

Annual Fiscal Report
California Community College
 Reporting Year: 2018-2019
REVIEW

Crafton Hills College
 11711 Sand Canyon Road
 Yucaipa, CA 92399

General Information

#	Question	Answer
1.	Confirm the correct college's report	Confirmed
2.	District Name:	San Bernardino Community College District
3.	a. Name of College Chief Business Officer (CBO) b. Title of College CBO c. Phone number of College CBO d. E-mail of College CBO e. Name of District CBO f. Title of District CBO g. Phone number of District CBO h. E-mail of District CBO	Michael Strong Vice President of Administrative Services 909-389-3210 mstrong@craftonhills.edu Lawrence Strong Director, Fiscal Services 909-388-3915 lstrong@sbccd.edu

District Data (including single college organizations) Revenue

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)				
4.		FY 16/17	FY 17/18	FY 18/19
a.	Total Unrestricted General Fund Revenues	\$ 96,715,398	\$ 95,130,564	\$ 108,153,525
b.	Other Unrestricted Financing Sources (Account 8900)	\$ 16,241	\$ 43,023	\$ 2,306

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)

	FY 16/17	FY 17/18	FY 18/19
5. a. Net (Adjusted) Unrestricted General Fund Beginning Balance	\$ 16,665,949	\$ 22,604,005	\$ 18,240,687
b. Net Unrestricted General Fund Ending Balance, including transfers in/out	\$ 22,604,005	\$ 18,240,687	\$ 24,059,101

Expenditures/Transfers (General Fund Expenditures/Operating Expenditures)

(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)

	FY 16/17	FY 17/18	FY 18/19
6. a. Total Unrestricted General Fund Expenditures (including account 7000)	\$ 90,578,915	\$ 94,895,623	\$ 108,799,978
b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	\$ 77,336,434	\$ 82,572,459	\$ 94,925,542
c. Other Unrestricted General Fund Outgo (6a - 6b)	\$ 13,242,481	\$ 12,323,164	\$ 13,874,436
d. Unrestricted General Fund Ending Balance	\$ 22,604,005	\$ 18,240,687	\$ 24,059,101

Liabilities

	FY 16/17	FY 17/18	FY 18/19
7. Did the District borrow funds for cash flow purposes?	No	No	No

	FY 16/17	FY 17/18	FY 18/19
8. Total Borrowing			
a. Short-Term Borrowing (TRANS, etc)	\$ 0	\$ 0	\$ 0
b. Long Term Borrowing (COPs, Capital Leases, other long-term borrowing):	\$ 0	\$ 0	\$ 0

	FY 16/17	FY 17/18	FY 18/19
9.			

	a. Did the district issue long-term debt instruments or other new borrowing (not G.O. bonds) during the fiscal year noted?	No	No	No
	b. What type(s)	N/A	N/A	N/A
	c. Total amount	\$ 0	\$ 0	\$ 0
10.	Debt Service Payments (General Fund/Operations)	FY 16/17 \$ 0	FY 17/18 \$ 0	FY 18/19 \$ 0

Other Post Employment Benefits (OPEBs)

	(Source: Most recent GASB 74/75 OPEB Actuarial Report)	FY 18/19		
11.	a. Total OPEB Liability (TOL) for OPEB	\$ 10,103,001		
	b. Net OPEB Liability (NOL) for OPEB	\$ 1,652,713		
	c. Funded Ratio [Fiduciary Net Position (FNP/TOL)]	83.64 %		
	d. NOL as Percentage of OPEB Payroll	2.46 %		
	e. Service Cost (SC)	\$ 666,828		
	f. Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability	\$ 803,954		
12.	Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date (mm/dd/yyyy)	06/30/2017		
13.	a. Has an irrevocable trust been established for OPEB liabilities?	Yes		
		FY 16/17	FY 17/18	FY 18/19

b. Amount deposited into OPEB Irrevocable Reserve/Trust	\$ 0	\$ 0	\$ 0
c. Amount deposited into non-irrevocable Reserve specifically for OPEB	\$ 0	\$ 0	\$ 0
d. OPEB Irrevocable Trust Balance as of fiscal year end	\$ 0	\$ 0	\$ 0

Cash Position

	FY 16/17	FY 17/18	FY 18/19
14. Cash Balance at June 30 from Annual CCFS-311 Report (Combined Balance Sheet Total accounts 9100 through 9115)	\$ 41,240,580	\$ 36,413,308	\$ 42,800,079
15. Does the district prepare cash flow projections during the year?	Yes		

Annual Audit Information

16.	Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions (mm/dd/yyyy)	12/18/2019
	<p>NOTE: Audited financial statements are due to the ACCJC no later than 4/3/2020. A multi-college district may submit a single district audit report on behalf of all the colleges in the district.</p>	
17.	Summarize Material Weaknesses and Significant Deficiencies from the annual audit report (enter n/a if not applicable):	
	FY 16/17	The District did not calculate students' withdrawal dates within 30 days of the end of the academic period and the District's portion of the return to Title IV funds were not returned within the 45 day requirement.
	FY 17/18	The District did not use the correct withdrawal date in performing the return to Title IV calculation. The District did not accurately calculate the amount of the Title IV grant assistance that was or could have been disbursed to the student as of the student's withdrawal date.

FY 18/19

The District's financial statements required adjustments and reclassifications in investment, accounts payable/receivable, interfund, and revolving accounts. The District's portion of the return to Title IV funds were not returned within the 45 day requirement and the amount of the Title IV grant assistance was not accurately calculated.

Other District Information

		FY 16/17	FY 17/18	FY 18/19
18.	a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	16,250	15,070	14,962
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	14,656	15,402	15,781
		FY 16/17	FY 17/18	FY 18/19
19.	Number of FTES shifted into the fiscal year, or out of the fiscal year	0	0	0
20.	a. During the reporting period, did the district settle any contracts with employee bargaining units?	No		
	b. Did any negotiations remain open?	No		
	c. Describe significant impacts of settlements. If any negotiations remain open over one year, describe length of negotiations, and issues	N/A		

College Data

21.	NOTE: For a single college district the information is the same that was entered into the District section of the report.			
		FY 16/17	FY 17/18	FY 18/19
a.	Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	4,841	4,519	4,441

	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	4,780	4,555	4,764
22.	Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)	FY 16/17 \$ 22,893,197	FY 17/18 \$ 24,695,165	FY 18/19 \$ 24,173,708
23.	Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.)	FY 16/17 \$ 23,170,764	FY 17/18 \$ 24,756,004	FY 18/19 \$ 27,340,479
24.	Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.)	FY 16/17 \$ -1,700,346	FY 17/18 \$ -1,699,170	FY 18/19 \$ -5,028,357
25.	What percentage of the Unrestricted General Fund prior year Ending Balance did the District permit the College to carry forward into the next year's budget?	FY 16/17 0 %	FY 17/18 0 %	FY 18/19 0 %
26.	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	skipped		
27.	<p>Were there any executive or senior administration leadership changes at the College during the fiscal year, including June 30? List for the College or for Single College District</p> <p>Please describe the leadership change(s)</p>	Yes		
	New College President, Dr. Kevin Horan.			