



## **Citizens Bond Oversight Committee (CBOC)**

February 3, 2025, 6:00 p.m.

Location: SBCCD Board Extension Room

550 E. Hospitality Lane, Suite 200

San Bernardino, CA 92408

### **Meeting Agenda**

#### **I. Welcome/Call to Order**

#### **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 from July 22, 2024**

#### **IV. Current Business**

- A. Annual Audit Reports presented (*Rick Alonzo – Vavrinek, Trine, Day & Co.*)
- B. Bond Program Annual Report
- C. Expenditures Report
- D. Campus Construction Update

- SBVC Updates (*Greg Ochoa – SafeWorkCM, SBVC Construction Management*)
- CHC Updates (*Daniel Rodriguez – Kitchell, CHC Construction Management Team*)

#### **V. Future Meetings & Adjournment**



Citizens Bond Oversight Committee  
Location: District Office Conference Room 1  
July 22, 2024– 6:00 p.m.  
Meeting Minutes

**Members Present** – **Don Averill**, Senior Citizen; **Lupe Camacho**, Bona-Fide Taxpayer Organization; **Kristin Washington**; **Jim Mulvihill**, Member at Large; **Dyami Ruiz-Martinez**, Student Representative; **Frankie Jimenez**, Local Business Organization; **Dexter Thomas**, Foundation Representative

**District Staff Present** –**Farrah Farzaneh**, Executive Director of Facilities Planning, Construction & Sustainability; **Jorge Andrade**, Director of Fiscal Services; **Tony Cong**, CHC Campus Project Manager; **Ynez Canela**, Associate Director, Legislative & Community Relations; **Abel Favela**, Associate Director Bond Program Planning & Construction; **Steve Sutorus**, Executive Director, Business & Fiscal; **Yash Patel**, Associate Director Facilities Planning, Construction & Sustainability

**Guests:** **Greg Ochoa**, Safework CM; **David Shire**, Kitchell; **John Duong and Ron Hoppe**, AECOM

**I. Welcome/Introductions** (*Don Averill, Chair*)

The meeting was called to order by Chair Don Averill at 6:00 p.m.

The meeting began with each member of the committee providing a brief introduction.

Election of new Chairperson & Vicechair

Jim Mulvihill made a motion to nominate Don Averill to serve as the committee chair. It was seconded by Dyami Ruiz-Martinez. The motion was approved with the following votes:

AYES: Averill, Mulvihill, Camacho, Ruiz-Martinez, Washington, Jimenez, Thomas

NOES: None

ABSTENSION:

Don Averill made a motion to nominate Dyami Ruiz-Martinez to serve as co-chair. It was seconded by Frankie Jimenez. The motion was approved with the following votes:

AYES: Averill, Mulvihill, Camacho, Ruiz-Martinez, Washington, Jimenez, Thomas

NOES: None

ABSTENSION:

## **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.*

It was confirmed that there was no public comment.

## **III. Approval of Minutes**

Jim Mulvihill made a motion to approve the minutes from February 13, 2023, and it was seconded by Dyami Ruiz-Martinez.

AYES: Averill, Mulvihill, Camacho, Ruiz-Martinez, Washington, Jimenez, Thomas

NOES: None

ABSTENSION:

## **IV. Current Business**

### **Expenditures Report**

Ron Hoppe, AECOM, SBCCD Bond Program Financial and Contract Manager presented the current expenditures report.

Expended to date:

Crafton Hills College: \$62,039,530.73

SBCCD Districtwide: \$2,930,078.54

San Bernardino Valley College: \$129,134,087.63

### **SBCCD Bond Program Project Updates**

SBVC Updates Presented by Greg Ochoa of Safework CM

Technical Building

\$101.1M

In Construction

Anticipated Project Completion December 24

Student Services Building

\$117.6M

Anticipated Start of Construction March 25

Anticipated Project Completion July 27

Career Pathways 2 Building

\$124.7M

In-Design

Start of Construction, TBD

Project Completion, TBD

Softball Field  
\$9.8M  
In Close-out  
Project Completed June 24

### **Infrastructure Projects – In Construction/Design**

East Wing Mechanical Upgrades, \$9.4M, In-Construction; 96% Complete  
HLS/PLS Fume Hood Upgrades, \$2.9M, In-Construction; 98% Complete  
Planetarium Mechanical Upgrades, \$1.4M, In-Construction; 25% Complete  
Bio Garden Expansion, \$1.6M, In Closeout; 95% Complete  
EV Charging Stations, \$0.5, In-Construction  
Security Migration: \$0.2M; In Procurement  
Landscape Irrigation Controller: \$0.1M; In Procurement

### **Infrastructure Projects – Complete**

- Campus Perimeter Fencing: \$1.4M
- Utility Upgrades Project: \$0.5M
- Campus Roof Replacements: \$1.8 M
- Gym Lobby Flooring: \$0.6M
- Fiber Optic Testing & Termination: \$0.1M
- Planetarium Lobby Flooring R&R: \$0.03M
- M&O Warehouse Structural Improvements: \$0.1M
- Old Central Plant Repurpose: \$1.2M
- Planetarium Mechanical Upgrades: \$1.4M

### **Upcoming Projects**

- Administration & Campus Center Repurposing
- Campus-Wide Xeriscaping
- Solar Implementation
- Security Upgrades
- Misc. Infrastructure Projects
- Facilities Master Plan

### **CHC Updates Presented by David Shire of Kitchell**

BLDG 17 Performing Arts Center  
\$63.1M  
In-Construction  
Anticipated Completion Date, May 25



BLDG 11 Central Complex 2 Renovation  
\$13.4M  
In-Construction  
Anticipated Completion, Aug 24

BLDG 9 Instructional Building  
\$66.8M  
In-Design / DSA  
Anticipated Start, June 25  
Anticipated Completion, July 27

BLDG 7 Student Support Building  
\$1.2M  
In-Design  
Anticipated Start May 25

BLDG 3 Crafton Hall Renovation  
\$9M  
In-Construction  
Anticipated Completion, Jan 25

BLDG 20 Training Center  
\$12.7M  
In-Closeout  
Project Completion, Dec 23

BLD 2 Child Development Center Renovation  
\$3.8M  
In-Closeout  
Project Completion, Aug 23

### **CHC Infrastructure Projects**

#### **Infrastructure Projects – Complete**

- Solar PV: \$8.1M
- Existing PMO Office Data Cable Upgrades: \$5K
- Maintenance and Testing of Electrical Equipment: \$20K
- Generator & Equipment Upgrades: \$690K
- Central Plant Controls Upgrades MAIN: \$740K
- Building 17 Water Main Repair: \$20K
- M&O Office Trailer Upgrades: \$10K
- Facilities Master Plan Addendum: \$30K
- CCR Multi-Purpose Room Acoustical Improvements: \$140K
- Utility Mapping: \$23KCHC Irrigation Replacement, \$500K – Complete

#### **Upcoming Projects**

- CHC Campus Wide Wayfinding & **Signage**

**V. Future Meetings & Adjournment**

Ynez shared the new points of contact for the Citizens Bond Oversight Committee, Abel Favela Associate Director of Bond Program Planning and Construction, and Erika Menge, Campus Project Manager, San Bernardino Valley College.

The next meeting will be held on January 27<sup>th</sup> at 6:00 pm.

The meeting was adjourned at 6:30 pm.

DRAFT



Financial and Performance Audits  
General Obligation Bond Construction Fund (Measure CC)  
June 30, 2024

## San Bernardino Community College District

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

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June 30, 2024

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Financial Audit

General Obligation Bond Construction Fund (Measure CC)

June 30, 2024

## 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, 2024, 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, 2024, 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, 2024, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2024 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 written in a cursive, flowing style.

Rancho Cucamonga, California  
December 19, 2024



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

Balance Sheet  
June 30, 2024

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Assets	
Investments	\$ 339,004,645
Accounts receivable	2,592,785
Due from other District funds	2,587,496
Prepaid expenditures	<u>154,165</u>
Total assets	<u><u>\$ 344,339,091</u></u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 14,023,988
Due to other District funds	<u>9,573</u>
Total liabilities	<u>14,033,561</u>
Fund Balance	
Nonspendable	154,165
Restricted for capital projects	<u>330,151,365</u>
Total fund balance	<u>330,305,530</u>
Total liabilities and fund balance	<u><u>\$ 344,339,091</u></u>

San Bernardino Community College District  
General Obligation Bond Construction Fund (Measure CC)  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Year ended June 30, 2024

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Revenues	
Interest income	\$ 9,125,846
Change in fair value of investments	<u>2,312,830</u>
Total revenues	<u>11,438,676</u>
Expenditures	
Salaries and benefits	502,306
Supplies, services and other operating expenditures	759,418
Capital outlay	<u>81,338,262</u>
Total expenditures	<u>82,599,986</u>
Deficiency of Revenues over Expenditures	<u>(71,161,310)</u>
Other Financing Sources	
Other sources - proceeds from bond issuance	<u>170,000,000</u>
Net Change in Fund Balance	98,838,690
Fund Balance, Beginning	<u>231,466,840</u>
Fund Balance, Ending	<u><u>\$ 330,305,530</u></u>

## **Note 1 - Summary of Significant Accounting Policies**

The accounting policies of San Bernardino Community College District's (the District) General Obligation Bond Construction Fund (Measure CC) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). 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.

### **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, 2024, 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 - 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, 2024

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### 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

### 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.

San Bernardino Community College District  
General Obligation Bond Construction Fund (Measure CC)  
Notes to Financial Statements  
June 30, 2024

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The District maintains a General Obligation Bond Construction Fund (Measure CC) investment of \$339,004,645 with the San Bernardino County Investment Pool, with a weighted average maturity of 724 days.

**Credit Risk**

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investment in the San Bernardino County Investment Pool is rated at AAAs/S1 by Fitch Ratings agency as of June 30, 2024.

**Note 3 - Accounts Receivable**

Receivables at June 30, 2024, consist of the following:

Interest	<u>\$ 2,592,785</u>
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**Note 4 - Accounts Payable**

Accounts payable at June 30, 2024, consist of the following:

Capital Projects	<u>\$ 14,023,988</u>
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**Note 5 - Due To/Due From Other Funds**

The General Obligation Bond Construction Fund (Measure CC) owed the Unrestricted General Fund \$9,573 for employee payroll related benefits related to bond funded projects.

The General Obligation Bond Construction Fund (Measure CC) was owed \$2,346,886 from the Capital Outlay Projects fund and \$240,610 from the General Obligation Bond Construction Fund (Measure M) for reimbursement of costs related to bond funded projects.

**Note 6 - Commitments and Contingencies**

**Construction Commitments**

As of June 30, 2024, the General Obligation Bond Construction Fund (Measure CC) had approximately \$329.2 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, 2024.



Independent Auditor's Report  
General Obligation Bond Construction Fund (Measure CC)  
June 30, 2024

## 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, 2024, and the related notes to the financial statements, and have issued our report thereon dated December 19, 2024.

**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, 2024, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our 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 have not been identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's General Obligation Bond Construction Fund (Measure CC) financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California  
December 19, 2024

None reported.

San Bernardino Community College District  
General Obligation Bond Construction Fund (Measure CC)  
Summary Schedule of Prior Audit Findings  
June 30, 2024

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



Performance Audit

General Obligation Bond Construction Fund (Measure CC)

June 30, 2024

## 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, 2024.

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 A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other district operating expenses.
2. The District must list the specific facilities projects to be funded in the ballot measure, and must certify that the governing board has evaluated safety, and information technology needs in developing the project list.
3. Requires the District to appoint a Citizens’ Oversight Committee.
4. Requires the District to conduct an annual independent financial audit and performance audit in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the District to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

## **Objectives of the Audit**

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

1. Determine whether expenditures charged to the General Obligation Bond Construction Fund (Measure CC) have been made in accordance with the Bond project list approved by the voters through the approval of Measure CC.
2. Determine whether salary transactions, if any, charged to the General Obligation Bond Construction Fund (Measure CC) were in support of Measure CC and not for District general administration or operations.

### **Scope of the Audit**

The scope of our performance audit covered the period of July 1, 2023 through June 30, 2024. 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, 2024, 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, 2024, 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, 2023 through June 30, 2024 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, 2023 and ending June 30, 2024.



3. Our sample included transaction totaling \$43,066,796. This represents approximately 52% of the total expenditures of \$82,599,986.
4. We reviewed the actual invoices and other supporting documentation to determine that:
  - a) Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
  - b) Expenditures were supported by proper bid documentation, as applicable.
  - c) Expenditures were expended in accordance with the voter-approved bond project list.
  - d) Bond proceeds were not used for salaries of administrators or other operating expenses of the District, except as allowable for administrative oversight on construction projects.
5. We determined that the District has met the compliance requirement of Measure CC if the following conditions were met:
  - a) Supporting documents for expenditures were aligned with the voter-approved bond project list.
  - b) Expenditures were not used for salaries of administrators or other operating expenses of the District, except as allowable for administrative oversight on construction projects.

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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California  
December 19, 2024

None reported.



Financial and Performance Audits  
General Obligation Bond Construction Fund (Measure M)  
June 30, 2024

## San Bernardino Community College District

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Financial Audit

General Obligation Bond Construction Fund (Measure M)

June 30, 2024

## 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, 2024, 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, 2024, 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, 2024, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 19, 2024 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 written in a cursive, flowing style.

Rancho Cucamonga, California  
December 19, 2024



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

Balance Sheet  
June 30, 2024

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Assets	
Investments	\$ 79,409,374
Accounts receivable	<u>1,542,705</u>
Total assets	<u><u>\$ 80,952,079</u></u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 502,235
Due to other District funds	<u>240,610</u>
Total liabilities	<u>742,845</u>
Fund Balance	
Restricted for capital projects	<u>80,209,234</u>
Total liabilities and fund balance	<u><u>\$ 80,952,079</u></u>

San Bernardino Community College District  
General Obligation Bond Construction Fund (Measure M)  
Statement of Revenues, Expenditures, and Changes in Fund Balance  
Year Ended June 30, 2024

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Revenues	
Interest income	\$ 3,803,235
Local revenues	1,500
Change in fair market value of investments	<u>(367,113)</u>
Total revenues	<u>3,437,622</u>
Expenditures	
Services and other operating expenditures	672,189
Capital outlay	<u>3,308,217</u>
Total expenditures	<u>3,980,406</u>
Deficiency of Revenues over Expenditures	<u>(542,784)</u>
Other Financing Sources	
Other sources - proceeds from bond issuance	<u>51,000,000</u>
Net Change in Fund Balance	50,457,216
Fund Balance, Beginning	<u>29,752,018</u>
Fund Balance, Ending	<u><u>\$ 80,209,234</u></u>

## **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.

### **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, 2024, 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, 2024

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

### General Authorizations

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

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

### Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. The District does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing in the San Bernardino County Investment Pool and mutual funds. The District maintains a General Obligation Bond Construction Fund (Measure M) investment of \$50,302,143 with the San Bernardino County Investment Pool, with a weighted average maturity of 724 days. In addition, the District maintains investments of \$29,107,231 in mutual funds.

### Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investments in the San Bernardino County Investment Pool is rated at AAf/S1 by Fitch Ratings agency and the mutual funds are rated AAA by Standard & Poor's rating agency as of June 30, 2024.

### Note 3 - Fair Value Measurements

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

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

The District's fair value measurements are as follows at June 30, 2024:

Investment Type	Fair Value	Level 1 Inputs
Mutual Funds	\$ 29,107,231	\$ 29,107,231

All assets have been valued using a market approach, which uses prices and other relevant information generated by market transactions involving identical or comparable assets or group of assets.

**Note 4 - Accounts Receivable**

Receivables at June 30, 2024, consist of the following:

Interest	<u>\$ 1,542,705</u>
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**Note 5 - Accounts Payable**

Accounts payable at June 30, 2024, consist of the following:

Capital Projects	<u>\$ 502,235</u>
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**Note 6 - Due to Other Funds**

The General Obligation Bond Construction Fund (Measure M) owed the General Obligation Bond Construction Fund (Measure CC) \$240,610 for construction expenses related to bond funded projects.

**Note 7 - Commitments and Contingencies**

**Construction Commitments**

As of June 30, 2024, the General Obligation Bond Construction Fund (Measure M) had approximately \$77.3 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, 2024.



Independent Auditor's Report  
General Obligation Bond Construction Fund (Measure M)  
June 30, 2024

## 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, 2024, and the related notes to the financial statements, and have issued our report thereon dated December 19, 2024.

**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, 2024, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our 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 have not been identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's General Obligation Bond Construction Fund (Measure M) financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California  
December 19, 2024

None reported.

San Bernardino Community College District  
General Obligation Bond Construction Fund (Measure M)  
Summary Schedule of Prior Audit Findings  
June 30, 2024

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



Performance Audit

General Obligation Bond Construction Fund (Measure M)

June 30, 2024

## 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, 2024.

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 A, Section 1(b)(3)(C) of the California Constitution, and not for any other purpose, including teacher and administrator salaries and other district operating expenses.
2. The District must list the specific facilities projects to be funded in the ballot measure and must certify that the governing board has evaluated safety, and information technology needs in developing the project list.
3. Requires the District to appoint a Citizens’ Oversight Committee.
4. Requires the District to conduct an annual independent financial audit and performance audit in accordance with the *Government Auditing Standards* issued by the Comptroller General of the United States of the bond proceeds until all of the proceeds have been expended.
5. Requires the District to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

## Objectives of the Audit

Our audit was limited to the objectives listed below which includes determining the District’s compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Management is responsible for the District 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, 2023 through June 30, 2024. 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, 2024, 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, 2024, 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, 2023 through June 30, 2024 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, 2023 and ending June 30, 2024.
3. Our sample included transaction totaling \$2,959,104. This represents approximately 74% of the total expenditures of \$3,980,406.
4. We reviewed the actual invoices and other supporting documentation to determine that:
  - a) Expenditures were supported by invoices with evidence of proper approval and documentation of receipting goods or services.
  - b) Expenditures were supported by proper bid documentation, as applicable.



- c) Expenditures were expended in accordance with the voter-approved bond project list.
  - d) Bond proceeds were not used for salaries of administrators or other operating expenses of the District.
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  
December 19, 2024

None reported.



# CITIZENS BOND OVERSIGHT COMMITTEE

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San Bernardino Community College District  
2023-2024 Report to the Community



## 2023 – 2024 MEMBER ROSTER



Don Averill, Chair  
Representing a Senior  
Organization  
Term Ending  
June 30, 2025



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



Frankie Jimenez  
Representing a  
Business Organization  
Term Ending  
June 30, 2025



David Raley  
Representing a Foundation,  
Crafton Hills College  
Term Ending  
June 30, 2025



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



Betsy Starbuck  
Representing a Tax  
Payer Organization  
Term Ending  
June 30, 2025



Kristin Washington  
Representing the  
Community-at-Large  
Term Ending  
June 30, 2025



## 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, 2024 (FY 2023-2024). During FY 2023-2024, the Committee met on July 24, 2023, and February 13, 2024.

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/CBOC-Reports>. 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](https://ballotpedia.org/Article_XIII_A,_California_Constitution).

2

### CBOC MEETINGS

The committee met two times during the fiscal year.

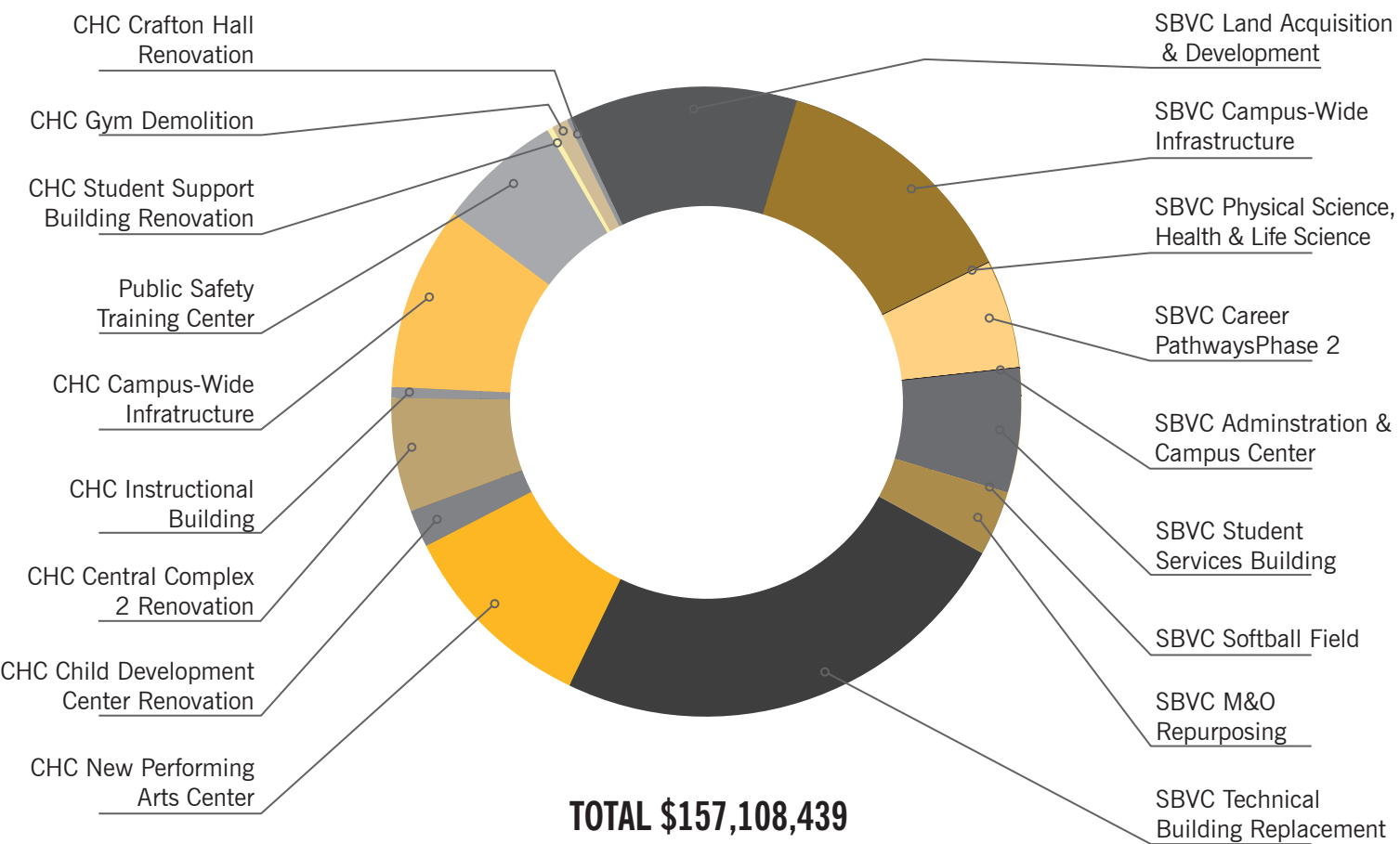
\$165M

### EXPENDITURES

The amount that has been spent on bond projects through FY 2023-2024.

MEASURE CC PROJECT COSTS THROUGH FY 2023-2024

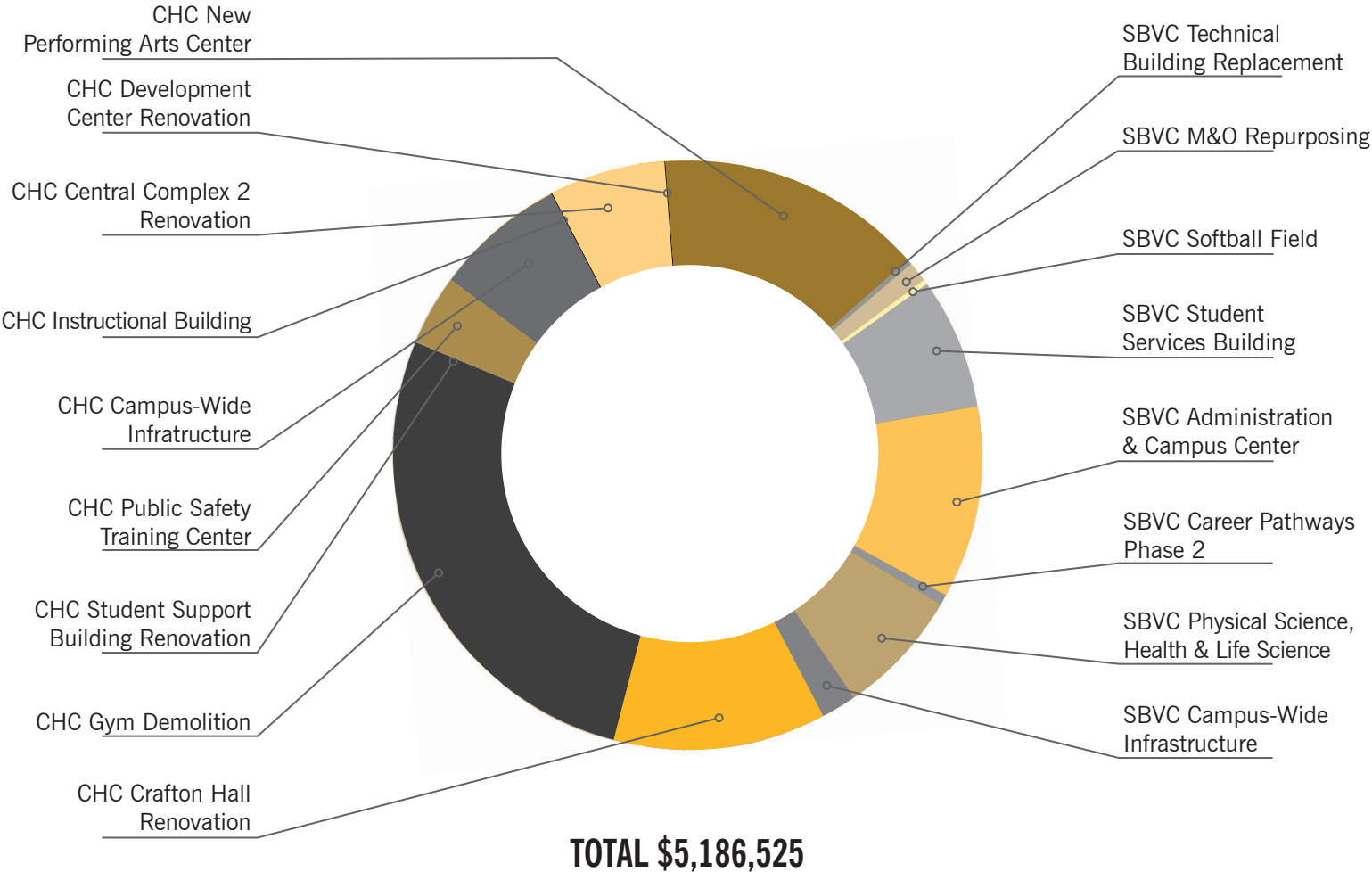
Crafton Hills College		San Bernardino Valley College	
Crafton Hall Renovation	\$538,490	Technical Building Replacement	\$37,810,075
Gym Demolition	\$1,599,998	M&O Repurposing	\$19,192
Student Support Building Renovation	\$318,930	Softball Field	\$5,322,670
Public Safety Training Center	\$9,928,175	Student Services Building	\$9,981,401
Campus-Wide Infrastructure CHC	\$14,901,806	Administration & Campus Center	\$90,183
Instructional Building	\$699,372	Career Pathways Phase 2	\$8,911,358
Central Complex 2 Renovation	\$9,499,859	Physical Science, Health & Life Science	\$49,453
Child Development Center Renovation	\$2,688,529	Campus-Wide Infrastructure SBVC	\$20,175,781
New Performing Arts Center	\$16,331,432	Land Acquisition & Development SBVC	\$18,241,738



MEASURE M PROJECT COSTS THROUGH FY 2023-2024

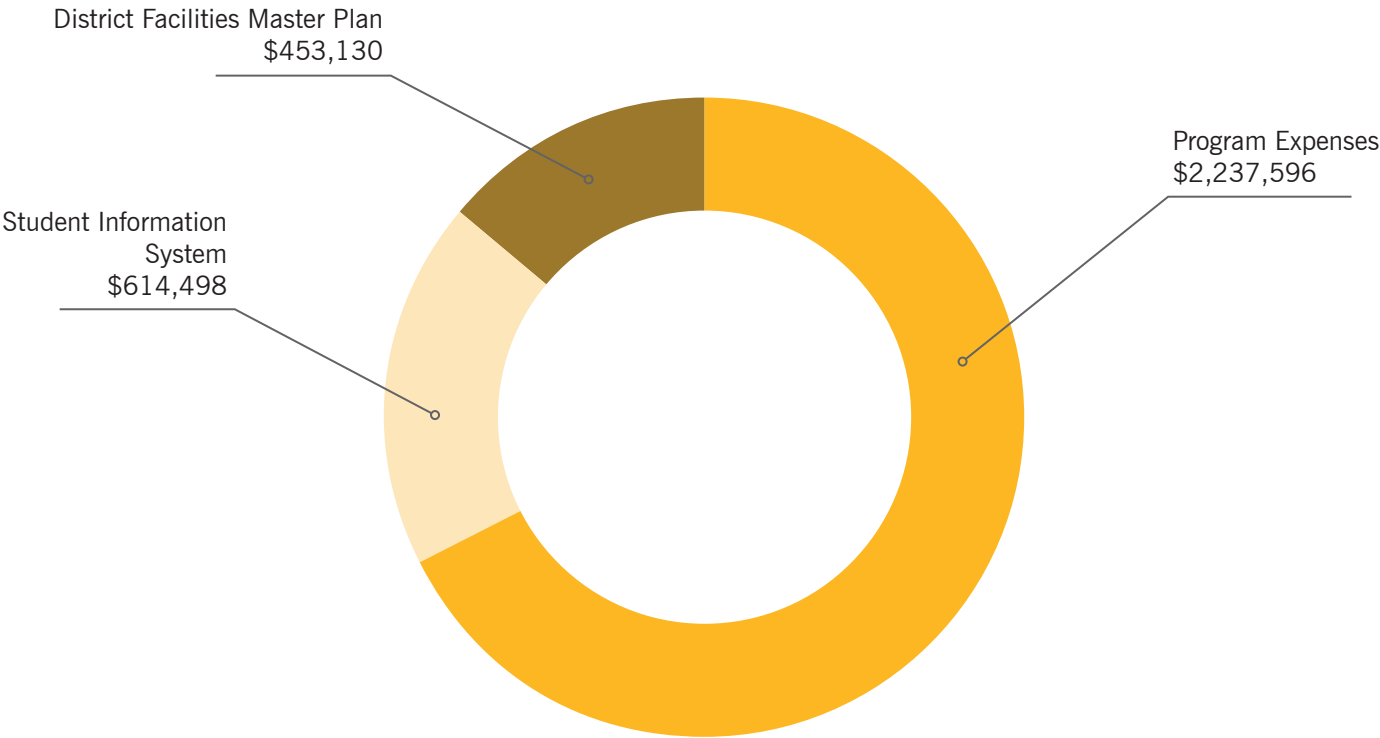
Crafton Hills College	
Crafton Hall Renovation	\$34.90
Gym Demolition	\$38.46
Student Support Building Renovation	\$18.80
Public Safety Training Center	\$98.10
Campus-Wide Infrastructure CHC	\$240,734.44
Instructional Building	\$4,855,304.23
Central Complex 2 Renovation	\$171.88
Child Development Center Renovation	\$36.14
New Performing Arts Center	\$411.72

San Bernardino Valley College	
Technical Building Replacement	\$983.38
M&O Repurposing	\$29,234.94
Softball Field	\$61.08
Student Services Building	\$961.46
Administration & Campus Center	\$2,935.04
Career Pathways Phase 2	\$801.68
Physical Science, Health & Life Science	\$54,357.85
Campus-Wide Infrastructure SBVC	\$341.38



COSTS SPLIT BETWEEN BOTH MEASURES THROUGH FY 2023-2024

Districtwide Expenditures	
Program Expenses	\$2,237,596
Student Information System	\$614,498
District Facilities Master Plan	\$453,130



TOTAL \$165,600,189

TOTAL PROGRAM EXPENDITURES THROUGH FY 2023-2024

**\$165,600,189**  
**EXPENDITURES**

The total amount that has been spent on bond projects through FY 2023-2024.



## CBOC MEETING SUMMARIES

The CBOC met two times in fiscal year 2023-24. Including July 24, 2023, and February 13, 2024 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/CBOC-Meeting-Materials>.

### **Monday, July 24, 2023 – SBCCD Boardroom Extension**

The Committee was provided with campus project updates and received an expenditures report.

### **Tuesday, February 13, 2024 – SBCCD Boardroom Extension**

The Committee reviewed the 2022-2023 Measure M and Measure CC Audit Reports. The meeting also included a review of the Annual Report to the Community, an expenditures report, and bond program project updates.



### **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
- Public Safety Training Center
- Central Complex 2 Renovation
- Child Development Center Renovation
- Infrastructure Projects
- Future 2023-2026 Projects

## 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](mailto: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/CBOC-Application>.

**THANK YOU, LOCAL VOTERS!**

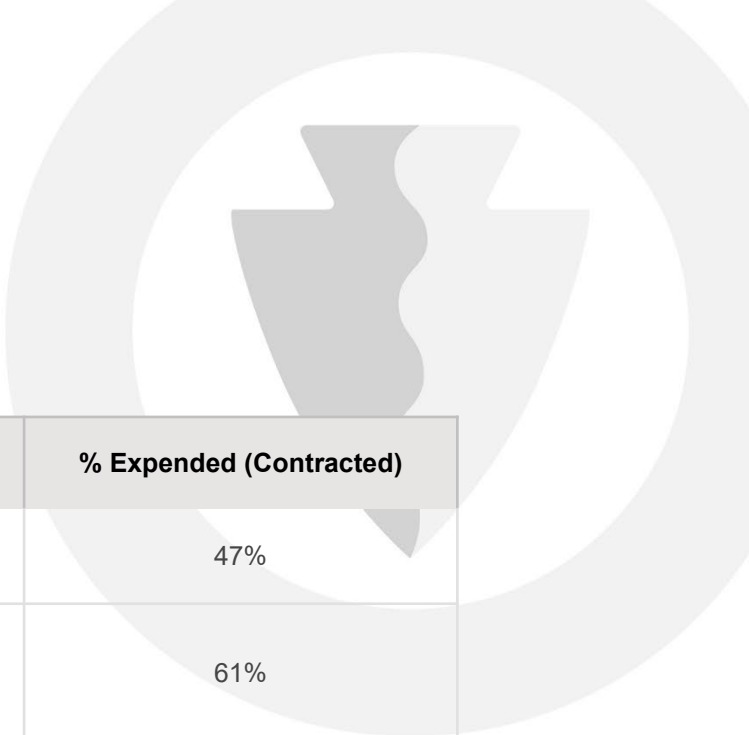
Your **MEASURE CC** Tax Dollars At Work

# SBCCD Program Management AECOM

**Ron Hoppe**  
**Financial and Contract Manager**



# SBCCD Bond Program Expenditures Report as of October 2, 2024



Site	Current Budget	Contracted	Expended to Date	% Expended (Contracted)
Crafton Hills College	\$189,807,905	\$150,985,933	\$70,882,171	47%
San Bernardino Community College District Wide	\$13,646,254	\$5,992,727	\$3,646,575	61%
San Bernardino Valley College	\$436,948,341	\$249,072,003	\$134,275,765	54%
<b>TOTAL</b>	<b>\$640,402,500</b>	<b>\$406,050,663</b>	<b>\$208,804,511</b>	<b>51%</b>

*Definitions of Columns Titles*

- Current budget: budget approved to date by SBCCD BOT. Includes all funding sources (Measure M, Measure CC, State Capital Outlay)
- Contracted: currently issued projects
- Expended to date: amount spent to date
- % Expended (Contracted): percentage spent for contracts issued to date

# SBVC Construction Management - SafeworkCM

**Greg Ochoa**  
**Construction Program Manager**





# SBVC

# TECHNICAL BUILDING REPLACEMENT

**Current Project Budget:** \$101.1M

**State Funding:** \$33.7M

**Delivery Method:** Design-Bid-Build

**Architect:** HMC

**Contractor:** Icon West, Inc.

**Project Status:** Complete

**Start of Construction:** June 2022

**Project Completion:** January 2025





# SBVC SOFTBALL FIELD

**Current Project Budget:** \$9.8M

**Delivery Method:** Design-Bid-Build

**Architect:** PBK

**Contractor:** Los Angeles Engineering

**Project Status:** Complete

**Start of Construction:** January 2022

**Project Completion:** April 2024





# SBVC

# STUDENT SERVICES BUILDING

**Current Project Budget:** \$117.6M

**Delivery Method:** Progressive Design-Build

**Design Build Entity:**

Cannon Design / McCarthy Builders

**Project Status:** At DSA

- Swing Space - Complete

**Anticipated Start of Construction:** April 2025

**Anticipated Project Completion:** July 2027



## CAREER PATHWAYS 2 BUILDING

**Current Project Budget:** \$124.4M

**Delivery Method:** Design-Bid-Build

**Architect:** DLR Group

**Contractor:** TBD

**Project Status:** In-Design

**Anticipated Start of Const.:**

- Phase 1 – Aeronautics/ Allied Health: June 2025
- Phase 2 – Welding Bldg.: TBD

**Anticipated Project Completion:**

- Phase 1 – Aeronautics/ Allied Health: December 2027
- Phase 2 – Welding Bldg.: TBD

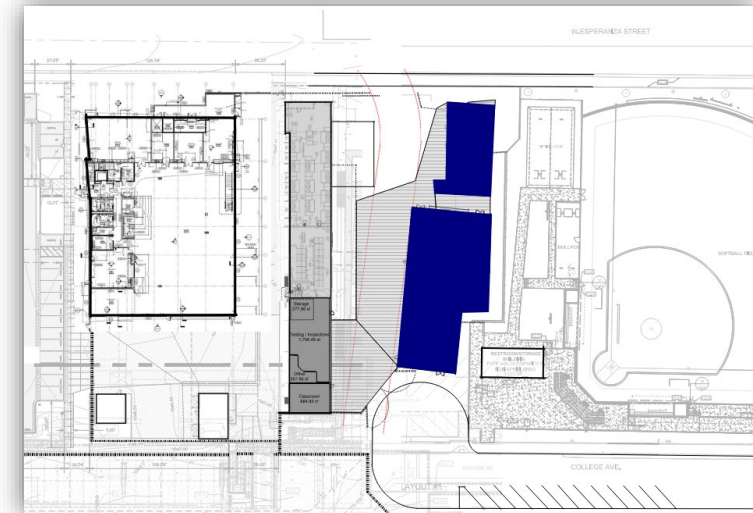
**AERONAUTICS BUILDING**



**ALLIED HEALTH BUILDING**



**WELDING BUILDING**





# SBVC INFRASTRUCTURE PROJECTS

## IN CONSTRUCTION / DESIGN

- **EV Charging Stations:** \$0.5M; *In Construction; 80% Complete*
- **Retro-Commissioning:** \$1M; *investigation phase; 90% complete*
- **Security Migration & Upgrades:** \$240k; *In Construction; 65% Complete*
- **Observatory Renovation:** \$150k; *In Pre-Design*
- **Irrigation Controller Upgrades:** \$642k; *In Construction; 70% Complete*
- **New Scoreboard at Baseball/Soccer Field:** \$200k; *In Construction; 90% Complete*

New Baseball Scoreboard Project



Irrigation Controller Upgrades





# SBVC INFRASTRUCTURE PROJECTS

## CONSTRUCTION PROJECTS - COMPLETE

- East Wing Mechanical Improvements: \$9.4M
- Health & Life Sciences /Physical Sciences Fume Hood Upgrades: \$2.9M
- Planetarium Mechanical Upgrades: \$1.4M
- Bio Garden Expansion: \$1.6M
- Campus Perimeter Fencing: \$1.4M
- Utility Upgrades Project: \$0.5M
- Campus Roof Replacements: \$1.8M
- Gym Lobby Flooring: \$0.6M
- Fiber Optic Testing & Termination: \$0.1M
- Planetarium Lobby Flooring Remove & Replacement: \$0.03M
- M&O Warehouse Structural Improvements: \$0.1M
- Old Central Plant Repurpose: \$1.2M

Campus Perimeter Fencing



Gym Lobby Terrazzo Flooring



# SBVC

## UPCOMING PROJECTS '24-27

- Administration & Campus Center Repurposing
- Retro-Commissioning Implementation Projects



# CHC Construction Management - Kitchell

**Daniel Rodriguez**  
**Program Director**





# CHC

## BLDG 17 PERFORMING ARTS CENTER

**Current Project Budget:** \$63.1M

State Funding: \$7.2M

**Delivery Method:**

Design-Bid-Build

**Architect:** DLR Group Architect

**Contractor:** Bernard Brothers, Inc.

**Project Status:** In Construction;

63% Complete

**Start of Construction:** May 2023

**Project Completion:** June 2025





# CHC

## BLDG 20 PUBLIC SAFETY TRAINING CENTER

**Current Project Budget: \$12.7M**

**Delivery Method:**  
Design-Build

**Design Build Entity:**  
Erickson-Hall Constructors/  
WLC PBK Architect

**Project Status:** Complete  
**Start of Construction:** Dec 2022  
**Project Completion:** Jan 2024





# CHC

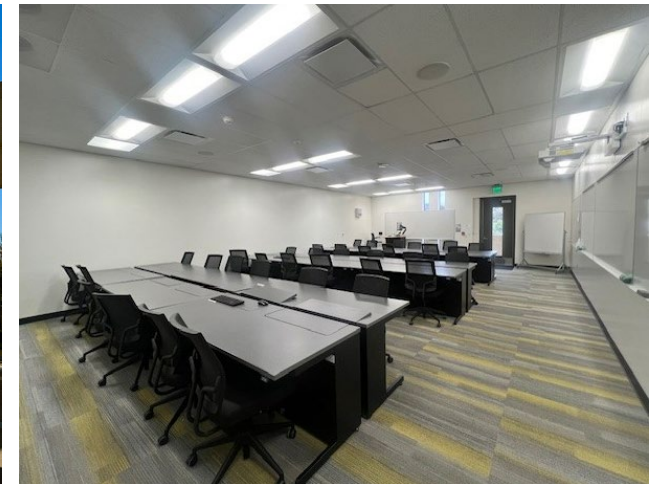
## BLDG 11 CENTRAL COMPLEX 2 RENOVATION

**Current Project Budget:** \$13.4M

**Delivery Method:**  
Design-Build

**Design Build Entity:**  
W.E. O'Neil Construction /  
Perkins Eastman Architect

**Project Status:** Complete  
**Start of Construction:** Dec. 2023  
**Project Completion:** July 2024



# CHC

## BLDG 2 CHILD DEVELOPMENT CENTER

**Current Project Budget:** \$3.8M

**Delivery Method:** Design-Bid-Build

**Architect:** Perkins Eastman Architects

**Contractor:** Hamel Contracting, Inc

**Project Status:** Complete

**Start of Construction Phase 1:** May 2022

**Start of Construction Phase 2:** May 2023

**Project Completion:** December 2023



# CHC

## BLDG 9 INSTRUCTIONAL BUILDING

**Current Project Budget:** \$66.8M

**Delivery Method:**  
Progressive Design-Build

**Design Build Entity:**  
Tilden-Coil / SGH Architects

**Project Status:** in DSA review

**Anticipated Start of Construction:** June 2025

**Anticipated Project Completion:** January 2028





# CHC

## BLDG 3 CRAFTON HALL RENOVATION

**Current Project Budget:** \$9M

**Delivery Method:**  
Design-Bid-Build

**Architect:** PBK Architects

**Contractor:** PCN3, Inc.

**Project Status:** In Construction; 31% Complete

**Start of Construction:** July 2024

**Project Completion:** August 2025



# CHC

## BLDG 7 STUDENT SUPPORT BUILDING

**Current Project Budget:** \$1.2M

**Delivery Method:** Design-Bid-Build

**Architect:** La Canada Design Group (LCDG)

**Contractor:** TBD

**Project Status:** Bidding Phase

**Anticipated Start of Construction:** May 2025

**Anticipated Project Completion:** August 2025





# CHC INFRASTRUCTURE PROJECTS

## IN CONSTRUCTION / DESIGN

- **Solar PV:** \$8.4M; *In Construction, 94% Complete*
- **Campus Wide Wayfinding & Signage:** \$565K; *Bid Review Phase*



# INFRASTRUCTURE PROJECTS

## CONSTRUCTION PROJECTS –COMPLETE

- Irrigation Upgrades: \$500K
- LRC Generator & Equipment Upgrades: \$900K
- BL 6 CCR MPR Acoustical Improvements: \$100K
- Gym Demolition: \$1.6M
- Central Plant Controls Upgrades & Chillers: \$740K
- Existing PMO Office Data Cable Upgrades: \$5K
- Maintenance and Testing of Electrical Equipment: \$20K
- Generator & Equipment Upgrades: \$690K
- Central Plant Controls Upgrades: \$740K
- Building 17 Water Main Repair: \$20K
- M&O Office Trailer Upgrades: \$10K
- Facilities Master Plan Addendum: \$30K
- Utility Mapping: \$23K
- Replacement of Existing Cooling Towers: \$1.4M
- Accessibility & Site Improvements Phase 1: \$1.2M
- Accessibility & Site Improvements Phase 2: \$1.4M