



**ACCREDITING COMMISSION FOR
COMMUNITY AND JUNIOR COLLEGES**
WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES

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Annual Fiscal Report
Reporting Year: 2015-2016
REVIEW

Crafton Hills College
11711 Sand Canyon Road
Yucaipa, CA 92399

General Information

2.	Confirm or enter the name of the District/System or Corporate/Parent Organization:	San Bernardino Community College District
3.	a. Name of College Chief Business Officer (CBO)	Michael Strong
	b. Title of College CBO	Vice President of Administrative Services
	c. Phone number of College CBO	909-389-3210
	d. E-mail of College CBO	mstrong@craftonhills.edu
	e. Name of District/System/Parent Company CBO	Larry Strong
	f. Title of District/System/Parent Company CBO	Director, Fiscal Services
	g. Phone Number of District/System/Parent Company CBO	909-382-4028
	h. E-mail of District/System/Parent Company CBO	lstrong@sbccd.cc.ca.us

DISTRICT/SYSTEM DATA (including single college organizations)

Stability of Revenue

		FY 15/16	FY 14/15	FY 13/14
4.	a. Annual General Fund revenues from all sources (Operating Revenues, CCC Fund 10)	\$ 98,090,550	\$ 78,442,275	\$ 76,906,981
	b. Revenue from other sources (non-general fund)	\$ 0	\$ 0	\$ 0
5.	Net Beginning Balance (Using same fund as included in question 4)	\$ 14,446,622	\$ 16,684,210	\$ 24,062,725

Expenditures/Transfer

		FY 15/16	FY 14/15	FY 13/14
6.	Total annual general fund expenditures (Operating Expenditures matching the same fund as included in question 4)	\$ 83,535,522	\$ 78,869,870	\$ 73,167,902
	b. Salaries and benefits (General Fund)	\$ 72,283,420	\$ 67,295,050	\$ 62,457,130
	c. Other expenditures/outgo (difference between 6a and 6b)	\$ 11,252,102	\$ 11,574,820	\$ 10,710,772

Liabilities

7.	Did the institution borrow funds for cash flow purposes?	No	No	No
	Total Local Borrowing	FY 15/16	FY 14/15	FY 13/14
8.	a. Short Term Borrowing (TRANS, etc)	\$ 0	\$ 0	\$ 0
	b. Long Term Borrowing (COPs, Capital Leases, other long term borrowing):	\$ 0	\$ 0	\$ 0
9.	a.	FY 15/16	FY 14/15	FY 13/14

	Did the institution issue long-term debt instruments during the fiscal year noted?	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 15/16 \$ 19,778,106	FY 14/15 \$ 23,651,486	FY 13/14 \$ 23,183,601

Other Post Employment

		FY 15/16	FY 14/15	FY 13/14
11.	a. Actuarial Accrued Liability (AAL) for OPEB:	\$ 8,325,249	\$ 7,224,899	\$ 7,224,889
	b. Unfunded Actuarial Accrued Liability (UAAL) for OPEB:	\$ 509,228	\$ 3,936,364	\$ 3,936,364
	c. Funded Ratio (Actuarial Value of plan Assets/AAL)	94 %	46 %	46 %
	d. UAAL as Percentage of Covered Payroll	1 %	8 %	8 %
	e. Annual Required Contribution (ARC)	\$ 568,558	\$ 732,097	\$ 732,097
	f. Amount of annual contribution to ARC	\$ 304,023	\$ 374,226	\$ 4,384,127
12.	Date of most recent OPEB Actuarial Report (mm/dd/yyyy):	02/01/2016		
13.	a. Has an irrevocable trust been established for OPEB liabilities? Yes			
	b. Deposit into Irrevocable OPEB Reserve/Trust	FY 15/16 \$ 0	FY 14/15 \$ 0	FY 13/14 \$ 3,396,364
	c. Deposit into non-irrevocable Reserve specifically for OPEB	\$ 0	\$ 0	\$ 0

Cash Position

14.	Cash Balance (Unencumbered cash): Unrestricted General Fund	FY 15/16 \$ 30,337,602	FY 14/15 \$ 22,078,820	FY 13/14 \$ 10,543,691
15.	Does the institution prepare cash flow projections during the year?	Yes	Yes	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:	FY 15/16 12/31/2016	FY 14/15 12/31/2015	FY 13/14 12/31/2014
<p>NOTE: As a general rule, institutions will submit their audited financial statements to ACCJC no later than six months following the close of the fiscal year. A multi-college district may submit a single district audit report on behalf of all colleges in the district.</p>				
17.	Summarize Material Weaknesses and Significant Deficiencies from annual audit report (enter n/a if not applicable):			
	FY 15/16	<p>Errors were made within the closing process of the District's financial records during the current fiscal year. The District did not have policies or procedures in place to ensure that covered transactions are not entered into with parties that are suspended or debarred.</p>		
	FY 14/15	<p>Errors were made within the closing process of the District's financial records during the current fiscal year. The District did not have policies or procedures in place to ensure that covered transactions are not entered into with parties that are suspended or debarred.</p>		
	FY 13/14	<p>State apportionment not reconciled at year end. Cafeteria and Child Development funds had negative fund balances. Procedure not in place to determine eligibility for financial aid. Title IV funds not returned within forty-five day requirement. Bank account name containing federal funds did not contain the words "federal funds".</p>		

Other Information

		FY 15/16	FY 14/15	FY 13/14
18.	a. Budgeted Full Time Equivalent Students (FTES) (Annual Target):	15,743	15,368	14,401
	b. Actual Full Time Equivalent Students (FTES):	15,343	14,689	14,401
	c. Funded FTES:	15,343	14,496	13,241
		FY 15/16	FY 14/15	FY 13/14
19.	Report the % of total tuition/fees received from federal financial aid programs (Title IV, HEA), if applicable:	0 %	0 %	0 %
20.	a. During the reporting period, did the institution settle any contracts with employee bargaining units?	Yes		
	b. Did any negotiations remain open?	Yes		
	c. Describe significant fiscal impacts:	1.5% salary increase for all bargaining units.		
21.	a. College Data: Federal Financial Aid programs in which the College participates (check all that apply):	Pell FSEOG FWS Perkins Loans		
	b. Changes in Federal Financial Aid Program Participation: Programs that have been DELETED:	N/A		
	Programs that have been ADDED:	N/A		
22.	College Data: USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 12/13 20 %	Cohort Year 11/12 22 %	Cohort Year 10/11 25 %
23.	College Data: Were there any executive or senior administration leadership changes at the institution during the fiscal year?	Yes		
	Please describe the leadership change(s)	Cheryl Marshall resigned from the role of President of Crafton Hills College. Jose Torres was hired permanently as Vice Chancellor of Business and Fiscal Services. Lisa Norman resigned from the role of Vice Chancellor of Human Resources.		

Go To Question #:

The Annual Fiscal Report must be certified as complete and accurate by the CEO (Dr. Wei Zhou). Once you have answered all the questions, you may send an e-mail notification to the CEO that the report is ready for certification.

Only the CEO may submit the final Annual Fiscal Report.

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