



**2021**  
**ANNUAL REPORT**



**Ensen Mason CPA, CFA**  
**Auditor-Controller/  
Treasurer/Tax Collector**



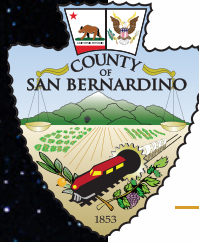
SAN BERNARDINO COUNTY





*This office is committed to serving our customers by processing, safeguarding, and providing information regarding the finances and public records of the County. We perform these functions with integrity, independent judgment and outstanding service.*





# Ensen Mason CPA, CFA Auditor-Controller/ Treasurer/Tax Collector

SAN BERNARDINO COUNTY

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# WELCOME MESSAGE *from* ENSEN MASON

## THANKFUL FOR ANOTHER GREAT YEAR... *BY ENSEN MASON*

As I reflect back on my first three years as your ATC, I'm truly thankful to the voters of San Bernardino County for entrusting me with this office. I've worked hard to follow through on my campaign promises to improve transparency in our operations and to communicate with everyone countywide all of the wide variety of things my remarkable staff does to serve the people.

Working together as a team, we have moved each one of our nine divisions forward in 2021 with noticeable improvements as outlined herein. My overriding department priority for my first term has been the Property Tax Legacy Systems Replacement (PTLSR) project, a massive technological and systems overhaul aimed at bringing us from the 1980's to the 2020's and beyond up to the midpoint of this century. Our brilliant A Team of Don Le, Information Technology Chief; Diana Atkeson, Tax Collector Chief and Linda Santillano, Property Tax Chief worked for two solid years to assemble a 1,059 page behemoth of an RFP that we finally released in June of this year. The top three responding firms competed for our contract in demonstrations held under the guidance of our Contract Project Manager Chris Gleiter in September and October. A 13 member evaluations team including representatives of the three divisions

listed above, plus Deputy Executive Officer Robert Saldana representing the Chief Administrative Office, then scored the demos, and an invitation to enter into negotiations went out in November to the top scorer, Grant Street Systems. If all goes well, we will have a contract ready for approval by the Board of Supervisors in the spring of 2022, with 2 ½ more years of design and implementation ahead before the new system becomes operational.

I've really enjoyed being your ATC this year, and can't wait to welcome in the New Year 2022 with even more innovation and service improvements. Thanks to each of you for being part of our success story!

*- Ensen*





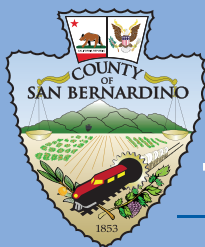


## 2021 EXECUTIVE MANAGEMENT TEAM

*Back Row L to R: Michael Alexander, Chief Deputy Emeritus, Disbursements, Don Le, Chief Deputy, Information Technology, Denise Mejico, Chief Deputy Auditor, Vanessa Doyle, Chief Deputy Controller, John Johnson, Chief Deputy Treasurer, Diana Atkeson, Chief Deputy Emerita, Tax Collector*

*Front Row L to R: Rhawnie Berg, Chief Deputy, Disbursements, Linda Santillano, Chief Deputy, Property Tax, Douglas R. Boyd Sr., Assistant Auditor-Controller/Treasurer/Tax Collector, Ensen Mason, Auditor-Controller/Treasurer/Tax Collector, Tori Roberts, Assistant Auditor-Controller/Treasurer/Tax Collector, Sonia Hermosillo, Chief Deputy, Central Collections, Rowena Barcelona-Nuqui, Chief Deputy, SAP CoE, Linda Mikulski, Chief Deputy Tax Collector*

**ATC MASON'S EXECUTIVE MANAGEMENT TEAM** has over 400 years of combined expertise in accounting; finance; information technology; law; auditing of County departments, offices, districts and special districts; private firm & public agency leadership; private & public strategic investing and money management; tax collection; accurate processing and disbursing of County employee wages and payroll related taxes; property tax apportionment; and redevelopment successor entity fund management. ATC leadership has the power and expertise to effectively serve the people of San Bernardino County!



**Ensen Mason CPA, CFA**  
**Auditor-Controller/  
Treasurer/Tax Collector**

SAN BERNARDINO COUNTY





# ABOUT SAN BERNARDINO COUNTY

## COUNTY OVERVIEW

San Bernardino County was established on April 26, 1853 by an act of the State Legislature. It lies east of Los Angeles, Orange, and Kern Counties, north of Riverside County and south of Inyo County, and covers an area of more than 20,160 square miles. It is the largest county in the contiguous United States. It is larger than nine states. It contains 24 incorporated cities and towns. About 90 percent of the county is desert; the remainder consists of the San Bernardino Mountains and the San Bernardino Valley. Popular attractions in the County include the San Bernardino National Forest, Joshua Tree National Park, Death Valley National Park, and the Mojave National Preserve. The County provides a wide range of services to its residents, including police protection, criminal prosecution, medical and health services, education, senior citizen assistance, roads, library services, support for judicial institutions, airport services, cultural and environmental services, parks, and a variety of public assistance programs.

## ROLE OF COUNTY GOVERNMENT

**OUR JOB:** Our job is to create a county in which those who reside and invest can prosper and achieve well-being.

**OUR PARADIGM:** The County of San Bernardino is a regional government. We understand that every aspect of the quality of life in a community is part of an interrelated system. The County takes responsibility for ensuring that the community has determined how, when and by whom each element of that system is being addressed in pursuit of our shared Vision of the county and the future we desire.

## BOARD OF SUPERVISORS



**Curt Hagman**  
**Chairman**  
*Fourth District  
Supervisor*



**Dawn Rowe**  
**Vice Chair**  
*Third District  
Supervisor*



**Col. Paul Cook**  
**(Ret.)**  
*First District Supervisor*



**Janice Rutherford**  
*Second District  
Supervisor*



**Joe Baca, Jr.**  
*Fifth District Supervisor*



# OTHER COUNTY ELECTED OFFICIALS



**Ted Alejandre**  
County Superintendent of Schools



**Jason Anderson**  
District Attorney



Robert A. Lovingood  
First District

**Bob Dutton**  
Assessor-Recorder-County Clerk



**Shannon Dicus**  
Sheriff-Coroner-  
Public Administrator

**SAN BERNARDINO County**

**Resolution**

**By unanimous consent of the Board of Supervisors, the following resolution is adopted:**

**WHEREAS**, the San Bernardino County Board of Supervisors voted on January 26, 2010, to merge the Departments of Auditor-Controller and Treasurer/Tax Collector into the combined Department of Auditor-Controller/Treasurer/Tax Collector (ATC); and

**WHEREAS**, the new ATC Department then underwent more than five years of internal reorganization and movement from three separate locations to a new combined location for all services at 268 W. Hospitality Lane in San Bernardino; and

**WHEREAS**, the combined ATC has saved the County \$11,873,877 in overhead costs through elimination of 19 duplicative budget positions, improved customer service, provided faster response times for taxpayer requests, created efficiencies in internal operations, and improved coordination and cooperation between its nine divisions; and

**WHEREAS**, newly elected ATC Ensen Mason was sworn into office on January 7, 2019, in a ceremony presided over by Supervisor Curt Hagman, and during his first year in office ATC Ensen Mason increased communication and transparency by publicly publishing the first Annual Report on Fraud, Waste, and Abuse; greatly expanded the use of social media; and created a GIS mapping collaboration application between the Property Tax and Information Technology Divisions entitled "Where Do My Property Tax Dollars Go?", thereby allowing any taxpayer to see the detailed apportionment of property taxes customized online of any address in San Bernardino County.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Supervisors of the County of San Bernardino, State of California, does hereby commend the ATC Department on a successful first decade of service to the people of San Bernardino County.

**BE IT FURTHER RESOLVED**, that the Board of Supervisors congratulates ATC Ensen Mason for a successful first year in office resulting in better service to taxpayers, greater transparency and communication within the Department and to the citizens of San Bernardino County, and improved employee morale and sense of accomplishment.

DATED: January 7, 2020

*Curt Hagman*  
Supervisor, County of San Bernardino

*Robert A. Lovingood*  
Supervisor, District 1

*Dawn Rowe*  
Supervisor, District 3

*Janice Rutherford*  
Supervisor, District 2

*Shannon Dicus*  
Sheriff-Coroner

*Bob Dutton*  
Assessor-Recorder-County Clerk

*Jason Anderson*  
District Attorney

*Ted Alejandre*  
County Superintendent of Schools

*Robert A. Lovingood*  
Supervisor, District 1

*Janice Rutherford*  
Supervisor, District 2

*Dawn Rowe*  
Supervisor, District 3

*Curt Hagman*  
Supervisor, District 4

*Josie Gonzales*  
Supervisor, District 5



# LIST OF ATC 2021 ACCOMPLISHMENTS

**1 ATC Mason and the ATC Department earned a record five 2021 National Association of Counties (NACo) Achievement Awards** – Three of them were in Information Technology, one in Financial Management, and one in County Administration and Management categories. The awards honor groundbreaking, applicable county government programs that reinforce services for residents.



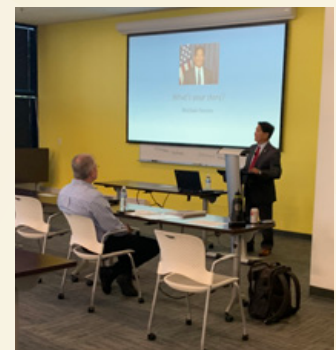
**2 Property Tax Legacy Systems Replacement (PTLSR) RFP** Working together with the Property Tax Division (ATC-PTD) and Tax Collector Division (ATC-TCD), the Information Technology Division's (ATC-ITD) Business System Analysts thoroughly and skillfully produced a 1,059 page set of Request For Proposal (RFP) documents with 134 Property Tax and Tax Collection business processes and 2,952 business requirements, including 75% new/enhanced requirements. The documentation of the business processes and requirements allowed our ATC department to create an exceptionally high-quality RFP, it is highly unusual for such a large and complex RFP to be developed in-house. ATC also executed a very effective vendor selection process to replace our 40-year-old Property Tax Legacy Systems culminating in selection of vendor Grant Street Group in November.

**3 Record high County investment Pool Balance** ATC Mason and Chief Deputy Treasurer John Johnson reached an all-time high record cashbook balance of \$10,513,004,777.33 on December 15, 2021. This comes on the heels of our first time ever closing balance above \$10 billion on June 29, 2021. Our investment pool continues to perform well compared to others in the same class.

**4 ATC Mason hosted both new Board of Supervisors members for a tour of the ATC building and its operations.** ATC Mason welcomed Fifth District Supervisor Joe Baca, Jr. in April 2021 and First District Supervisor Colonel Paul Cook (Ret.) in November 2021. ATC Mason provided an engaging and informative tour of the building, including presentations from each of the nine Chiefs on the high-level functions of their divisions. Both Supervisors were very appreciative of the time and effort ATC Mason and the Division Chiefs put forth to prepare for and provide a first-class look at ATC operations. They were both inquisitive about how ATC's services benefit their constituents. The tour of the ATC building was a great way to display ATC as the enterprise financial foundation of San Bernardino County government.

**5** ATC hosted **Take Your Child to Work Day** on April 22, 2021, for an excited bunch of 43 kids. The day included creative and custom presentations from each of the nine divisions, catered lunch from the Famous In-N-Out truck, and a surprise visit from K9 Smokey and his handler, San Bernardino County Sheriff Deputy Derek Pedersen, who treated the kids to an interactive look at Smokey's skills.

**6 ATC's Department Diversity Committee hosted three "What's Your Story" featured speaker sessions** in 2021 as part of their mission to promote inclusivity in the work environment through



awareness and educational experiences. The year's featured speakers, Mike Alexander, Chief Deputy Emeritus Disbursements; Michael Fermin, San Bernardino County Chief Assistant District Attorney; and Linda Santillano, Chief Deputy, Property Tax shared a firsthand look into their lives, what influenced them growing up, what adversity and challenges they faced along the way, and what led them to their current career field. Each session was well attended by ATC's enthusiastic employees. A live stream video link was offered for those who were unable to attend in person.



*Top: Michael Fermin shares his story  
Bottom L: Linda Santillano recounts her story  
Bottom R: Mike Alexander tells ATC employees his story*



**7** In October 2021 **all ATC employees were supplied with new and improved durable emergency backpacks to replace the expired backpacks** initially purchased in 2016. Supplies are inventoried and maintained by the Administration Section, and items are replenished when expired. ATC is disaster ready.



**8 ATC's Department Diversity Committee hosted a Book Drive in July 2021 benefitting Children's Fund.** ATC's 300 employees donated over 740 books for the Book Drive. The books were given to children in August in support of increasing child literacy as they prepared to return to in-classroom education. ATC Mason, along with Diversity Committee members, presented the books to Children's Fund

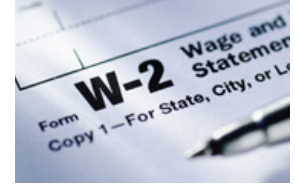


President & CEO Dr. Ciriaco "Cid" Pinedo and Director of Marketing Shari Hunke who were surprised at the larger-than-anticipated outpouring of generosity.

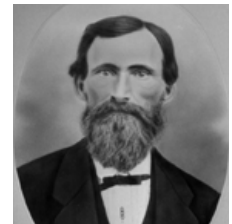
**9 ATC's Intern Program thrived** in 2021 with over 106 applications for the 15 available positions. The 10-Week ATC Intern Summer Program ran from June 21, 2021 through August 27, 2021. This annual program enhances ATC's ability to accomplish strategic goals, recruit top talent, and build strong relations within the community.



**10** The Disbursements Division timely and accurately paid over 21,000 County employees on time and error free every two weeks all year long with **an average gross pay of over \$60 million.** The Division withheld and timely remitted federal and state taxes and other mandatory and voluntary employee deductions of over \$7.9 million and \$12.5 million, respectively, each pay period.



**11** The ATC public website was updated with an added clickable and interactive feature, **ATC History: A Look Back in Time 1853-Present,** offering visitors an opportunity to learn more about ATC's history. This in-depth look at ATC's history is easily accessible at [www.sbcounty.gov/atc](http://www.sbcounty.gov/atc).



**12** ATC-ITD collaborated with the Disbursements Division Central Payroll Section (ATC-CP) to **develop the Payroll Electronic Document Systems (PEDS)** as an innovative, secure, and self-managed solution, to streamline the payroll document transferring process and improve the administration of the County's payroll processing function for more than 24,000 employees. **This solution earned a 2021 Achievement Award from the National Association of Counties (NACo).**

**13** Under ATC Mason's leadership, many **building enhancements were completed in 2021** to elevate ATC building's interior and exterior façade. These improvements included the addition of eight new exterior high-definition security cameras, fresh patented Zolatone paint, new carpet and cove base in the first floor corridor, and the implementation of a battery recycling program.



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**14 ATC Mason's social media presence** is trending up in 2021 with over 2,643 current likes and 3,049 followers, increasing from 3 likes in January 2019. He has taken an active approach to continue cultivating social media outreach efforts.

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**15 ATC produced and added new content** to its evolving social media portfolio. One stand-out featured video, **"And the Awards Go to...ATC!"** highlighted the five most recent National Association of Counties (NACo) Awards earned by ATC in 2021 and garnered 28,000 views.

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**16 In September 2021, the Central Collections Division celebrated 25 years of service!** Originally created in 1996 as part of a consolidation effort on order of the Board of Supervisors, the Office of Central Collections combined the functions of Medical Center Collections, Probation Accounting, and Unsecured Property Tax Collections. During the 2010 office merger, Central Collections became the largest division of the Auditor-Controller/Treasurer/Tax Collector Department with over 60 employees.



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**17 ATC completed the migration of our SharePoint environment and data to the Azure Government Cloud.** This new SharePoint platform offered by Microsoft Azure Cloud services enabled ATC to update and modernize our SharePoint application and infrastructure, improve productivity and optimize costs, and provide greater flexibility and scalability for future business developments.

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**18 Leveraging Microsoft Azure cloud computing and Microsoft365 technologies, the Information Technology Division updated our email communications strategy by moving to Exchange Online.** This migration provides improved functionality, enhanced security, and cost savings to the County. Integrating with Microsoft Teams, SharePoint, and other cloud services will improve communications, simplify operations, and optimize business processes.

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**19 ATC announced a new resource** to its growing compilation of content in SharePoint. **ATC added a Policy and Procedures page** to keep employees in the know regarding Department memos, documents, policies, and procedures. The Administration Section will continue to update this page and notify employees as new material is added.

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**20 The Information Technology Division collaborated with the Central Collections Division to modernize and add resilience to their contact center interactive voice response (IVR) phone system.** Numerous vandalisms of copper cable within the city had severely affected Central Collections' ability to accept incoming customer calls to the office. Incoming analog circuits were converted to digital lines, thus eliminating the impact of copper thefts while improving departmental operations and customer service.

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**21 The Controller Division earned three prestigious financial reporting awards.** The Controller Division earned the California State Controller's Office (SCO) State Controller's Award for Counties Financial Transactions Reporting, received 15 consecutive years and 16 years overall (2004 and 2006-2020); the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report (ACFR), received 33 consecutive years (1988-2020); and the Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR), received 15 consecutive years (2006-2020).



## 22 **New ATC First Aid/AED/CPR training program.**

Twenty-one ATC employees received six hours of training on first aid, CPR, and the automated external defibrillator (AED) machines. ATC Mason scheduled this training after asking who knew how to operate the AED machine near his fourth floor office and hearing crickets. There are two other AED machines' located in the building. ATC Mason personally participated

in the training as did both of his Assistant ATCs. ATC Mason generously extended an invitation to Assessor-Recorder-Clerk (ARC) employees, five of who participated. Each participant who completed the three-part training received a certificate attesting to their accomplishment.



## 23 **Disaster connectivity insurance secured:**

The Information Technology Division secured a secondary internet communication circuit which was brought into the building. This secondary internet circuit will provide redundant connectivity of critical information if a disaster or communication outage affects departmental operations.

## 24 **The Central Collections (ATC-CC) and Information Technology (ATC-ITD) Divisions collaborated to create and develop the Process Server Checks Project.**

This new web application enables ATC-CC staff to effectively request checks to perform the necessary accounting and successfully resolved ATC-CC's daily challenge of maintaining internal controls for a system and processes outside the main County financial System. The system has provisions to maintain role-based security, mitigate data entry and accounting errors, monitor overdue activity, and comply with financial accounting standards, and safeguard assets.

## 25 **ATC Mason is modernizing the name of the Central Collections Division to the Revenue Recovery Division effective January 2022.**

The new name will better focus on the mission of the Division, while being more sensitive and responsive to the needs of our customers.

## 26 **The ATC Department Diversity Committee**

concluded its 2021 Toy Drive in support of The Children's Fund's 33rd Annual Celebration of Giving on December 15, 2021. **From December 1st to December 14th ATC employees donated over 235 toys; \$650 in gift cards; and \$450 in cash donated directly to The Children's Fund.**

The toys were distributed to over 85 non-profit agencies and San Bernardino County departments for distribution to the children they serve.



## 27 **In May 2021, ATC Mason introduced the battery recycling program**

in an effort to address climate change, while saving money by not wasting items. To date, ATC has recycled over 100 pounds of batteries in support of the environment.

## 28 **ATC-ITD collaborated with ATC-TCD to develop and deploy the Tax Collector Kiosk solution**

to address the immediate needs of taxpayers opting to submit in-person payments for their property taxes. The Tax Collector Kiosk project delivered an exceptional in-person payment experience which enables taxpayers to access current payment information before visiting a cashier, thus facilitating a reduction in payment processing times. **This innovative solution earned a 2021 Achievement Award from the National Association of Counties (NACo).**







***BOLD  
LEADERSHIP***  
**TURNING LEGACY  
SYSTEMS INTO  
STATE-OF-THE-ART  
SOLUTIONS**

One of ATC Mason's first acts upon being sworn-in as Auditor-Controller/Treasurer/Tax Collector on January 7, 2019 was to set in motion the replacement of the Department's aging 1980's vintage home grown computer systems known as TROL and PI. The rapid advancement of computer technology had turned these once robust solutions into antiques by the time the Board of Supervisors formally declared them obsolete in 2004. Fast forward to today and they are still here! - lumbering into operation every six months to process over 900,000 property tax parcels and generate over \$3.4 billion annually to fund important local government services. Over 50% of the entire property tax process is currently performed OUTSIDE the systems, thanks to figurative duct tape, baling wire and a whole lot of manual processing orchestrated by our Information Technology Chief and alchemist Don Le.

Without these "workarounds", the County faced catastrophic system failure, putting hundreds of local taxing agencies at risk of not receiving a large portion of the funds needed for them to provide services to the people of San Bernardino County. Mr. Mason knew that someone had to take the political risk of scrapping the entire system and building a replacement that would last until mid-century – and he decided the buck stopped with him. He asked the Chief Administrative Office and the Board of Supervisors for \$50 million dollars and tasked his three best technical leaders to develop a groundbreaking RFP from which to select a vendor.

The resulting PTLSR or Property Tax Legacy Systems Replacement project was over two years in the making and the RFP weighed out at 1,059 pages when it was released in June 2021. Sixteen proposers attended the Pre-Proposal Conference Conference in the Board of Supervisors Chambers on June 30, 2021 to hear specifics and have their questions answered. This process resulted in six responsive proposals from potential vendors. The best three were selected to each conduct a three day demonstration of their proposals in the ATC building during September and October. A thirteen member evaluations team including experts from ATC Property Tax, Tax Collector and Information Technology divisions, along with the CAO and Purchasing, carefully scored the proposals and Grant Street Group emerged as the clear winner. ATC's PTLSR Steering Committee is currently negotiating the Contract with representatives of Grant Street Group as 2022 begins with a final product planned to go before the Board of Supervisors sometime in the spring.



*ATC Mason conducts Pre-Proposal Conference.*



# ADMINISTRATION



**Ensen Mason CPA, CFA**  
*Auditor-Controller/  
Treasurer/Tax Collector*



**Douglas R. Boyd Sr., ESQ**  
*Assistant Auditor-Controller/  
Treasurer/Tax Collector*



**Tori Roberts CPA**  
*Assistant Auditor-Controller/  
Treasurer/Tax Collector*



**Keri Rose CPA**  
*Administrative Supervisor*

**THE ADMINISTRATION SECTION** supports all divisions of the Department and provides guidance and assistance to the Department and the public. Responsibilities include providing support to the Auditor-Controller/Treasurer/Tax Collector and the Assistant Auditor-Controller/Treasurer/Tax Collectors, managing personnel and oversight duties, preparing and administering the Department's \$46 million budget, and processing the Department's payroll and payables. The Administration Section also processes printing requests, manages and orders supplies, issues security cards, and oversees building maintenance and repairs. Mandated training for Department employees is scheduled and tracked by Administration to meet the County's requirements.





## ATC EARNS FIVE NACO AWARDS!

ATC Ensen Mason and the ATC staff were recognized by The National Association of Counties (NACo) with a record five 2021 Achievement Awards – three in Information Technology, one in Financial Management, and one in County Administration and Management categories.

*"I've learned that awards happen when you have great staff, and provide them with clear goals and instructions, then get out of the way and let them create and innovate " said Mason." These awards belong to them, and I'm proud to be their leader".*

The first of three 2021 awards in the Information Technology (IT) category recognized ATC for Arrowhead Regional Medical Center's SAP Inventory Management Module that fully automated their just-in-time system-driven process for handling warehouse inventory; the second one was for the Robotic Process Automation that programmatically interacts with the mainframe terminals and external database system to automatically process corrections, amend tax bills, and issue refunds in a fraction of the time required by traditional methods; and the third in the IT category was for the Tax Collector Kiosk Project that delivers an exceptional in-person payment experience and enables taxpayer access to current payment information before visiting a cashier.

The fourth Achievement Award recognized ATC for its Process Server Checks Projects, a web application that enables ATC-Central Collections staff to effectively request checks and perform the necessary accounting functions. The application interfaces with SAP to issue warrants against a Treasury integrated bank account.

The fifth Achievement Award recognized ATC for the Payroll Electronic Document System (PEDS) that provides a safe, secure, and self-managed solution, effectively streamlining the County's payroll document transfer process.

Started in 1970, NACo's annual Achievement Awards program is designed to recognize county government innovations. Each nominee is judged on its own merits with awards given only to those nominees who provide substantial improvements in program quality and service delivery.

ATC produced a video, *And the Awards Go to... ATC!*, showcasing the Department's impressive distinction and garnering 28,000 views so far on ATC's social media.



# ATC PROUD TO HOST SUPERVISORS BACA AND COOK

ATC Ensen Mason was pleased to welcome Fifth District Supervisor Joe Baca, Jr. and his staff on April 14, 2021, for a tour of the ATC building and its operations. The tour commenced on the fourth floor with an inside look at Executive Management and the Administration Section followed by the Controller, Property Tax, Disbursements, and Internal Audits Divisions. The tour continued on the second floor with the Central Collections and SAP Center of Excellence Divisions and concluded on the first floor with the Tax Collector, Information Technology, and Treasurer Divisions. Supervisor Baca and his staff were personally greeted by each Division Chief and provided with an overview of the functions and services of each division.

Supervisor Baca was inquisitive with each Chief on how ATC's services benefit his constituents. He especially enjoyed viewing the Tax Collector remittance process firsthand and the intricacies of the IT Data Center. ATC Mason discovered that he and Supervisor Baca have a shared prior experience with Central Collections involving an unpaid bill, and the Supervisor was pleased to hear about the improvements ATC Mason has made in operations there over the past three years.

Supervisor Baca was formerly a teacher and State Assemblymember representing the 62nd District. He was joined on the ATC tour by Chief of Staff Ed Chavez, Special Assistant Channing Hawkins, Senior Administrative Analyst Tony Mejia, and Field Representative Kim Knaus.



*ATC Mason welcomes Supervisor Joe Baca Jr. and his staff to the ATC building and provides a brief overview of the functions of the Administration Section.*



*Don Le, Chief Deputy, Information Technology explains the importance of an in-house IT Division as the role of technology and the need for modern government business practices expand.*



*Chief Deputy Tax Collector Diana Atkeson offers an inside look of an antique safe located inside the Tax Collector Lobby to Supervisor Baca and ATC Mason.*



*Linda Santillano, Chief Deputy Property Tax explains the intricacies of division functions to Supervisor Joe Baca Jr. and his staff that impact all County taxpayers and over 600 local taxing agencies.*

ATC Mason welcomed First District Supervisor Colonel Paul Cook (Ret.) and staff for a tour of the ATC building and its operations on November 3, 2021.

Col. Cook took a very active approach to the tour, making quite the impression. He stopped to meet many staff, engaged in conversation, and shared his military and legislature experiences. He especially enjoyed meeting former Marine Corps Captain and Chief Deputy Emeritus, Disbursements, Michael Alexander, and exchanged some of their military memories.

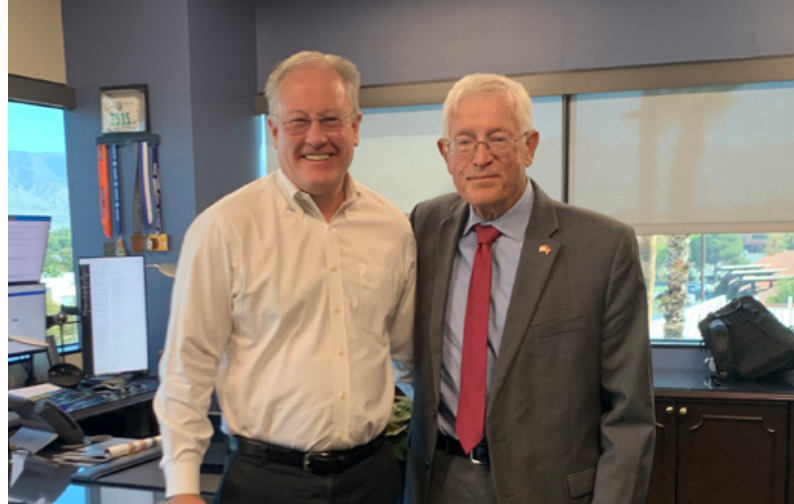
Col. Cook formerly served with distinction in the United States Marine Corps for 26 years. He retired from the Marine Corps in 1992 as a Colonel. From 2006 to 2012, Col. Cook along with Supervisor Curt Hagman, (who served from 2008 to 2014) in the California State Legislature representing the 65th and 55th Assembly Districts, respectively. Col. Cook was elected to serve in the United States House of Representatives from 2012 to 2020, representing California's 8th Congressional District, which includes the High Desert communities of San Bernardino County as well as Mono and Inyo counties.

He was joined on the ATC tour by Chief of Staff Tim Itnyre, Deputy Chief of Staff Dakota Higgins, and Policy Aides Alexa Flores and Julia Robles.

Both Supervisors Baca and Col. Cook were very appreciative of the time and effort ATC Mason and the Division Chiefs put forth to prepare for and provide a first class look at ATC operations. The tour was a great way to showcase the ATC Department as the financial foundation of San Bernardino County government.



*Disbursements Chief and retired Marine Corps Captain Mike Alexander demonstrates to Supervisor and retired Marine Corps Col. Cook that all his ducks are in a row in his office.*



*ATC Mason welcomes Col. Cook to his office*



*Information Technology Chief Don Le presents ATC Property Tax Legacy Systems Replacement Project highlights to an impressed Col. Cook.*



*Col. Cook admires the organizational skills of Property Tax Chief Linda Santillano in her creatively arranged corner office at ATC.*



*Rowena Barcelona-Nuqui, Chief Deputy, SAP CoE, describes the most recent SAP system module updates including expedited approvals for Emergency purchase orders*





## ATC EMERGENCY & DISASTER PREPAREDNESS

The Administration Section is responsible for the safety and security of all our employees. Emergency planning procedures are of utmost importance to ATC Mason. It is part of our professional preparation for exigencies and another example of how we care for our employees in every scenario. In 2021, ATC implemented a new AED/CPR/First Aid training program, provided all employees with new and improved emergency backpacks, and all employees participated in the annual Great California ShakeOut earthquake drill.

**AED/CPR/FIRST AID TRAINING PROGRAM:** In June 2021, ATC Mason established the Automated External Defibrillator (AED) Training Program as part of ATC's continuing efforts to improve and safeguard the health of ATC employees. The ATC department has three AED machines, centrally located on each of the three floors occupied by ATC personnel.

Two Department Safety Coordinators were appointed to oversee the AED program, and provide support and communication for emergency and safety related information department wide. Additionally, each division appointed a Division Safety Coordinator to receive AED, CPR, and First Aid training, as well as serve as the first point of contact should their division ever experience an emergency situation.

A combination AED, CPR and First Aid training course was provided in October for these individuals to learn proper

operation of the AED machines and CPR and first aid techniques. A second training opportunity was made available for Chiefs, Managers, and Supervisors also interested in acquiring valuable life-saving skills.

Upon successful completion of the training, each participant received an American Safety & Health Institute (ASHI) CPR, AED, and Basic First Aid Adult certification card. ATC now has 21 certified employees and all ATC employees have trained colleagues they can look to in case of a workplace emergency.







**EMERGENCY BACKPACKS:** In November 2021, all ATC employees were supplied with new and improved durable emergency backpacks to replace the expired backpacks initially purchased in 2016. In addition to easily accessible first aid kits located throughout the Department, each ATC employee was furnished with an individual emergency backpack to keep at their desk for use in the event of an emergency. Backpacks contain vital items such as emergency food rations, potable drinking water, a flashlight, emergency thermal blanket, and first aid supplies. Supplies are inventoried and maintained by the Administration Section and items are replenished when expired.



**GREAT SHAKEOUT:** On October 21, 2021, the ATC Department participated in the annual Great California ShakeOut drill. At 10:21 AM, employees received notification via the intercom system of a large magnitude earthquake and were instructed to Drop, Cover and Hold On for three minutes. An evacuation drill immediately followed. Employees grabbed their emergency backpacks and exited the building using the stairs and continuing outside to the parking lot. Once outside, employees reported to pre-designated meeting areas and roll call was taken over the emergency radios. After all employees were determined to be out of the building and safe, the drill concluded and employees were released back to the building.







## 2021 BUILDING IMPROVEMENTS

**Eight NEW exterior security cameras installed:** In August 2021, eight brand new high-tech security cameras were installed on all four sides of the exterior ATC building to provide enhanced safety and security for all employees. Among their many features, these high-definition long range security cameras offer pan, tilt, and zoom features and are on the job 24/7/365.

**Fresh paint in first floor corridor:** The first floor main corridor was freshly painted in April 2021 with heavy duty, long lasting patented Zolatone paint. This 6,000 square foot main thorough way welcomes a high volume of foot traffic on a daily basis and provides access to the Tax Collector lobby, Guard Station, Multi-purpose conference rooms and first floor elevators.

**New carpet in first floor corridor:** 3,000 square feet of new carpet and 600 linear feet of new cove base was installed in the first floor corridor as part of a three-phase project starting in April 2021. The first phase started east

of the elevators, continued with the west end of the corridor, and concluded with the Tax Collector Lobby and multi-purpose conference rooms breezeway. The new carpet and cove base offers employees and visitors a refreshed, spotless, and professional look. The installation was completed in June 2021.

**Battery Recycling Program:** In May 2021, ATC Mason introduced the battery recycling program in an effort to address climate change, while saving money by not wasting items that could be reused or repurposed for the public good. Containers are located in each of the three ATC breakrooms to recycle any and all types and sizes of expended batteries from AAA on up. Additionally, the ATC Department is now enrolled in the County Fire Marshal's Very Small Quantity Generator Program (VSQG), a component of the State of California's CalRecycle Program. To date, ATC has recycled over 100 pounds of batteries in support of our environment.





## 2021 TAKE YOUR CHILD TO WORK DAY

Take Your Child to Work Day was back at ATC in 2021 in an even bigger way! The day's festivities included original division presentations, the Famous In-N-Out truck, a surprise visit from Smokey – the Sheriff Department's Drug Sniffing Wonderdog, and freshly homemade cupcakes prepared by one of ATC's own employees.

Thursday, April 22, 2021, saw a record number of 43 kids descend on the ATC building with their parents or grandparents in tow for ATC's annual celebration of Take Your Child to Work Day. This is the day ATC employees shared their workplace with the next generation workforce, our children and grandchildren! ATC employees got to show off their workplace and their colleagues in a safe manner, and the kids got fun presentations put on by each division. Divisions highlighted their creativity with thoughtfully prepared custom presentations including a volcano demonstration, basketball competition, and social media comparison game to name a few.

The famous In-N-Out Burger truck was brought on site to cater lunch for the kids and ATC employees. This allowed the kids to spend some extra quality time with their parent or grandparent doing one of their favorite things (eating) before the afternoon session of division presentations commenced. The afternoon concluded with an interactive presentation by K9 Smokey and his assistant, San Bernardino County Sheriff Pederson, who wowed the kids with his detection skills. Smokey did not turn down the treats and praise either! The final bonus was the freshly homemade cupcakes made by ATC's own Doris Caringer that each child received on their way out the door.

Another innovation this year was having all 43 kids vote on which divisions showcased the best presentations in the kids choice awards. The prizes donated by ATC Mason for best division presentations were a very positive incentive – an even better one was the chance to do something great for our kids! All divisions put forth a tremendous amount of time and effort and all received votes. The winners were:

### **KIDS CHOICE FIRST PLACE DIVISION**

#### **Tax Collector**

*complimentary lunch from El Tepeyac for all division staff!*

### **KIDS CHOICE SECOND PLACE DIVISION**

#### **Information Technology**

*pizza lunch for all division staff!*

### **KIDS CHOICE THIRD PLACE DIVISION**

#### **Central Collections**

*Krispy Kreme donuts for all division staff!*

### **A SPECIAL HONORABLE MENTION AWARD**

#### **Controller Division and Mt. Wannahockalugy!**

*(the volcano from Finding Nemo, remember?)*

This program is one of the highlights of the year for employees and kids alike – a real morale booster!



# TREASURER DIVISION



**John Johnson**  
*Chief Deputy Treasurer*

**THE TREASURER DIVISION** is comprised of the Investment and Banking & Settlement Sections that perform the County's treasury and banking functions, including the investment of all County and school district funds which make up the over \$10 billion County Investment Pool. As guardian of the public's tax dollars, the Treasurer adheres to one of the most conservative investment policies in California, focusing on safety, liquidity, and yield. Further, the San Bernardino County Investment Pool is "AAAf/S1" rated by Fitch Rating Agency. In addition to providing banking services for the County, the Treasurer Division clears all warrants issued by the County and school districts.





## 2021 ACCOMPLISHMENTS

- Investment Pool book value exceeded \$10.5 billion in for the first time ever on December 14, 2021.
- Maintained AAAf/S1 Fitch Investment Pool Rating
- Expanded list of approved issuers due to state code and SEC changes
- Executed repurchase agreement contracts with two broker-dealers
- Maintained competitive mark-to-market gains and apportionment yields in zero bound Fed Funds rate environment
- Created new SAP reports for Treasury reporting
- Completed investment accounting accrual basis and amortization configuration in SAP



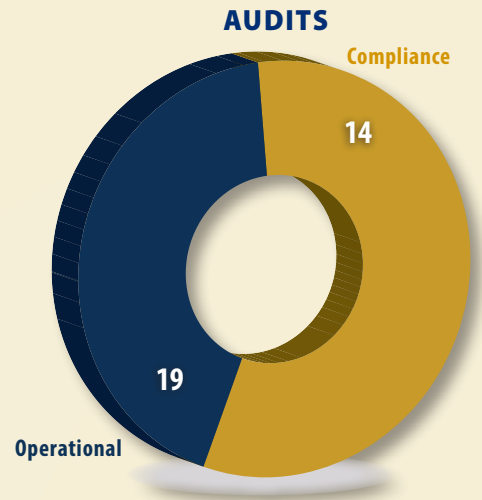
# INTERNAL AUDITS DIVISION



**Denise Mejico**  
*Chief Deputy Auditor*

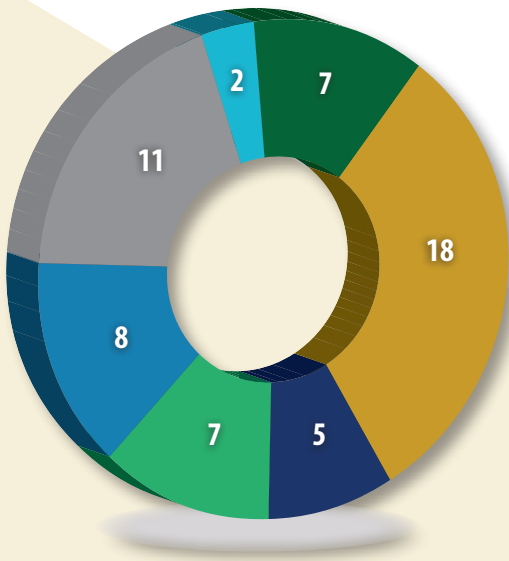
**THE INTERNAL AUDITS DIVISION** (IAD) performs operational and compliance audits of departments, offices, agencies, and special districts governed by the Board of Supervisors. As a result of the audits, IAD evaluates internal controls, assesses business risks, and provides management with objective appraisals as to the status of operations of the audited organizations, making constructive recommendations to add value and to improve operations. Additionally, IAD works with County departments to ensure that state and federal reporting is timely and accurate. IAD ensures that the Special Districts Financial Transactions Reports and Government Compensation in California reports are submitted to the State Controller's Office annually, and coordinates all external audits including those over the Annual Comprehensive Financial Report (ACFR), Special Districts, Component Units, and other County Agencies. IAD coordinates the Single Audit required by Uniform Guidance of all federal award expenditures of the County, including compiling the Schedule of Expenditures of Federal Awards. The County of San Bernardino expended approximately \$745 million in federal funding among 132 federal programs in FY20-21 that must all be accounted for and reported within the County's Single Audit.

**AUDIT REPORTS** During FY20-21, IAD issued 33 compliance and operational audit reports. This was an increase of five reports from the prior year. IAD made recommendations from the improvement of internal controls over County Departments' CAI-Cards, cash, prepaid cards, inventory, overtime, contracts, billing, and other processes. The chart shown is a breakdown of the types of reports that were issued during FY20-21.





**FRAUD, WASTE, AND ABUSE HOTLINE** During FY2020-21, IAD received and processed 103 reports of wrongdoing through ATC’s Fraud, Waste, and Abuse (FWA) Hotline. During this period, 58 reports were closed, and their outcomes are below.



**7 Sustained:** Cases with corrective action.

**18 Not Sustained:** The alleged activity(ies) cannot be proven or disproven.

**5 Unfounded:** The alleged activity(ies) did not occur.

**7 Exonerated:** The alleged activity(ies) occurred but did not violate policy or law.

**8 Referred to the other County Departments:** Child and Elder Abuse Hotline, PID Fraud Unit.

**11 Outside the Jurisdiction of the Fraud, Waste and Abuse Hotline:** Outside the authority of the County, i.e., IRS, EDD, etc.

**2 Insufficient Information/Investigation Not Required:** The alleged activity(ies) did not have sufficient information.





### RISK ASSESSMENT QUESTIONNAIRES

IAD annually distributes Risk Assessment Questionnaires (RAQ) to County departments and compiles a Countywide Annual Risk Assessment Report to develop a risk-based audit plan. Departments are selected for audit based on their risk level determined by their RAQ responses, department request, or through the annual rotation schedule. Shown are the departments that were audited during FY20-21:



Department	Number of Reports Issued
Aging & Adult Services	1
Assessor-Recorder-County Clerk	1
Behavioral Health	11
County Administrative Office	1
County Fire	2
District Attorney	1
Fleet Management	1
Human Services	1
Innovation and Technology	1
Probation	1
Public Defender	2
Public Health	3
Public Works	3
Purchasing	1
Real Estate Services	1
Regional Parks	1
Workforce Development	1
<b>Total Reports Issued: 33</b>	

**CERTIFIED STATEMENT OF ASSETS TRANSFERRED (CSAT)** Each County officer or employee in charge of any office, department, service, or institution of the County, and the executive head of each special district whose affairs and funds are under the supervision and control of the Board of Supervisors or for which the Board is ex-officio, is required to make and file with the Auditor-Controller/Treasurer/Tax Collector a complete detailed inventory of all property belonging or pertaining to his/her office within five days after assuming the duties of the office.

Departments are responsible for completing their own CSAT form when there is a change in Department Head. The 2018 Internal Controls and Cash Manual (ICCM) Chapter 17-Transfer of Assets and Other Property states that incoming officials must complete and submit the CSAT form and worksheet to ATC’s IAD.

IAD completes a review of the Department’s CSAT form for the incoming official as of the date of transfer. The primary objectives of the review are to determine if the CSAT form is accurate, complete, and filed timely with ATC.

The chart on the right outlines the departments that were reviewed during FY20-21:

Department	Number of CSAT Reports Issued
County Administrative Office	1
Probation	1
Public Defender	2
Public Health	3
Public Works	2
Purchasing	1
Workforce Development	1
<b>Total CSAT Reports Issued:11</b>	





# DISBURSEMENTS DIVISION



**Michael Alexander**  
*Chief Deputy Emeritus,  
Disbursements*



**Rhawnie Berg**  
*Chief Deputy,  
Disbursements*

**THE DISBURSEMENTS DIVISION** is responsible for paying all County employees and vendors; remitting withheld taxes, and filing tax and other information returns to federal and state taxing and other regulatory agencies. The Disbursements Division consists of two sections Accounts Payable and Central Payroll. Division Chief Michael Alexander retired in December 2021 and ATC Mason promoted Accounts Payable Manager Rhawnie Berg to fill his vacancy.

## Accounts Payable Section

The Accounts Payable Section supports the County by making timely and accurate payments to the County's vendors for all goods and services while ensuring exceptional customer service and consistent adherence to laws, regulations and standards based on objectivity, integrity, and independence.

The Accounts Payable Section:

- Maintains and safeguards the County's Master Vendor File and related vendor banking information.
- Reviews vendor invoices for validity and agreement with purchase orders, and receiving documents when applicable.
- Creates and processes payment documents in the County's Enterprise Financial Management System (SAP).
- Issues and distributes warrants (checks) and Electronic Fund Transfers (EFTs).



- Assesses use tax on items purchased in which California sales tax was not collected by vendors.
- Processes levies from federal and state taxing agencies on vendors doing business with the County.
- Maintains information and complies with annual 1099 reporting as prescribed by law.
- Audits employee reimbursement claims before approving payment.
- Manages the County's procurement card program (CAL-Card) and audits justifications for expenses, including self-assessing use tax as necessary on items purchased via CAL-Card.
- Executes the monthly payment of the Countywide CAL-Card program and coordinates its allocation to departments.
- Processes warrant stop payments and cancellations and reissues stale-dated warrants (checks) per departmental requests.
- Assists in the investigation of reported forgeries and alterations of County warrants.
- Manages the County's Temporary Visa card program and audits receipts, executes the monthly payment, and coordinates its allocation to departments.
- Reviews Countywide reimbursement claims for federal and state grants.







## Central Payroll

The Central Payroll Section processes bi-weekly employee payroll accurately, timely, efficiently, and compliant with applicable laws, regulations, and collective bargaining agreements, while providing customers with consistent exceptional service in a professional and courteous manner.

The Central Payroll Section:

- Provides centralized processing of employees' pay for County and Self-Governed Special District employees while safeguarding employees' information.
- Calculates employee earnings based on each classification unit's benefit package and employee work and leave hours.
- Withholds various payroll deductions from employees' earnings as authorized by each employee and accounts for and distributes payroll deductions to appropriate agencies.
- Processes wage garnishments in compliance with court and administrative orders.
- Withholds, deposits, and reports payroll taxes as prescribed by law.
- Works in conjunction with departments to ensure accuracy of payroll processing.
- Coordinates with County departments and other agencies to apply payroll adjustments.
- Provides assistance and payroll training to departmental payroll staff.
- Provides accurate and timely assistance to employees to address questions or issues related to their pay.



## 2021 ACCOMPLISHMENTS

- The Disbursements Division implemented initiatives to enhance efficiency and reduce cost by leveraging the use of technology and reducing production and use of paper documents.
  - In January 2021, the Disbursements Division delivered a Form W-2 to each employee who received wages from the County during calendar year 2020. Prior to 2020, the Form W-2s were delivered by U.S. Mail. In 2020 and 2021, the County delivered over 26,000 Form W-2s to employees with 42 and 50 percent, respectively, delivered electronically. This is a significant reduction in paper, and an enhancement in the security and efficiency of the W-2 process.
  - The Division continued to increase the use of paperless documents in both Central Payroll and Accounts Payable during 2021. Central Payroll continued to improve the Payroll Electronic Document System (PEDS) to securely receive confidential payroll documents from County departments. Prior to PEDS, these documents were received by courier, third-party email, interoffice paper mail, and fax. This secure electronic delivery improved the administration of the County's payroll processing by providing a safe, secure, and self-managed solution, streamlining the County's payroll document transfer, file management, and archival processes. The County received a 2021 National Association of Counties (NACo) Achievement Award for the PEDS.
  - The Accounts Payable Section has significantly enhanced its process for receiving and electronically processing vendor invoices using SharePoint Online. This enhancement has improved the efficiency of processing invoices and has the potential for additional improvements that would further streamline existing processes.
- 
- The Disbursements Division timely and accurately paid over 21,000 County employees every two weeks with an average gross pay of over \$60 million. The Division also withheld and timely remitted federal and state taxes and other mandatory and voluntary employee deductions of over \$7.9 million and \$12.5 million, respectively, each pay period.
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- The Disbursements Division processed payments of over \$4.1 billion consisting of over 37,000 electronic payments and 171,000 warrants to County vendors.
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# CONTROLLER DIVISION

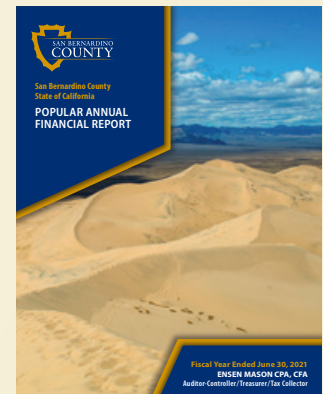
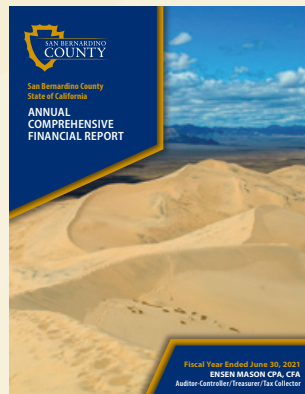
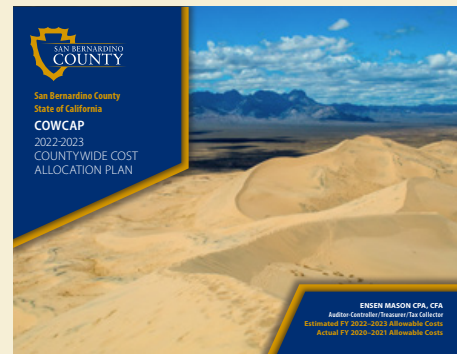
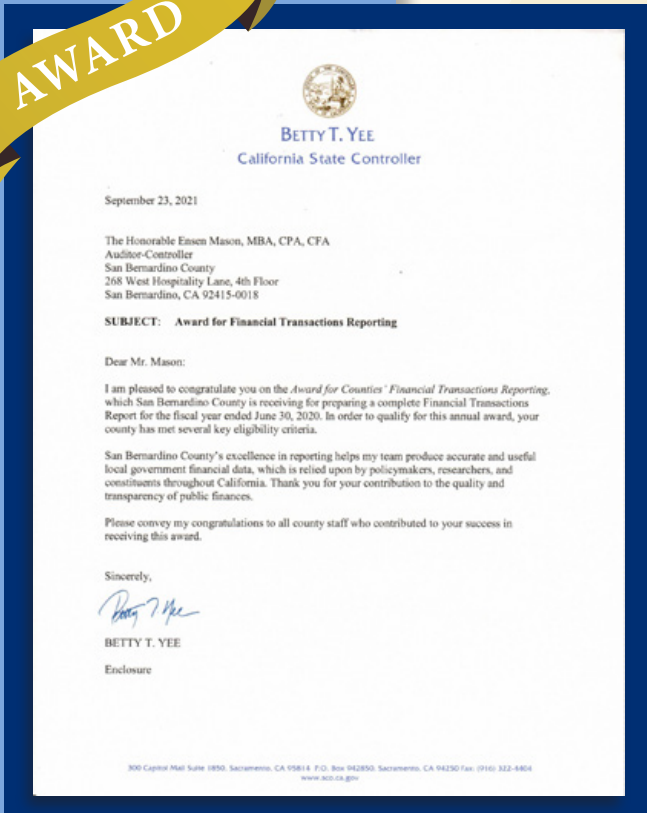


**Vanessa Doyle**  
Chief Deputy Controller

**THE CONTROLLER DIVISION** designs and operates the County's control system to provide a reasonable assurance regarding the achievement of objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations, and applicable policies. The Controller Division consists of two sections: General Accounting and Management Services.

## 2021 ACCOMPLISHMENTS

- Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for the Comprehensive Annual Financial Report henceforth referred to as the Annual Comprehensive Financial Report (ACFR) for 33 years.
- Government Finance Officers Association Award for Outstanding Achievement in Popular Annual Financial Reporting (PAFR) for 15 years.
- The State of California Office of the State Controller Award for Counties Financial Transactions Reporting for 15 years.



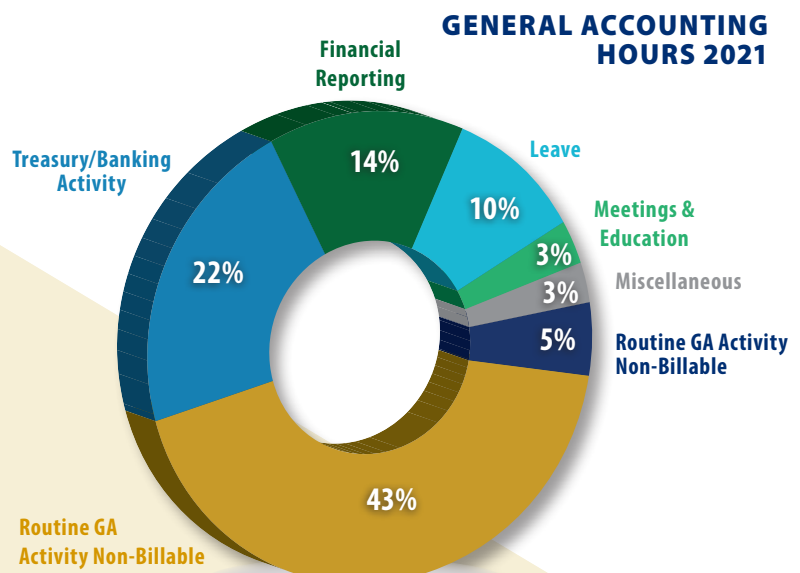
<https://www.sbcounty.gov/ATC/Services/Documents>

## General Accounting

The General Accounting Section is very fast paced, administering all aspects of the County's general accounting tasks. The primary responsibility of the Section is to prepare the County's financial statements, via the Annual Comprehensive Financial Report (ACFR), in accordance with Generally Accepted Accounting Principles (GAAP). General Accounting is also responsible for the following routine processes:

- Banking related activities (posting deposits, bank reconciliations, etc.)
- Capital asset management
- Stand-alone financial statement compilations
- Accounting for debt service funds such as Pension Obligation Bonds and Certificates of Participation
- Chart of accounts maintenance
- Sales & use tax payments and reporting
- Preparation of cash flows used for the rating agency presentation and discussed at monthly Debt Advisory Committee meetings
- Tax rate calculations and warrants for School District's General Obligation Bonds
- Accounting for operating leases
- Preparation of the financial schedules for the County's Budget Book
- Governmental Accounting Standards Board (GASB) implementation
- Process temporary transfer of funds (TTF) for districts within the County
- Preparation of the Popular Annual Financial Report (PAFR)
- Public safety tax (Prop 172)/Local Transportation Fund Distributions
- Special processing of wire transfers for County treasury pool participants
- GANN appropriation limit calculations
- Confirmation services
- Various other tasks and projects

The chart to the right shows the distribution of time spent by activity for 2021.



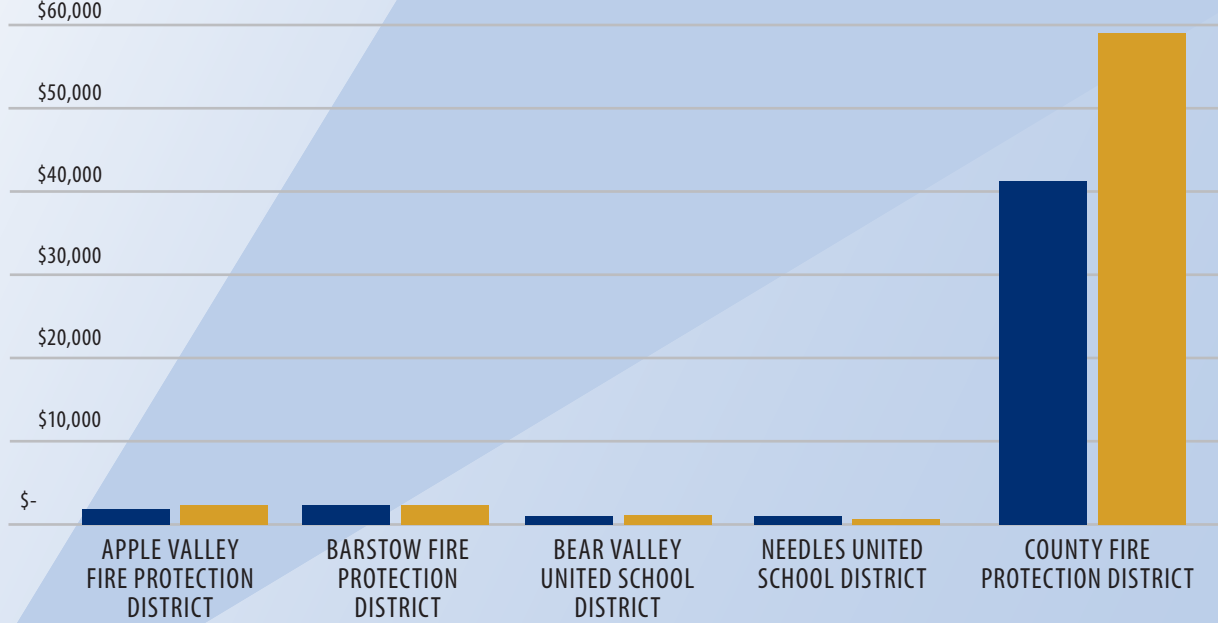




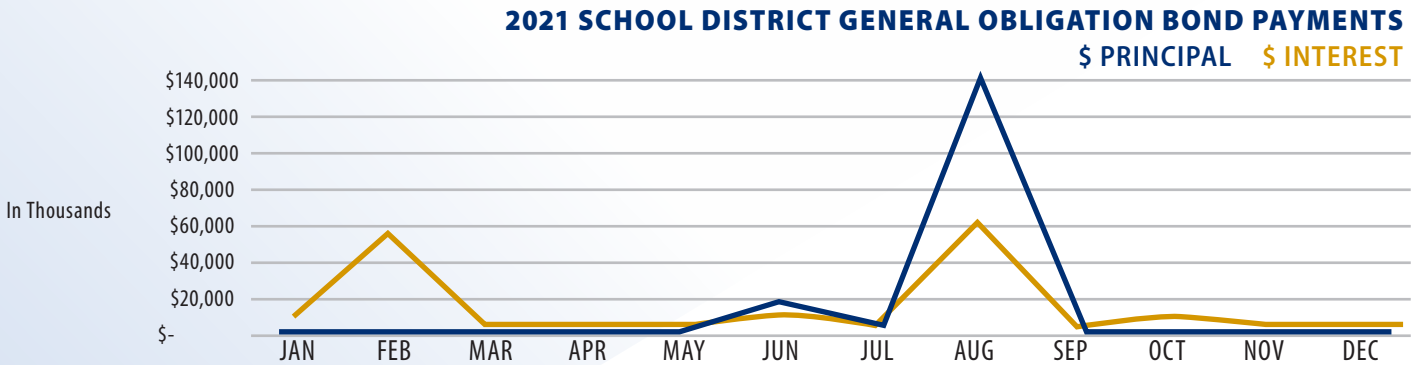
A temporary transfer of funds (TTF) is a temporary advance against anticipated revenues to a district in order to meet obligations incurred for maintenance purposes. Such advances may not exceed 85% of the anticipated revenues accruing to such political subdivision. Advances shall not be made prior to the first day of the fiscal year nor after the last Monday in April of the current fiscal year. The chart below shows the current and prior year TTF amounts processed.

**TEMPORARY TRANSFER OF FUNDS**

\$ FY 2020 \$ FY 2021



General Accounting processes payments for the various County School Districts' General Obligation Bonds. The chart below shows the amounts paid by month for 2021.



### Management Services

The Management Services Section (MSS) is responsible for management advisory services to County departments, operational support for the County's accounting system, SAP, and the preparation of certain financial reports including the County's annual financial transactions report (also referred to as the State Controller' Report) and the Countywide Cost Allocation Plan (COWCAP).

Some of the other specialized accounting processes MSS is responsible for include the following:

- Financial Accounting-Controlling SAP Master Data Maintenance
- SAP Report Distribution for Certain Self-Governed Agencies
- Accounting Services for California Statewide Automated Welfare Systems (CalSAWS)
- Realignment Funds Reporting
- Distributions of Citizens Option for Public Safety (COPS) Funding
- Remittance & Reporting for the State Trial Court Funding Maintenance of Effort (MOE) & Court Facilities Payments
- Senate Bill 90 (SB 90) California Mandated Programs & Certain Cost Reimbursement Claims Coordination
- Accounting Services for Internal Service Funds (ISFs)
- Review & Calculations of Various Cost Rate Proposals & Studies
- Disaster Accounting



With the unprecedented COVID-19 pandemic, MSS continues to shift the workload in order to respond to this disaster. An ATC Accountant was assigned full time to the Office of Emergency Services (OES) to assume the duties of the Finance Section Chief during activation of the Emergency Operations Center (EOC). The ATC Accountant was assigned from the Controller Division's ATC Disaster Accounting Team, as the identified staff having the most relevant emergency experience that readily translates with the essential duties of the EOC position.

The EOC was activated for the San Bernardino County Operational Area (SBC OA) as part of the County's implementation of its Standardized Emergency Management System (SEMS). The Finance Section Chief performs mission essential duties and functions, as well as provide direction and guidance to all EOC sections including Planning/Intelligence, Logistics, Operations, and Management, in-person in an emergency and fast-paced environment. The EOC role/function by the ATC Accountant is documented in the Department's Emergency Operation Plan (DEOP).

The EOC has been activated at level 1 (highest level) since March 12, 2020, in response to COVID-19.

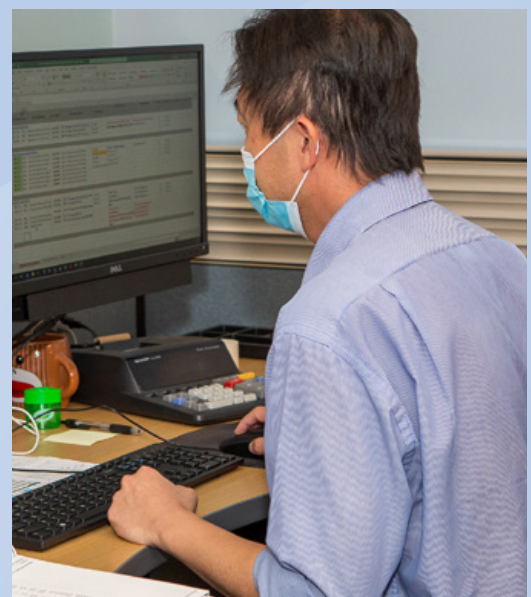
Additionally, the EOC has coinciding activations for the following events:

- 2020 Civil Unrest
- 2020 Apple Fire
- 2020 September Fires
- 2020 October Extreme Weather
- 2020 November Storm Event
- 2021 Road Fire
- 2021 South Fire



The EOC Finance Section Chief (ATC Accountant) reports to the EOC Director directly and is initially responsible for gathering and reporting the Initial Damage Estimate (IDE) information for the SBC OA for County Departments and all cities/towns/other agencies within the County. The IDE information is communicated and discussed with the California Governor's Office of Emergency Services (Cal OES). The IDE information and communication is a critical determinant to requesting and/or receiving state and/or federal emergency resource aid as part of the emergency response and emergency protective measures. The IDE is also the primary factor in the determination of a state declared emergency/disaster and/or a Presidential/federal declared emergency/disaster.

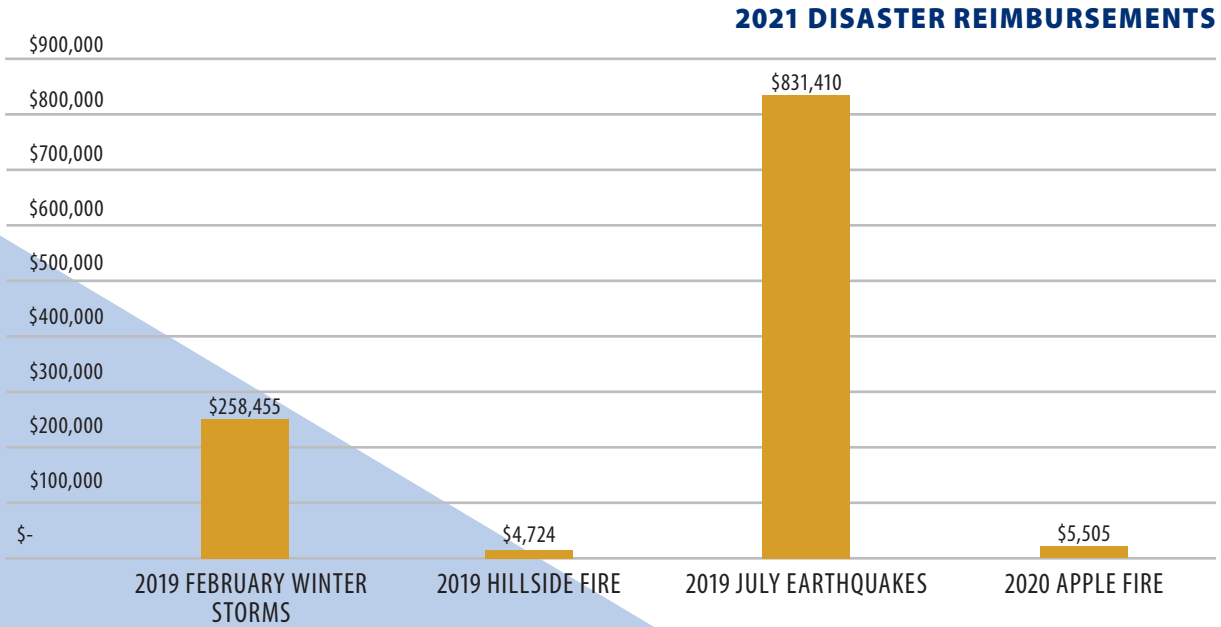
Other initial responsibilities include providing direction, strategic guidance, and best practices to County departments and other agencies within the operational area (in regards to emergency cost tracking in relation to potential cost recovery), reviewing and processing master data requests (required for SAP for each department/division), and providing guidance for EMACS time tracking (in relation to FEMA categories and County activities). On-site at the EOC, the Finance Section Chief, alongside the deputized emergency buyer and the EOC Logistics Section Chief, coordinates emergency procurement for the County which is generated from resource requests and includes a cost reasonableness assessment, cost estimates, etc.



The Finance Section Chief also ensures all emergency procurement facilitated out of the EOC is properly tracked using required WBSE codes and appropriate GL accounts, and that all sections within the EOC are appropriately documenting cost-related information. Depending on the funding sources, the CAO is involved in the process. This includes the issuance of Emergency Purchase Orders (PO), CAL-Card Purchases, and County inventory allocations. Other duties include ensuring that all financial records are maintained throughout the emergency (resource requests, procurement information, and payment information). The Finance Section Chief coordinates with the EOC Director, EOC Coordinator, the ATC Chief Deputy Controller, and the ATC Disaster Team regarding potential cost recovery implications for the subject incident from mobilization to demobilization.

Unique for COVID-19 response, in coordination with the EOC, CAO, and DPH, the Finance Section Chief also coordinates and monitors all of the fiscal activity regarding the Specimen Point of Collection (SPOC) COVID-19 testing sites and vaccination sites throughout the SBC OA, including nurse staffing contracts, supply procurement, contract laboratory testing services, infection control cleaning services, etc.

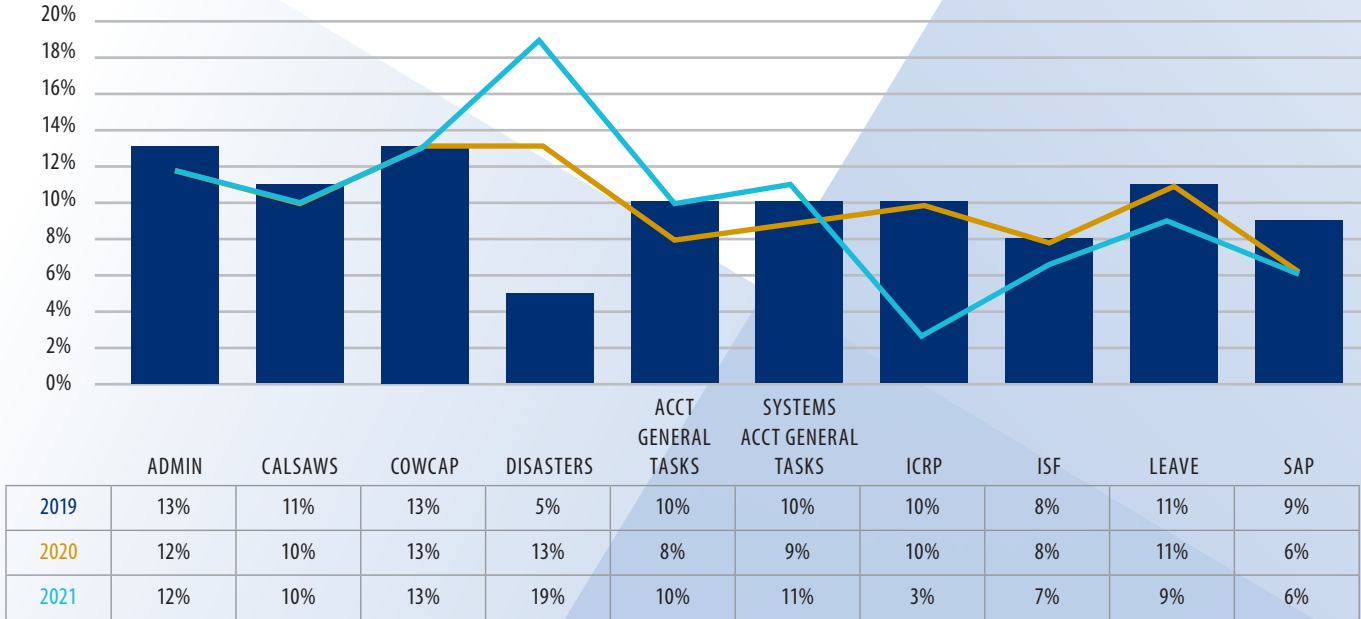
MSS safeguards and distributes payments for the reimbursement of disaster costs incurred. Below is a summary of 2021 disaster reimbursements. Funds are distributed to departments that sustained damages and incurred costs after required verifications are performed. Occasionally, funds are required to be returned to state and federal governments if all requirements are not met.





The chart below shows the distribution of time spent on tasks for 2019 through 2021. Due to the COVID-19 pandemic and other disasters, time spent by MSS for disasters increased from 5% to 19%, over the last three years.

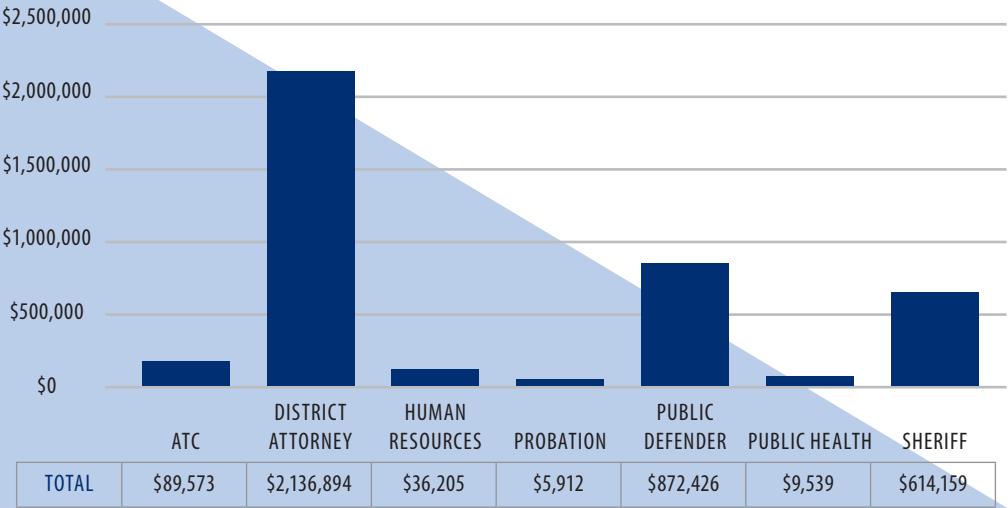
**MANAGEMENT SERVICE HOURS COMPARISON 2019-2021**





Per Government Code (GC) sections 17500 through 17617, San Bernardino County is eligible for reimbursement of costs incurred for programs mandated by the state. These are costs that San Bernardino County is required to incur after July 1, 1980, as a result of any statute enacted after January 1, 1975, or any executive order implementing such statute which mandates a new program or higher level of service of an existing program. The below chart shows claims submitted during calendar year 2021 by department.

**2021 SB 90 MANDATED CLAIMS BY DEPT**





# TAX COLLECTOR DIVISION



**Diana Atkeson**  
*Chief Deputy Emerita,  
Tax Collector*



**Linda Mikulski**  
*Chief Deputy  
Tax Collector*

## THE SAN BERNARDINO COUNTY TAX COLLECTOR

is a state-mandated function that is governed by the California Revenue and Taxation Code, Government Code, and Code of Civil Procedures. The Tax Collector Division is responsible for billing and collecting secured, unsecured, and supplemental property taxes, transient occupancy tax (TOT), racehorse tax, as well as various special assessments for all taxing entities within San Bernardino County. This amounts to roughly 900,000 property tax bills and \$3.3 billion in property tax revenue and other fees each year.

The Tax Collector Division consists of three sections: Tax Collection, Tax Collection Accounting, and Tax Sale & Bankruptcy. Each section of the Tax Collector Division performs similar activities such as billing, receipt and deposit of funds, record management, and account/receipt reconciliation. The Division assists taxpayers, other departments, members of the public, and business partners with timely and accurate information on local property taxation and programs. The Division is committed to providing superior customer service by continually improving the tools needed to conduct business effectively and efficiently.

To make online payments visit us at [www.mytaxcollector.com](http://www.mytaxcollector.com) or call us at 909-387-8308.



## 2021 ACHIEVEMENTS/AWARDS

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- Received County Award: In May 2021 the Tax Collector's office received the County Award for Excellence for its outstanding commitment and dedication to the residents of San Bernardino County. The Tax Collector staff uphold the highest levels of Customer Service, meeting the needs of two million residents.
  - Collected over \$3.3 billion in Secured/Unsecured property tax.
  - FY2020-21 secured collections rate was 98.45%, \$3.174B by June 30, 2021.
  - Processed, reviewed, and responded to over 6,800 COVID-19 Penalty Relief Requests.
  - Provided 11,200 phone calls service during the April installment in 2021
  - Transient Occupancy Tax collections increased 105% compared to prior year.
  - Returned 1,945 tax defaulted properties to tax paying status by executing the Tax Sale.
  - RFP for Property Tax Legacy System Replacement Project (PTLSR) was successfully released in June 2021
- 

## Tax Collection Section

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Provides outstanding customer service in the collection of secured and unsecured property taxes pursuant to the California Revenue and Taxation Code.

- Process payments utilizing credit/debit cards
- Initiate payment plans on defaulted taxes
- Issue mobile home Tax Clearance Certificates
- Process requests pursuant to AB 587, for the Mobile Home Fee and Tax waiver program.
- Provide information and assistance to individual taxpayers, business owners, and mortgage companies through the call center and at the customer service counter
- Administer the collection of the Transient Occupancy Tax (TOT)
- Process payments for unsecured taxes paid via seizure of bank account

## Welcome Center:

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Our Welcome Center was well received at the end of last year, so we decided to continue setting it up to handle the installment rush during April and December. We advertised to maximize payments by mail, telephone, and online options, to limit in-person visits, but we planned accordingly for those who choose to pay in the office.

Our plan included as much outdoor collection activity as possible. We had an employee ambassador standing at the curb of our building with a drop box, so taxpayers who were fully prepared didn't have to get out of their cars. We had another outside line for check payments only that was traditionally held inside our multipurpose room but was moved outside to accommodate social distancing. The third option is to go inside the Tax Collector lobby and speak to a customer service representative behind the glass. Customers with cash, complicated situations, or other reasons for desiring to speak with a cashier were asked to stand in this line.

The welcome area will have the following:

- Self-serve Kiosk for duplicate bill printing

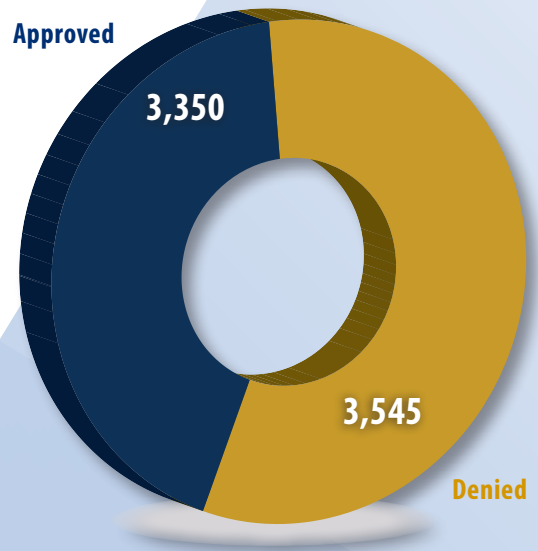
Although we are prepared to accept in-person payments, we continue to strongly encourage taxpayers to pay by mail, phone, or online for their safety and the safety of our employees.



## COVID Penalty Relief:

On March 24, 2020, soon after the Stay at Home order was issued, ATC Mason announced his full support for waiver of penalties on late property tax payments for many taxpayers in the County using existing authority to cancel penalties and other charges. Taxpayers qualifying for relief included homeowners eligible for the Homeowners' Tax Exemption and qualified small businesses. The waiver of penalties was for payments made after April 10, 2020 but no later than June 30, 2020 on qualifying properties. Tax collector employees performed an outstanding job processing over 4,600 penalty relief requests with assistance from Information Technology and Central Collection's staff. After June 30, 2020, we continued to process an additional 2,295 penalty relief requests under the Governor's Executive Order N-61-20.

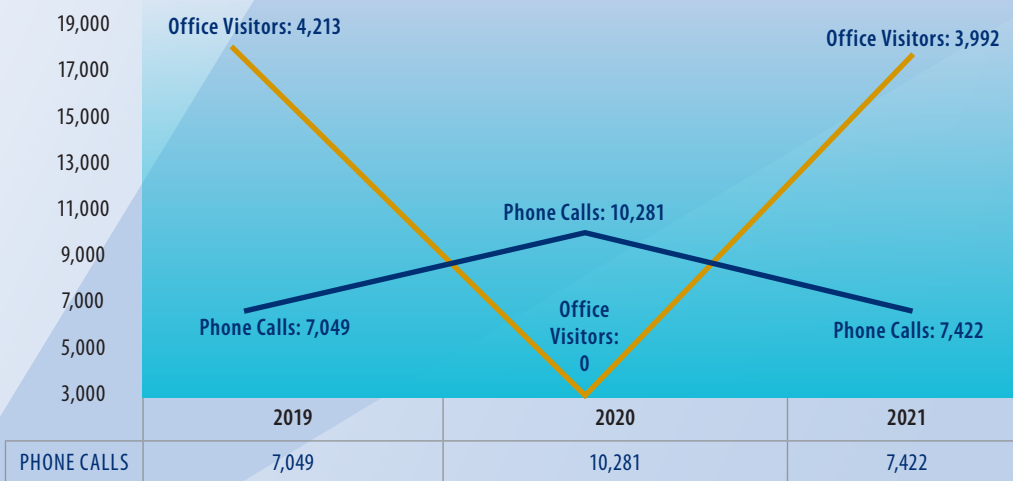
## 2020-2021 COVID PENALTY RELIEF TOTAL 6895 APPLICATIONS



Our office experiences a high volume in-person visits and phone calls the days nearing the December and April Installment due dates.

The chart below shows the Phone Calls from April 1 to April 10, 2019 – 2021 during the April Installment.

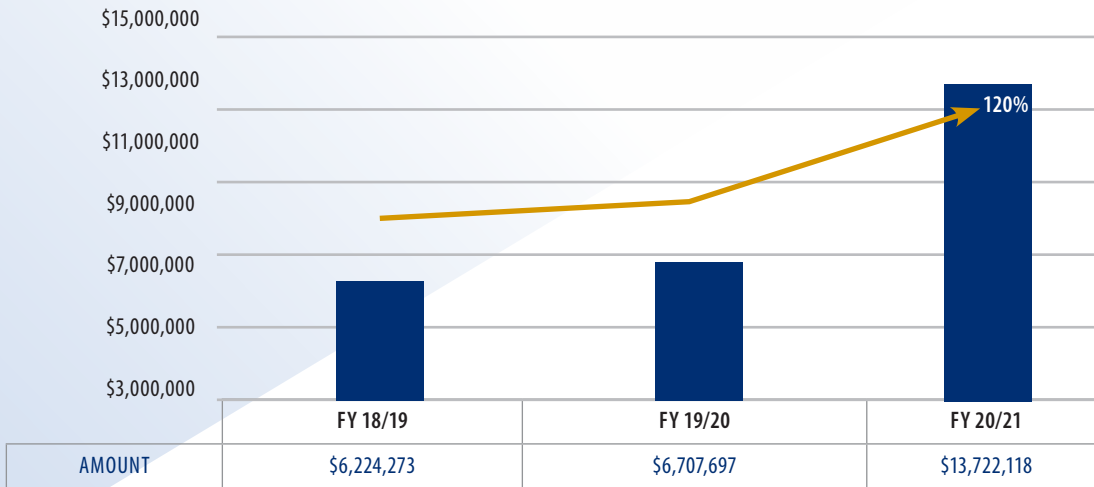
## PHONE CALLS AND OFFICE VISITORS FROM APRIL 1 TO APRIL 10, 2019 - 2021



Despite continuing State and County public health restrictions placed on short-term rental operations due to the pandemic, TOT revenue has significantly increase in FY 20/21 by 105%.

FY18/19-FY20/21 TOT Comparison

### TRANSIENT OCCUPANCY TAX FY18/19 – FY20/21

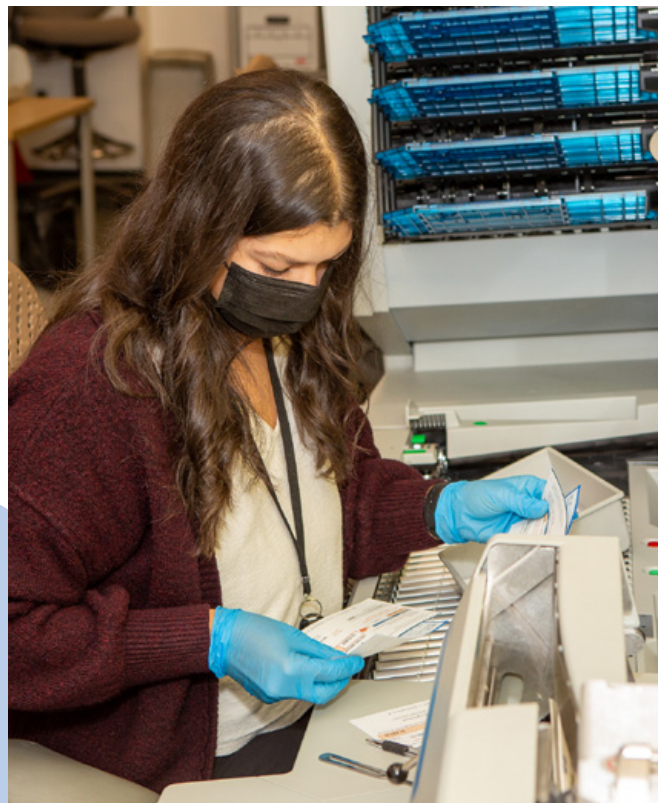


### Tax Sale & Bankruptcy

Prepares and satisfies all legal requirements necessary to conduct the sale of tax-defaulted property pursuant to California Revenue and Taxation Code.

- Oversee the tax sale auction process
- Provide notification to parties of interest
- Prepare legal publications
- Assist taxing agencies and non-profit organizations in the purchase of tax-defaulted property for public benefit
- Assist potential bidders to participate in the tax sale auction process
- Process all claims for excess proceeds resulting from the sale of tax-defaulted property
- Manage bankruptcy matters as they relate to property tax payments

Tax sales are conducted online by an independent contractor. To register visit us at [www.Mytaxcollector.com](http://www.Mytaxcollector.com).

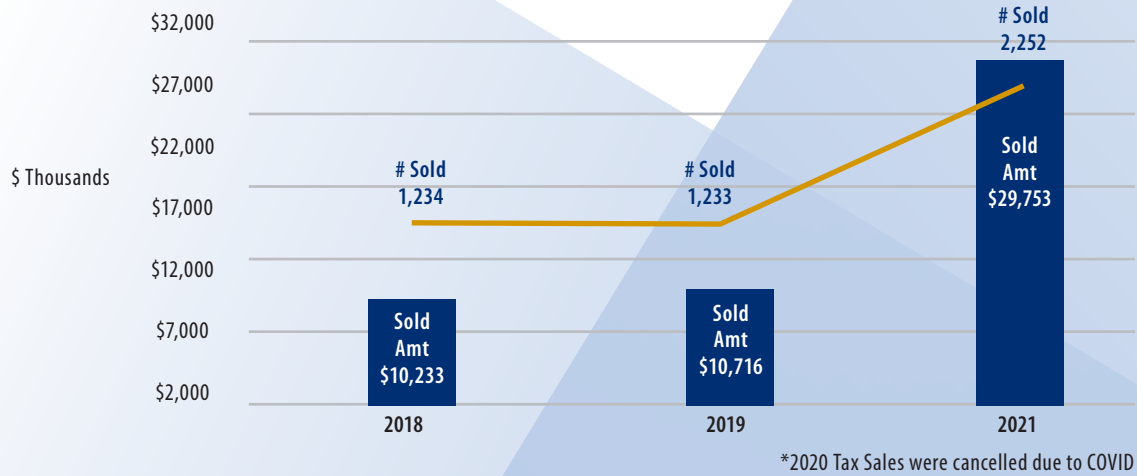




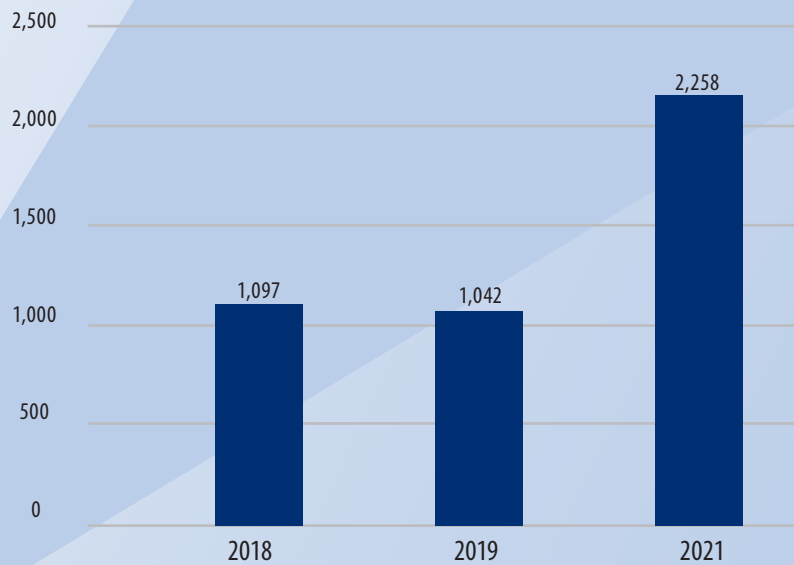
## 2021 Tax Sales

ATC Mason made the hard decision to cancel the 2020 Tax Sales in May and August due to COVID-19. In 2021, we offered all tax defaulted proprietries at tax sale including those previously cancelled, but not yet redeemed. We were successful in selling 2,252 tax-defaulted parcels that resulted in the collection of over \$29.7 Million.

**TAX SALE IN MAY AND AUGUST 2018, 2019 AND 2021  
(\$ THOUSANDS)**



**NUMBER OF TAX SALE BIDDERS  
2018, 2019 AND 2021**



## Tax Collection Accounting

Ensures the integrity of the automated tax roll online ledger for secured and unsecured taxes and fees.

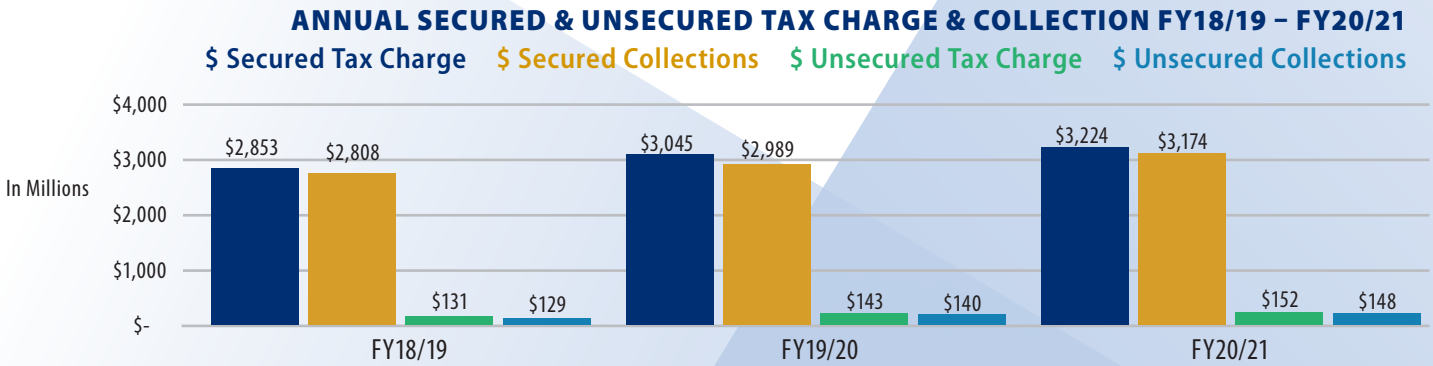
- Reconcile the mailing of the annual secured and unsecured tax bills
- Process all mail remittance for the Tax Collector and Central Collection Divisions and ensure payments are posted timely and accurately to individual accounts
- Review and accept electronic remittance and funds from online banking
- Post payments to the online tax roll ledger
- Balance and FTP image cash letter (ICL) deposits to the County's banking institution
- Balance the daily collections of cash, checks, and electronic deposits
- Audit problem payments and identify necessary actions
- Reverse payments on returned checks and initiate notice to taxpayer
- Review and audit the issuance of refund warrants for duplicate and over payments
- Manage deposits for various County departments
- Reconcile trust funds



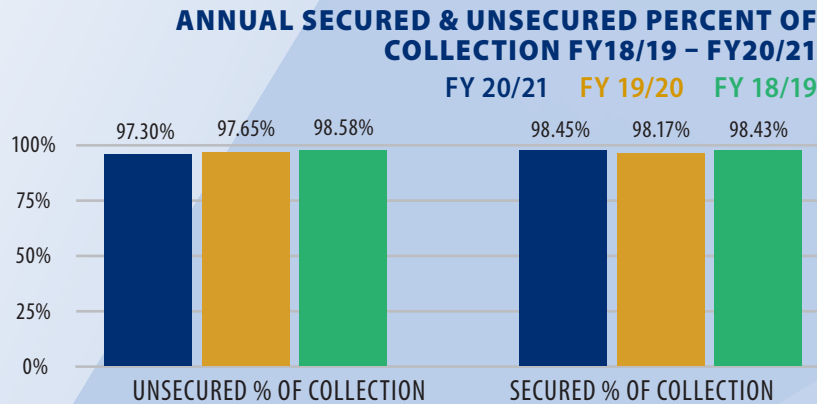


The chart below shows the Annual Secured & Unsecured Tax Charge & Collection of FY2019 to FY2021.

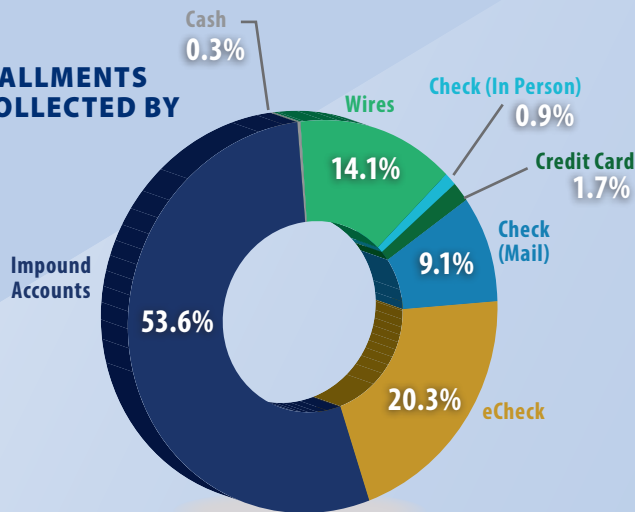
- FY19/20 Annual Secured Tax Charge increased \$191M (7%) vs FY18/19
- FY19/20 Annual Unsecured Tax Charge increased \$12M (9%) vs FY18/19
- FY20/21 Annual Secured Tax Charge increased \$179M (6%) vs FY19/20
- FY20/21 Annual Unsecured Tax Charge increased \$8.7M (6%) vs FY19/20



The chart below shows the percentage of payments received by payment type during the FY2020/21 Property Tax Installment period.

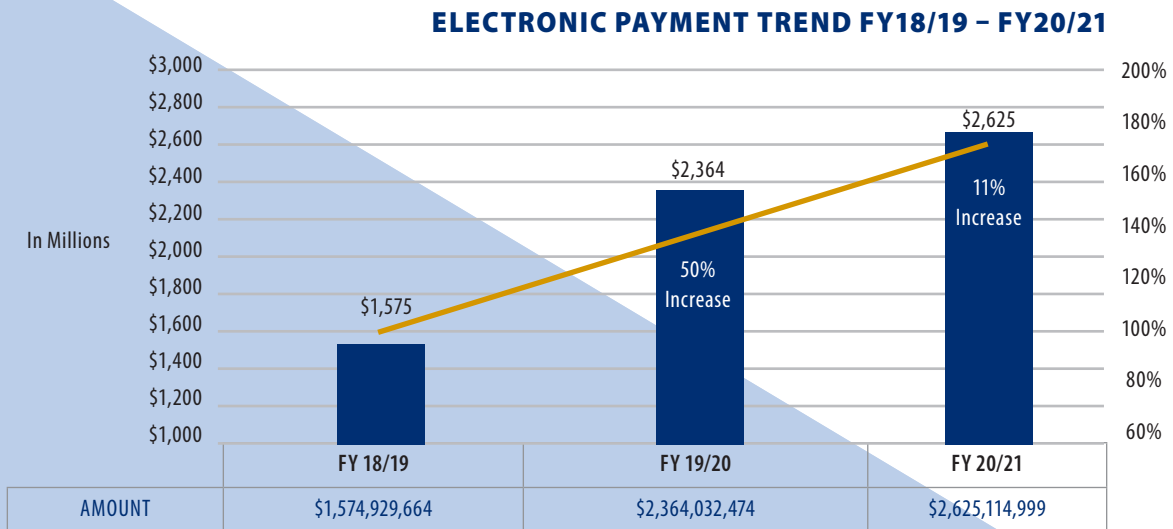
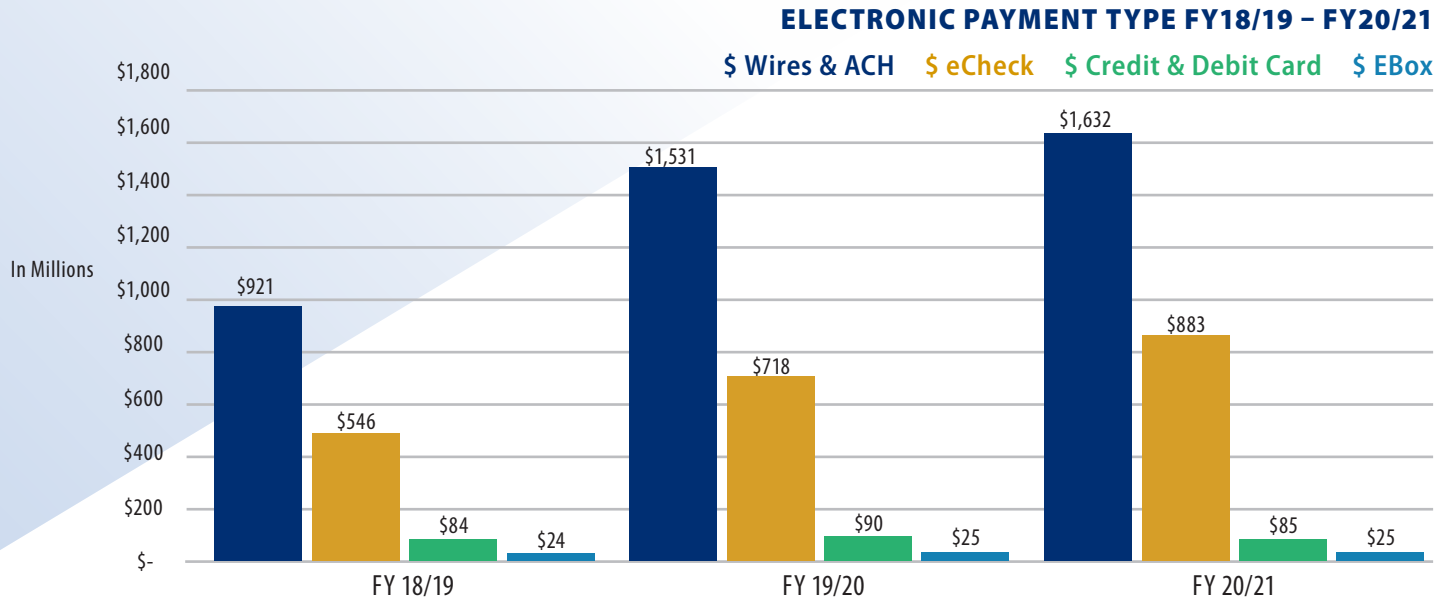


**2020/2021 INSTALLMENTS PERCENTAGE COLLECTED BY PAYMENT TYPE**



The chart below shows the Electronic Payment of FY2018-19 to FY2020-21.

- FY2019-20 Wires & ACH increased \$610M (66%) vs FY2018-19
- FY2019-2020 eCheck increased \$172M (32%) vs FY2018-19
- FY20/21 Wires & ACH increased \$101M (7%) vs FY19/20
- FY20/21 eCheck increased \$164M (23%) vs FY19/20



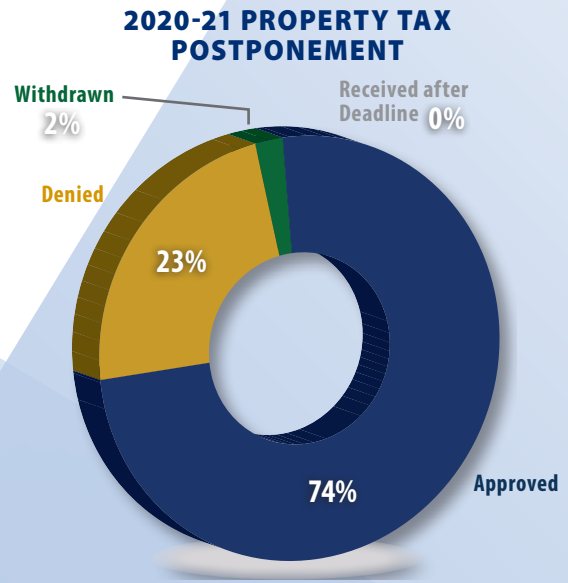


The Property Tax Postponement (PTP) is a State Controller’s Office (SCO) program that provides loans to assist with property tax payments on homeowner’s primary residence. Applications are accepted from October 1 to February 10 in each fiscal year.

Assembly Bill 133 revised the income limit for the PTP Program, raising it to \$45,000 for the 2020-21 filing period. The income limit is adjusted annually based on the rate of inflation for the 2021-22 filing period, the income limit is \$45,810. AB 133 also lowered the interest rate to 5% per year. ATC Mason strongly supported both changes, which makes the program more affordable and available to more people.

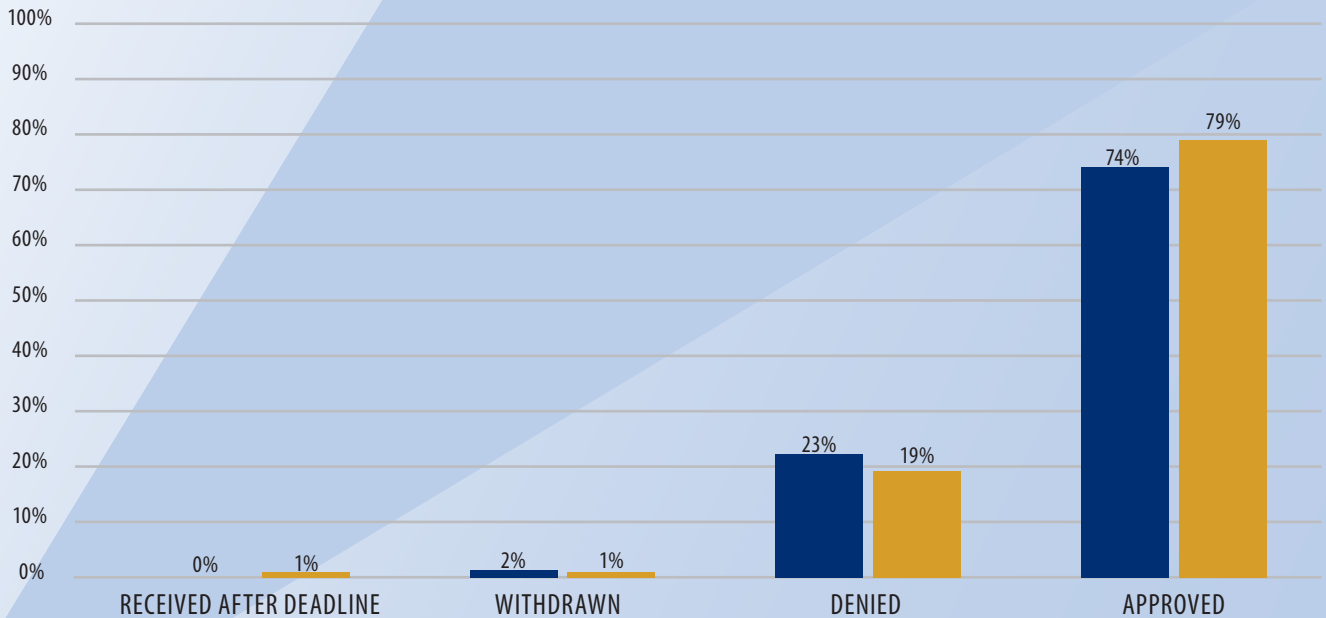
The Tax Collector’s Office performs public outreach to inform taxpayers about the program through news releases, providing flyers to the libraries, Veterans Affairs Office, Aging and Adult Services Department, and SBCERA. The SCO office also performs outreach by sending these to Senior Citizen Centers. Applications became available on September 1, 2021. For more information, please contact State Controller’s Office at [www.ptp.sco.ca.gov](http://www.ptp.sco.ca.gov) or 800-952-5661.

The chart below shows Property Tax Postponement Program Statistics for San Bernardino County and California.



### 2020-21 PROPERTY TAX POSTPONEMENT SAN BERNARDINO COUNTY & CALIFORNIA

% San Bernardino County    % California



### Fiscal Year 2021/2022 – Top Ten Taxpayers

Taxpayers	Type of Business	Taxable Assessed Value	% of Total County Taxable Assessed Value
Southern California Edison Company	Utility	\$5,554,642,384	2.12%
Prologis	Logistics/Real Estate	\$1,971,364,659	0.75%
Southern California Gas Company	Utility	\$928,527,245	0.35%
Watson Land Company	Real Estate	\$875,784,129	0.33%
Wal-Mart	Retail	\$731,201,621	0.28%
Majestic Realty	Real Estate	\$675,160,661	0.26%
Teachers Insurance & Annuity Assn	Financial Services	\$645,326,473	0.25%
Homecoming	Real Estate	\$591,199,025	0.23%
Target	Retail	\$508,811,343	0.19%
Union Pacific Railroad Company	Railroad	\$445,529,960	0.17%
<b>Total</b>		<b>\$12,927,547,500</b>	<b>4.94%</b>

Sources: County of San Bernardino, Assessor and Auditor-Controller/Treasurer-Tax Collector, Property Tax Division. Includes Secured and Unitary Roll. FY2021/22, Total Secured Assessed Value \$261,745,244,802.





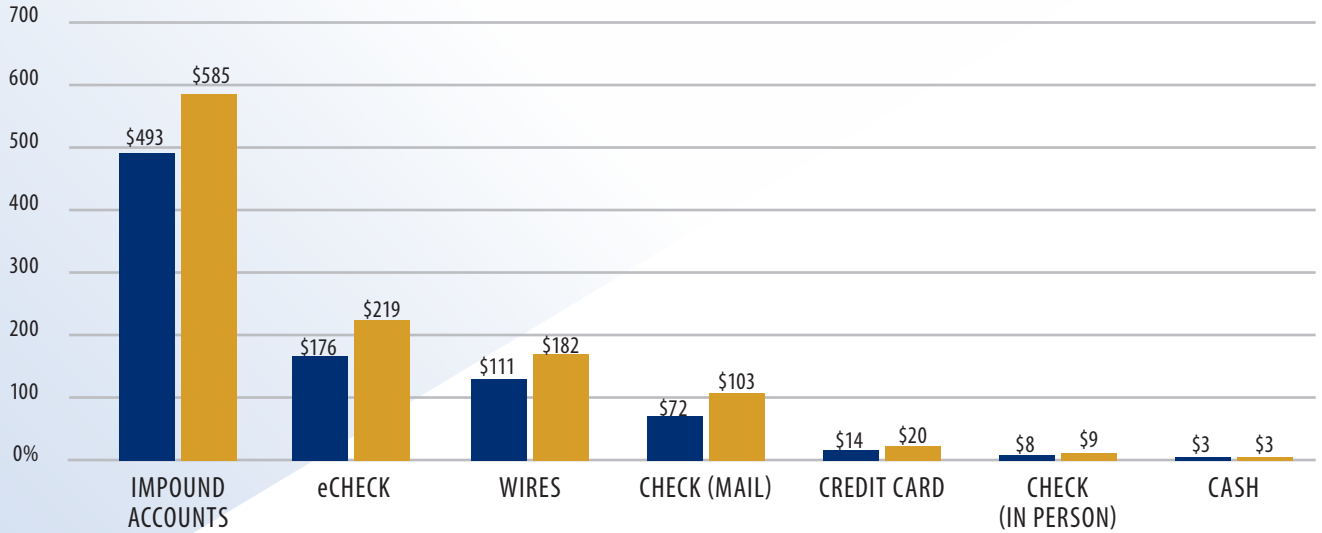
### Tax Collector Division – 2021 Customer Served

Month	Office Visitors	Phone Calls	Activity Driving Changes
January	0	7,463	Office closed to the public from 12/14/2020 – 2/28/2021 due to COVID. Reopened on 3/1/2021. Supplemental Tax Rolls mailed
February	0	8,864	Tax Sale processes began
March	3,006	11,017	Tax Sale taggings began
April	4,582	11,170	2nd Installment due 4/10
May	425	7,196	Supplemental Tax Rolls mailed
June	910	9,494	Bills become defaulted as of June 30th
July	332	6,905	Annual Unsecured Bills mailed
August	321	6,495	Supplemental Tax Rolls mailed
September	458	6,766	
October	3,576	13,619	Annual Bills mailed
November	4,766	9,654	Annual Bills/Commence of 1st Installment
December	5,330	5,277	1st Installment due 12/10
<b>Total</b>	<b>23,706</b>	<b>103,920</b>	



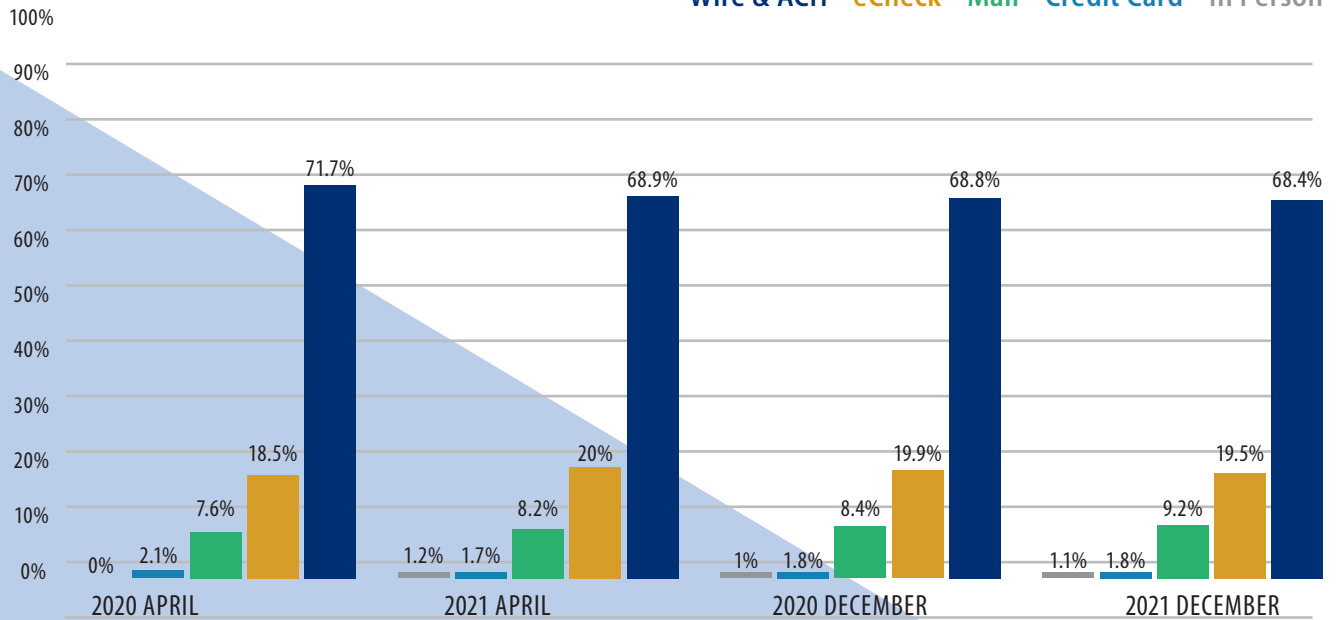
**INSTALLMENT \$ COLLECTED BY PAYMENT TYPE**  
**APRIL INSTALLMENT PERIOD 4/1/21-4/10/21**  
**DECEMBER INSTALLMENT PERIOD 12/1/21-12/10/21**

\$ 2021 April    \$ 2021 December



**2020-21 PROPERTY TAX POSTPONEMENT**  
**SAN BERNARDINO COUNTY & CALIFORNIA**  
**INSTALLMENT PERIOD 4/1-4/10 & 12/1-12/10**

Wire & ACH    eCheck    Mail    Credit Card    In Person





# SAP CENTER OF EXCELLENCE



**Rowena Barcelona-Nuqui**  
*Chief Deputy*  
*SAP Center of Excellence*

## **THE SAP CENTER OF EXCELLENCE DIVISION**

(SAP CoE) provides system operation, maintenance, and support for the Countywide Enterprise SAP System as well as ATC operations. The primary goal of the SAP CoE is to work with organizations and agencies for the continued development of SAP; configure SAP modules, components, and sub-components; and maintain SAP security users and roles. The SAP CoE writes code for new functionality and reporting, while researching end-user problems and providing solutions. The SAP CoE is comprised of the Functional and Technical Sections.

### **SAP Functional Support**

- Develops and supports SAP system functionality throughout the County, including Finance, Budget, Treasury, Travel, and Materials Management (Procurement and Inventory Management)
- Analyzes County SAP business needs, and researches and tests potential enhancements to meet County needs
- Develops and maintains SAP websites to provide information to end users
- Maintains and supports interfaces with third-party software and legacy applications
- Develops and maintains Business Continuity Planning and Disaster Recovery Plan
- Documents processes and enhancements for ongoing and end-user support
- Provides subject matter expertise regarding SAP business systems analysis and business process management
- Provides end-user training on SAP application usage
- Provides liaison between ATC and other departments to ensure system functionality



### **SAP Technical Support**

- Installs and supports SAP system hardware and software, including mobile devices
- Liaison for Innovation and Technology Department infrastructure support
- Provides infrastructure administration to include all SAP servers, databases, storage devices, network devices, monitoring systems, security, and access control
- Manages and supports SAP Security and organizational structure Countywide to support SAP user access and automated workflow
- Manages, coordinates, and/or performs software modifications, including ABAP programs, SAP Forms, BW/ BOBJ reports, and automated workflow changes

### **2021 ACCOMPLISHMENTS**

The SAP CoE collaborated on the following projects that won 2021 NACo Achievement Awards.

- **ARMC SAP Inventory Management Module**

The (SAP CoE) is responsible for providing production support to all County SAP (enterprise software) end users. The SAP CoE analyzes all business processes and ensures compliance with all controlled processes according to business requirements. The SAP CoE partners with all San Bernardino County departments in order to understand their business processes and find ways to use the SAP Enterprise Resource Planning (ERP) system to assist them in streamlining their day-to-day activities. The SAP CoE collaborated with the Arrowhead Regional Medical Center (ARMC) Materiel Management Department to completely overhaul and replace the paper-driven process for ordering medical supplies, resulting in a fully automated and just-in-time system-driven process for handling their warehouse inventory.





- **Emergency Purchase Orders (POs)**

The County's Purchasing Department had a problem. Wildfires were raging in the 2018-2019 fire season. Goods and services were needed immediately. Unfortunately, the existing procurement process took a while to wind its way through SAP's approval process. This process forced buyers to call approvers to remind them to approve their purchase orders. What if there was a better way? The Purchasing Department met with the SAP CoE to discuss alternatives. They decided



together on April 29, 2019, to design a checkbox that would allow Emergency Purchase Orders (EPO) to bypass all the approval paths. Obviously, other staff would monitor the EPOs to ensure abuse did not occur. By May 30, 2019, the new EPO was live. The EPO was to be used for both small and large emergencies alike; however, the COVID-19 pandemic was the ultimate test for the new enhancement. From March 2020 through December 2020, 916 EPOs were created for a total of \$130 million. Due to the seriousness and urgency of the goods and services contained within those EPOs, there is no doubt that lives were saved due to this enhancement being put in place before the pandemic began. Though the EPO project was completed well before the COVID-19 pandemic, it was incredibly useful to purchase needed supplies quickly during the crisis. It likely saved lives by procuring supplies more quickly than using a traditional purchase order. However, even after this pandemic, more emergencies will occur and San Bernardino County will need to be able to take swift action ensuring the investment in this project will continue to add value to our customers well into the future.

SAP is a Countywide tool utilized to perform a variety of functions. With over 1,500 users across all County departments and new users added every day, training logistics can be a nightmare. That is why SAP CoE put a focused effort into developing training courses available to all users on demand! Users need access to information on their schedule and at their convenience. Information should be quick and easy to reference, and available 24/7 to support all departmental user needs.

The SAP CoE was proud to announce the release of its first training courses. These training videos were developed to assist users in understanding basic SAP terminology and concepts. Each course is comprised of one or more lessons. These lessons contain a video explaining a key concept, and each video is approximately 10 minutes or less. Users were able to enroll in the course and watch the videos at their leisure. The system keeps track of users' progression through the lessons.

This is only the first in a series of training courses that will be rolled out over the next year. See below for a summary of the available courses created during the last year.

- **SAP 100 – Intro to SAP**

This course is a compilation of 36 individual videos explaining the key concepts of SAP and basic navigation in both Portal and GUI. Topics include understanding SAP, navigation, transactions, getting help, and tips and tricks to help users succeed in their SAP interactions.

- **SAP 120 – Master Data**

There are 8 lessons within this course, designed to introduce the key master data objects that users will reference throughout SAP. In addition to the videos, users will see this master data referenced throughout the SAP CoE website and can locate additional information in the Glossary.

- **SAP 125 – SAP Modules**

This course is comprised of 13 individual lessons introducing the 13 modules currently in use by the County. Each video provides a very brief overview of the name of the module and its function.

- **SAP 140 – Security**

The Security course is a brief introduction to SAP security including how users are assigned authorization to access SAP and what the different types of authorizations mean.

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# PROPERTY TAX DIVISION



**Linda Santillano**  
*Chief Deputy  
Property Tax*

**THE PROPERTY TAX DIVISION (ATC-PTD)** is comprised of the Apportionment Section and RDA Dissolution Section. Longtime Division Chief and co-creator of the Property Tax Legacy Systems Replacement Project Linda Santillano was honored by ATC Mason as the 2021 ATC Employee of the Year.

## **Apportionment Section**

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The Apportionment Section is responsible for compiling assessed valuations for taxing agencies, calculating property tax rates, and the preparation and extension of the tax rolls by tax rate area, including any special assessments. The Section maintains the tax charges against the County Tax Collector as well as processing roll corrections and corresponding tax refunds, and is responsible for apportioning property taxes to approximately 600 taxing agency accounts Countywide and preparing revenue estimates to assist with cash flow projections.

The Apportionment Section performs calculations to determine factors to utilize in the following allocations and/or apportionments:

- Vehicle License Fee Adjustment Amounts (VLFAA)
- Supplemental apportionment factors for schools utilizing Average Daily Attendance (ADA) data provided by the state for all K-12 school districts
- Factors to allocate revenue resulting from Unitary and Operating Non-unitary properties, Intercounty Pipeline Rights-of-Ways, Regulated Railway companies, and Unitary Qualified Property of Public Utilities assessed by the State Board of Equalization
- Tax sale excess proceeds
- Teeter Plan annual reconciliation and payments
- State Highway Property Rental Tax
- Racehorse Tax
- Property Tax Administrative Costs
- Supplemental 5% Administrative Cost



The Apportionment Section is also responsible for preparing various property tax reports for state agencies to assist with research projects, revenue appropriations, and policy decision making. Additionally, the Section performs the following tasks upon request:

- Prepares bond quotes, posts tax bonds, and processes the certificate on final or parcel maps for parcel subdivisions in accordance with Government Code Section 66493 of the Subdivision Map Act of 2005
- Performs Revenue estimates for jurisdictional changes under review by the Local Agency Formation Commission (LAFCO)
- Schedules the Countywide annual financial statements and bond disclosures
- Handles accounting services for special projects and requests





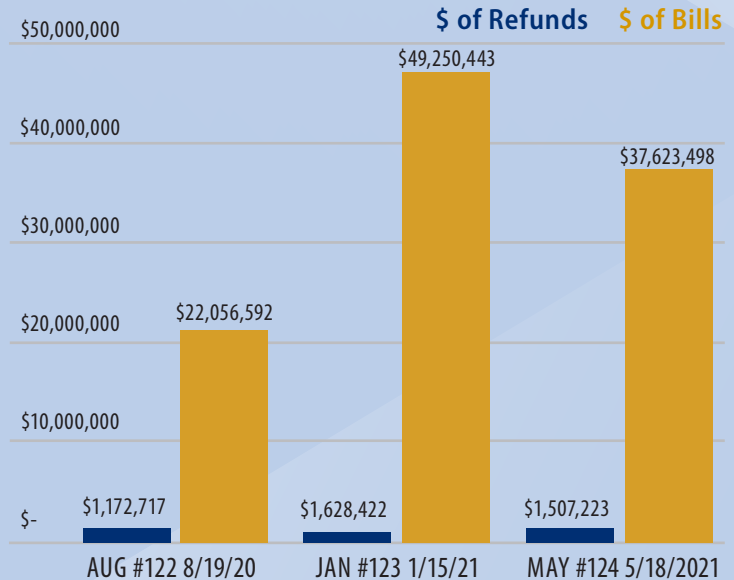
## APPORTIONMENT SECTION - 2021 ACCOMPLISHMENTS

- Extended the unsecured tax charge to the Tax Collector, \$150.3 million for tax roll 2021, a 4.16% increase compared to tax roll 2020.
- Extended the secured tax charge to the Tax Collector, \$3.4 billion for tax roll 2021, a 5.88% increase compared to tax roll 2020.

	FY 2020-21	FY 2021-22	Inc. / Dec.	Growth %
Secured Roll Value	235,287,125,898	250,846,380,419	15,559,254,521	6.61%
Unsecured Roll Value	12,676,443,690	13,191,490,045	515,046,355	4.06%
<b>Total Roll Value</b>	<b>\$247,963,569,588</b>	<b>\$264,037,870,464</b>	<b>\$16,074,300,876</b>	<b>6.48%</b>
Secured Tax Charge	3,206,433,975	3,394,926,136	188,492,161	5.88%
Unsecured Tax Charge	144,317,234	150,316,103	5,998,869	4.16%
<b>Total Tax Charge</b>	<b>\$3,350,751,209</b>	<b>\$3,545,242,239</b>	<b>\$194,491,030</b>	<b>5.80%</b>

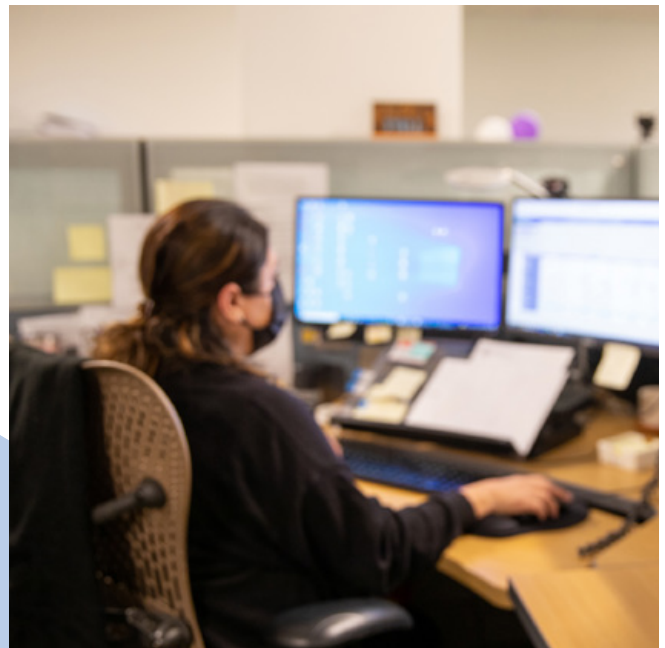
- Applied \$382.2 million in special assessments on 2,397,087 parcels to the 2021 secured tax roll.
- Calculated the debt service tax rates for voter approved bonds for approximately 45 school districts and special districts. The countywide average tax rate is 1.154296% per \$100 assessed value.
- Extended three supplemental rolls to the Tax Collector resulting in a tax charge / additional bills in the amount of \$108.9 million and tax refunds in the amount of \$4.3 million for negative assessments. A supplemental tax bill is a result of a reassessment of real property, effective when there is a change in ownership or completion of new construction. An increase will produce a bill and a decrease will produce a negative assessment / refund.

### SUPPLEMENTAL ROLL EXTENSION





- Apportioned \$4.0 billion in property taxes to approximately 600 taxing agency accounts for Fiscal Year Ending 06/30/2021. This includes the supplemental taxes, roll corrections, and the reallocation of \$519.3 million in the Vehicle License Fee Adjustment Amounts (VLFAA) to the County and cities.
- Processed 21,431 tax refunds claimed by taxpayers in the amount of \$18,217,403, excluding supplemental roll refunds.
- Processed approximately 2,200 bill amendments requested by taxing agencies.
- Prepared approximately 199 tax bond quotes and certified 170 subdivision maps.





## Redevelopment Dissolution Section

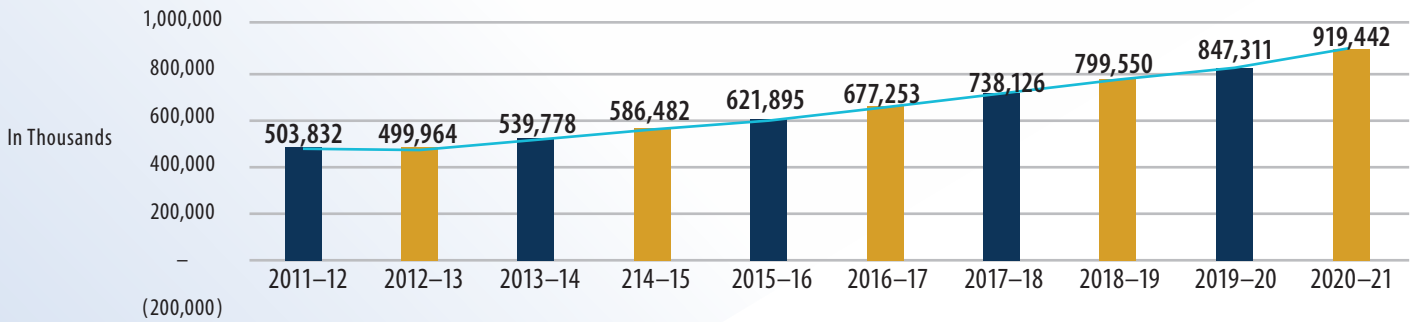
The Redevelopment Dissolution Section is responsible for administering the Redevelopment Property Tax Trust Funds (RPTTF) for RDA Successor Agencies and performing the ATC mandates outlined in RDA Dissolution legislation. Specifically, they are responsible for:

- Depositing tax increment collections to the appropriate RPTTF fund.
- Reconciling the trust funds for all RDA project areas and Successor Agencies.
- Tracking and calculating ATC's administrative cost.
- Calculating pass-through payments to taxing agencies in accordance with the terms of contractual agreements or statutory formulas.
- Reviewing the Recognized Obligation Payment Schedules (ROPS) submitted by RDA Successor Agencies and corresponding approval letters issued by the California Department of Finance (DOF).
- Calculating residual payments to taxing agencies in accordance with Health and Safety Code Section 34188.
- Reviewing Last and Final ROPS submissions and making disbursements in accordance with the schedule approved by DOF.
- Performing RPTTF disbursements in accordance with Health and Safety Code Section 34183 prior to January 2 and June 1 of each fiscal year.
- Preparing RPTTF estimates of property tax disbursements to be made in the upcoming six-month period to entities receiving those disbursements and DOF no later than October 1 and April 1 of each fiscal year.
- Notifying the State Controller's Office (SCO) when a Successor Agency files an insufficient funds notification.
- Reviewing insufficient fund claims to verify whether the Successor Agency will have sufficient funds for debt service obligations approved on the ROPS and report finds to the SCO to obtain approval to invoke subordination clauses on pass-through payments, if applicable.
- Performing Prior Period Adjustment (PPA) Reviews to verify actual expenditure payments on approved ROPS obligations and report findings to DOF no later than February 1 of each fiscal year.
- Performing asset liquidation apportionments to taxing agencies.
- Preparing and submitting RPTTF distribution reports within 10 days of each distribution to DOF and post on ATC's website.
- Assuming all the Countywide Oversight Board (CWOB) staffing responsibilities from the Community Development and Housing Agency (CDHA) effective February 1, 2020, and organizing the CWOB meetings, reviewing the Board Agenda Items, and assisting the CWOB members and RDA Successor Agencies on RDA dissolution matters.



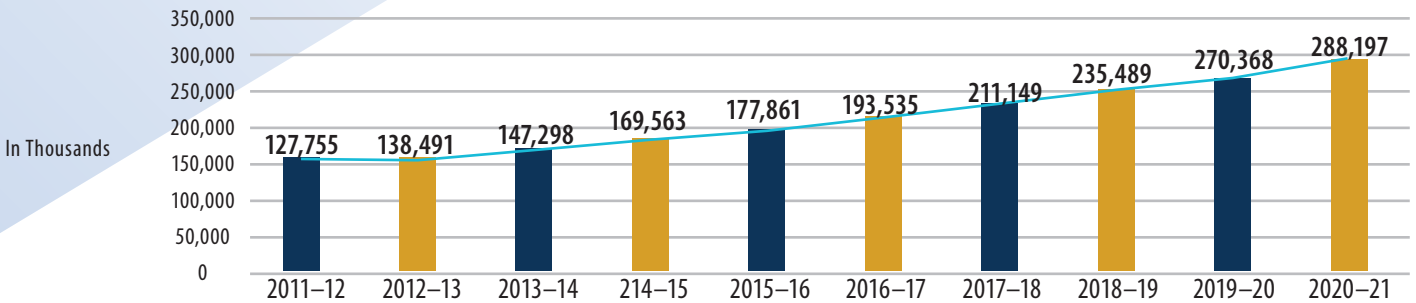
## REDEVELOPMENT SECTION – 2021 ACCOMPLISHMENTS

- Allocated \$919.4 million in RPTTF collections.

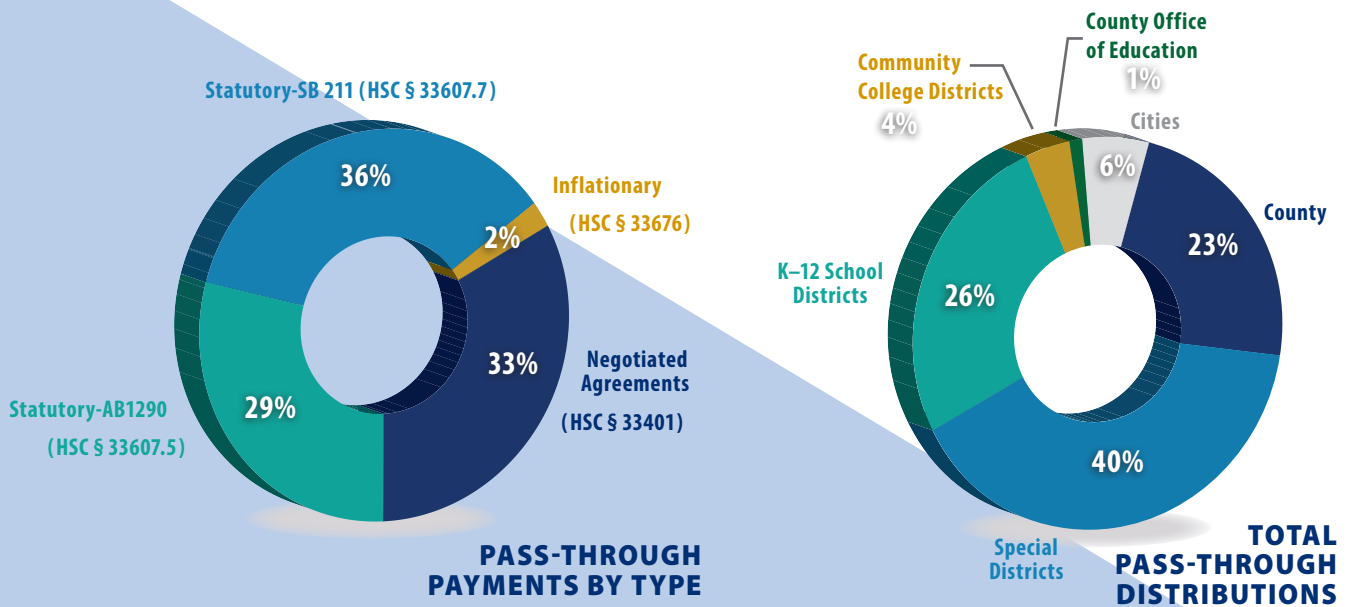


**2011-2021 COUNTYWIDE RPTTF COLLECTIONS**

- Performed 2,200 pass-through calculations semi-annually on behalf of 26 RDA Successor Agencies and disbursed \$288.2 million in pass-through payments to taxing agencies.

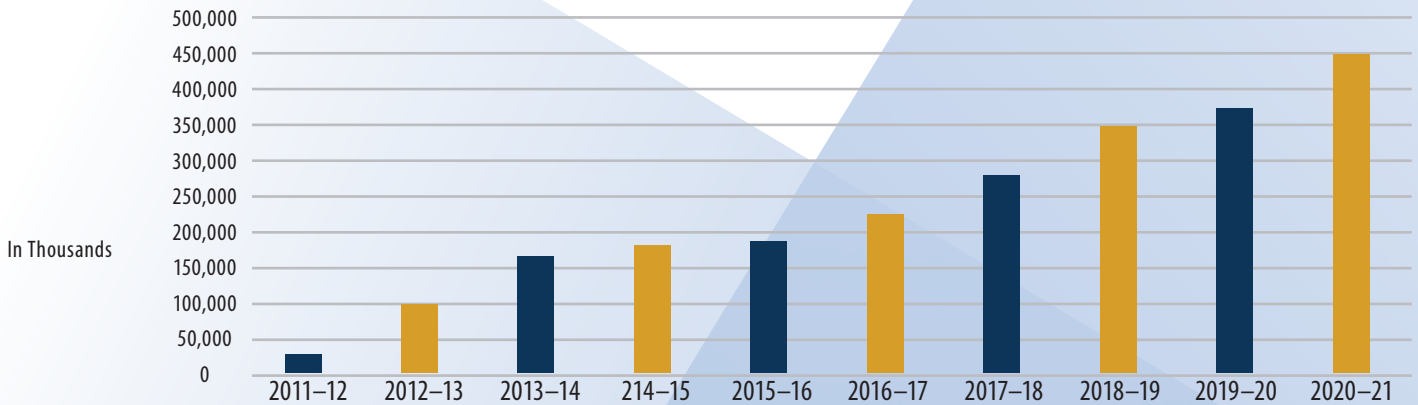


**FY2011-12 TO FY2020-21 COUNTYWIDE PASS-THROUGH DISTRIBUTIONS (IN THOUSANDS)**





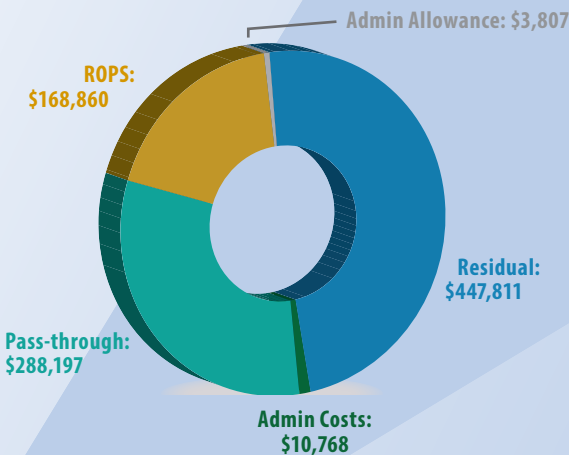
- Apportioned approximately \$172.7 million of RPTTF to RDA Successor Agencies in FY 2020-21 to wind down debt.
- Performed Successor Agency Prior Period Adjustment (PPA) desk reviews and reported findings to the DOF which resulted in adjustments of \$22.4 million on the ROPS 21-22 RPTTF apportionment.
- Apportioned approximately \$447.8 million of Residual RPTTF to taxing agencies.



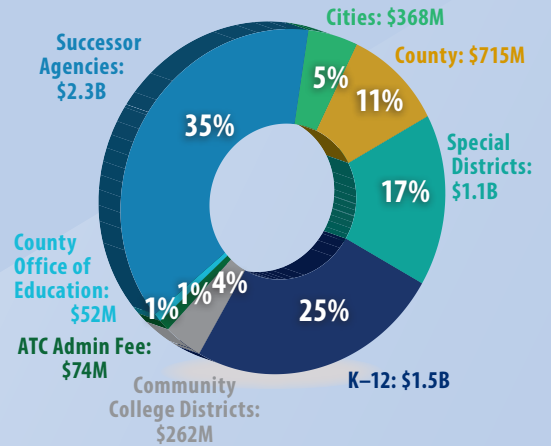
**TOTAL COUNTYWIDE RESIDUAL DISTRIBUTIONS (IN THOUSANDS)**

- Apportioned \$4.6 million to taxing agencies for asset liquidation proceeds received for 24 parcels sold by Successor Agencies.

**RPTTF DOLLARS ALLOCATED IN FY2020-21 (IN THOUSANDS)**



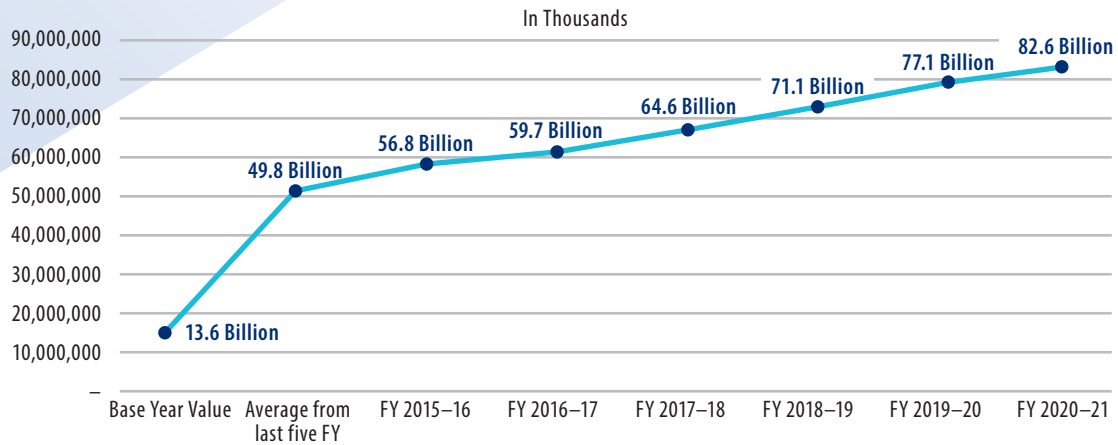
**WHERE DO RDA TAX INCREMENT DOLLARS GO?**



## Synergies With Other ATC Divisions

- ATC-PTD benefits through improved communication and collaboration with the Tax Collector and Treasurer divisions for cash flow purposes, thereby enabling the Treasurer to maximize investment opportunities.
- ATC-PTD collaborates with ATC-TCD to provide superior customer service to taxpayers and taxing agencies by ensuring the 20 annual tax apportionments are successfully performed on a timely basis in accordance with the published apportionment schedule.
- ATC-PTD collaborates with ATC-ITD and ATC-TCD to improve work processes and create efficiencies by automating penalty and interest refunds.
- ATC-PTD collaborates with ATC-ITD and ATC-TCD on the Property Tax Legacy System Replacement Project.

### COUNTYWIDE OVERVIEW OF RDA INCREMENTAL VALUE





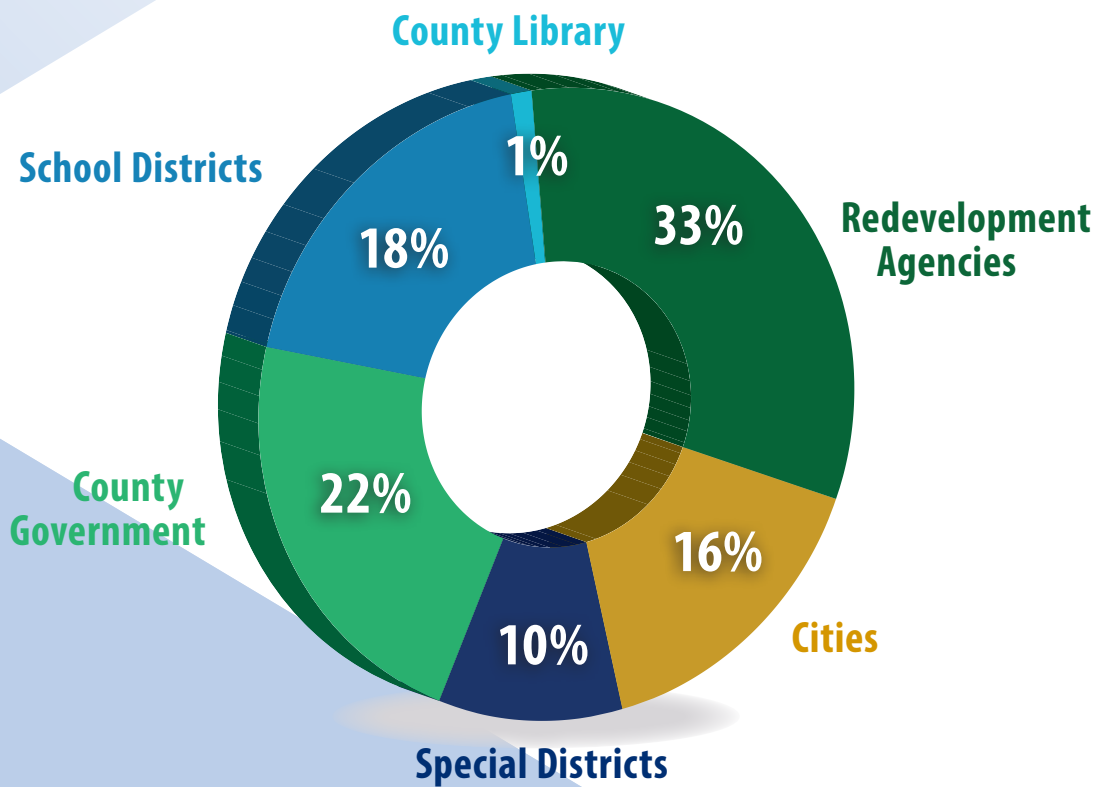


## WHERE DO MY PROPERTY TAX DOLLARS GO?

In a major taxpayer services innovation conceived by ATC Mason, the Property Tax and Information Technology Divisions developed a web page in 2019 that allows taxpayers to see where their property tax dollars go. The public can easily search by their address or parcel number and obtain detailed information on where the 1% general tax levy revenue is allocated in addition to direct charge and voter approved bond information. A pie chart customized for each parcel summarizes data by taxing jurisdiction category and will be available as a quick resource to taxpayers in addition to the detailed information. The web page is part of the first phase of the property tax transparency and GIS project. Phases 2 and 3 of the project will incorporate additional transparency efforts related to voter approved bonds; and also GIS features that will allow the public to obtain additional tax information by expanding their search from an individual parcel level to a larger jurisdictional boundary. Within one week of Phase 1 deployment in July 2019, 400 taxpayers accessed the new property tax look-up feature.

Continuing with the innovation efforts conceived by ATC Mason to provide greater transparency with property tax information, an interactive dashboard was added to the Where Do My Property Tax Dollars Go? web page and was launched in January 2020. This new dashboard provides property tax information at the tax rate area (TRA) and the taxing agency jurisdictional level. It incorporates several features including the ability for the public to select specific taxing agencies or TRAs and quickly view the tax roll values, tax receivables, tax apportionments received, average tax rate, and delinquency rate while also displaying the map boundaries. In addition, a pie chart provides even further breakdown of tax receivables based on the type of tax (unsecured, secured, etc.). These added features enhance the information provided to the public and promotes even greater transparency. Since the launch of the Where Do My Property Tax Dollars Go? web page in July 2019, it has been viewed over 5,100 times and the new dashboard has garnered over 2,500 views.

ACCESS YOUR PROPERTY TAX INFORMATION NOW AT: <http://www.sbcounty.gov/ATC/GTL/Search>



**WHERE DO YOUR PROPERTY TAXES GO?**

*\*Revenue & Taxation Code 97.70*

*\*\*Pursuant to Assembly Bill 1484 RDA Increment dollars are distributed based on Health & Safety Code Section 34183*

**AVERAGE TAX RATE IS 1.154296% PER \$100 ASSESSED VALUE**



# INFORMATION TECHNOLOGY DIVISION



**Don Le**  
*Chief Deputy,  
Information Technology*

## **THE INFORMATION TECHNOLOGY DIVISION (ATC-ITD)**

provides technical leadership and the highest level of service for all divisions within ATC. The primary goal of ATC-ITD is to lead the Department in adopting modern technologies for the purpose of better data management and data presentation, and to ensure all Department users have the tools to perform their jobs in an efficient and productive manner. ATC-ITD consists of two sections: Application Development and Support Section and Business Infrastructure and Operational Support Section.

## **THE APPLICATION DEVELOPMENT AND SUPPORT SECTION**

- Develops and supports software applications for use within ATC
- Develops and maintains public websites and web applications
- Evaluates, acquires, and supports third-party software
- Explores and implements new technologies
- Documents processes and applications for ongoing and end-user support
- Provides subject matter expertise regarding business systems analysis and business process management
- Provides end-user training on application usage
- Serves as liaison between ATC and other departments to ensure system functionality.

## **THE BUSINESS INFRASTRUCTURE AND OPERATIONAL SUPPORT SECTION**

- Installs and supports departmental desktop hardware and software, including mobile devices
- Serves as liaison for telephony infrastructure support and Contact Center environments
- Provides infrastructure administration to include all servers, databases, storage devices, network devices, monitoring systems, security, and access control
- Manages and supports all data center systems, including hardware, software, environmental, security, and connectivity



## VISION FOR HOLISTIC TECHNOLOGY TRANSFORMATION AND INNOVATION

It is the County Executive Officer's vision to leverage the best practices of Information Technology (IT) management and model a holistic approach for technology transformation and innovation, which can maximize resources and efficiency and deliver full business value. To develop effective tactics for achieving this goal, it is helpful to examine the following principles:

### **THE ROLE OF TECHNOLOGY IN THE ORGANIZATION:**

The role of a business and innovation partner is to provide technology leadership and to design a modern business strategy. IT management must be integrated with business management across organizational silos to ensure the alignment between IT strategy and the business, and to define who has the authority to make what type of decisions regarding IT. In general, the business should have the authority over what services are delivered, and IT should have the authority over how these services are delivered.

**IT SERVICE DELIVERY MECHANISMS:** Service deliveries should be evaluated qualitatively and quantitatively by business value. IT needs to change how it functions by adopting an organizational and business focus; embracing agility; and improving IT services using the Business Process Enabling Technologies (BPET) stack such as end-to-end automation, platform as a service, software as a service, and cloud services. IT solutions delivery (e.g., relationship management and applications delivery) organizations should mirror the structure of the business.

**FUTURE-PROOF IT FOUNDATION:** A flexible and adaptable IT foundation can keep pace with rapid technological advancements, future changes in legislation, future growth, and on-demand expansion. A resilient IT foundation has more fail-safes and can provide organizational redundancy. A nimble IT foundation can enable ubiquitous IT services while protecting systems through advanced cybersecurity.

**The ATC Information Technology Division provides state-of-the-art technology leadership for the enterprise financial foundation of San Bernardino County government.**



# ATC-ITD: THE SPECIALIZED & ENTERPRISE IT SERVICES PROVIDER

Distinguishing itself in the expansive, specialized role to supplement the County's centralized IT services and to be the driver of business value, ATC-ITD strives for the following organizational and functional roles:

## BUSINESS LEADER

To generate business value from technology, ATC-ITD knows that it must understand the business objectives, goals, and strategies and be involved with shaping the business agenda; however, this role is not simply assumed or taken for granted. ATC-ITD must gain the trust of business management and prove its ability to contribute as a business partner through the following demonstrations:

- Proactively learning the business inside and out
- Partnering with the business divisions from the level of management strategic planning to the smallest day-to-day tedious processes
- Taking responsibility and being accountable for the business's mission-critical initiatives

## INNOVATION AGENT

ATC-ITD is not looking to push the Department to utilize the latest and greatest technologies available. However, through a deep understanding of the business, ATC-ITD infuses technologies into the business strategies and processes where they yield the greatest return on investment thereby encouraging business leadership to understand and desire the latest technologies. To effectively use technology, ATC-ITD must be able to:

- Articulate the "why" from the business perspective
- Develop a business analysis that includes the risks and dependencies beyond IT
- Make clear the business implications for every technology decision

## CULTURAL REVOLUTIONARY

ATC-ITD must support talent, innovation, and collaboration and enables effective technology transformation and innovation, knowledge management, talent strategy, collaboration, and all other positive organizational characteristics required of an effective organizational culture. ATC-ITD has the opportunity to be culturally revolutionary. Through its wide range of involvement and services throughout the Department, ATC-ITD is taking leadership in:

- Modeling and supporting true collaboration
- Embracing transparent, innovative, and collaborative values
- Building up internal business and technical talent



# SIGNIFICANT FOOTPRINT OF ATC-ITD INFRASTRUCTURE & BUSINESS SYSTEMS

ATC-ITD has a unique understanding of the Department’s business needs and provides the relevant IT functions and spectrum of IT services. With only 26 IT staff members, ATC-ITD has a significant and respectful footprint of IT infrastructure and business systems developed and supported in-house.

ATC operates its own environmentally controlled data center with segregated power, cooling, and fire suppression system. ATC’s data center houses 10 racks for network, servers, and battery backup equipment. In the event of a power failure, the data center can operate on backup power for approximately four hours. This data center is the primary hub for the Department’s IT operations and infrastructure with primary and secondary WAN/internet circuits, a tertiary failover WAN circuit, and one DR replication circuit.

ATC manages redundant systems at the High Desert Government Center in Hesperia and on Microsoft Azure Cloud to facilitate business continuity and disaster recovery.

In addition, ATC responds to an average of 760 helpdesk requests per month, of which approximately 20% are high priority or urgent, with response times of 15 minutes or less. The ATC-ITD helpdesk also supports two full-time call centers for ATC-TCD and ATC-CCD, which consist of approximately 100 customer service agents. The function

of these two call centers is to provide information and assistance to the public and collect taxes, fees, and debt payments.

ATC-ITD also maintains and manages cloud presence in the form of two Microsoft Azure tenants providing infrastructure and applications services such as web application servers, database servers, DNS, Azure active directory, SharePoint, O365, and email services.



## ATC-ITD manages the following infrastructure on site:

Server Farm . . . . .	101 servers
Network Switches . . . . .	27 switches
Switch Ports . . . . .	1608 ports
Security System . . . . .	48 cameras
Workstation Computers . . . . .	662 devices
Printers . . . . .	252 printers
Mass Storage. . . . .	320 Terabyte

## With respect to applications and business systems, ATC-ITD develops and supports the following:

System Databases . . . . .	.560 databases
Business Critical Enterprise Systems Supported . . . . .	.27 systems
Business Applications Hosted and Supported . . . . .	.55 systems
Software Developed & Supports . . . . .	19,715,894 logical lines of code (LLOC)***

\*\*\* 3 times bigger than the Boeing 787 Avionics and support systems (6.5 million LLOC) & greater than Android Operating System (14 million LLOC) & Windows 95 (15 million LLOC)



## ATC-ITD ACCOMPLISHMENTS

- Working together with ATC-PTD and ATC-TCD, ATC ITD's Business System Analysts have thoroughly and skillfully produced a 1,059 page set of documents with 134 Property Tax and Tax Collection business processes and 2,952 business requirements, including 75% new/enhanced requirements. The documentation of the business processes and requirements allows ATC to create an exceptionally high-quality RFP, which is highly unusual for such a large and completed RFP to be developed in-house, and execute a very effective vendor selection process to replace the 40-year-old Property Tax Legacy System.
- To ensure uninterrupted business operations, the ATC-ITD team secured a secondary internet communication circuit which was brought into the building. This secondary internet circuit will provide redundant connectivity of critical information if a disaster or communications outage affects departmental operations.
- ATC-ITD updated and improved ATC's centralized scanning and document repository, KnowledgeLake.
- Faced with legacy applications and needing to modernize and improve business efficiencies the Department was facing with on-premise applications which required cloud-based components, ATC-ITD migrated its SharePoint environment to Microsoft SharePoint Online. This migration enabled ATC-ITD to leverage the functional improvements that SharePoint Online offered, and reduced the Department's on-premise infrastructure and footprint.
- ATC-ITD collaborated with ATC-TCD to develop and deploy the Tax Collector Kiosk solution to address the immediate needs of taxpayers opting to submit in-person payments for their property taxes. Through creatively using technology, the Tax Collector Kiosk project delivered an exceptional in-person payment experience which enabled taxpayers to access current payment information before visiting a cashier, thus facilitating a reduction in payment processing times and personal exposure. This innovative Kiosk solution earned a 2021 Achievement Award from the National Association of Counties (NACo).
- ATC-ITD collaborated with ATC-CCD to implement and deploy Desktop Analytics software. To optimize contact center operations, this software implementation helped secure sensitive customer data, improved the customer experience, and optimize productivity.
- ATC-ITD collaborated with ATC-CCD to modernize and add resilience to their contact center interactive voice response (IVR) phone system. Numerous vandalisms of copper cable within the city had severely affected ATC-CCD's ability to accept incoming customer calls to the office. ATC-ITD worked with ATC-CCD and County ITD to improve this system. Incoming analog circuits were converted to digital lines, thus eliminating the impact of copper thefts while improving departmental operations and customer service.
- ATC-ITD collaborated with the Disbursement Division Central Payroll Section (ATC-CP) to develop the Payroll Electronic Document Systems (PEDS) as an innovative, secure, and self-managed solution, to streamline the payroll document transferring process and improve the administration of the County's payroll processing function for more than 24,000 employees. This solution earned a 2021 Achievement Award from the National Association of Counties (NACo).





- ATC-ITD joined forces with County Real Estate Services-Project Management Division (PMD) to procure, configure, and install eight new exterior pan-tilt-zoom (PTZ) cameras to increase customer and staff safety. Eight cameras were installed on the roof of the ATC building with enhanced recording and scanning capabilities. Additional storage was added to ensure recordings are saved and archived according to departmental needs.
- To improve services, increase resiliency, facilitate business community, and reduce costs, ATC has been migrating infrastructure and services to the cloud. ATC-ITD secured a top-level domain name to facilitate the adoption of cloud services. This .gov domain name will benefit the Department and its customers by conveying the same sense of trust and recognition as a government office as a .gov domain.
- Working together with ATC-CCD, ATC-ITD developed and launched the Process Server Checks solutions to effectively manage and streamline the issuances of thousands of process server checks to County Sheriff offices throughout the states, Federal Aviation Administration, and other process servers. This software solution earned a 2021 Achievement Award from the National Association of Counties (NACo).
- Leveraging Microsoft Azure cloud computing and Microsoft365 technologies, ATC-ITD updated ATC's email communications strategy by moving to Exchange Online. This migration provides improved functionality, enhanced security, and costs savings to the County. Integrating with Microsoft Teams, SharePoint, and other cloud services will improve communications, simplify operations, and optimize business processes.
- ATC-ITD effectively accomplished a large infrastructure and core Windows server and OS level upgrade. This effort enabled ATC-ITD to standardize and update its software platforms, raise domain functional levels, improve operational security, and offer improved functionality to the Department.
- Leveraging the Robotic Process Automation (RPA) technology, ATC-ITD successfully automated a large number of business processes and operations, which are tedious, repetitive, error-prone, and time consuming for ATC-PTD, ATC-TCD, and ATC-CC). ATC-ITD creatively developed the intelligent bots to interact with the 40-year-old mainframe system, which has severe limitations, to automatically perform the multipart processes in a fraction of time required by traditional and manual methods. The RPA program that automated the correction and refund processes for the ATC-PTD earned a 2021 Achievement Award from the National Association of Counties (NACo).



# CENTRAL COLLECTIONS



**Sonia Hermosillo**  
*Chief Deputy,  
Central Collections*

## **THE CENTRAL COLLECTIONS DIVISION (ATC-CCD)**

works to ensure maximum recovery of debt owed to the County while providing excellent customer service to the public and departments served. ATC-CCD's highly skilled team collects fines, fees, and restitution for the San Bernardino County Superior Court (Court); bills non-contracted insurance payors, files appeals for under-payment, and collects outstanding patient bills for Arrowhead Regional Medical Center (ARMC); and collects delinquent unsecured taxes for ATC-TCD. Debt collection services are also provided to other County departments, such as Animal Control, Environmental Health, and Land Use Services.

In December 2021, The Board of Supervisors approved ATC Mason's proposal to update the Division name from Central Collections to Revenue Recovery. This new name is more modern, more accurate, and more sensitive to our constituents in the 21st century collections environment.

The year 2021 continued presenting ATC-CCD with unique challenges to debt collection resulting from the unprecedented COVID-19 pandemic. The State Franchise Tax Board suspended its revenue-generating tax intercept program for a second consecutive year, and the Court continued to defer Failure to Pay and Failure to Appear actions until March 2021, resulting in no new infraction case assignments until late in the year. Staff met the need of debtors and assisted them with payment arrangements and withholding order modifications, and directed them to information to apply for penalty waivers. Despite the suspension of key collection activities and an uncertain economic environment, collections remained steady. Collections in 2021 were understandably down from prior years, most notably in Court collections, with \$35M collected overall for ARMC and the Court, with \$2.2M disbursed to victims.

A dedicated team of collectors and support staff serve our customers through a variety of contact means:

- 335,000 annual letters sent
- 400,000 annual collector calls
- 26,300 annual in-person cashier transactions
- 88,200 annual web payments processed
- 19,700 annual IVR payments processed
- 13,000 victim restitution warrants issued

## Process Server Check Projects

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ATC's Central Collections Division (ATC-CCD) annually issues thousands of process server checks to County Sheriff offices throughout the state, the Federal Aviation Administration (FAA), and other process servers. Historically, these checks were manually prepared via a system outside the County's financial system (SAP), manually signed and drawn from an outside bank account replenished with cash deposits. These payments are for sworn officers acting as process servers to serve legal documents (Writ of Execution) to the employers and banks of debtors with outstanding delinquent debt owed to the County and to the FAA to place registration holds on aircraft of taxpayers who are delinquent on their unsecured property taxes. To improve efficiencies and reduce risk, ATC-CCD worked collaboratively with ATC's Information Technology Division (ATC-ITD) to develop and launch the Process Server Checks Project. This new web application enables ATC-CCD staff to effectively request checks and perform the necessary accounting. The application then programmatically interfaces with SAP for the ATC Disbursements Division to issue the warrants against a Treasury integrated bank account. The system has provisions to maintain role-based security, mitigate data entry and accounting errors, monitor overdue activity, comply with financial accounting standards, and safeguard assets. This application went live July 22, 2020, and successfully resolved ATC-CCD's daily challenge of managing internal controls for a system and processes outside the main County financial system. The successful implementation and benefits of this innovative project are deserving of a 2021 Achievement Award.

## THE BUSINESS INFRASTRUCTURE AND OPERATIONAL SUPPORT SECTION

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- Compliant credit reporting of debtors in bankruptcy
- Adopted a more sensitive, gentler approach to debtors. Additional concessions were made to allow debtors to skip payments due to hardships related to the pandemic. Other factors driving the reduction in collections included the Court postponing the issuance and serving of and deferring FTA/FTP actions, resulting in fewer DMV holds and no new case assignments for 11 months until June 2021.
- Implemented AB1869: Criminal Fees and canceled \$44M in fees over 135,000 accounts  
*Effective July 1, 2021, Assembly Bill 1869 repealed local authority to assess or collect on specified administrative fees from individuals involved in the criminal legal system. In compliance with Assembly Bill 1869, ATC-CCD canceled and ceased its collection efforts of the criminal administrative fees specified in the bill. As a result, over \$44 million in previously assessed AB1869 fees owed San Bernardino County have been canceled.*
- Implemented AB177: Administrative and Installment Fees and cancelled over \$20 million in fees on over 101,000 accounts  
*Effective September 24, 2021 and January 1, 2022, Assembly Bill 177 repealed local authority to assess or collect on specified diversion fees, administrative fees and installment fees from individuals involved in the criminal legal system. In compliance with Assembly Bill 177, ATC-CCD cancelled and ceased its collection efforts of the criminal administrative and installment fees specified in the bill. As a result, over \$20 million in previously assessed AB177 fees owed to San Bernardino County have been cancelled.*
- The Court collections program executed its first annual Discharge from Accountability in accordance with recommended best practices set forth by the Judicial Council of California (JCC). The County and Court identified over 133,000 accounts eligible for discharge with no payment activity since June 30, 2011, and an account value of \$84 million. A process and timeline have been established to discharge accounts annually, keeping with JCC best practices.





## Collection Units

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There are seven distinct Collection Units focused on County revenue recovery:

- ARMC 3rd Party/Insurance Unit collects outstanding medical bills for services where a 3rd party or insurance is involved.
- ARMC Self-Pay Unit collects outstanding medical bills for services for balances deemed to be patient responsibility. This unit also collects for other County department accounts.
- ARMC Legal Unit pursues legal action on outstanding medical bills and other County department accounts.
- Court Traffic Unit collects on unpaid traffic tickets for the San Bernardino County Superior Court.
- Court Probation/Misdemeanor Unit collects on outstanding fines, fees, and restitution ordered by the San Bernardino County Superior Court for infractions, misdemeanors, and felony cases.
- Court Legal Unit pursues legal action on outstanding traffic and court fines, as well as juvenile accounts.
- Unsecured Tax Unit collects on taxes owed for boats, airplanes, business property, mobile homes, and other unsecured debt.



## Cashiering & Accounting Units

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Collections on accounts for the San Bernardino County Superior Court, ARMC, and other County departments are processed by the Cashiering Unit and distributed by the Accounting Unit, collectively known as Operations. Operations oversees all account setup and modification activities and also provides Spanish translation, phone operator, document imaging, and mail distribution services for ATC-CCD. Operations also handles victim restitution inquiries and payments, conducts fee studies, prepares the annual Division budget, as well as the annual report on court revenues due to the JCC.

ATC-CCD collects delinquent civil and criminal traffic citations, as well as other types of court fees and fines associated with misdemeanor and felony convictions, including victim restitution for the San Bernardino County Superior Court. Collecting outstanding traffic fines and other court-ordered financial obligations assures that justice is actually served and the associated revenue is readily available to fund the County's court and law enforcement system.

ATC-CCD collects outstanding patient bills for ARMC, delinquent unsecured taxes for ATC-TCD, and provides debt collection services to other County departments, such as Animal Control, Environmental Health, and Land Use Services. Partnering with ATC-CCD allows County departments to focus their resources on their core responsibilities, while we locate and contact those who continue to ignore their unpaid past-due bills, delinquent taxes, and citations.

Collectors strive to achieve voluntarily payment by debtors either by collecting payment in full or establishing reasonable payment plans. When debts remain outstanding, Collectors can employ a variety of collection tools in their efforts to collect debts owed, including but not limited to the following:

- Collection Letters
- Phone Calls
- Skip Tracing (using available databases to locate debtors)
- Automated address updates through the US Postal Service
- Automated contact data updates and verification through contracted vendors
- Wage information through the Employment Development Department
- License/vessel registration holds through the Department of Motor Vehicles
- Field Calls
- State tax refund/lottery winning intercepts through the Franchise Tax Board
- Legal actions; i.e., bank seizures, wage attachments, and property liens



## Cashiering & Accounting Units

Accounting services and responsibilities include compiling collection statistics, calculating key performance indicators, processing bank transactions, allocating costs, and analyzing revenue trends. Clients, staff, and management expect daily, monthly, quarterly, and/ or annual reports of the amounts collected. Many systems are involved in the Collections operation, requiring balancing across systems and knowledge of how they interface with each other. Reports are generated using data from our case management system, payment processors, SAP, and other sources.







Central Collections staff enjoying the festivities.

## CENTRAL COLLECTIONS TURNS 25!

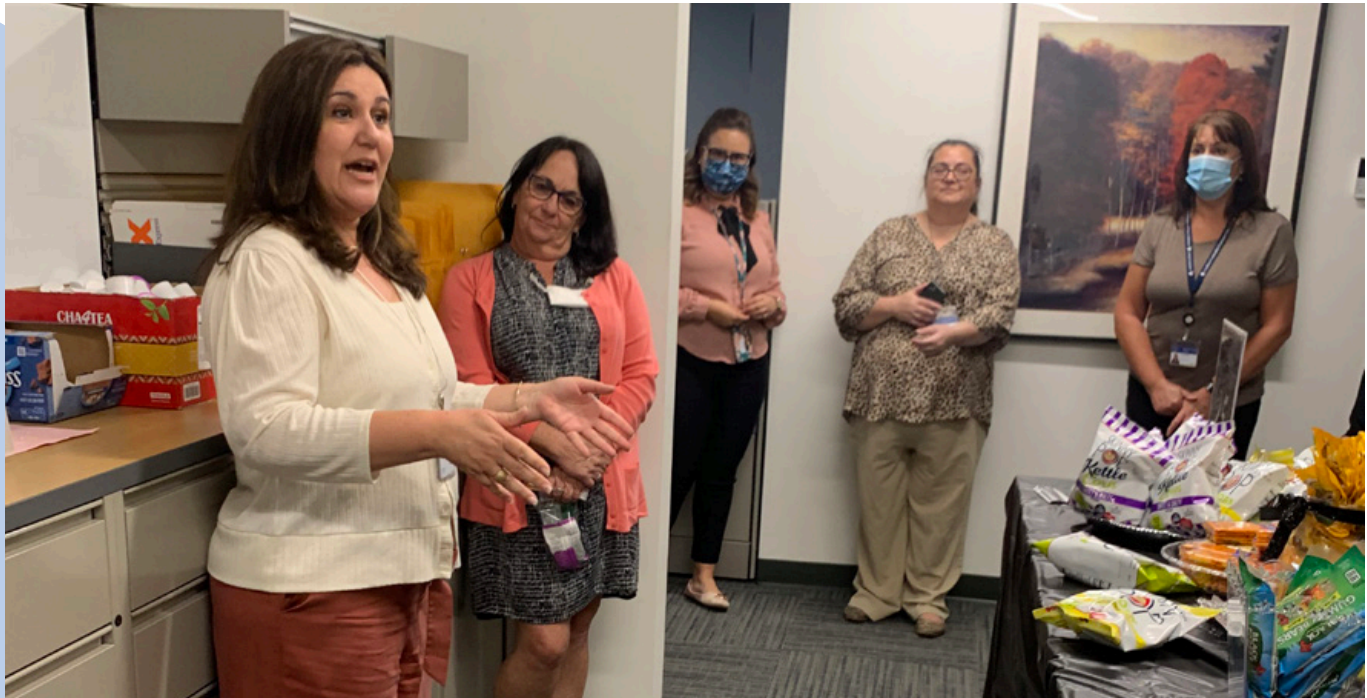
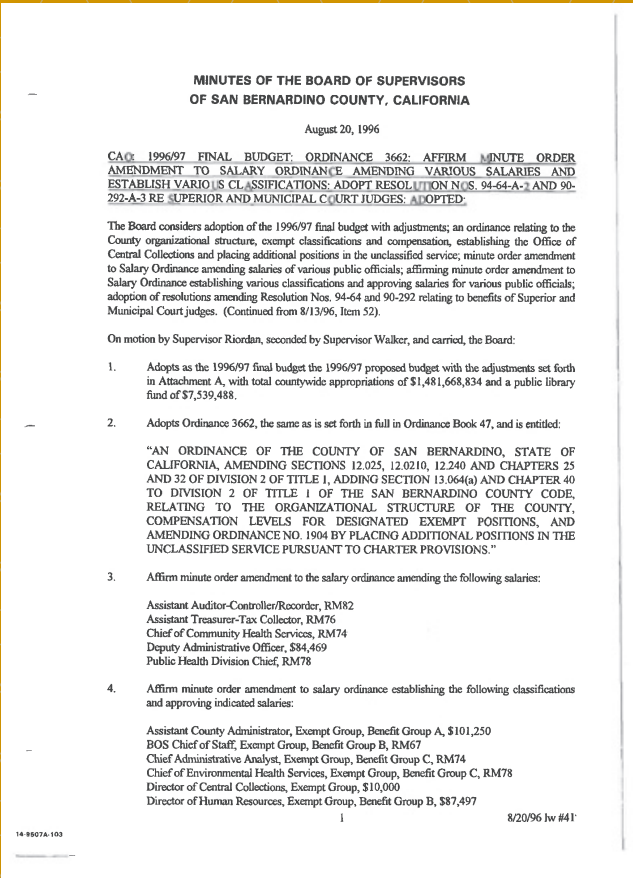
In 1996, on order of the Board of Supervisors, the Office of Central Collections was established consolidating the functions of Medical Center Collections, Probation Accounting, and Unsecured Property Tax Collections. Upon the 2010 office merger, Central Collections became the largest division of the Auditor-Controller/Treasurer/Tax Collector. The Division boasts a staff of 60 and is comprised of seven distinct, high-volume collection units.

In 2022, the Division assumes its stylish, modern new name - the Revenue Recovery Division.

<b>25</b>	YEARS AGO IN	<b>1996</b>
	<b>\$55,394</b>	<b>\$143,800</b>
ANNUAL INCOME	NEW HOUSE	
<b>\$1.23</b>	<b>\$1.62</b>	
GALLON OF GAS	LOAF OF BREAD	
BEST FILM	<b>Braveheart</b>	

# CENTRAL COLLECTIONS DIRECTOR TIMELINE

- Rocky Cline:**  
 August 25, 1980 – October 22, 1999 then October 22, 1999 promoted to Assistant Director of Collections then September 16, 2002 had a title change back to Chief Central Collections through March 28, 2008
- Bruce Robert:**  
 March 29, 2008 – May 26, 2013
- Mark Cousineau:**  
 June 1, 2013 – January 16, 2014
- Vanessa Doyle:**  
 July 12, 2014 – March 16, 2018
- Sonia Herмосillo:**  
 June 23, 2018 – Present



Central Collections Division Chief Sonia Herмосillo celebrated her staff on this special anniversary.





# MANAGEMENT & LEADERSHIP ACADEMY

## MANAGEMENT DEVELOPMENT PROGRAM

### 2021 Graduates:

Reuben Sailor  
Thomas Red Eagle

## SUPERVISORY PROGRAM

### 2021 Graduates:

Joana Agredano  
Emily Macias  
Jorge Ojeda

## COACHES AND MENTORS

Diana Atkeson  
Denise Mejico  
Vanessa Doyle

Shay Younger  
Christine Gregg



# MANAGEMENT & LEADERSHIP ACADEMY GRADUATES

In 1996, the San Bernardino County Board of Supervisors, County Administrative Office, and department heads established the Management & Leadership Academy (MLA) to provide comprehensive management and leadership training to County employees. Participants gain theoretical and practical knowledge of public service management and leadership practices, with specific emphasis on understanding their application within San Bernardino County.



Bottom L: ATC's MLA mentors from L to R: Diana Atkeson, Vanessa Doyle, Denise Mejico and Shay Younger

Top R: Supervisor Joe Baca, Jr. presents 2021 graduate Emily Macias with her MLA certificate.

Bottom R: ATC graduate Reuben Sailor receives his MLA certificate from Chairman Curt Hagman.

The MLA was expanded to include three “tracks,” each uniquely designed to prepare the participant for the “next level” of professional development. MLA program tracks include supervisory development, which helps staff prepare for the challenges of supervision; management development, which provides supervisors with skills and knowledge they need to successfully transition into management positions; and executive development, which introduces managers to the challenges and opportunities present in executive level positions. In addition to the instructional programs, MLA participants have access to mentoring, job shadowing and special project opportunities designed to help them gain operational insight and experience.

ATC had five MLA participants in 2021. In the Supervisory Track, ATC congratulated three graduates: Joana Agredano, Emily Macias, and Jorge Ojeda. In the Management Track, ATC congratulated two graduates: Reuben Sailor and Thomas Red Eagle.

ATC’s 2021 MLA coaches and mentors included Chief Deputy Tax Collector Emerita Diana Atkeson, Chief Deputy Auditor Denise Mejico, Chief Deputy Controller Vanessa Doyle, Management Services Section Manager Shay Younger, and SAP Team Leader Christine Gregg.



*Bottom L: CEO Leonard Hernandez congratulates all MLA graduates upon their successful completion of the MLA program.*

*Top R: Jorge Ojeda receives his MLA certificate from Chairman Curt Hagman.*

*Middle R: Joana Agredano is elated to receive her MLA graduation certificate from CEO Leonard Hernandez and Supervisor Joe Baca, Jr.*

*Bottom R: Mentor Vanessa Doyle congratulates Thomas Red Eagle, one of ATC’s own graduates.*



# ATC EMPLOYEE OF THE YEAR

LINDA SANTILLANO HONORED AS ATC 2021 EMPLOYEE OF THE YEAR



On December 21, 2021, ATC Mason announced his selection of Linda Santillano, Chief Deputy, Property Tax as the 2021 ATC Employee of the Year. Linda has excelled in 2021 (and the two previous years in conjunction with Don Le and Diana Atkeson) as technical co-creators of the Property Tax Legacy Systems Replacement (PTLSR) Project, the overriding priority for his first term. Together over two years, they created a 1,059-page comprehensive RFP that was put forward in June of this year. The winning bidder, Grant Street Group, was invited to negotiate with us in November, and Linda is helping lead those negotiations at this time.

Linda performed this difficult task on top of running her highly technical division every day, and didn't miss even one of the dozens of deadlines she had to meet in reporting to federal, state, and local entities. Her division also apportions property taxes among over 600 local taxing

jurisdictions in our County, oversees the RDA dissolution process, and researches and resolves property tax problems stretching back into the 1970s and 80s.

Linda joined ATC in 2005 as an Accountant Trainee in the Internal Audits Section and quickly promoted to an Internal Auditor III in 2007 where she performed various operational audits and financial statement compilations, acted as the single audit coordinator, and had a valuable role in implementing County procedures for the American Recovery and Reinvestment Act (ARRA) which earned her the Award for Excellence in 2010. She continued to work her way up through the ranks as Supervising Accountant II in 2011, Supervising Accountant III in 2012, and Property Tax Manager in 2013 before promoting to the Chief Deputy of the newly created Property Tax Division in 2017. Over the past ten years, Linda has become a subject matter expert for property tax matters and legislation and has played a vital part in implementing RDA dissolution legislation, developing creative solutions to address system limitations, and creating process efficiencies.

Linda received a Bachelor of Science degree in Business Administration with an accounting concentration in 2005 from California State University, San Bernardino. She has a strong work ethic and strives to provide the best customer service to the residents and taxing agencies of San Bernardino County. She is a proud mother of two daughters, Alicia and Cassie, and enjoys spending time with her family. When she is not working, you will find her cheering on her daughters on the soccer field sidelines or at cross country and track events.



# ATC PHONE DIRECTORY & OFFICE LOCATIONS

## ADMINISTRATION

### AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR:

Ensen Mason . . . . . 909-382-7000  
Executive Assistant, Wendy Sulzmann

### ASSISTANT AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR:

Douglas R. Boyd, Sr. . . . . 909-382-7004  
Executive Secretary III, Ashley Guzman

### ADMINISTRATIVE SUPERVISOR:

Keri Rose . . . . . 909-382-7006

### ASSISTANT AUDITOR-CONTROLLER/TREASURER /TAX COLLECTOR:

Tori Roberts . . . . . 909-382-7005  
Executive Secretary III, Rebecca Roche

## AUDITOR DIVISION

### CHIEF DEPUTY AUDITOR:

Denise Mejico . . . . . 909-382-3107

### INTERNAL AUDITS MANAGER:

Menaka Burkitt . . . . . 909-382-3117

## CONTROLLER DIVISION

### CHIEF DEPUTY CONTROLLER:

Vanessa Doyle . . . . . 909-382-3195

### GENERAL ACCOUNTING MANAGER:

Charlene Huang . . . . . 909-382-3196

### MANAGEMENT SERVICES MANAGER:

Shay Younger . . . . . 909-382-3191

## TREASURER DIVISION

### CHIEF DEPUTY TREASURER:

John Johnson . . . . . 909-382-3007

### INVESTMENT OFFICER:

Parth Bhatt . . . . . 909-382-3033

### ASSISTANT INVESTMENT OFFICER:

Robin Dixon . . . . . 909-382-3030

### BANKING & SETTLEMENT COMPLIANCE OFFICER:

Wendy Sieruga . . . . . 909-382-3008



## TAX COLLECTOR

### CHIEF DEPUTY TAX COLLECTOR:

Linda Mikulski . . . . . 909-382-3041

### TAX COLLECTION BILLING MANGER:

Joanna De La Cruz . . . . . 909-252-5430

### TAXPAYER SERVICES MANAGER:

Lisa Alvarez . . . . . 909-252-5431

### TAX SALE MANAGER:

Kelly McKee . . . . . 909-252-5429

## CENTRAL COLLECTIONS DIVISION

### CHIEF DEPUTY, CENTRAL COLLECTIONS:

Sonia Hermosillo . . . . . 909-382-3079

### CHIEF COLLECTIONS SUPERVISOR:

Sherry Thompson . . . . . 909-382-3080

### CENTRAL COLLECTIONS MANAGER:

Vacant

## DISBURSEMENTS DIVISION

### CHIEF DEPUTY, DISBURSEMENTS:

Rhawnie Berg . . . . . 909-382-3166

### ACCOUNTS PAYABLE MANAGER:

Evelyn Medina . . . . . 909-382-3141

### CENTRAL PAYROLL MANAGER:

Jason Redden . . . . . 909-382-3168

## INFORMATION TECHNOLOGY DIVISION

### CHIEF DEPUTY, IT:

Don Le . . . . . 909-382-3001

### BUSINESS APPLICATION MANAGER:

Dustin Morse . . . . . 909-382-3028

### BUSINESS APPLICATION MANAGER:

Florencia Fliehm . . . . . 909-382-3029

## PROPERTY TAX DIVISION

### CHIEF DEPUTY, PROPERTY TAX:

Linda Santillano . . . . . 909-382-3189

### PROPERTY TAX MANAGER:

Emerita Meily . . . . . 909-382-3105

### PROPERTY TAX MANAGER:

Franz Zyss . . . . . 909-382-3176

## SAP CENTER OF EXCELLENCE

### CHIEF DEPUTY:

SAP Center of Excellence:  
Rowena Barcelona-Nuqui . . . . . 909-382-7046

### SAP TEAM LEADER:

Christine Gregg . . . . . 909-382-3063

### SAP TEAM LEADER:

Wolfgang Chen . . . . . 909-382-7049

## OFFICE LOCATION

268 West Hospitality Lane  
San Bernardino, CA 92415

### FIRST FLOOR:

Information Technology  
Tax Collector  
Treasurer

### SECOND FLOOR:

Central Collections  
SAP Center of Excellence

### FOURTH FLOOR:

Administration  
Auditor  
Controller  
Disbursements  
Property Tax

## ATC WEBSITES

[www.SBCounty.gov](http://www.SBCounty.gov)

[www.SBCounty.gov/ATC](http://www.SBCounty.gov/ATC)

[www.MyTaxCollector.com](http://www.MyTaxCollector.com)

 @sanbernardinocountyatc

 @sanbernardinocountyatc

 @atc\_san

 San Bernardino County  
Tax Collector

# COUNTY DEPARTMENT DIRECTORY

**AGING & ADULT SERVICES:** 909-891-3900

**AGRICULTURAL WEIGHTS & MEASURES:**  
800-734-9459

**AIRPORTS:** 909-387-8810

**ANIMAL CARE & CONTROL:** 800-472-5609

**ARROWHEAD REGIONAL MEDICAL CENTER:**  
909-580-1000

**ASSESSOR- RECORDER-CLERK:** 909-382-3210

**BEHAVIORAL HEALTH:** 888-743-1478

**BOARD OF SUPERVISORS:** 909-387-4811

**CHILD SUPPORT SERVICES:** 866-901-3212

**CHILDREN & FAMILY SERVICES:** 800-827-8724

**CHILDREN'S FUND:** 909-379-0000

**CHILDREN'S NETWORK:** 909-383-9677

**CIVIL SERVICE COMMISSION:** 909-387-5862

**CLERK OF THE BOARD OF SUPERVISORS:**  
909-387-3841

**COMMUNITY DEVELOPMENT & HOUSING  
AGENCY:** 909-387-4700

**COUNTY ADMINISTRATIVE OFFICE:** 909-387-4811

**COUNTY COUNSEL:** 909-387-5455

**DISTRICT ATTORNEY:** 909-382-3800

**ECONOMIC DEVELOPMENT AGENCY:**  
909-387-4700

**OFFICE OF EMERGENCY SERVICES:** 909-356-3998

**ENVIRONMENTAL HEALTH SERVICES:**  
800-442-2283

**FACILITIES MANAGEMENT:**  
909-387-2227

**FIRE DISTRICT:** 909-387-5950

**FIRST 5 SAN BERNARDINO:** 909-386-7706

**FLEET MANAGEMENT:** 909-387-7870

**HOMELESS SERVICES:** 888-435-7565

**HOUSING AUTHORITY:** 909-890-0644

**HUMAN RESOURCES:** 909-387-8304

**HUMAN SERVICES:** 909-388-0278

**INNOVATION & TECHNOLOGY:** 888-818-8988

**IN-HOME SUPPORT SERVICES PUBLIC  
AUTHORITY:** 909-891-9100

**INLAND COUNTIES EMERGENCY MEDICAL  
AGENCY (ICEMA):** 909-388-5823

**LAND USE SERVICES:** 909-387-8311

**COUNTY LIBRARY:** 909-387-2220

**COUNTY MUSEUM:** 909-798-8608

**PERFORMANCE, EDUCATION & RESOURCE  
CENTERS (PERC):** 909-420-6400

**PRESCHOOL SERVICES:** 909-383-2078

**PROBATION:** 909-383-2700 (JUVENILE)/  
909-386-1810 (ADULT)

**PUBLIC DEFENDER:** 909-382-3950

**PUBLIC HEALTH:** 800-782-4264

**PUBLIC WORKS:** 909-387-7910

**PURCHASING:** 909-387-2060

**REAL ESTATE SERVICES:** 909-387-5000

**REGIONAL PARKS:** 909-387-2583

**REGISTRAR OF VOTERS:** 909-387-8300

**RISK MANAGEMENT:** 909-386-8655

**SAN BERNARDINO COUNTY EMPLOYEES'  
RETIREMENT ASSOCIATION (SBCera):**  
909-885-7980

**SAN BERNARDINO COUNTY TRANSPORTATION  
AUTHORITY:** 909-884-8276

**SHERIFF-CORONER:** 909-387-3400

**SOLID WASTE:** 909-386-8701

**SPECIAL DISTRICTS:** 909-386-8800

**SUPERINTENDENT OF SCHOOLS:** 909-888-3228

**SUPERIOR COURT:** 909-708-8747

**TRANSITIONAL ASSISTANCE:** 909-388-0245

**VETERANS AFFAIRS:** 909-382-3290

**WORKFORCE DEVELOPMENT:** 909-387-9859





SAN BERNARDINO  
COUNTY

**AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR**

**268 West Hospitality Lane, San Bernardino, CA 92415-0018**

**[www.SBCounty.gov/ATC](http://www.SBCounty.gov/ATC)**