



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

Annual Fiscal Report

Reporting Year: 2019-2020

Final Submission

4/9/2021

City College of San Francisco

50 Frida Kahlo Way

San Francisco, CA 94112

General Information

Q#	Question Text	Answer
1	Confirm College Information	Confirmed
2a	District Name:	San Francisco Community College District
	Is the college a single college district?	Yes
2b	Additional Information: If the college is a single college district, questions 21a, 21b, 22, 23 and 24 will "auto fill" from 18a, 18b, 4a, 6a, and 6d respectively.	
3a	Name of College Chief Business Officer (CBO)	Dr. John al-Amin
3b	Title of College CBO	Vice Chancellor, Finance and Administration
3c	Phone number of College CBO	415-239-3497
3d	E-mail of College CBO	jalamin@ccsf.edu
3e	Name of District CBO	Dr. John al-Amin
3f	Title of District CBO	Vice Chancellor, Finance and Administration
3g	Phone number of District CBO	415-239-3497
3h	E-mail of District CBO	jalamin@ccsf.edu

Additional Information:

3i The District CBO email address will be copied on the final report once it has been approved by the CEO.

District Data (including single college organizations) Revenue

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

Q#	Question Text	FY 17/18	FY 18/19	FY 19/20
4a	Total Unrestricted General Fund Revenues (excluding account 8900)	\$155,778,393	\$164,464,423	\$162,062,808
4b	Other Unrestricted Financing Sources (Account 8900)	\$520	\$0	\$0
4i	Other Unrestricted Financing Sources (account 8900) is primarily comprised of (if applicable):			
	Description:			
	Miscellaneous Revenue	\$520	\$0	\$0
	Sustainable/One-time	One-time		

The data included in this report are certified as a complete and accurate representation of the reporting college.

4	Additional Information: ACCJC does not count other unrestricted financing sources as a regular and ongoing source of revenue, unless it is a sustainable annual revenue.			
	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
5a	Net (Adjusted) Unrestricted General Fund Beginning Balance	\$47,898,495	\$24,083,088	\$10,251,145
5b	Net Unrestricted General Fund Ending Balance, including transfers in/out	\$24,083,088	\$10,251,145	\$8,665,536
	Additional Information:			
5	a. Use adjusted beginning fund balance from CCFS 311 Annual.			
	b. This amount is the amount reported on the CCFS 311 report after transfers in/out			

Expenditures/Transfers (General Fund Expenditures/Operating Expenditures)

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

Q#	Question Text	FY 17/18	FY 18/19	FY 19/20
6a	Total Unrestricted General Fund Expenditures (including account 7000)	\$178,524,790	\$178,296,366	\$163,119,782
6b	Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	\$160,117,170	\$164,538,736	\$149,291,578
6c	Other Unrestricted General Fund Outgo (6a – 6b)	\$14,903,744	\$13,168,786	\$489,542
6d	Unrestricted General fund Ending Balance	\$24,083,088	\$10,251,145	-\$461,951
6e	If the report year closed with an Unrestricted General Fund deficit, does the district anticipate to close 2020-21 with a deficit?			Yes
6i	If yes, what is the estimated unrestricted deficit?			-\$6,966,486
6	Additional Information: 6.d. same as 5.b, which includes transfers in/out			

Liabilities

Q#	Question Text	FY 17/18	FY 18/19	FY 19/20
7	Did the district borrow funds for cash flow purposes?	No	No	No

Total Borrowing/Total Debt - Unrestricted General Fund

Q#	Question Text	FY 17/18	FY 18/19	FY 19/20
8a	Short-Term Borrowing (TRANS, etc.)	\$0	\$0	\$0
8b	Long Term Borrowing (COPs, Capital Leases, other long-term borrowing):	\$0	\$0	\$0

Additional Information:				
8	a. list total short-term Unrestricted General Fund Borrowing/Debt			
	b. List total long-term Unrestricted General Fund Borrowing/Debt (not G.O. Bonds)			
9a	Did the district issue long-term debt instruments or other new borrowing (not G.O. bonds) during the fiscal year noted?	No	No	No
9b	What type(s)			
9c	Total amount	\$0	\$0	\$0
10a	Debt Service Payments (Unrestricted General Fund)	\$0	\$0	\$0
Additional Information:				
10	This amount also includes transfers made from the Unrestricted General Fund to any other fund for the purposes of debt service payments.			

Other Post Employment Benefits

(Source: Most recent GASB 74/75 OPEB Actuarial Report)

Q#	Question Text	FY 17/18	FY 18/19	FY 19/20
11a	Total OPEB Liability (TOL) for OPEB	--	--	\$132,937,602
11b	Net OPEB Liability (NOL) for OPEB	--	--	\$108,974,391
11c	Funded Ratio (Fiduciary Net Position (FNP/TOL))	--	--	18.3%
11d	NOL as Percentage of OPEB Payroll	--	--	79.16%
11e	Service Cost (SC)	--	--	\$4,715,900
11f	Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability	--	--	\$12,187,894
Additional Information:				
11	Annual contribution to the Service Cost is generally the pay-as-you-go cost paid by the unrestricted general fund. Any contribution to the NOL is generally above that amount, and is paid into an Irrevocable Trust during the fiscal year. Please list both amounts here. Note this does not include any change in value or investment earnings of the trust.			
12	Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date (mm/dd/yyyy)	--	--	6/30/2018
13a	Has an irrevocable trust been established for OPEB liabilities?	--	--	Yes
13b	Amount deposited into Irrevocable OPEB Reserve/Trust	\$4,959,945	\$3,287,145	\$0
13c	Amount deposited into non-irrevocable Reserve specifically for OPEB	\$0	\$0	\$0
13d	OPEB Irrevocable Trust Balance as of fiscal year end	\$8,954,140	\$23,963,211	\$2,963,211

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13e	Has the district utilized OPEB or other special retiree benefit funds to help balance the general fund budget in 2019-20?			Yes
Additional Information:				
13	b. Add amounts deposited during the fiscal year. These amounts are usually included in the District's Annual Audit. e. If "yes", that description and amount should be reported in 4.b.i. for FY 19/20	\$56,405,538	\$574,562	\$2,704,012

Cash Position

Q#	Question Text	FY 17/18	FY 18/19	FY 19/20
14	Cash Balance at June 30 from Annual CCFS-311 Report (Combined General Fund Balance Sheet Total - Unrestricted and Restricted accounts 9100 through 9115)	\$56,405,538	\$574,562	\$2,704,012
15a	Does the district prepare cash flow projections during the year?	Yes		
15b	Does the district anticipate significant cash flow issues during 2020-21?	No		
Additional Information:				
15	b. Significant cash flow issues are defined as needing additional cash equal to or exceeding 15% of unrestricted general fund revenues			

Annual Audit Information

Q#	Question Text	FY 17/18	FY 18/19	FY 19/20
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) NOTE: Audited financial statements are due to the ACCJC no later than April 9, 2021. A multi-college district may submit a single district audit report on behalf of all the colleges in the district.	--	--	2/28/2021
17a	List the number of audit findings for each year (enter 0 if none):	5	3	7
17b	From Summary of Auditors Results (Annual Audit) for 2019-20 (this is usually a single page at the beginning of the Findings and Questioned Costs section):			
<u>Financial Statements</u>				
	i. Type of auditor's report issued	Unmodified		
	ii. Internal Control Material Weaknesses identified	Yes		

iii. Internal Control Significant Deficiencies identified	Yes
<u>Federal Awards</u>	
i. Type of auditor's report issued on compliance	Unmodified
ii. Internal Control Material Weaknesses identified	Yes
iii. Internal Control Significant Deficiencies identified	Yes
iv. Qualified as low-risk auditee	No
<u>State Awards</u>	
i. Type of auditor's report issued on compliance	Modified
If qualified, how many state programs were qualified	1
ii. Internal Control Material Weaknesses identified	N/A
iii. Internal Control Significant Deficiencies identified	N/A

Other District Information

Q#	Question Text	FY 17/18	FY 18/19	FY 19/20
18a	Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	21,930	25,596	22,291
18b	Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	22,309	22,291	19,626
18	Additional Information: a. Resident FTES only. b. Report resident FTES only. Please use actual FTES, not hold harmless FTES.			
19a	Number of FTES shifted into the fiscal year, or out of the fiscal year	0	0	0
19	Additional Information: d. If the District shifted both in and out of a fiscal year, report the net (positive or negative). A negative number may be entered. For FTES shifted into a given year, that same amount should be subtracted from the corresponding report year.			
20a	During the reporting period, did the district settle any contracts with employee bargaining units?	No		
20b	Did any negotiations remain open?	No		
20c	Describe significant impacts of settlements. If any negotiations remain open over one year, describe length of negotiations, and issues:			

With the COVID shelter in place requirements, a side letter was entered into with the SEIU to provide COVID leave for employees required to come work on campus. This agreement will terminate when the area shelter in place is lifted.

College Data

NOTE: For a single college district the information is the same that was entered into the District section of the report.

Q#	Question Text	FY 17/18	FY 18/19	FY 19/20
21a	Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	21,930	25,596	22,291
21b	Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	22,309	22,291	19,626
21c	Is the college experiencing enrollment decline in the current (2020-21) year?			Yes
21i	If yes, what is the estimated FTES decline?			3,600
21	Additional Information: Report resident FTES only.			
22	Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)	\$155,778,393	\$164,464,423	\$162,062,808
23a	Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.)	\$178,524,790	\$178,296,366	\$163,119,782
23	Additional Information:			
24	Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.)	\$24,083,088	\$10,251,145	-\$461,951
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?	100%	100%	100%

Q#	Question Text	Cohort year 2014	Cohort year 2015	Cohort year 2016
26	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	20%	21%	17%

District and College Data

Q#	Question Text	FY 17/18	FY 18/19	FY 19/20
27a	Were there any executive or senior administration leadership changes at the College or District during the fiscal year, including June 30? List for the District and for the College.			Yes

27b	<p>Please describe the leadership change(s): Resignation of Rueben Smith as Vice Chancellor of Facilities, resignation of James Sohn as Associate Vice Chancellor of Facilities, hiring of Alberto Vasquez as the Interim Associate Vice Chancellor of Facilities, resignation of Dr. Mark Rocha as Chancellor, appointment of Dianna Gonzales as Interim Chancellor.</p>	
27c	<p>How many executive or senior administration positions have been replaced with an interim, or remain vacant?</p>	6
27	<p>Additional Information: Senior administrative leadership generally includes the Chief Executive Officer (CEO) of the college/district and any administrators who report to that position and/or sit on the CEO's cabinet or executive committee. 'Senior executive leadership' always includes the chief business official, chief financial officer of the college/district.</p>	