



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

## Annual Fiscal Report

Reporting Year: 2018-2019

Final Submission

4/21/2020

City College of San Francisco

50 Frida Kahlo Way

San Francisco, CA 94112

### General Information

Q#	Question Text	Answer
1	Confirm the correct college's report	Confirmed
2	District Name:	San Francisco Community College District
3a	Name of College Chief Business Officer (CBO)	Abdul Nasser
3b	Title of College CBO	Associate Vice Chancellor, Financial Services
3c	Phone number of College CBO	415-452-7454
3d	E-mail of College CBO	anasser@ccsf.edu
3e	Name of District CBO	Abdul Nasser
3f	Title of District CBO	Associate Vice Chancellor, Financial Services
3g	Phone number of District CBO	415-452-7454
3h	E-mail of District CBO	anasser@ccsf.edu

### District Data (including single college organizations) Revenue

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

Q#	Question Text	FY 16/17	FY 17/18	FY 18/19
4a	Total Unrestricted General Fund Revenues	\$190,133,208	\$155,778,393	\$164,464,423
4b	Other Unrestricted Financing Sources (Account 8900)	\$426	\$520	\$0
5a	Net (Adjusted) Unrestricted General Fund Beginning Balance	\$53,562,262	\$47,898,495	\$24,083,088
5b	Net Unrestricted General Fund Ending Balance, including transfers in/out	\$47,898,495	\$24,083,088	\$10,251,145

### Expenditures/Transfers (General Fund Expenditures/Operating Expenditures)

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

Q#	Question Text	FY 16/17	FY 17/18	FY 18/19
6a	Total Unrestricted General Fund Expenditures (including account 7000)	\$193,509,236	\$178,524,790	\$178,296,366
6b	Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	\$165,310,858	\$160,117,170	\$164,538,736
6c	Other Unrestricted General Fund Outgo (6a – 6b)	\$19,433,208	\$14,903,744	\$13,168,786
6d	Unrestricted General fund Ending Balance	\$47,898,455	\$24,083,088	\$10,251,145

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

**Liabilities**

Q#	Question Text	FY 16/17	FY 17/18	FY 18/19
7	Did the district borrow funds for cash flow purposes?	No	No	No

**Total Borrowing**

Q#	Question Text	FY 16/17	FY 17/18	FY 18/19
8a	Short-Term Borrowing (TRANS, etc)	\$0	\$0	\$0
8b	Long Term Borrowing (COPs, Capital Leases, other long-term borrowing):	\$0	\$0	\$0
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
10	Debt Service Payments (Unrestricted General Fund)	\$0	\$0	\$0

**Other Post Employment Benefits**

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

Q#	Question Text	FY 16/17	FY 17/18	FY 18/19
11a	Total OPEB Liability (TOL) for OPEB	--	--	\$143,600,537
11b	Net OPEB Liability (NOL) for OPEB	--	--	\$124,646,397
11c	Funded Ratio (Fiduciary Net Position (FNP/TOL))	--	--	13.20%
11d	NOL as Percentage of OPEB Payroll	--	--	96.17%
11e	Service Cost (SC)	--	--	\$4,761,606
11f	Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability	--	--	\$12,187,894
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	\$3,839,071	\$4,959,945	\$3,287,145
13c	Amount deposited into non-irrevocable Reserve specifically for OPEB	\$0	\$0	\$0
13d	OPEB Irrevocable Trust Balance as of fiscal year end	\$12,966,424	\$8,954,140	\$23,963,211

**Cash Position**

Q#	Question Text	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)	\$52,703,890	\$56,405,538	\$574,562
15	Does the district prepare cash flow projections during the year?	Yes		

## Annual Audit Information

Q#	Question Text	FY 16/17	FY 17/18	FY 18/19
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)	--	--	12/27/2019

### Q#17. Summarize Material Weaknesses and Significant Deficiencies from the annual audit report (enter n/a if not applicable):

FY	Summary
FY 16/17	No material or significant deficiencies reported in annual audit report. There was one state compliance audit finding regarding the Student Success and Support Program.
FY 17/18	There were five findings: two material weaknesses, two significant deficiencies, and one state noncompliance. 2018-001: Unrestricted General Fund expenditures exceeded revenues by \$22 million; 2018-002: Load banking balance included a deficit amount owed from faculty; 2018-003: The District reported more than 15 calendar days after the disbursement to COD for seven out of 40 students; 2018-004: The District did not determine the withdrawal date within 30 days of the end of the payment period; 2008-005: Student Success & Support program – Three out of 25, or 4%, of students tested did not have adequate documentation to support the services that the District claimed to have provided.
FY 18/19	There were three findings (material weaknesses): 2019-001: Expenditures exceeded revenues by \$13.98m, i.e., 58% of the District's beginning fund balance, and the District ended with \$363,727 in spendable available reserves; 2019-002: Load banking balance included a deficit amount owed from faculty; 2009-003: The District reported more than 15 calendar days after the disbursement to COD for five out of 40 students.

## Other District Information

Q#	Question Text	FY 16/17	FY 17/18	FY 18/19
18a	Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	27,016	21,930	25,596
18b	Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	20,522	22,309	22,291
19	Number of FTES shifted into the fiscal year, or out of the fiscal year	0	0	0
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			

## 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 16/17	FY 17/18	FY 18/19
21a	Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	27,016	21,930	25,596
21b	Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	20,522	22,668	22,291
22	Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)	\$190,133,208	\$155,778,393	\$164,464,423
23	Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.)	\$193,509,236	\$178,524,790	\$178,296,366
24	Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.)	\$47,898,455	\$24,083,088	\$10,251,145
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%

**Q#27(a). Were there any executive or senior administration leadership changes at the College during the fiscal year, including June 30?**

Yes

**Q#27(b). Please describe the leadership change(s)**

Resignation of Trudy Walton, Vice Chancellor of Student Services (originally reported in 2019 Annual Fiscal Report, but actually occurred in this reporting period FY2018-19). Appointment and subsequent resignation of Daman Grewal, Vice Chancellor of Information Technology (originally reported in 2019 Annual Fiscal Report, but actually occurred in this reporting period, FY2018-19). Resignation of Luther Aaberge, Vice Chancellor of Finance and Administration. Promotion of Dianna Gonzales from Vice Chancellor of Human Resources, to Senior Vice Chancellor of Administrative and Student Affairs. Promotion of Rueben Smith from Vice Chancellor of Facilities to Senior Vice Chancellor of Facilities.