ASSOCIATED STUDENTS, INC. California State University, San Bernardino 5500 University Parkway San Bernardino, CA 92407

BOARD OF DIRECTORS AGENDA

October 7, 2022

10:00 a.m.

Location (Virtual Conferencing): <u>https://csusb.zoom.us/j/87598124802</u> Passcode for Virtual Conference (Required): asibod

Call to Order Roll Call Approval of Minutes Reports: Executive Officers, BOD Reps., ASI Committees and Campus-wide Committees Adoption of Agenda Open Forum (5 minutes/speaker) Guest Speaker

NEW BUSINESS:

BD 53-22	Approval of the ASI 2021-22 audit and financial statements. (Action) (Galvez).
BD 54-22	Approval of the ASI Telecommuting Program. (Action) (Ruiz).
BD 55-22	Endorsement of Alternative Consultation for Student Health Center proposed Fee Increase. (Action) (Galvez).
BD 56-22	Appointment of Kaelyn Blackwell as the Athletics representative to the ASI Board of Directors. (Action) (Vacancy Committee).
BD 57-22	Appointment of Ahmed Burgos as a student-at-large representative to the ASI Board of Directors. (Action) (Vacancy Committee).
BD 58-22	Appointment of Cassandra Baker as the College of Education representative to the ASI Board of Directors. (Action) (Vacancy Committee).
BD 59-22	Appointment of Derek Sweem as the Graduate representative to the ASI Board of Directors. (Action) (Vacancy Committee).
BD 60-22	Appointment of Carson Fajardo as the Housing representative to the ASI Board of Directors. (Action) (Vacancy Committee).
BD 61-22	Appointment of one Board of Director representative to the ASI Policy Committee. (Action) (Galvez).

ANNOUNCEMENTS

ADJOURNMENT

ASSOCIATED STUDENTS, INCORPORATED CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2022

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ASSOCIATED STUDENTS, INCORPORATED CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO ORGANIZATIONAL DATA JUNE 30, 2022

Date of Organization:

Organized on January 25, 1966 as an unincorporated association under the Education Code, State of California, Section 23801. The Association was incorporated in January 1988.

Nature and Purpose:

Associated Students, Incorporated (ASI) was formed to participate in shared governance with the campus representing the students. Furthermore, it is to provide essential co-curricular activities such as, leadership opportunities, social and educational programming, ticket office, graphic design services, as well as generate school spirit to strengthen the bond between the faculty, administrators, and the students of the University. ASI provides tremendous support to the Children's Center, Student Research and Travel, Intercollegiate Athletics, Presidential Academic Excellence Scholarship program, student scholarships and grant style funding for clubs and organizations.

Officers - 2021-2022:

Daisy Ramos	President
Paola Galvez	Executive Vice President
Suany Echevarria	Vice President of Finance

Faculty Advisors:

Daria Graham	ASI Advisor
Beth Steffel	
Paz Oliveriz, PhD	

Executive Director:

Alfredo Barcenas





INDEPENDENT AUDITORS' REPORT

Board of Directors Associated Students, Incorporated California State University, San Bernardino San Bernardino, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Associated Students, Incorporated of California State University, San Bernardino (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Associated Students, Incorporated of California State University, San Bernardino, as of June 30, 2022, and the changes in its net assets and its cash flows 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Associated Students, Incorporated of California State University, San Bernardino 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.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Associated Students, Incorporated of California State University, San Bernardino's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.



Auditors' 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 auditors' 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 Associated Students, Incorporated of California State University, San Bernardino's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Associated Students, Incorporated of California State University, San Bernardino's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinion on the financial statements as a whole. The schedule of net position, the schedule of revenues, expense, and changes in net position, and other information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated REPORT DATE, on our consideration of Associated Students, Incorporated of California State University, San Bernardino's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Associated Students, Incorporated of California State University, San Bernardino's internal control over financial report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Associated Students, Incorporated of California State University, San Bernardino's internal control over financial report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Associated Students, Incorporated of California State University, San Bernardino's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

Glendora, California REPORT DATE

	2022	 2021
ASSETS		
Cash and Cash Equivalents	\$ 133,696	\$ 67,131
Short-term Investments	1,942,501	2,003,373
Interest Receivable	1,883	819
Accounts Receivable	226	187
Inventory	18,947	18,947
OPEB Asset	367,435	 258,700
	2,464,687	 2,349,157
Capital Assets		
Equipment, Furniture, and Fixtures	118,212	118,212
Less: Accumulated Depreciation	(111,441)	 (106,078)
	6,771	 12,134
Total Assets	\$ 2,471,458	\$ 2,361,291
LIABILITIES		
Accounts Payable	5,854	\$ 188,790
Accrued Liabilities	4,087	10,184
Accrued Compensated Absences	25,126	48,073
Liabilities for Pension Benefits	140,459	 196,988
Total Liabilities	175,525	 444,035
NET ASSETS		
Without Donor Restrictions		
Undesignated	886,854	508,177
Board-Designated	1,409,079	 1,409,079
Total Without Donor Restrictions	2,295,933	1,917,256
Total Net Assets	2,295,933	 1,917,256
Total Liabilities and Net Assets	\$ 2,471,458	\$ 2,361,291

ASSOCIATED STUDENTS, INCORPORATED CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2022 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

	Without Donor With Donor Restrictions Restrictions		 2022 Total	2021 Total		
REVENUES						
Student Support Services (Student Fees)	\$	1,682,151	\$ -	\$ 1,682,151	\$	1,727,180
Investment Income, Net		18,621	-	18,621		42,895
Sales and Services of Auxiliary Enterprises:						
Ticket Sales and Program Revenue Other		- 5,000	-	- 5,000		- 1,886
Gulei		5,000	 -	 5,000		1,000
Total Revenues		1,705,772	 -	 1,705,772		1,771,961
EXPENSES						
Program Services		824,505	-	824,505		818,299
Management and General		502,590	 -	 502,590		1,610,574
Total Expenses		1,327,094	 -	 1,327,094		2,428,873
CHANGES IN NET ASSETS		378,677	 	 378,677		(656,912)
NET ASSETS, Beginning of Year		1,917,256	 	 1,917,256		2,574,168
NET ASSETS, End of Year	\$	2,295,933	\$ -	\$ 2,295,933	\$	1,917,256

ASSOCIATED STUDENTS, INCORPORATED CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2022 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

		Program Services						
	Management and General	Student Government	External Affairs	ASI Box Office	Legal Aid	Grant and Service Program	Public Relations	
Wages	\$ 293,136	\$ 129,217	\$ 33,316	\$-	\$-	\$ 11,178	\$-	
Employee benefits	80,654	1,411	233	-	-	107	-	
Payroll taxes	23,497	-	-	-	-	-	-	
Total wages and related expenses	397,287	130,628	33,549	-	-	11,285		
Accounting	-	-	-	-	-	-	-	
Advertising	-	-	-	-	-	-	-	
AOA dues	2,604	-	-	-	-	-	-	
AS transition	-	2,527	-	-	-	-	-	
Audit	17,024	-	-	-	-	-	-	
Box office tickets	-	-	-	-	-	-	-	
Building equipment and repairs	28,733	-	-	-	-	-	-	
Campus services	133,389	-	-	-	-	-	-	
Depreciation	-	-	1,300	-	-	-	-	
Donations	-	-	-	-	-	-	176,477	
Dues and subscriptions	-	-	-	-	-	-	-	
Hospitality	1,844	311	275	-	-	-	-	
Insurance	18,839	-	-	-	-	-	-	
Legal	2,735	-	-	-	-	-	-	
Orientation	3,893	-	-	-	-	-	-	
Other expense	(0)	-	-	-	-	-	-	
Pension/OPEB adjustments	(165,264)	-	-	-	-	-	-	
Postage	85	-	-	-	-	-	-	
Prizes	1,020	1,770	-	-	-	-	-	
Rent	1	-	-	-	-	-	-	
Scholarships and stipends	-	-	-	-	-	-	-	
Special events	-	1,766	146,509	-	-	-	1,814	
Student Union custodian	-	-	-	-	-	-	-	
Supplies and services	53,338	3,123	11,815	-	569	-	6,863	
Training	75	1,720	-	-	-	-	-	
Travel	3,807	-	572	-	-	-	15,765	
Utilities and telephone	3,179							
Total expenses	\$ 502,590	\$ 141,845	\$ 194,019	\$-	\$ 569	\$ 11,285	\$ 200,918	

See accompanying Notes to Financial Statements.

ASSOCIATED STUDENTS, INCORPORATED CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED) YEAR ENDED JUNE 30, 2022 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

		Program S	Services				Total E	xpenses
Club Allocation Budget	Activities Committee	Leadership Program	Election Committee	Palm Desert Campus	Production	Total Program Services	2022	Comparative Totals 2021
\$ - - -	\$ 19,859 194 -	\$ - - -	\$ 47,043 373 -	\$ - - -	\$ 3,015 - -	\$ 243,627 2,318 -	\$ 536,763 82,972 23,497	\$ 579,395 83,872 28,771
-	20,052	-	47,416	-	3,015	245,945	643,232	692,038
-	-	-	-	-	-	-	-	-
-	10,757	-	-	-	-	10,757	10,757	4,767
-	-	-	-	-	-	-	2,604	-
-	-	-	-	-	-	2,527	2,527	-
-	-	-	-	-	-	-	17,024	22,700
-	-	-	-	-	-	-	-	(10,200)
-	-	-	-	-	-	-	28,733	171,835
-	-	-	-	-	-	-	133,389	1,075,274
-	-	-	-	4,063	-	5,363	5,363	5,363
-	-	-	-	-	-	176,477	176,477	249,876
-	-	-	-	-	-	-	-	-
-	-	-	106	-	-	692	2,536	472
-	-	-	-	-	-	-	18,839	19,488
-	-	-	-	-	-	-	2,735	7,077
-	-	-	-	-	-	-	3,893	128
-	-	-	-	-	-	-	(0)	1,297
-	-	-	-	-	-	-	(165,264)	(133,915)
-	- 145	-	- 171	-	-	- 2,086	85 3,106	1,806
-	145	-	171	-	-	2,000	3,100	3,238
- 120,000	-	-	-	-	-	- 120,000	120,000	- 197,490
120,000	-	- 5,148	- 36,280	-	- 2,918	120,000	194,434	52,394
-	_	-	-	-	2,010	-	-	-
-	15,109	-	5,695	-	255	43,428	96,766	60,577
-	-	-	-	-	-	1,720	1,795	2,455
-	-	-	-	4,739	-	21,075	24,882	1,435
				-		-	3,179	3,278
\$ 120,000	\$ 46,064	\$ 5,148	\$ 89,667	\$ 8,802	\$ 6,188	\$ 824,505	\$ 1,327,094	\$ 2,428,873

See accompanying Notes to Financial Statements.

ASSOCIATED STUDENTS, INCORPORATED CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2022 (WITH COMPARATIVE TOTALS FOR JUNE 30, 2021)

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 378,677	\$ (656,912)
Adjustments to reconcile change in net assets to net cash provided by (used for) operating activities		<u>.</u>
Depreciation	5,363	8,804
Actuarial pension related items	(56,529)	27,985
(Increase) decrease in operating assets		
Accounts receivable	(39)	22
Due from related parties	-	-
Interest receivable	(1,064)	2,580
Inventory	1	(7,922)
OPEB asset	(108,735)	119,670
Increase (decrease) in operating liabilities		
Accounts payable	(182,936)	(23,636)
Due to related parties	-	(47,744)
Accrued expenses	(6,097)	377
Accrued compensated absences	(22,947)	5,078
Net cash provided by (used for) operating activities	5,693	(571,698)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Capital assets purchased	-	(6,500)
Net investment income reinvested	(18,621)	(42,895)
Sales of investments	2,019,563	1,770,933
Purchases of investments	(1,940,070)	(1,939,332)
Loan proceeds (repayments)	-	135,880
Net cash provided by (used for) capital and related financing activities	60,872	(81,914)
Net increase (decrease) in cash	66,565	(653,612)
Cash, beginning of year	67,131	16,190
Cash, end of year	\$ 133,696	\$ (637,422)

NOTE 1 DESCRIPTION OF ACTIVITIES

Associated Students, Incorporated, CSUSB (ASI) was formed for the purpose of providing to students essential social and recreational activities related to, but not normally included in, the University instructional program. These activities are primarily funded by fees charged to students each quarter. Tickets to local events are offered to students at cost by the ASI box office.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Management Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Accounting

ASI prepares its financial statements on the accrual basis of accounting in conformity with U.S. generally accepted accounting principles. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958-205. Accordingly, information regarding financial position, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of ASI and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets that are not subject to donorimposed stipulations, and which may be designated for specific purposes by action of the Board of Directors.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting (Continued)

Revenues are reported as increases in net assets without donor restrictions, unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities, other than endowment and similar funds, are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation. Expirations of restrictions on net assets (i.e., the donorstipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets; net assets released from restrictions.

Cash and Investments

For purposes of the statement of cash flows, cash and cash equivalents include all highly liquid investments with a maturity of three months or less from date of purchase. ASI maintains its cash balances in one financial institution. The Federal Deposit Insurance Corporation (FDIC) insures up to \$250,000 per depositor, per insured bank, for each account ownership category. These balances may at times exceed the FDIC limit. As of June 30, 2022, ASI is under the limit of FDIC coverage.

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. The fair value of investments in securities is based on the quoted market price of the underlying securities. Investments in real estate are stated at acquisition cost. Unrealized gains and losses are included in the change in net assets. Short-term investments consist of debt securities with original maturities of twelve months or less. Long-term investments consist of debt securities with original maturities greater than twelve months.

Financial Instruments

The carrying amount of all financial instruments approximates fair value. The carrying amounts for cash and cash equivalents, investments, accounts receivable and accounts payable approximate fair value because of the short maturity of these instruments.

Accounts Receivable

Accounts receivable are primarily from student fees. Receivables are recorded when a student registers for courses and are presented in the statement of financial position net of the allowance for doubtful accounts. Accounts receivable are written off when they are deemed to be uncollectible. Any allowance for doubtful accounts is based on historical loss experience. There was no allowance for doubtful accounts as of June 30, 2022.

Inventory

Inventory is valued at the lower of cost or net realizable value, determined on the first-in, first-out basis.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Equipment and Furniture

It is the policy of ASI to capitalize equipment, furniture, and fixture additions over \$5,000. Equipment and furniture are stated at cost and depreciation is calculated using the straightline method over the estimated useful lives. Total depreciation expense for the year ended June 30, 2022 was \$5,363.

Program Fees

The student body fee is a mandatory fee required to enroll or attend the University. Any student body fees earned by the University during the year, net of waivers and allowance for doubtful accounts are transferred over to ASI to fund student programming and provide essential activities closely related but not normally included as part of the regular instructional program.

Designated Net Assets

Designated net assets include amounts set aside for emergency, administrative, equipment, and operational reserves as required by the California State University Manual of Policies and Procedures for Auxiliary Organizations.

Expense Allocation

The cost of providing various programs and other activities has been summarized on a functional basis in the statement of activities. Directly identifiable expenses are charged to relevant programs and supporting services. Indirect expenses are allocated to the programs on various bases established by management.

Income Tax Status

ASI is exempt from federal income taxes as a nonprofit organization under Section 501(c)(3) of the Internal Revenue Code. A comparable exemption has been granted by the state of California for ASI's Form 990, Return of Organization Exempt from Income Tax.

Subsequent Events

Management has evaluated subsequent events through REPORT DATE, the date on which the financial statements were available to be issued.

NOTE 3 INVESTMENTS AND FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

Level 2 – Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value:

SWIFT Investment Pool: The pool investment is reported at fair value as provided by the University System.

LAIF Investment Pool: The pool investment is reported at fair value as reported by the State.

NOTE 3 INVESTMENTS AND FAIR VALUE MEASUREMENTS (CONTINUED)

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although ASI believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurements and levels within the fair value hierarchy of those measurements for the assets reported at fair value on a recurring basis at June 30, 2022 are as follows:

			 Fair Value Me				
Туре	F	air Value	Level 1		Level 2	L	evel 3
SWIFT Investments	\$	936,820			\$ 936,820	\$	-
LAIF		1,005,681		-	 1,005,681		-
Total investments	\$	1,942,501	\$	-	\$ 1,942,501	\$	-

ASI has pooled investments with the State of California State Treasurer's Local Agency Investment Fund (LAIF). LAIF is a governmental investment pool managed and directed by the California State Treasurer and is not registered with the Securities and Exchange Commission. An oversight committee, comprised of California State officials and various participants, provides oversight to the management of the fund. The daily operations and responsibilities of LAIF fall under the auspices of the State Treasurer's office. ASI is a voluntary participant in the investment pool.

ASI relies upon information provided by the State Treasurer in estimating the fair value position of its holdings in LAIF. ASI's holdings in LAIF had a value of \$1,002,881 as of June 30, 2022. LAIF is not subject to a credit quality rating.

ASI has pooled investments with the CSU Systemwide Investment Fund Trust (SWIFT). As a result of a 2007 change in Education Code 89721(I) that allowed CSU to self-manage student tuition and fees, CSU created a central banking system and created the SWIFT investment portfolio for the purpose of enhancing centralized cash and investment management. Because the central banking system and SWIFT are inextricably linked, each member in the central banking system is also a member in SWIFT, also referred to collectively as The Bank of CSU. These funds are reported as a short-term investment. The SWIFT consists of investments of cash on an overnight and/or short-term basis, the funds representing the float on funds collected from all eligible sources prior to their use for payment of accounts payable and payroll. Excess cash over and above what is needed to fund short-term payables and payroll are transferred to medium or longer term investments.

ASI relies upon information provided by the SWIFT in estimating the fair value position of its holdings in it. ASI's holdings in SWIFT had a value of \$936,820 as of June 30, 2022.

NOTE 4 LEASING ARRANGEMENTS

ASI, as lessee, has a lease agreement with the Student Union for exclusive use of a suite of offices including rooms 108, A through P. The leased space consists of approximately 2,200 square feet. Provisions of the lease agreement include annual payments of \$1 through June 30, 2022. However, ASI has to bear the expense for janitorial/custodial costs. The lease may be terminated by either party giving 30 days written notice to the other party.

ASI, as lessee, also has a lease agreement with the Palm Desert Campus for an office in the Indian Wells Center for Education Excellence Building. Provisions of the lease agreement include annual payments of \$0 through June 30, 2022. The lease may be terminated for a variety of reasons set forth in the agreement or by either party giving written notice to the other party. Total rent expense inclusive of janitorial/custodial costs for the year ended June 30, 2022 was \$500.

NOTE 5 LOAN PAYABLE

In April 2020, ASI received a loan from Central Pacific Bank in the amount of \$135,880 to fund payroll, rent, utilities, and interest on mortgages and existing debt through the Paycheck Protection Program (the "PPP Loan"). The original loan agreement was written prior to the PPP Flexibility Act of 2020 (June 5) and was due over twenty-four months deferred for six months. The PPP Loan had interest at a fixed rate of 1.0% per annum, with the first six months of interest deferred, had a term of two years, and was unsecured and guaranteed by the U.S. Small Business Administration. ASI paid the loan in full during April 2021.

NOTE 6 RELATED-PARTY TRANSACTIONS

ASI is an auxiliary organization of California State University, San Bernardino (CSUSB). CSUSB advances funds on behalf of ASI, all of which are considered current, and it provides accounting services to ASI. Also, the CSUSB Foundation provides services for the benefit of ASI's employees. ASI leases its office space from the Student Union as described in Note 4. ASI also co-sponsors events and activities with the Student Union for which ASI reimburses some of the expenses incurred by the Student Union.

A schedule of related party transactions between ASI, University, and other auxiliary organizations is as follows:

For the year ended June 30, 2022	CSUSB	lanthropic undation	 os Manual ent Union	Unive Enter Corpo	prise	 Total
Expenses Payments to Univ/Aux for salaries of personnel working on contracts, grants, and other programs	\$ 134,921	\$ -	\$ -	\$	-	\$ 134,921
Payments to Univ/Aux for other than salaries of personnel	200,510	123,670	44,620	16	62,000	530,800
<u>Revenues</u> Payments received from Univ/Aux for services, space and programs	16,971	-	61,031			78,002
<u>Due to</u> Accounts Payable due to Univ/Aux as of June 30, 2022	-	-	-		-	-
Due from Accounts Receivable due from Univ/Aux as of June 30, 2022	-	-	-		-	-

NOTE 7 DEFINED-BENEFIT PENSION PLAN

Plan Description

ASI contributes to CalPERS, a cost-sharing multiple-employer public employee definedbenefit pension plan. CalPERS provides retirement and disability benefits, annual cost-ofliving adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. A menu of benefit provisions, as well as other requirements, is established by State statutes within the Public Employees' Retirement Law. ASI selects optional benefit provisions from the benefit menu by contract with CalPERS. CalPERS issues a separate comprehensive annual financial report. Copies of CalPERS' annual financial report may be obtained from the CalPERS's website, at <u>www.calpers.ca.gov</u>.

Funding Policy

Participants are required to contribute 5% of their annual covered salary. ASI is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The actuarial methods and assumptions used are those adopted by the CaIPERS Board of Administration. The required employer contribution rates for the fiscal year 2020-21 were 11.3% and 7.73% for Classic CaIPERS members and PEPRA CaIPERS members, respectively. The contribution requirements of the plan members are established by State statute, and the employer contribution rate is established and may be amended by CaIPERS.

Annual Pension Cost

For the year ended June 30, 2022, Employer contributions of \$30,305 for CalPERS were equal to ASI's required contributions. Total employee contributions were \$17,475.

The following table presents a reconciliation of the net pension liability:

		Plan		
	Plan Total Pen	sion Fiduciary Net	Plan	Net Pension
	Liability	Position		Liability
	(a)	(b)	(c)) = (a) - (b)
Miscellaneous Plan	\$ 1,241,	798 \$ 1,150,791	\$	91,007

Plan Assets and Funded Status of the plan:

	Measurement		Ac	tuarial Value	F	unding	Funded Ratio
Valuation Date	Date	Accrued Liability	of	Assets (AVA)	Actua	arial Excess	AVA
6/30/2020	6/30/2021	\$ 1,241,798	\$	1,150,791	\$	91,007	92.67%

NOTE 7 DEFINED-BENEFIT PENSION PLAN (CONTINUED)

Annual Pension Cost (Continued)

Items not yet recognized as a component of net periodic pension cost during the year are as follows:

	 e Pension Outflows	Future Pension Cost Inflows	
Changes of Assumptions	\$ -	\$	-
Differences between Expected and Actual Experience	10,205		-
Differences between Projected and Actual Investment Earnings	-		79,444
Differences between Employer's Contributions and Proportionate			
Share of Contributions	-		20,310
Change in Employer's Proportion	9,624		-
Pension Contributions Made Subsequent to Measurement Date	 30,473		-
Total	\$ 50,302	\$	99,754

Components of net actuarial pension expenses recognized as expenses in the statement of activities for the year are as follows:

Actuarial pension expense (income)	\$	48,821
------------------------------------	----	--------

Other deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as following:

Fiscal Year Ending June 30,	Mis	Miscellaneous	
2022	\$	(19,762)	
2023		(19,290)	
2024		(18,918)	
2025		(21,954)	
2026		-	
Thereafter		-	
	\$	(79,924)	

Total liabilities for pension benefits recognized in the statement of financial position:

Net pension liability	\$ 91,007
Future pension cost outflows	(50,302)
Future pension cost inflows	 99,754
Total liabilities for pension benefits	\$ 140,459

NOTE 7 DEFINED-BENEFIT PENSION PLAN (CONTINUED)

Annual Pension Cost (Continued)

Assumptions:

Valuation Date Actuarial Cost Method Asset Valuation Method Amortization Method Actuarial Assumptions: Discount Rate Inflation Rate Projected Salary Growth Miscellaneous Plan

6/30/2020 Entry Age Normal Actuarial Value of Assets Level of Percent of Payroll

7.15% (net of admin expenses) 2.50% 3.3% - 14.2%

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS

ASI has a fully funded Supplemental Retirement Benefit Plan that provides medical benefits to retired employees and their dependents. Medical plan assets are accumulated and benefits are paid from a voluntary employees' beneficiary association (VEBA) trust established by the trustee of the Auxiliaries Multiple Employer VEBA. ASI currently pays the full medical plan premium for employees and their dependents not to exceed caps based on the level of coverage. Retiring employees age 50 or older with at least 5 years of service are eligible for benefits provided they elect to commence their retirement benefit within 120 days of their retirement date. At June 30, 2022, ASI has \$793,619 in plan assets invested in an irrevocable trust.

Disclosures about the Plan, based on an independent actuarial valuation as of June 30, 2021 (the latest required valuation date), are shown below:

Change in accumulated postemployment benefit

obligation (APBO)	
APBO at beginning of year	\$ 727,944
Service cost (excluding expenses)	54,258
Interest cost	20,969
Actuarial (gain) loss	(367,806)
Benefits paid	(9,181)
APBO at end of year	 426,184
Change in plan assets	
Fair value of assets at beginning of year	986,644
Actual return on assets (net of expenses)	(193,025)
Employer contribution	9,181
Benefits paid	 (9,181)
Fair value of plan assets at end of year	 793,619
Funded status	\$ 367,435
Amounts recognized in the statement of financial position consist of:	
Noncurrent assets	\$ 367,435

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

Components of net periodic postretirement benefit cost (NPPBC)	
Service cost (including expenses)	\$ 54,258
Interest cost	20,969
Expected return on plan assets	(59,199)
Amortization of unrecognized net (gain) loss	(2,761)
Net periodic postretirement benefit cost	13,267
Other changes in plan assets and benefit	
obligations recognized in AOCI	
Net actuarial (gain) loss	263,309
Amortization of actuarial (gain) loss	 -
Total recognized	\$ 263,309

The assumptions used in the measurement of ASI's benefit obligation and net periodic postemployment benefit cost included a 2.90% weighted-average discount rate as of and for the year ended June 30, 2022. The 4.40% discount rate represented a 1.50% increase from the 2.90% weighted-average discount rate used for as of and for the year ended June 30, 2021.

Medical plan premiums and CalPERS minimum employer contributions are assumed to decrease at rates shown in the following table:

Healthcare Trend:			
Year	Rate	Year	Rate
2021	Actual	2060-66	4.60%
2022	5.80%	2067	4.50%
2023	5.60%	2068	4.40%
2024-25	5.40%	2069	4.30%

Assumed healthcare cost trend rates have a significant effect on the amounts reported for the healthcare plan. A one percent increase in the assumed healthcare trend rates would have the following effects:

Sensitivity Analysis:	Dollar	Percent
	Increase	Increase
Effect on service cost component of net periodic benefit cost	\$ 5,193	51.26%
Effect on interest cost component of net periodic benefit cost	3,435	17.89%
Accumulated post-employment benefit obligation	72,865	17.10%

NOTE 8 OTHER POSTEMPLOYMENT BENEFITS (CONTINUED)

The Plan is funded on a pay-as-you-go basis; the expected contribution for the following year is the same as the expected future benefit payments for such year. ASI paid \$9,215 during the year ended June 30, 2022, for current benefit costs.

The expected benefits to be paid are as follows:

Years Ending June 30,	_	ļ	Amount
2023	_	\$	9,110
2024			9,532
2025			9,603
2026			9,578
2027			48,346
Thereafter			164,839

NOTE 9 AVAILABLE RESOURCES AND LIQUIDITY

In addition to financial assets available to meet general expenditures over the next 12 months, ASI operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures. Refer to the statement of cash flows which identifies the sources and uses of ASI's cash.

As of June 30, 2021 and 2022, the following tables show the total financial assets held by ASI and the amounts of those financial assets could readily be made available within one year of the balance sheet date to meet general expenditures. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditures within one year of the balance sheet date.

Financial Assets:	 2022	2021	
Cash and Cash Equivalents	\$ 133,696	\$	67,131
Investments Convertible to Cash in the Next 12 Months	1,942,501		2,003,373
Accounts Receivable	226		187
Other Receivables	1,883		819
Other Long-Term Assets	 393,153		289,781
Total	\$ 2,471,458	\$	2,361,291

NOTE 9 AVAILABLE RESOURCES AND LIQUIDITY (CONTINUED)

Financial Assets Available to Meet General Expenditures

Over the Next 12 Months:	 2022	2021	
Cash and Cash Equivalents	\$ 133,696	\$	67,131
Investments Convertible to Cash in the Next 12 Months	1,942,501		2,003,373
Accounts Receivable	226		187
Other Receivables	 1,883		819
Total	\$ 2,078,306	\$	2,071,510

NOTE 10 BOARD-DESIGNATED AND DONOR RESTRICTED NET ASSETS

ASI's governing board has designated, from net assets without donor restrictions of \$2,295,933, net assets for the following purposes as of June 30, 2022:

Board-Designated Net Assets

0	
Emergency Reserve	\$100,000
Administrative Reserve	400,000
Equipment Reserve	100,000
Operations Reserve	300,000
PDC Reserve	109,079
Construction Reserve	200,000
Contingency Reserve	200,000
Total Board-Designated Net Assets	\$ 1,409,079

There were no net assets with donor restrictions at June 30, 2022.

Assets:	
Current assets: Cash and cash equivalents	\$ 133,696
Short-term investments	1,942,501
Accounts receivable, net	2,109
Lease receivables, current portion	-
Notes receivable, current portion Pledges receivable, net	-
Prepaid expenses and other current assets	18,947
Total current assets	2,097,252
	2,097,252
Noncurrent assets:	
Restricted cash and cash equivalents Accounts receivable, net	
Lease receivables, net of current portion	
Notes receivable, net of current portion	-
Student loans receivable, net	-
Pledges receivable, net Endowment investments	-
Other long-term investments	
Capital assets, net	6,771
Other assets	367,435
Total noncurrent assets	374,206
Total assets	2,471,458
Different and an effective	
Deferred outflows of resources: Unamortized loss on debt refunding	<u>.</u>
Net pension liability	50,302
Net OPEB liability	-
Leases	-
Others	
Total deferred outflows of resources	50,302
Liabilities:	
Current liabilities:	
Accounts payable	5,854
Accrued salaries and benefits	-
Accrued compensated absences, current portion	25,126
Unearned revenues Lease liabilities, current portion	-
Long-term debt obligations, current portion	
Claims liability for losses and loss adjustment expenses, current portion	
Depository accounts	-
Other liabilities	4,087
Total current liabilities	35,066
Noncurrent liabilities:	
Accrued compensated absences, net of current portion	
Unearned revenues Grants refundable	=
Lease liabilities, net of current portion	-
Long-term debt obligations, net of current portion	
Claims liability for losses and loss adjustment expenses, net of current portion	
Depository accounts Net other postemployment benefits liability	=
Net pension liability	91,007
Other liabilities	
Total noncurrent liabilities	91,007
Total liabilities	126,073
Deferred inflows of resources:	120,075
Deterred inflows of resources: Service concession arrangements	<u>.</u>
Net pension liability	99,754
Net OPEB liability	-
Unamortized gain on debt refunding	-
Nonexchange transactions Leases	
Others	<u>-</u>
Total deferred inflows of resources	99,754
Net position:	6,771
Net investment in capital assets Restricted for:	0,771
Nonexpendable – endowments	-
Expendable:	
Scholarships and fellowships Research	-
Research Loans	-
Capital projects	-
Debt service	-
Others Unrestricted	2,289,162
Total net position	\$ 2,295,933

See the accompanying independent's auditors' report

ASSOCIATED STUDENTS, INCORPORATED CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION YEAR ENDED JUNE 30, 2022 (FOR INCLUSION IN THE CALIFORNIA STATE UNIVERSITY)

Revenues:	
Operating revenues:	
Student tuition and fees, gross	\$ -
Scholarship allowances (enter as negative)	-
Grants and contracts, noncapital:	
Federal	-
State	-
Local	-
Nongovernmental	-
Sales and services of educational activities	-
Sales and services of auxiliary enterprises, gross	5,000
Scholarship allowances (enter as negative)	-
Lease other operating revenues	-
Other operating revenues	 1,682,15
Total operating revenues	 1,687,15
xpenses:	
Operating expenses:	
Instruction	-
Research	-
Public service	-
Academic support	-
Student services	1,201,73
Institutional support	-
Operation and maintenance of plant	-
Student grants and scholarships	120,000
Auxiliary enterprise expenses	-
Depreciation and amortization	 5,363
Total operating expenses	 1,327,094
Operating income (loss)	 360,057
Nonoperating revenues (expenses):	
State appropriations, noncapital	-
Federal financial aid grants, noncapital	-
State financial aid grants, noncapital	-
Local financial aid grants, noncapital	-
Nongovernmental and other financial aid grants, noncapital	-
Other federal nonoperating grants, noncapital	-
Gifts, noncapital	-
Investment income (loss), net	18,62
Endowment income (loss), net	
Interest expense	-
Other nonoperating revenues (expenses) - excl. interagency transfers	
Net nonoperating revenues (expenses)	 18,621
Income (loss) before other revenues (expenses)	378,677

1 Cash and cash equivalents:					
Portion of restricted cash and cash equivalents related to endowments					
All other restricted cash and cash equivalents Noncurrent restricted cash and cash equivalents	-	-			
Current cash and cash equivalents	133.696	-			
Total	\$ 133,696				
1. Commentation of Commentation		-			
1 Composition of investments: Investment Type	Current	Noncurrent	Fair Value		
Money market funds	Current	Noncurrent	Fair value		
Repurchase agreements			-		
Certificates of deposit			-		
U.S. agency securities			-		
U.S. treasury securities			-		
Municipal bonds			-		
Corporate bonds Asset backed securities			-		
Mortgage backed securities			-		
Commercial paper			-		
Mutual funds			-		
Exchange traded funds			-		
Equity securities Alternative investments:			-		
Private equity (including limited partnerships)			_		
Hedge funds			-		
Managed futures			-		
Real estate investments (including REITs)			-		
Commodities			-		
Derivatives Other alternative investment			-		
Other external investment pools			-		
CSU Consolidated Investment Pool (formerly SWIFT)	936,820		936,820		
State of California Local Agency Investment Fund (LAIF)	1,005,681		1,005,681		
State of California Surplus Money Investment Fund (SMIF)			-		
Other investments:					
			-		
			-		
			-		
			-		
Total Other investments	1.942.501	-	1.942.501		
	1,942,501		1,942,501		
Less endowment investments (enter as negative number)		-	-		
Total investments, net of endowments	\$ 1,942,501	-	1,942,501		
2 Fair value hierarchy in investments:					
		Quoted Prices in Active Markets	Significant Other Observable	Significant Unobservable	
Investment Type	Fair Value	for Identical Assets (Level 1)	Inputs (Level 2)	Inputs (Level 3)	Net Asset Value (NAV)
Money market funds	s -				
Repurchase agreements	-				
Certificates of deposit	-				
U.S. agency securities	-				
U.S. treasury securities Municipal bonds	-				
Corporate bonds	-				
Asset backed securities	-				
Mortgage backed securities	-				
Commercial paper	-				
Mutual funds	-				
Exchange traded funds Equity securities	-				
Alternative investments:	-				
Private equity (including limited partnerships)	-				
Hedge funds	-				
Managed futures	-				
Real estate investments (including REITs) Commodities	-				
Derivatives	-				
Other alternative investment	-				
Other external investment pools	1				
CSU Consolidated Investment Pool (formerly SWIFT)	936,820				936,820
State of California Local Agency Investment Fund (LAIF)	1,005,681				1,005,681
State of California Surplus Money Investment Fund (SMIF)	-				
Other investments:					
	-				
Total Other investments	<u>-</u>				
	1,942,501				1,942,501
Total investments					

See the accompanying independent's auditors' report

3.1 Composition of capital assets:

	Beg Balance 7/1/CY	Reclassifications	Prior Period Additions	Prior Period Retirements	Beg Balance 7/1/CY (Restated)	Additions	Retirements	Transfer of completed CWIP/PWIP	End Balance 6/30/CY
Non-depreciable/Non-amortizable capital assets: Land and land improvements Works of at and historical treasures Construction work in progress (CWIP) Intangible assets: Rights and easements Patents, copyrights and trademarks Intangible assets in progress (PWIP) Licenses and permits Other intangible assets:					\$			s	
	-				-				-
Total Other intangible assets Total intangible assets	-	-			-	-	-	-	
Total non-depreciable/non-amortizable capital assets	\$ -	-	-	-	s -	-		- \$	-
Depreciable/Amortizable capital assets: Buildings and building improvements Improvements, other than buildings Infrastructure Leasehold improvements Personal property: Equipment	118,212				- - - 118,212				- - - 118,212
Library books and materials Intangible assets: Software and websites Rights and easements Patents, copyrights and trademarks Licenses and permits Other intangible assets:					-				-
					-				-
Total Other intangible assets: Total intangible assets		-				-		-	-
Total depreciable/amortizable capital assets Total capital assets	118,212 \$ 118,212	-	-	-	118,212	-	-	- \$	118,212
Less accumulated depreciation/amortization: (enter as negative number, except for reductions enter as positive number) Buildings and building improvements Improvements, other than buildings Infrastructure Leasehold improvements					-				-
Personal property: Equipment Library books and materials Intangible assets: Software and websites Rights and casements Patents, copyrights and trademarks Licenses and permits Other intangible assets:	(106.078)				- (106,078) - - - - -	(5,363)			(111,441) - - - - -
					-				-
Total Other intangible assets: Total intangible assets		-			-	-			-
Total accumulated depreciation/amortization	(106,078)	-	-	-	(106,078)	(5,363)	-	-	(111,441) 6,771
Total capital assets, net excluding lease assets	\$ 12,135	-	-	-	\$ 12,135	(5,363)	-	-	6,/71

See the accompanying independent's auditors' report

6,771

Lease assets, net Total capital assets, net

Composition of lease assets:	Beg Balance 7/1/CY	Additions	Remeasurements	Reductions	End Balance 6/30/CY
Non-depreciable/Non-amortizable lease assets: Land and land improvements Total non-depreciable/non-amortizable lease assets		-		_	<u>s -</u> s -
Depreciable/Amortizable lease assets: Buildings and building improvements Improvements, other than buildings Infrastructure Personal property: Equipment Total depreciable/amortizable lease assets				-	- - - - -
Less accumulated depreciation/amortization: (enter as negative number, except for reductions enter as positive number) Buildings and building improvements Improvements, other than buildings Infrastructure Personal property: Equipment					- - -
Total accumulated depreciation/amortization Total lease assets, net	<u>-</u> s -		<u>-</u>	-	s -
3.2 Detail of depreciation and amortization expense: Depreciation and amortization expense related to capital assets Amortization expense related to other assets Total depreciation and amortization	\$ 5,363 \$ 5,363				

4 Long-term liabilities:

		Beg Balance 7/1/CY	Prior Period Adjustments/Reclassifications	Beg Balance 7/1/CY (Restated)	Additions	Reductions	End Balance 6/30/CY	Current Portion	Noncurrent Portion	
1. Accrued compensated absences	s	48,072		48,07	2 2,1	79 (25,126)		\$ 25,126	s -	
2. Claims liability for losses and loss adjustment expenses		-		-			-		-	
3. Capital lease obligations: Gross balance Unamortized net premium/(discount) Total capital lease obligations	\$	-	<u>-</u>				-	-		-Should be zero-
 Long-term debt obligations: 1 Auxiliary revenue bonds (non-SRB related) 2 Commercial paper 3 Notes payable (SRB related) 4 Others: 	\$			-			\$		-	
Total others Sub-total long-term debt	5		-			<u> </u>	- - - -		- - - -	=
4.5 Unamortized net bond premium/(discount) Total long-term debt obligations		-	-				-		-	-
5. Lease Liabilities Total long-term liabilities										-
Lease liabilities		Beg Balance 7/1/CY	Additions	Remeasurements	Reductions	End Balance 6/30/CY	Current Portion	Noncurrent Portion		
Total 5 Lease Liabilities schedule:	8		-				3 -			
		Principal Only	Lease Liabilities related to SRB Interest Only	Principal and Interest	Principal Only	All other lease liabilities Interest Only	Principal and Interest	Principal Only	Total lease liabilities Interest Only	Principal and Interest
Vear ending June 30: 2023 2024 2025 2026 2027 2028 - 2032 2033 - 2037 2038 - 2042 2043 - 2047 2048 - 2052 Thereafter Total minimum lease payments Less: amounts representing interest Present value of future minimum lease payments Total lease liabilities	<u>s</u>		-							
Less: current portion Lease liabilities, net of current portion										\$ -

See the accompanying independent's auditors' report

6 Long-term debt obligations schedule:

	Auxiliary revenue bonds (non-SRB related)		All e	ther long-term debt obl	ligations	Total long-term debt obligations			
	Principal	Interest	Principal and Interest	Principal	Interest	Principal and Interest	Principal	Interest	Principal and Interest
Year ending June 30:									
2023			-			-	-		
2024			-			-	-		
2025 2026			-			-	-		· · ·
2028			-			-			
2028 - 2032			-			-			
2033 - 2037						-			
2038 - 2042			-			-	-		
2043 - 2047			-			-			
2048 - 2052			-			-	-		
Thereafter Total minimum payments	<u> </u>								
Less: amounts representing interest	5 -			-	-	-	-		
Present value of future minimum payments									
Unamortized net premium/(discount)									-
Total long-term debt obligations									-
Less: current portion									-
Long-term debt obligations, net of current portion									
7 Transactions with related entities:									
Payments to University for salaries of University personnel working on contracts, grants, and other programs	134,921								
Payments to University for other than salaries of University personnel	200,510								
Payments received from University for services, space, and programs	16,971								
Gifts-in-kind to the University from discretely presented component units									
Gifts (cash or assets) to the University from discretely presented component									
units Accounts (payable to) University									
Other amounts (payable to) University	-								
Accounts receivable from University	-								
Other amounts receivable from University									

8 Restatements Provide a detailed breakdown of the journal entries (at the financial statement line items level) booked to record each restatement: Debit/(Credit) Restatement #1 Enter transaction description -Enter transaction description Restatement #2 -9 Natural classifications of operating expenses: Salaries Benefits - Other **Benefits** - Pension Benefits - OPEB Scholarships and Depreciation and fellowships Supplies and other services amortization Total operating expenses Instruction Research Public service ---Academic support 536,763 106,469 (56,529) (108,735) 723,763 1,201,731

(56,529)

120,000

120,000

(108,735)

120,000

5,363 1,327,094

5,363

5 363

723,763

Student services Institutional support Operation and maintenance of plant

Student grants and scholarships

Auxiliary enterprise expenses

Depreciation and amortization

Total operating expenses

106,469

536,763

ASSOCIATED STUDENTS, INCORPORATED CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO OTHER INFORMATION JUNE 30, 2022

(FOR INCLUSION IN THE CALIFORNIA STATE UNIVERSITY)

1. Deferred Outflows of Resources Deferred outflows - unamortized loss on refunding(s)		-
Deferred outflows - net pension liability		50,302
Deferred outflows - net OPEB liability		-
Deferred outflows - others:		
Sales/intra-entity transfers of future revenues		
Gain/loss on sale leaseback		
Loan origination fees and costs		
Change in fair value of hedging derivative instrument		
Irrevocable split-interest agreements		
Total deferred outflows - others		
Total deferred outflows of resources	¢	50 202
l otal deferred outflows of resources	\$	50,302
2. Deferred Inflows of Resources		
Deferred inflows - service concession arrangements		
e		- 00 754
Deferred inflows - net pension liability		99,754
Deferred inflows - net OPEB liability		-
Deferred inflows - unamortized gain on debt refunding(s)		-
Deferred inflows - nonexchange transactions Deferred inflows - others:		-
Sales/intra-entity transfers of future revenues		
Gain/loss on sale leaseback		
Loan origination fees and costs		
Change in fair value of hedging derivative instrument		
Irrevocable split-interest agreements		
Total deferred inflows - others		
Total deferred inflows of resources	\$	99,754
Other nonoperating revenues (expenses)		
Other nonoperating revenues		-
Other nonoperating (expenses)		
Total other nonoperating revenues (expenses)	\$	-



INDEPENDENT AUDITORS' 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 Directors Associated Students, Incorporated California State University, San Bernardino San Bernardino, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Associated Students, Incorporated of San Bernardino, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated REPORT DATE.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the ASI's internal control over financial reporting (internal control) as a basis for designing the 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 ASI's internal control. Accordingly, we do not express an opinion on the effectiveness of ASI's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's 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 such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



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Compliance and Other Matters

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

Purpose of this Report

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

CliftonLarsonAllen LLP

Glendora, California REPORT DATE



ASSOCIATED STUDENTS, INCORPORATED CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO SCHEDULE OF FINDINGS AND RESPONSES JUNE 30, 2022

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.





TELECOMMUTING PROGRAM

PROGRAM OVERVIEW

Telecommuting allows non-student employees to work from a satellite location to complete their work. The Associated Students, Inc. (ASI) considers telecommuting to be a viable, flexible work option when both the non-student employee as defined within its personnel policies and the job are suited to such an arrangement.

ASI will provide the opportunity to telecommute up to two days a week upon the approval of this program through June 4, 2023.

The Telecommuting Agreements would end on June 4, 2023, the start of the annual 4/10 schedule.

Telecommuting is only feasible for those whose job duties can be performed away from campus. Telecommuting agreements are voluntary and can be implemented only in instances in which a department's appropriate administrator has determined that the nature of the job duties of a particular position can be performed successfully outside the traditional office setting without undue impact on ASI operations.

Employees who are interested in participating in the ASI Telecommuting Program are to work with their manager to ensure that there is no significant disruption of programs and services to students, faculty, and staff. Management will be responsible for presenting the telecommuting request to the Executive Director for approval. All telecommuting agreements must be approved by the Executive Director to be considered valid.

ASI recognizes the significant value of in-person on-site engagement, and any telecommuting agreement will not compromise the corporations charge to the campus community.

Employees are not entitled to telecommuting. Telecommuting arrangements may be revoked by management at any time.

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- a. Before entering into any telecommuting agreement, the employee and manager, with the assistance of the human resource department, will evaluate the suitability of such an arrangement.
 - i. HR Manager will review the job description in consultation with the Executive Director to determine eligibility.
 - ii. Employees are responsible for maintaining a safe working environment should they choose to request a telecommuting agreement.
 - iii. Employees may only telecommute from locations in which their current salary is above the minimum wage in that location. Employees are not allowed to telecommute from locations outside of the state of California due to tax and other legal implications.
 - iv. Employees must complete the "Remote Work Self-Assessment" prior to entering into a telecommuting arrangement.

SECTION 2: PROCEDURES

- a. All telecommuting agreements will be provided through Human Resources and final approval will be at the sole discretion of the Executive Director.
- b. Telecommuting Schedule: For non-exempt employees, a specific work schedule will be stated in the Telecommuting Agreement. Exceptions to the work schedule may be made when an employee's on-site presence is required for a campus-related function or activity.
- c. Employee will request a telecommuting agreement from the Executive Director. HR and the Executive Director will evaluate the request and decide based on the individual's job description and performance. The request will include the Executive Director's expectations of the employee and dates requested for telecommuting.
- d. HR Manager will be responsible for collecting all telecommuting agreements and filing them in the employee's personnel record

SECTION 3: EQUIPMENT

- a. On a case-by-case basis, ASI will determine, with information supplied by the employee and the supervisor, the appropriate equipment needs (including hardware, software, and other office equipment) for each telecommuting arrangement. ASI has limited financial resources and may not be able to provide additional equipment to telecommute. If the employee does not have the equipment readily available, telecommuting may not be available to them. ASI will do all it can to provide the necessary resources but cannot guarantee that resources will be available.
- b. Equipment supplied by the organization will be maintained by the organization. Equipment supplied by the employee, if deemed appropriate by the organization, will be maintained by the employee.
- c. ASI accepts no responsibility for damage or repairs to employee-owned equipment. ASI reserves the right to make determinations as to appropriate equipment, subject to change at any time. Equipment supplied by the organization is to be used for business purposes only.
- d. The telecommuter must sign an inventory of all property received and agree to take appropriate action to protect the items from damage or theft.

- e. The employee will establish an appropriate work environment within their home for work purposes. ASI will not be responsible for costs associated with the setup of the employee's home office, such as remodeling, furniture or lighting, nor for repairs or modifications to the home office space.
- f. Employee must complete and sign the "Telecommuter Home Safety Checklist" to telecommute.

SECTION 4: SAFETY

- a. Employees are expected to maintain their home workspace in a safe manner, free from safety hazards. ASI will provide each telecommuter with a safety checklist that must be completed. Injuries sustained by the employee in a home office location and in conjunction with his or her regular work duties are normally covered by the company's workers' compensation policy. Telecommuting employees are responsible for notifying the employer of such injuries as soon as practicable. The employee is liable for any injuries sustained by visitors to his or her home worksite.
- b. Employees are not to invite staff or students into their home office space for safety reasons. All meetings from the home office space shall be via video conference.

SECTION 5: TIME WORKED

- a. Telecommuting employees who are not exempt from the overtime requirements of the Fair Labor Standards Act will be required to accurately record all hours worked.
- b. Hours worked in excess of those scheduled per day or week will require prior approval from the telecommuter's Manager.
- c. Failure to comply with this requirement may result in the immediate termination of the telecommuting agreement.
- d. Participating employee's salary and benefits shall not change as a result of participating in the campus Telecommuting Program.
- e. Requirements and the procedure for requesting sick leave, vacation, and other leaves will not change while the Telecommuting Agreement is in effect.
- f. Employees are expected to work their normal office hours while telecommuting and be available for scheduled meetings and/or impromptu meetings as well as emergency meetings.
- g. Employees are expected to notify their manager should they be away from their home office (with the exception of their unpaid lunch break) and use appropriate sick/vacation leave for time away. Employees are expected to turn on their "out of office" email notification when they are unavailable during normal work hours.

SECTION 6: OTHER ASSIGNMENTS

- a. Temporary telecommuting arrangements may be approved for circumstances such as inclement weather, special projects or business travel or at the discretion of the ASI Executive Director or their designee. These arrangements are approved on an as-needed basis only, with no expectation of ongoing continuance.
- b. All informal telecommuting arrangements are made on a case-by-case basis, focusing first on the business needs of the organization. These requests must be approved by the Executive Director or their designee.

TELECOMMUTING AGREEMENT

Both the Associated Students, Inc. of California State University, San Bernardino ("Corporation") and the Employee ("Telecommuter") acknowledge and agree that home-based telecommuting or working from a university provided property is voluntary for both parties, must be approved in advance, and may be discontinued by either party at will and without cause, unless Corporation requires the employee to telecommute in the case of emergency business need.

Telecommuters who are authorized to perform work at off-site work locations must meet the same work standards and professionalism as is expected of Corporation employees at onsite work locations in terms of job responsibilities, work performance, work product, work deadlines, and customer and public contact. The Telecommuter also agrees to abide by all applicable policies and procedures of the Corporation and University or within the employee's department.

This Temporary Telecommuting Agreement (Agreement) should be used when management has determined that an employee is eligible for the Corporation Telecommuting policy.

This Agreement is between ASI (Corporation) and ______ ("you" or "Telecommuter") and must be signed and approved by the Executive Director.

Once telecommuting has ended either by Corporation or you, if additional telecommuting is deemed appropriate by management, a new Telecommuting Agreement must be prepared and signed. Note that having successfully engaged in temporary telecommuting pursuant to this Agreement does not require management to agree to any additional telecommuting.

- The Corporation and you agree that you will temporarily telecommute on the following schedule: the following day(s) of the week ______, from ______. You understand that this agreement to permit you to telecommute is a temporary measure only. Accordingly, Corporation may alter this schedule or end the temporary telecommuting agreement at any time at its sole discretion.
- 2. You agree to maintain a presence with your department while temporarily telecommuting. Presence may be maintained in the manner and using the technology directed by the Department that remains readily available, such as by laptop computer, mobile phone, email, messaging application, videoconferencing, instant messaging and/or text messaging at all times during the times the Department expects or requires you to work. You are expected to maintain the same response times as if you were at Regular Corporation Work Location. You will make yourself available to attend scheduled work meetings in person as requested or required by the Department.
- 3. This temporary telecommuting arrangement will begin on ______ and will end no later than ______ unless it is altered or terminated at any time as described in paragraphs listed above. While temporarily telecommuting, you will work just as if you were in your Regular Work Location and maintain productivity, performance, communication and responsiveness standards as if you were not temporarily telecommuting. This Agreement does not change the basic terms and conditions of your employment with Corporation. You will perform all of your duties as set forth in your job description, as well as those additional and/or different duties that the Department may assign from time to time. Further, you remain obligated to comply with all Corporation policies and procedures.

- 4. If you are a non-exempt employee, you are not to work overtime without prior approval from your appropriate manager, and you are required to take your rest and meal breaks. You are required to notify your manager within one business day if you believe you were unable to take a rest or meal break on a day on which you telecommuted.
- 5. All injuries incurred by you during hours you are working and all illnesses that are job-related must be reported promptly to the Corporation's Human Resources. Additional information concerning the Corporation's worker's compensation process can be obtained from the Human Resource Manager.
- 6. Telecommuter agrees to abide by the licensing regulations and restrictions for all software under license to Corporation and California State University, San Bernardino. Telecommuter agrees to protect Corporation information from unauthorized disclosure or damage and will comply with federal, state, and Corporation rules, policies, and procedures regarding disclosure of public and official records. The corporation will not be liable for damage to Telecommuter's property that may result from participating in the telecommuting program. Telecommuter hereby waives all rights to pursue legal action for such damage.
- 7. All benefits and the process to make leave requests must be followed and must be approved in advance by your direct supervisor. The Associate Director is responsible for maintenance and repairs for Corporation owned equipment.
- 8. The Telecommuter agrees to surrender all Corporation equipment and/ documents immediately upon request.
- 9. By signing this form, you certify that you understand the Corporation's Telecommuting Policy and that you agree to abide by the terms as set forth in the policy and agreement.
- 10. Any employee who violates this agreement may be subject to discipline, up to and including dismissal. We agree to abide by the terms and conditions of this agreement. A copy of the agreement shall be placed in the employee's official personnel file.

Telecommuter Information

Employee Name:	Employee ID:	
Title:	Department:	
Telecommuting Site Address:		
Work Email:	Phone Number:	
Employee Signature	Date:	
Authorization Only		
Approved by	Date	

TELECOMMUTER'S HOME SAFETY CHECKLIST

The Telecommuter is responsible for ensuring a clean, safe, and ergonomically sound home/offsite office as a condition for telecommuting. An initial on-site workplace hazards assessment of the home/off-site office may be deemed necessary. All the conditions below should be met and checked off and are the sole responsibility of the Telecommuter. The Telecommuter should review this checklist with their manager and Human Resources, and must sign it prior to the start of telecommuting:

Alternate Work Location Physical and Ergonomic Conditions

- □ The Telecommuter agrees to maintain a clearly defined workspace that is clean, free from distractions and obstructions, and is in ergonomically sound condition arranged to work most efficiently and safely.
- □ The work area is adequately illuminated with lighting directed toward the site or behind the line of vision, not in front or above it. Supplies and equipment (both University and employee-owned) are in good condition.
- \Box The area is well ventilated.
- □ Storage is organized to minimize risks of fire and spontaneous combustion.
- □ All extension cords have grounding conductors and do not connect to another extension cord.
- Exposed or frayed wiring and cords are repaired or replaced immediately upon detection.
- Electrical enclosures (switches, outlets, receptacles, and junction boxes) have tight fitting covers or plates.
- □ Surge protectors are used for computer equipment.
- □ Desk, chair, computer and all other equipment used for telecommuting are of appropriate design and arranged to eliminate strain on all parts of the body.
- □ Heavy items are securely placed on sturdy stands close to walls.

By checking each box above and signing below, I certify that all safety conditions are met:

Print Name

Signature

Date

EQUIPMENT TYPE	TAG NUMBER (IF APPLICABLE)	SUPERVISOR APPROVAL

I acknowledge my signature means that I accept responsibility for proper care of the equipment I am borrowing and understand I will be held accountable for all replacement or repair costs in the event of loss or damage. I agree to return equipment and peripherals in good condition at the termination of this agreement.

Print Name

Signature

Date

Supervisor Name

Signature

Date

APPENDIX D: TELECOMMUTER SELF-ASSESSMENT

The purpose of this assessment is to allow you to consider the impact telecommuting may have on you personally and professionally. It will still be necessary for your manager/supervisor to assess your job responsibilities, as well as the resources of the department, to determine if telecommuting is an option. Completion of this assessment does not represent a guarantee that your request will be granted.

Employee Name:	Date:
Position Title:	Department:

Please indicate if the following statements apply to you:

Personal Traits/Preferences

StronglyStronglyAgreeDisagree						
1	2	3	4	5		
					I enjoy working independently.	
					I like to think through and resolve problems by myself.	
					I manage my schedule effectively.	
					I like to organize and plan.	
					I am a self-disciplined person.	
					I am able and willing to handle administrative tasks.	
					I can balance attention between major objectives and small details.	
					I do not need regular interaction with people.	
					I can work effectively with little or no feedback from others.	
					Working from home is as motivating and challenging as working in the office.	
					I have strong verbal and written communication skills.	
					I can pace myself to avoid both overworking and wasting time.	

Job Appropriateness

Strongly Agree				Strongly Disagree	
1	2	3	4	5	My job:
					requires minimal face-to-face interaction.
					involves many responsibilities that can be accomplished by phone or email.
					has responsibilities that can be measured and monitored.
					affords me the flexibility to manage my work as I see most appropriate.
					does not require frequent in-person interaction with colleagues, customers, or others.
					involves co-workers who are supportive and collaborative.

Home Office Space/Environment

Strongly Agree				Strongly Disagree		
1	2 3 4 5		5	I have a space in my home office that:		
					has an adequate amount of workspace for my current needs.	
					has an adequate amount of storage space.	
					has adequate lighting.	
					has sufficient ventilation.	
					has a safe number of electrical circuits.	
					is quiet enough to allow me to concentrate.	
					provides appropriate separation from home/family distractions.	
					is a pleasant and comfortable space I'd enjoy working in.	
					is a reasonable distance from needed business services.	
					has no zoning or lease restrictions that preclude telecommuting.	
					has homeowners or renters insurance to protect business equipment.	

Home Office Space/Environment

Strongly Agree	1			Strongly Disagree		
1	2	3	4	5	My job:	
					requires minimal face-to-face interaction.	
					involves many responsibilities that can be accomplished by phone or email.	
					has responsibilities that can be measured and monitored.	
					affords me the flexibility to manage my work as I see most appropriate.	
					does not require frequent in-person interaction with colleagues, customers, or others.	
					involves co-workers who are supportive and collaborative.	

Assessment

Review your answers to the above questions in considering whether you believe you are a good candidate for a telecommuting arrangement. You should pay particular attention to any answers you selected a 3, 4 or 5 on as they may be an indication that you, your position, or your home environment aren't a good fit for telecommuting.

Based on the Self-Assessment, I would like to be considered for telecommuting: Yes_____ No _____

If "Yes", I would be interested in telecommuting _____number of day(s) a week.

Comments:

Appendix E: Telecommuting Evaluation

Purpose

The telework employee and manager evaluation was designed to accomplish better communication and performance among all employees while teleworking. It provides a means for supervisors and employees to discuss an employee's performance against previously determined goals and to identify if teleworking is the best fit to meet the agreed upon goals. It also provides employees with the opportunity to discuss procedural changes or elimination of possible impediments to their productivity and development while teleworking.

This evaluation is not a substitute for two-way communication between employees and their supervisors throughout the teleworking arrangement, but rather serves as a tool to aid in creating an environment that welcomes open communication and collaboration in goal achievement.

In the sections that follow, the employee will provide a self-appraisal for the criteria listed, while the manager will provide an evaluation of the employee for the same criteria.

Department: Date: MEETING OBJECTIVES: The employee met the agreed upon objectives while telecommuting. EMPLOYEE RATING 5 3 2 4 1 Objectives were fully Objectives were mostly Objectives were Objectives were Objectives were achieved. achieved. somewhat achieved. mostly not achieved. not achieved.

EMPLOYEE COMMENTS:

MANAGER RATING				
<u>5</u>	4	<u>3</u>	2	<u>1</u>
Objectives were fully	Objectives were mostly	Objectives were	Objectives were	Objectives were
achieved.	achieved.	somewhat achieved.	mostly not achieved.	not achieved.

MANAGER COMMENTS:

COMMUNICATION:				
The employee communic	ated proactively and effect	ively with manager, colleag	gues and, if applicable, dire	ct reports.
EMPLOYEE RATING				
5	4	3	2	<u>1</u>
Communication was	Communication was	Communication	Communication	Communication
excellent.	very good.	was satisfactory.	needs improvement.	was unsatisfactory .

EMPLOYEE COMMENTS:

MANAGER RATING				
<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>
Communication was	Communication was	Communication	Communication	Communication
excellent .	very good .	was satisfactory.	needs improvement .	was unsatisfactory .

MANAGER COMMENTS:

RAPPORT:

The employee has maintained the trust of colleagues, managers, and direct reports while telecommuting. EMPLOYEE RATING

EMI LUTEE KATINU				
<u>5</u>	<u>4</u>	3	<u>2</u>	<u>1</u>
The employee has	The employee has very	The employee has	Rapport needs	Rapport is
excellent rapport.	good rapport.	satisfactory rapport.	improvement.	unsatisfactory.

EMPLOYEE COMMENTS:

MANAGER RATING				
<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>
The employee has	The employee has very	The employee has	Rapport needs	Rapport is
excellent rapport.	good rapport.	satisfactory rapport.	improvement .	unsatisfactory .

MANAGER COMMENTS:

WRITTEN AND ORAL COMMUNICATION:								
The employee keeps the	The employee keeps their manager and colleagues informed about their work.							
EMPLOYEE RATING	EMPLOYEE RATING							
5	4	3	2	1				
Communication was	Communication was	Communication	Communication	Communication				
excellent.	very good.	was satisfactory.	needs improvement.	was unsatisfactory.				

EMPLOYEE COMMENTS:

MANAGER RATING				
<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>
Communication was	Communication was	Communication	Communication	Communication
excellent .	very good .	was satisfactory.	needs improvement .	was unsatisfactory .

MANAGER COMMENTS:

DECISION MAKING:				
The employee demonstrate	d the ability to work wit	h minimal oversight.		
EMPLOYEE RATING				
5	<u>4</u>	3	<u>2</u>	<u>1</u>
Strongly Agreed	Agreed	Neither Agree or	Agree	Strongly Disagree
		Disagree		

MANAGER RATING				
<u>5</u> Strongly Agreed	<u>4</u> Agreed	<u>3</u> Neither Agree or Disagree	2 Agree	<u>1</u> Strongly Disagree

TECHNOLOGY USE:				
The employee utilized tech	nology appropriately to	perform the essential functions	s of their job remotely	<i>.</i>
EMPLOYEE RATING				
5	4	3	2	1
Strongly Agreed	Agreed	Neither Agree or	Agree	Strongly Disagree
	-	Disagree	-	

EMPLOYEE COMMENTS:

MANAGER RATING				
<u>5</u> Strongly Agreed	<u>4</u> Agreed	<u>3</u> Neither Agree or Disagree	<u>2</u> Agree	<u>1</u> Strongly Disagree

MANAGER COMMENTS:

TECHNOLOGY EQUIPM				
1 1	to the equipment needed	to perform essential functions	remotely.	
EMPLOYEE RATING				
<u>5</u>	<u>4</u>	<u>3</u>	<u>2</u>	<u>1</u>
Strongly Agreed	Agreed	Neither Agree or	Agree	Strongly Disagree
		Disagree		

EMPLOYEE COMMENTS:

time telecommuting to	contribute to student success.		
4	3	2	1
Agreed	Neither Agree or	Agree	Strongly Disagree
-	Disagree	•	
	<u>4</u>		432AgreedNeither Agree orAgree

EMPLOYEE COMMENTS:

MANAGER RATING				
<u>5</u> Strongly Agreed	<u>4</u> Agreed	<u>3</u> Neither Agree or Disagree	<u>2</u> Agree	<u>1</u> Strongly Disagree

MANAGER COMMENTS:

Board Appointment Application

On behalf of the Associated Students, Inc., we thank you for your interest in joining our Board of Directors. You can only submit one application per position. For information on each position, click on the following: <u>Board Member Description</u>

All questions regarding involvement in ASI can be sent to asi-hiring@csusb.edu.

This is a non paid student volunteer position, however there are service and academic incentives available (click here for incentive types)

Applicant Information

Please select which position you are applying for. Board of Directors: Student Athlete Representative

Name Kaelyn Blackwell Blackwell

Coyote ID

Email

Phone

Address

When is the best day and time to reach out to you? Monday-Friday 10 am -7pm

Date of Birth

Current Class Standing Sophomore Expected Graduation Date (Month/Year) May/2024

Supplemental Questions

Question #1 (Required): Name or describe the qualities that make you a great candidate for the position you are applying for. Include any relevant experience, previous roles, etc. I am outspoken, hardworking, and energetic. I am very social and I always make sure to make everyone around feel included. I have multiple connections throughout the athletic department, from administration to staff to student-athletes. My reputation is good on campus and within the athletic department. I am known to be very loyal, responsible, and dependable.

Question #2 (Required): How will you be able to balance this position with your other responsibilities? (including coursework)?

Time management is very important to me. Being a student-athlete that is the first thing you learn when transitioning from high school to college. At this time I currently have a 3.8 cum. GPA. My GPA is an accurate reflection of the effort I give in the classroom while being able to balance other things such as

being on the women's basketball team, working two jobs, and maintaining a life outside of work/school.

Question #3 (Optional): What do you believe are the most pressing issues students are facing currently?

The most pressing issue is students finding where to fit in during their transition from high school to college. Also, there need to be events that allow student-athletes and non-student-athletes to coexist.

Supplemental Documents

Class Schedule (term applying for)

Screen Shot 2022-05-11 at 3.53.40 PM.png

Resume.docx

Cover Letter (Optional)

Letter of Recommendation (Optional)

Academic Consent Authorization

In order to be considered for appointment, you must have a 2.75 GPA in both semester and overall course. You must have completed one semester at CSUSB to be eligible (not including summer sessions).

Students who do not meet the academic requirements will be removed from the application pool. You can refer to <u>ASI's Grade Policy</u> for more information.

Please acknowledge one of the following

I certify that I meet the GPA requirement for the position I am applying for, and consent for ASI to check my academic eligibility.

Student Conduct Consent Authorization

ASI wants to ensure that student employees have and maintain a conduct record free from campus violations or disciplinary actions. Students who have a disciplinary record with the Office of Student Conduct will be removed from the application pool.

Please acknowledge one of the following

I certify that I meet the student conduct requirements mentioned above and consent for ASI to review my conduct record if needed.

Almost done! Your feedback is valuable to us in all of our processes. Tell us how you heard about the position you are applying for! (Select all that apply)

Board Appointment Application

On behalf of the Associated Students, Inc., we thank you for your interest in joining our Board of Directors. You can only submit one application per position. For information on each position, click on the following: <u>Board Member Description</u>

All questions regarding involvement in ASI can be sent to asi-hiring@csusb.edu.

This is a non paid student volunteer position, however there are service and academic incentives available (click here for incentive types)

Applicant Information

Please select which position you are applying for. Board of Directors: Student at Large

Name Ahmed Burgos

Coyote ID

Email

Phone

Address

When is the best day and time to reach out to you?

Date of Birth

Current Class Standing Freshmen **Expected Graduation Date (Month/Year)** 05/2026

Supplemental Questions

Question #1 (Required): Name or describe the qualities that make you a great candidate for the position you are applying for. Include any relevant experience, previous roles, etc.

My ability to make other's feelings my feelings. I am a person capable of feeling empathic towards others, that makes the difference because that's how I can do something for the people who think they don't have a voice, in other words this allows me to be a voice for the people, taking in mind that I will never stay quiet when there is injustice. I've had experience of leadership before, which also makes me special since I created a new club back in High School called Creating a Better World, unified people in one purpose and got a mentor, a high school teacher who is still teaching me how to be a good leader. I am a person who is learning, I want to do good for my campus community even if I don't know them yet, I want to be good for them just because just like me they are human beings. I hope I get this opportunity to benefit others and grow in the process.

Question #2 (Required): How will you be able to balance this position with your other responsibilities? (including coursework)?

I will take the advantage that I haven't chose my schedule and the timing of my classes to be fit for the time I am going to be fulfilling this dream. My eyes are on this position, and I already fixed them at this; perhaps this is my opportunity to start the career as a man who is going to change the world. The answer to this question is that if I was to be chosen for this position, I would make my classes schedule fit in the times that I will be free, so my university doesn't interfere with my duty in the Board of directors, I would be pleased with this opportunity so my best effort would be on this.

Question #3 (Optional): What do you believe are the most pressing issues students are facing currently?

One of the most important issues that we are facing I would dare to say even as a whole generation, is the lack of motivation, the lack of dreams. Today when I look at my peers, partners, when I look at many people of my age they seem to not know where they are going and why they are going for it, and I think that is one of the biggest issues that comes with our generation since it is as harmful as it would have been harmful for Karl Benz to never dreamed of a machine that today we call car. People with no dreams, with no reason of living are more susceptible to be controllable and people controlled are just pawns in society of a bigger dream they don't know about. Because of that, and of many other reasons why, I think the most pressing issue that not only students are facing but our whole generation is, is the lack of dreams and purpose. That's why if I was to be elected for this position I would implement and focus on helping students find a purpose and help them find their real dream that they would want to focus on their life, also on methods to hear the community and act for them. I hope you are interested, thank you!

Supplemental Documents

Class Schedule (term applying for) Resume Ahmed Burgos.docx

Resume Resume Ahmed Burgos.docx

Cover Letter (Optional)

Letter of Recommendation (Optional)

Academic Consent Authorization

In order to be considered for appointment, you must have a 2.75 GPA in both semester and overall course. You must have completed one semester at CSUSB to be eligible (not including summer sessions).

Students who do not meet the academic requirements will be removed from the application pool. You can refer to <u>ASI's Grade Policy</u> for more information.

Please acknowledge one of the following

I do not consent for ASI to review my academic eligibility. By selecting this option, I acknowledge that I forfeit my application for consideration

Student Conduct Consent Authorization

ASI wants to ensure that student employees have and maintain a conduct record free from campus violations or disciplinary actions. Students who have a disciplinary record with the Office of Student Conduct will be removed from the application pool.

Please acknowledge one of the following I certify that I meet the student conduct requirements mentioned above and consent for ASI to review my conduct record if needed.

Almost done! Your feedback is valuable to us in all of our processes. Tell us how you heard about the position you are applying for! (Select all that apply) Email

Board Appointment Application

On behalf of the Associated Students, Inc., we thank you for your interest in joining our Board of Directors. You can only submit one application per position. For information on each position, click on the following: <u>Board Member Description</u>

All questions regarding involvement in ASI can be sent to asi-hiring@csusb.edu.

This is a non paid student volunteer position, however there are service and academic incentives available (click here for incentive types)

Applicant Information

Please select which position you are applying for. Board of Directors: College of Education Representative

Name cassandra Baker

Coyote ID

Email

Phone

Address

When is the best day and time to reach out to you?

Date of Birth

Current Class Standing Junior Expected Graduation Date (Month/Year) spring of 2024

Supplemental Questions

Question #1 (Required): Name or describe the qualities that make you a great candidate for the position you are applying for. Include any relevant experience, previous roles, etc. I love being a student at Cal State. I like to build community at school as well as in my surrounding community. I'm a leader and I like to advocate for those that are too afraid to advocate for themselves. I'm passionate about justice and equality. The reason I want to become a teacher is that I want to leave a

legacy of change in the classrooms I teach. I also would like to be an example to other re-entry students and single mothers that anything is possible and we should all strive for greatness. I want students like myself to feel we can beat adversity.

Question #2 (Required): How will you be able to balance this position with your other responsibilities? (including coursework)?

I go to school full time so outside of the class time I do have some free time. I usually am at campus most

of my days so meeting won't be a problem. The requirement doesn't seem too demanding and I'm pretty good at balancing home life and school life.

Question #3 (Optional): What do you believe are the most pressing issues students are facing currently?

Supplemental Documents

Class Schedule (term applying for) Enrollment Shopping Cart.pdf

Resume CV Resume.docx

Cover Letter (Optional)

Letter of Recommendation (Optional)

Academic Consent Authorization

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Students who do not meet the academic requirements will be removed from the application pool. You can refer to ASI's Grade Policy for more information.

Please acknowledge one of the following

I certify that I meet the GPA requirement for the position I am applying for, and consent for ASI to check my academic eligibility.

Student Conduct Consent Authorization

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Please acknowledge one of the following

I certify that I meet the student conduct requirements mentioned above and consent for ASI to review my conduct record if needed.

Almost done! Your feedback is valuable to us in all of our processes. Tell us how you heard about the position you are applying for! (Select all that apply)

Word of mouth

Board Appointment Application

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All questions regarding involvement in ASI can be sent to asi-hiring@csusb.edu.

This is a non paid student volunteer position, however there are service and academic incentives available (click here for incentive types)

Applicant Information

Please select which position you are applying for. Board of Directors: Graduate Student Representative

Name Derek Sweem

Coyote ID

Email

Phone

Address

When is the best day and time to reach out to you? M-F before 11 am and after 4

Date of Birth

Current Class Standing Graduate Student **Expected Graduation Date (Month/Year)** May 2024

Supplemental Questions

Question #1 (Required): Name or describe the qualities that make you a great candidate for the position you are applying for. Include any relevant experience, previous roles, etc.

Time management skills, 5013(c) leadership experience, and experience in ASI at Cal Poly Pomona where I served as the Student Body Vice President and served on countless internal and external committees. The ability to work independently and in a team. Creative problems solving skills, and experience in the budget process of an auxiliary of a CSU campus. Finally, the mindset to work with campus partners to help the educational goals of students and foster a safe learning environment.

Question #2 (Required): How will you be able to balance this position with your other responsibilities? (including coursework)?

Graduate classes are in the evenings between 6 pm to 10 pm, and I work part-time with the City of Ontario, I have minimal bills and live rent-free with my family. I managed to work an internship 15 hours a week,

participate in ASI at CPP as their Vice President of ASI for 35-40 hours a week, and still keep up with 4-5 classes a semester. I pride myself on my time management and ability to handle what comes my way.

Question #3 (Optional): What do you believe are the most pressing issues students are facing currently?

When it comes to Graduate Students, I believe that the work-life balance is the most important issue to this population. Graduate students often work full-time and/or have children. The increased workload of courses and the cost of tuition affect the mental health of this population and can cause financial hardships. I believe that looking for ways to offset the cost of attendance will help not only this demographic but the student body as a whole. I also believe that due to their schedules graduate students can feel disconnected from the campus community. Finally, I think that it's important to look for ways to better integrate them into the campus community potentially by looking for ways to help them in their professional development through an increase in campus employment opportunities.

Supplemental Documents

Class Schedule (term applying for) Classes Fall 2022.pdf

Resume Sweem Resume 8.03.22 - Google Docs.pdf

Cover Letter (Optional)

Letter of Recommendation (Optional)

Academic Consent Authorization

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Please acknowledge one of the following

I certify that I meet the GPA requirement for the position I am applying for, and consent for ASI to check my academic eligibility.

Student Conduct Consent Authorization

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All questions regarding involvement in ASI can be sent to asi-hiring@csusb.edu.

This is a non paid student volunteer position, however there are service and academic incentives available (click here for incentive types)

Applicant Information

Please select which position you are applying for. Board of Directors: Housing Representative

Name Carson Fajardo

Coyote ID

Email

Phone

Address

When is the best day and time to reach out to you?

Date of Birth

Current Class Standing Freshmen Expected Graduation Date (Month/Year) May 2025

Supplemental Questions

Question #1 (Required): Name or describe the qualities that make you a great candidate for the position you are applying for. Include any relevant experience, previous roles, etc.

I am an exceptional candidate for this position because of my leadership skills, tenacity, work ethic, and integrity. I strive to make an impact here at CSUSB in every way that I can and I know I can make a difference in the Housing community by being able to advocate on the behalf of my peers on a campus-wide scale. My past leadership experiences include being the ASB Executive Treasurer during my senior year of high school, where I was able to develop a fundraising system to fund our events and make them larger than they ever have been before. I am also currently the CSUSB Coyote Village Council President, where I have advocated for the needs for Coyote Village as well as putting on different events throughout the school year. Additionally, I am the incoming Residence Halls Association Programming Coordinator for the 2022-2023 school year. Here I will be able to continue to advocate for all of the dorms on campus and also uplift the spirit and community at CSUSB by putting on amazing events. I wish to serve as both RHA

Programming Coordinator and the ASI Housing Representative in order to be the bridge between these two highly impactful organizations and to cohesively advocate for the needs of residents in a multitude of methods.

Question #2 (Required): How will you be able to balance this position with your other responsibilities? (including coursework)?

I truly have a passion and a calling for leadership. I know that I will be able to prioritize this position alongside my studies and being the Program Coordinator for RHA. I recognize the importance of this position and the negative effect of it being vacant for the last few years. I will associate the ASI Housing Representative to be a part of the RHA Program Coordinator job description and treat my duties as an advocate as a job and not an option.

Question #3 (Optional): What do you believe are the most pressing issues students are facing currently?

The most pressing issue students are currently facing within the housing community stems from the lack of spirit and community established after the COVID-19 quarantine. I am dedicated to making the dorms on campus feel like home to residents, not just a place where they complete their coursework. As the incoming RHA Programming Coordinator, I want to orchestrate the increase in spirit and community by establishing events that allow for residents to establish new connections and network. And as the ASI Housing Representative I want to make sure that housing is provided with all the materials needed in order to continue to uplift resident morale in any way they see fit. Residents need to be considered a priority at CSUSB, due to them being the ones to actually live here! Being able to offer an amazing housing experience on campus will create an immense amount of attraction to CSUSB and the Residential Halls and encourage current residents to continue to want to live here.

Supplemental Documents

Class Schedule (term applying for)

5B43868E-9DAF-4CDF-B2AC-74C933835B49.jpeg

Resume

Carson Fajardo Resume.pdf

Cover Letter (Optional)

Letter of Recommendation (Optional)

Academic Consent Authorization

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Please acknowledge one of the following

I certify that I meet the GPA requirement for the position I am applying for, and consent for ASI to check my academic eligibility.

Student Conduct Consent Authorization

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Conduct will be removed from the application pool.

Please acknowledge one of the following

I certify that I meet the student conduct requirements mentioned above and consent for ASI to review my conduct record if needed.

Almost done! Your feedback is valuable to us in all of our processes. Tell us how you heard about the position you are applying for! (Select all that apply)

Word of mouth Social Media