

2023 Annual Fiscal Report Questions California Community College (Fiscal Year 2021-2022) - Multi-College District: [contact("organization")]

2. Section 1 - General Information:

College name:

Crafton Hills College

2. District name:

San Bernardino Community College District

3. Contact information for Chief Business Officers:

Name of College Chief Business Officer (CBO)

Michael Strong

Title of College CBO

Vice President of Administrative Services

Phone number of College CBO

909-389-3210

E-mail of College CBO

mstrong@craftonhills.edu

Name of District CBO, if different than the College CBO

Jose Torres

Title of District CBO, if different than the College CBO

Executive Vice Chancellor of Fiscal Services

Phone number of District CBO

909-389-6908

E-mail of District CBO

jtorres@sbccd.cc.ca.us

3. Section 2 - District Data Revenue (Part 1):

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

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
4a. Total Unrestricted General Fund Revenues (excluding account 8900)	115159864	115276544	116750705
4b. Other Unrestricted Financing Sources (account 8900) (Enter 0 if none)	2062456	535873	14192

4. Section 2 - District Data Revenue (Part 2):

4bi. On the previous page, you listed \$2062456 in revenue from non-General Fund resources in FY 19/20. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
FY 19/20 (1)	Proceed of general fixed assets	12351	One-time
FY 19/20 (2)	Incoming transfers (reimbursement of FCC auction expenses)	2050105	One-time

4bi. On the previous page, you listed \$535873 in revenue from non-General Fund resources in FY 20/21. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
FY 20/21 (1)	Incoming transfers (reimbursement transfer from Child Dev. fund)	535873	One-time
FY 20/21 (2)			

4bi. On the previous page, you listed \$14192 in revenue from non-General Fund resources in FY 21/22. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount (\$)	Sustainable/One-time/HEERF
FY 20/21 (1)	Proceed of general fixed assets	13995	One-time
FY 20/21 (2)	Incoming transfers (Return Perkins Institution Fund from FY21 FISAP)	197	One-time

5. Unrestricted General Fund Beginning/Ending Balance

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
5a. Net (Adjusted) Unrestricted General Fund Beginning Balance <i>Use adjusted unrestricted beginning fund balance from CCFS 311 Annual.</i>	24059101	26310990	24893310
5b. Net Unrestricted General Fund Ending Balance, including transfers in/out <i>This amount is the amount reported on the CCFS 311 report after transfers in/out</i>	26310990	24893310	19242905

5. Section 3 - Expenditures/Transfers (General Fund Expenditures/Operating Expenditures):

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

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
6a. Total Unrestricted General Fund Expenditures (including account 7000)	117333095	106516481	116715756
6b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	101518050	91382530	100414841
6c. Other Unrestricted General Fund Expenses (6a-6b)	15815045	15133951	16300915
6d. Unrestricted General Fund Ending Balance <i>6.d. same as 5.b., which includes transfers in/out</i>	26310990	24893310	19242905

6. Section 4 - Liabilities - Debt:

7. Did the District borrow funds for cash flow purposes?

	Yes	No
FY 19/20		X
FY 20/21		X
FY 21/22		X

8. Total Borrowing/Total Debt – Unrestricted General Fund

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
8a. Short-Term Borrowing (TRANS, etc.) <i>List total short-term Unrestricted General Fund Borrowing/Debt</i>	0	0	0
8b. Long-Term Debt (COPs, Capital Leases, other long-term borrowing) <i>In 8.b. list <u>total</u> long-term Unrestricted General Fund Borrowing/Debt (not G.O. Bonds)</i>	0	0	0

9. Did the District issue unrestricted long-term debt instruments or other new borrowing (not G.O. Bonds) during the fiscal year?

	Yes	No
FY 19/20		X
FY 20/21		X
FY 21/22		X

9a. If you answered YES for any year in question 9, please indicate what type. Enter n/a if not applicable.

	FY 19/20	FY 20/21	FY 21/22
Please indicate what type of long-term debt instruments or new borrowing the college issued.	N/A	N/A	N/A

9b. If you answered YES for any year in question 9, please indicate amounts. Enter n/a if you answered NO.

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
Total amount for debt instruments/borrowing entered for question.	n/a	n/a	n/a

10. Debt Service Payments (Unrestricted General Fund)

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
Debt Service Payment Amounts <i>(include transfers made from the UGF to any other fund for the purposes of debt service payments)</i>	0	0	0

7. Section 5: Other Post-Employment Benefits (OPEBs):**11. Most recent actuarial report:****a. Total OPEB Liability (TOL) for OPEB**

7185299

b. Fiduciary Net Position

11141711

c. Net OPEB Liability

-3956412

d. Funded Ratio [Fiduciary Net Position (FNP)/TOL]

155%

e. Service Cost (SC)

884599

12. Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date

06/30/2021

13. Has an irrevocable trust been established for OPEB liabilities?

Yes

14. OPEB Trust or Reserves (enter n/a if not applicable)

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
14a. Amount deposited into OPEB Irrevocable Trust <i>Add amounts deposited during the fiscal year. These amounts are usually included in the District's Annual Audit, and trust is referred to as Fiduciary Trust or Plan Fiduciary.</i>	0	0	0
14b. Amount deposited into non-irrevocable Reserve specifically for OPEB	0	0	0
14c. OPEB Irrevocable Trust Balance as of fiscal year end	8807081	9153438	11141711

15. Has the district utilized OPEB or other special retiree benefit funds to help balance the general fund budget in 21/22?

No

8. Section 6 - Cash Position:**16. Cash Balance at June 30 from Annual CCFS 311 Report**

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
Combined General Fund Balance Sheet Total (Unrestricted and Restricted – accounts 9100 through 9115)	29130482	34477268	73138032

17. Does the district prepare cash flow projections during the year?

Yes

9. Section 7 - Annual Audit Information:

18. Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions

NOTE: Audited financial statements are due to the ACCJC no later than April 14th, 2023. A multi-college district may submit a single district audit report on behalf of all the colleges in the district. Please email a PDF version of the Audited Financial Statements to support@accjc.org.

12/29/2022

19. List the number of audit findings (financial statement, federal compliance and state compliance) for each year

	FY 19/20	FY 20/21	FY 21/22
Number of findings (enter 0 if none):	3	3	0

20. From Summary of Auditors Results (Annual Audit) for FY 21/22
(this is usually a single page at the beginning of the Findings and Questioned Costs section):

0

10. Section 8 - Other District Information:

21. Budgeted/Actual FTES (District)

	FY 19/20	FY 20/21	FY 21/22
21a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target) <i>Resident FTES only.</i>	15364	15474	14808
21b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320, or from more recent CCFS 320 Recal if applicable <i>Report resident FTES only. Please use actual FTES, not hold harmless FTES</i>	15474	13569	12293

22a. During the report year, did the institution settle any contracts with employee bargaining units?

No

22b. Did any negotiations remain open?

Yes

22c. How many unit contracts remained open (ongoing negotiations) for over two years?

2

22d. Please use the box below to provide additional context related to significant impacts of settlements and any ongoing negotiations.

The District opened several (if not all) articles for the CSEA successor agreement, which took longer than anticipated to negotiate because of COVID and completing a classification study simultaneously. For POA, this was a new union, so we needed to negotiate all the articles in the collective bargaining agreement.

11. Section 9 - College Data:

23. Budgeted/Actual FTES (College)

	FY 19/20	FY 20/21	FY 21/22
23a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target - college)	4703	4712	4540
23b. College Actual Full Time Equivalent Students (FTES) from Annual CCFS 320, or from more recent CCFS 320 Recal if applicable	4679	4379	3800

24. College UGF Allocation/Expenditures/Balance Expenditures (College)

	FY 19/20 (\$)	FY 20/21 (\$)	FY 21/22 (\$)
24a. Final Unrestricted General Fund allocation from the District	26362939	27150539	28939366
24b. Final Unrestricted General Fund Expenditures <i>For a college within a multi-college District, include District allocated costs.</i>	29395827	27597702	31857915
24c. Final Unrestricted General Fund Ending Balance	-8061245	-8508409	-11426958

25. USDE official cohort Student Loan Default Rate (FSLD)

	Cohort Year 2017 (Published fall 2020)	Cohort Year 2018 (Published fall 2021)	Cohort Year 2019 (Published fall 2022)
Cohort 3-year rate	0%	0%	0%

12. Section 10 - District and College Data:

26a. For report year, how many executive or senior administration leadership positions have an administrator hired into the position as of June 30, 2022? List for the District and for the College.

College : 0
District : 1

26b. How many executive or senior administration leadership positions have been replaced with an interim, or remain vacant (no planned hire) as of June 30 2022? List for the District and for the College

College : 0
District : 0

26c. Please describe the leadership change(s) (Please enter 'n/a' if there were no leadership changes)

College Level Changes: None

District Level Changes: Nohemy Ornelas is the Vice Chancellor Educational & Student Services, which is a new position at the District.

27. Please use this text box to provide any comments regarding the data submitted in this report (optional, no limit).

13.

Name of person submitting this report:

Michael Strong

Title of person submitting this report:

Vice President Administrative Services

Email of person submitting this report:

mstrong@craftonhills.edu

Email Confirmation:

mstrong@craftonhills.edu

By submitting this report on behalf of my institution, I confirm that the data and information contained herein is accurate and correct to the best of my knowledge. The institution acknowledges that knowingly submitting false or inaccurate data may result in notification to the U.S. Department of Education and/or accreditation action.

Check to confirm and acknowledge