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

Annual Fiscal Report
California Community College

Reporting Year: 2020-2021
Final Submission
4/8/2022

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: Is the college a single college district?	San Francisco Community 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 18/19	FY 19/20	FY 20/21
4a	Total Unrestricted General Fund Revenues (excluding account 8900)	$164,464,423	$162,062,808	$162,935,923
4b	Other Unrestricted Financing Sources (Account 8900)	$0	$0	$10,036,869
4i	Other Unrestricted Financing Sources (account 8900) is primarily comprised of (two largest components, if applicable):			
	Description:			

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	HEERF Institutional and Student Aid	$0	$0	$10,036,869
	Sustainable/One-time			HEERF
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. ACCJC will count HEERF funds as sustainable for 2020-21. Transfers-in from OPEB trusts are not sustainable; list as one time.			
5a	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance) Net (Adjusted) Unrestricted General Fund Beginning Balance	$24,083,088	$10,251,145	$8,665,536
5b	Net Unrestricted General Fund Ending Balance, including transfers in/out	$10,251,145	$8,665,536	$16,874,510
5	**Additional Information**: 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 18/19	FY 19/20	FY 20/21
6a	Total Unrestricted General Fund Expenditures (including account 7000)	$177,707,552	$163,119,782	$164,424,335
6b	Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	$164,538,736	$149,291,578	$151,009,125
6c	Other Unrestricted General Fund Outgo (6a – 6b)	$13,168,816	$13,828,204	$12,869,481
6d	Unrestricted General Fund Ending Balance	-$13,243,099	-$1,056,974	-$1,488,412
6e	If the report year closed with an Unrestricted General Fund deficit, does the district anticipate to close 2021-22 with a deficit?			Yes
6i	If yes, what is the estimated unrestricted deficit?			-$3,683,924
6	**Additional Information**: d. 6.d. same as 5.b, which includes transfers in/out			

Liabilities - Debt

Q#	Question Text	FY 18/19	FY 19/20	FY 20/21
7	Did the district borrow funds for cash flow purposes?	No	No	No

Total Borrowing

Q#	Question Text	FY 18/19	FY 19/20	FY 20/21
8a	Short-Term Borrowing (TRANS, etc.)	$0	$0	$0

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8b	Long Term Borrowing (COPs, Capital Leases, other long-term borrowing):	$0	$0	$0
8	**Additional Information**: 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 (General Fund/Operations)	$27,926,962	$27,733,400	$33,262,878
10	**Additional Information**: 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 (OPEBs)

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

Q#	Question Text	FY 18/19	FY 19/20	FY 20/21
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
11	**Additional Information**: 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 OPEB Irrevocable Trust	$3,287,145	$0	$0
13c	Amount deposited into non-irrevocable Reserve specifically for OPEB	$0	$0	$0
13d	OPEB Irrevocable Trust Balance as of fiscal year end	$23,963,211	$18,936,619	$17,941,676

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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
13	**Additional Information**: b. 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. e. If "yes", that description and amount should be reported in 4.b.i. for FY 20/21	

Cash Position

Q#	Question Text	FY 18/19	FY 19/20	FY 20/21
14	Cash Balance at June 30 from Annual CCFS-311 Report (Combined General Fund Balance Sheet Total - Unrestricted and Restricted accounts 9100 through 9115)	$574,562	$2,704,012	$5,092,202
15a	Does the district prepare cash flow projections during the year?	Yes		
15b	Does the district anticipate significant cash flow issues during 2021-22?	No		
15	**Additional Information**: 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 18/19	FY 19/20	FY 20/21
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 8, 2022. A multi-college district may submit a single district audit report on behalf of all the colleges in the district.	--	--	2/28/2022
17a	List the number of audit findings for each year (enter 0 if none):	3	7	7
17b	From Summary of Auditors Results (Annual Audit) for 2020-21 (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		

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	iii. Internal Control Significant Deficiencies identified	Yes
	Federal Awards	
	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
	State Awards	
	i. Type of auditor's report issued on compliance	Qualified/ 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 18/19	FY 19/20	FY 20/21
18a	Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	25,596	22,291	19,626
18b	Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	22,291	19,626	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**: 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:			
	District is currently negotiating contracts with bargaining units. Past agreements have expired.			

College Data

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

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 18/19	FY 19/20	FY 20/21
21a	Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	25,596	22,291	19,626
21b	Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	22,291	19,626	19,626
21c	Is the college experiencing enrollment decline in the current (2021-22) year?			Yes
21i	If yes, what is the estimated FTES decline?			5,996
21	**Additional Information**: For a single college district the information is the same that was entered into the District section of the report.			
22	Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)	$164,464,423	$162,062,808	$162,935,923
23a	Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.)	$177,707,552	$163,119,782	$164,424,335
23	**Additional Information:** For a college within a multi-college District, include District allocated costs.			
24	Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.)	-$13,243,099	-$1,056,974	-$1,488,412
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 2016	Cohort year 2017	Cohort year 2018
26	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	16.9%	17.4%	10.9%

District and College Data

Q#	Question Text	FY 18/19	FY 19/20	FY 20/21
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	Please describe the leadership change(s): Dr. Rajen Vurdien named interim Chancellor. The campus hired Dr. John al-Amin as the Vice Chancellor for Finance and Administration, Dr. Lisa Cooper-Wilkins as Vice Chancellor for Student Affairs, and Ellen Rayz as the Associate Vice Chancellor, Information Technology Services. Dr. Abdul Nasser, Associate Vice Chancellor of Finance and Dr. Elizabeth Corria, Interim Associate Vice Chancellor of Student Affairs resigned.	
27c	How many executive or senior administration positions have been replaced with an interim, or remain vacant, as of 6/30/2021?	5
27	**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.	