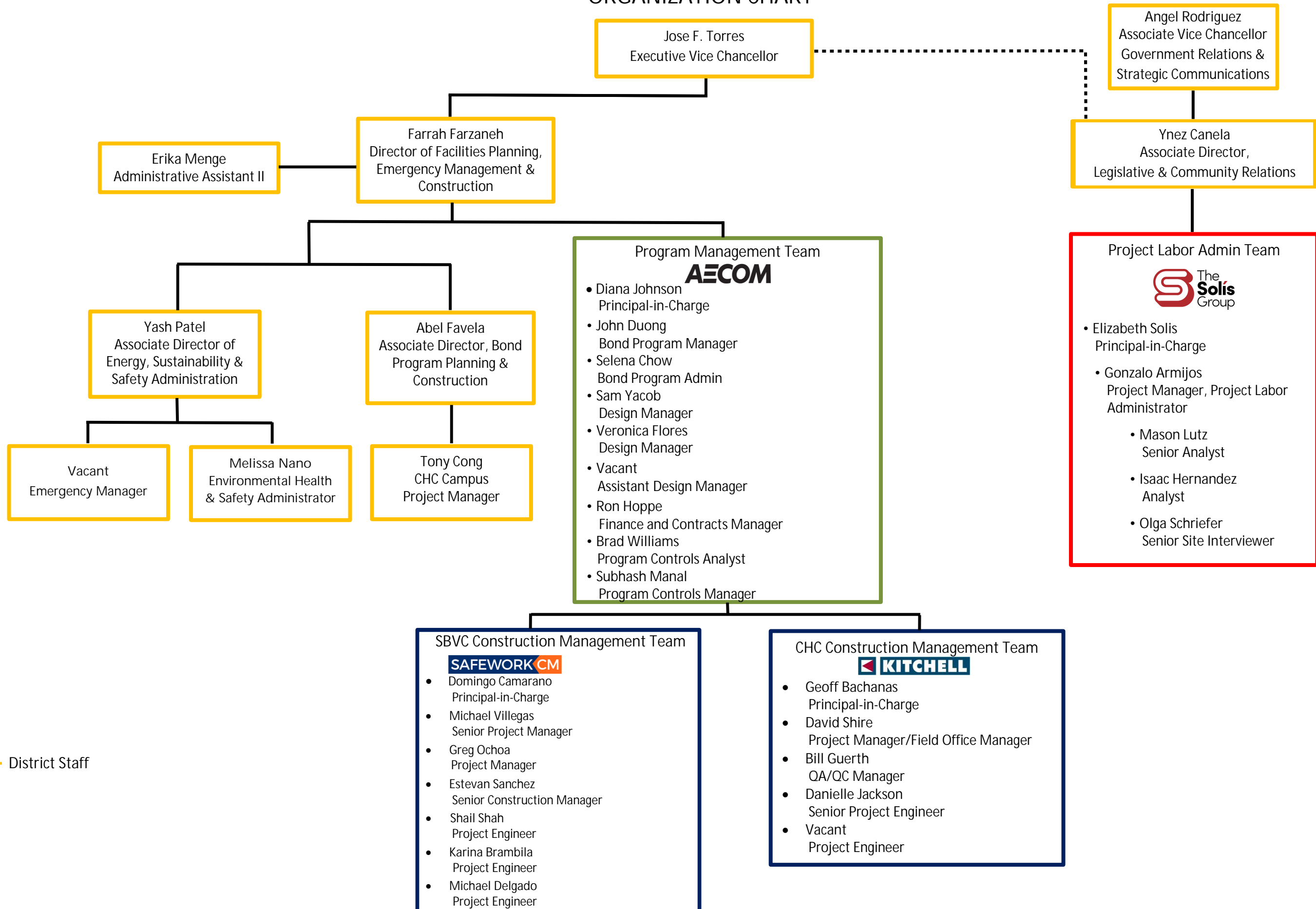
BUILDING NEW OPPORTUNITIES FOR
OUR STUDENTS & OUR COMMUNITY

PROJECT TIMELINE

January - March 2023	Completion Date	April 2023 - June 2023	Completion Date
✓ Award SBVC CWI East Wing Mechanical Improvements, General Contractor	1/6/2023	✓ Award CHC PSTC Fire Engine—Class 5	4/13/2023
✓ Award CHC Instructional Building, Design-Build Entity (DBE)	1/20/2023	✓ Award CHC CWI Solar PV, Special Inspections & Material Testing Services	4/17/2023
✓ Award SBVC CWI East Wing Mechanical Improvements, Inspector of Record	1/26/2023	✓ Award SBVC CWI Planetarium HVAC Replacement, Inspector of Record	4/17/2023
✓ Award SBVC CWI East Wing Mechanical Improvements, Special Inspection & Material Testing Services	2/2/2023	Award CHC CWI Replacement of Existing Cooling Towers, General Contractor	Apr 2023
✓ Award SBVC Student Services Building, CxA Services	2/10/2023	Award SBVC CWI Perimeter Fencing, General Contractor	Apr 2023
✓ Award CHC CWI Solar PV, Inspector of Record	2/15/2023	Award CHC CWI Replacement of Existing Cooling Towers, Inspector of Record	May 2023
✓ Award SBVC CWI Landscape Master Plan, A&E Services	3/17/2023	Award CHC CWI Replacement of Existing Cooling Towers, Special Inspections & Material Testing Services	May 2023
✓ Award SBVC CWI PS&HLS Mechanical Improvements, Special Inspections & Material Testing Services	3/22/2023	Award CHC New Performing Arts Center, General Contractor	May 2023
✓ Award CHC Instructional Building, CxA Services	3/23/2023	Award SBVC CWI KVCR, A&E Services	May 2023
✓ Award SBVC CWI Planetarium HVAC Replacement, Special Inspection and Material Testing Services	3/31/2023	Award SBVC CWI New Parking Lot, A&E Services	May 2023
		Award SBVC CWI Greek Theater Shade Structure, A&E Services	June 2023



ORGANIZATION CHART



— District Staff

SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

TO: Board of Trustees

FROM: Diana Z. Rodriguez, Chancellor

REVIEWED BY: Jose F. Torres, Executive Vice Chancellor

PREPARED BY: Lawrence P. Strong, Director of Fiscal Services

DATE: May 11, 2023

SUBJECT: Budget Revenue & Expenditure Summary

RECOMMENDATION

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

OVERVIEW

While year-to-date revenue and/or expenditure percentages often vary from the percentage of fiscal year elapsed, all funds are expected to remain within the 2022-23 budget unless otherwise noted here. For explanations of any significant variances in year-to-date revenues/expenditures from fiscal year elapsed, please see the attached summary.

ANALYSIS

The attached Revenue and Expenditure Summary reflects activity for the 2022-23 fiscal year through April 18, 2023. As of that date, SBCCD was 79.9% through the fiscal year and had spent and/or encumbered approximately 60.7% of its budgeted unrestricted general fund.

SBCCD GOALS

4. Ensure Fiscal Accountability/Sustainability

FINANCIAL IMPLICATIONS

This analysis is an important tool for the Board of Trustees to track SBCCD revenue and expenditures across all funds.





Budget Revenue & Expenditure Summary

Year to Date 4/18/23

[v.4.20.2023.p.1]2

79.9% of Fiscal Year Elapsed

FUND	REVENUES			EXPENDITURES			COMMENTS
	Budget	Received YTD		Budget	Expensed/ Encumbered YTD		
110 General Fund - Unrestricted	131,574,068	106,075,185	80.6%	130,736,768	79,391,760	60.7%	Expenditures are consistent with the needs of the fund given the current climate.
125 General Fund - Restricted	150,637,284	85,316,455	56.6%	150,637,284	69,621,417	46.2%	Most state and federal grant revenues are received on the reimbursement basis causing a delay in the receipt of revenues. Expenditures are consistent with the needs of the fund given the current climate.
215 Bond Interest & Redemption	58,000,000	31,649,222	54.6%	58,000,000	51,909,664	89.5%	Taxes are determined and collected by the County for bond measures.
335 Child Development	5,034,542	3,101,449	61.6%	5,034,542	2,774,902	55.1%	Expenditures are consistent with the needs of the fund given the current climate.
390 KVCR	8,007,909	2,617,785	32.7%	7,688,960	4,336,503	56.4%	Most state and federal grant revenues are received on the reimbursement basis causing a delay in the receipt of revenues. Donations and pledges are transferred to this fund twice a year.
410 Capital Outlay	34,270,251	2,132,851	6.2%	33,767,726	14,554,140	43.1%	The majority of the budget in this fund relates to the SBVC Technical Building Replacement project. Funding is on the reimbursement basis causing a delay in the receipt of revenues.
435 Measure M	23,500	219,629	934.6%	7,256,170	2,236,972	30.8%	Interest Revenue for the first half of the year was higher than expected at \$215,451.46. Expense budgets are expected to extend over several years.
445 Measure CC	2,000,000	2,228,709	111.4%	266,779,588	75,888,925	28.4%	Interest Revenue for the first half of the year was higher than expected at \$2,168,699.12. Expense budgets are expected to extend over several years.
590 Investment Properties	3,547,299	1,980,871	55.8%	3,339,855	1,728,444	51.8%	Revenue and expenditure activity posted for the first half of the year. Posting in progress for months in the third quarter.
615 Workers Compensation	2,030,000	1,389,018	68.4%	2,870,000	2,133,110	74.3%	Revenues are transferred a month in arrears. Posting in progress for April activity.
620 Self Insurance-Liability	800,000	800,000	100.0%	1,145,000	926,174	80.9%	Revenue is transferred in full at the beginning of the year.
690 Retiree Benefit	447,326	127,482	28.5%	782,326	563,582	72.0%	Revenues are transferred a month in arrears. Posting in progress for April activity. Interest revenues are lower than expected due to an underperforming market.
730 Student Body Center Fee	261,349	203,261	77.8%	266,899	205,701	77.1%	
765 OPEB Trust	1,000,000	471,457	47.1%	82,000	602,209	734.4%	The first quarter resulted in an investment loss (increase to expenses) due to the underperforming market. Revenue activity posted for the first half of the year. Posting in progress for the third quarter.
775 PARS Trust	4,250,000	3,618,840	85.1%	3,100,000	4,940,718	159.4%	The first quarter resulted in an investment loss (increase to expenses) due to the underperforming market.
825 FNX	-	27,580	0.0%	199,417	322,713	161.8%	Budget and actuals partially moved to the KVCR fund (390).
890 Inland Futures Foundation	1,119,730	958,065	85.6%	1,119,730	461,483	41.2%	Expenses related to pledge and donation transfers out are processed twice a year (January and June).
Total (All Funds)	403,003,258	242,917,859	60.3%	672,806,265	312,598,417	46.5%	



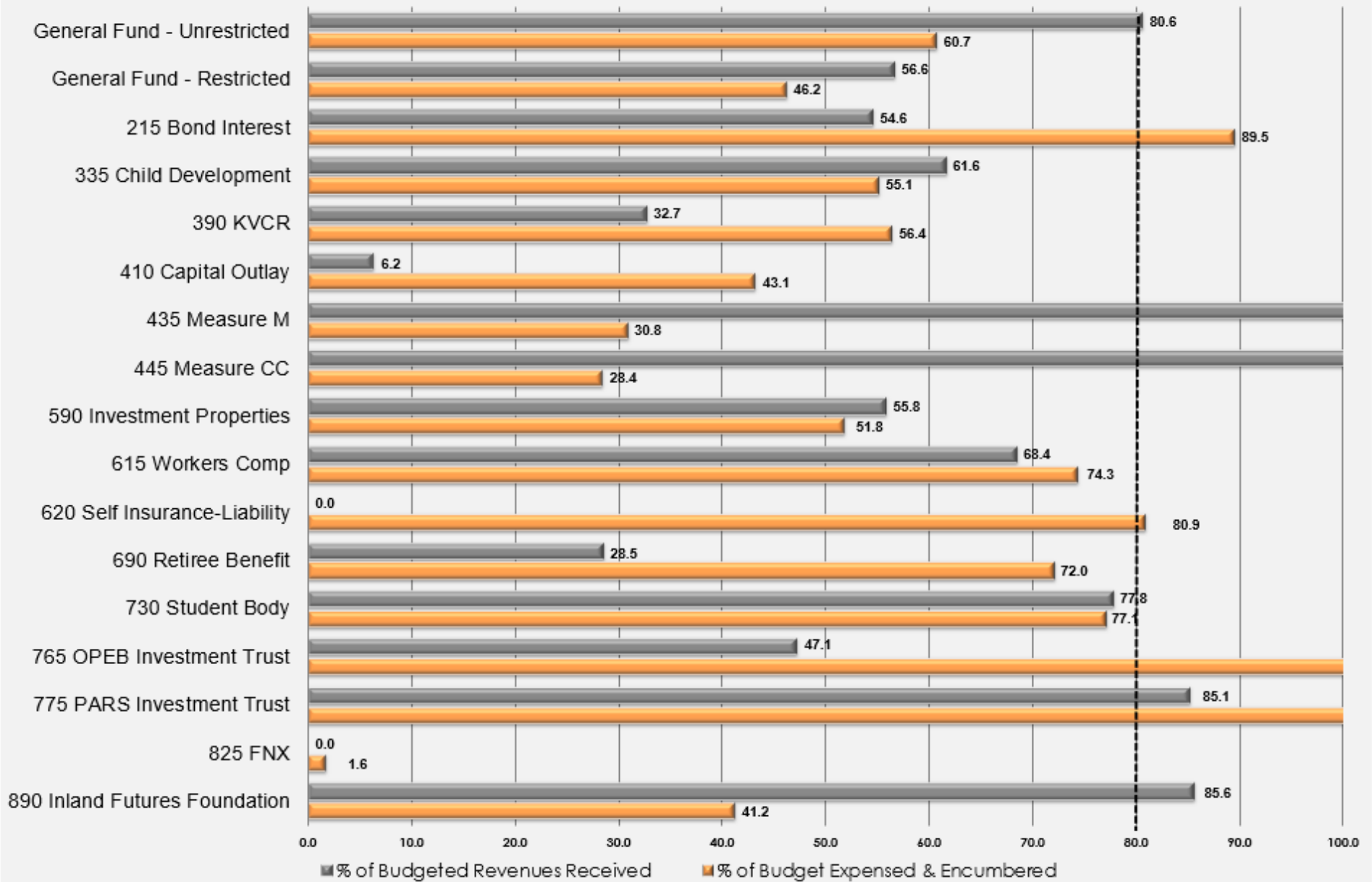
Budget Revenue & Expenditure Summary

Year to Date 4/18/23

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V. F. Budget Revenue & Expenditure Report

Fiscal Year Elapsed - 79.9%



SAN BERNARDINO COMMUNITY COLLEGE DISTRICT

Program Summary: Board of Trustees - As of 04/19/23

Percentage of Year Expired: 80.2%

②

①

① ÷ 2

Object #	Description	2023 Budget	2023 Actuals		Total 2023 Actuals + Encumb.	% of Budget Used	Notes
			YTD 04/19/23	Encumb.			
200000	Board Of Trustees Stipends	38,640	26,460	-	26,460	68%	
	Total 2000's Classified Salaries	38,640	26,460	-	26,460	68%	
300000	Employee Benefits	122,211	91,554	-	91,554	75%	
	Total 3000's Employee Benefits	122,211	91,554	-	91,554	75%	
450000	Noninstructional Supplies	1,500	-	978	978	65%	
456000	Commencement Supplies	1,200	-	-	-	0%	
475000	Meals & Refreshments	11,500	290	7,705	7,995	70%	
	Total 4000's Supplies & Materials	14,200	290	8,683	8,973	63%	
511300	Consultant & Other Services	17,000	11,100	-	11,100	65%	Retreats, training facilitator
520000	Travel & Conference Expenses	27,500	10,408	2,254	12,662	46%	
531000	Dues And Membership	11,000	7,668	-	7,668	70%	ACCT, CCLC, CALCCTA
554000	Telephone	1,000	874	278	1,152	115%	
561000	Rentals	500	534	-	534	107%	
581800	Student Travel	2,500	1,952	2,238	4,190	168%	Student trustee conference attendance
	Total 5000's Other Expenses	59,500	32,536	4,770	37,306	63%	
	Total Expenditures:	234,551	150,840	13,453	164,293	70%	



May 11, 2023

**Board Finance Committee
Master Planning Action Calendar**

VI. A. BFC Master Planning Action Calendar

MONTHLY UPDATES

- State Budget
- Enrollment
- PARS Snapshot
- Measure CC Timeline & Org Chart
- Budget Revenue & Expenditures
- BOT Budget to Actual
- BFC Master Planning Action Calendar

THU, APR 13, 2023

@CHCLearning Resource Center, LRC 226

- ✓ BFC Quarterly Action Report
- ✓ COVID-19 Expenditure Update
- ✓ Monthly Updates

THU, MAY 11, 2023

@SBCCD Boardroom Extension

- LCAP Presentation
- Commercial Property Lease Update & Fiscal Performance
- Monthly Updates

THU, JUN 8, 2023

@SBCCD Boardroom Extension

- Semi-Annual Bond Measure Update
- Measure CC Work Force Report
- PARS Presentation
- Monthly Updates

THU, JUL 13, 2023

@SBCCD Boardroom Extension

- BFC Quarterly Action Report
- Commercial Property Lease Update & Fiscal Performance
- Monthly Updates

THU, AUG 10, 2023

@SBCCD Boardroom Extension

- COVID-19 Expenditure Update
- Monthly Updates

THU, SEP 14, 2023

@SBCCD Boardroom Extension

- Measure CC Work Force Report
- Monthly Updates

THU, OCT 19, 2023*

@SBCCD Boardroom Extension

- BFC Quarterly Action Report
- Guiding Principles for KVCR \$15 Million State Grant
- Commercial Property Lease Update & Fiscal Performance
- Monthly Updates

THU, NOV 9, 2023

@SBCCD Boardroom Extension

- Budget Calendar for 2023-24
- COVID-19 Expenditure Update
- Monthly Updates

FRI, DEC 8, 2023*

@SBCCD Boardroom Extension

- Budget Directives for 2023-24
- Semi-Annual Bond Measure Update
- Measure CC Work Force Report
- Annual Audit Reports
- Enrollment (Recalc)
- Monthly Updates

THU, JAN 11, 2024

@SBCCD Boardroom Extension

- Review of Charge
- Reaffirm Guiding Principles for FCC Auction Proceeds
- BLC Legislative and Budget Priorities
- Commercial Property Lease Update & Fiscal Performance
- Monthly Updates

THU, FEB 8, 2024

@SBCCD Boardroom Extension

- COVID-19 Expenditure Update
- Monthly Updates

THU, MAR 14, 2024

@SBVC Location TBD

- Measure CC Work Force Report
- Monthly Updates

*Dates shifted from normal cycle to coincide with full Board meetings.