



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

Annual Fiscal Report

Reporting Year: 2016-2017

Final Submission

4/2/2018

City College of San Francisco

50 Frida Kahlo Way

San Francisco, CA 94112

General Information

Q#	Question Text	Answer
2	Confirm or enter the name of the District/System or Corporation/ Parent Organization:	City College of San Francisco
3a	Name of College Chief Business Officer (CBO)	George Kozitza
3b	Title of College CBO	Vice Chancellor
3c	Phone number of College CBO	415-241-2229
3d	E-mail of College CBO	gkozitza@ccsf.edu
3e	Name of District/System/Parent Company CBO	George Kozitza
3f	Title of District/System/Parent Company CBO	Vice Chancellor
3g	Phone number of District/System/Parent Company CBO	415-241-2229
3h	E-mail of District/System/Parent Company CBO	gkozitza@ccsf.edu

District/System Data (including single college organizations)

Stability of Revenue

Q#	Question Text	FY 16/17	F 15/16	FY 14/15
4a	Annual General Fund revenues from all sources (Operating Revenues, CCC Fund 10)	\$226,740,226	\$241,000,407	\$209,864,512
4b	Revenue from other sources (non-general fund)	\$93,734,462	\$85,349,552	\$86,021,144
5	Net Beginning Balance (Using same fund as included in question 4)	\$58,188,756	\$38,751,440	\$33,789,308

Expenditures/Transfer

Q#	Question Text	FY 16/17	FY 15/16	FY 14/15
6a	Total annual general fund expenditures (Operating Expenditures matching the same fund as included in question 4)	\$214,501,324	\$209,014,100	\$193,629,406
6b	Salaries and benefits (General Fund)	\$188,329,429	\$181,061,883	\$167,225,691
6c	Other expenditures/outgo (difference between 6a and 6b)	\$26,171,895	\$27,952,217	\$26,403,715

Liabilities

Q#	Question Text	FY 16/17	FY 15/16	FY 14/15
7	Did the institution borrow funds for cash flow purposes?	No	No	No
Total Local Borrowing				
Q#	Question Text	FY 16/17	FY 15/16	FY 14/15
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 institution issue long-term debt instruments during the fiscal year noted?	No	No	Yes
9b	What type(s)			General obligation refunding bonds.
9c	Total amount	\$0	\$0	\$241,290,000
10	Debt Service Payments (General Fund/Operations)	\$0	\$0	\$0

Other Post Employment

Q#	Question Text	FY 16/17	FY 15/16	FY 14/15
11a	Actuarial Accrued Liability (AAL) for OPEB	\$144,234,342	\$175,975,011	\$175,975,011
11b	Unfunded Actuarial Accrued Liability (UAAL) for OPEB:	\$139,563,292	\$147,358,641	\$149,858,641
11c	Funded Ratio (Actuarial Value of plan Assets/AAL)	3%	0%	0%
11d	UAAL as Percentage of Covered Payroll	118%	173%	188%
11e	Annual Required Contribution (ARC)	\$13,377,975	\$0	\$0
11f	Amount of annual contribution to ARC	\$11,983,985	\$0	\$0
12	Date of most recent OPEB Actuarial Report (mm/dd/yyyy):	7/22/2016	--	--
13a	Has an irrevocable trust been established for OPEB liabilities?	Yes	--	--
13b	Deposit into Irrevocable OPEB Reserve/Trust	\$3,839,071	\$2,000,000	\$1,500,000
13c	Deposit into non-irrevocable Reserve specifically for OPEB	\$8,144,914	\$5,500,000	\$500,000

Cash Position

Q#	Question Text	FY 16/17	FY 15/16	FY 14/15
14	Cash Balance (Unencumbered cash): Unrestricted General Fund	\$52,703,890	\$57,644,500	\$28,864,617
15	Does the institution prepare cash flow projections during the year?	Yes	Yes	Yes

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

Annual Audit Information

Q#	Question Text	FY 16/17	FY 15/16	FY 14/15
16	Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions.	12/21/2017	12/9/2016	1/25/2016

Q#17. Summarize Material Weaknesses and Significant Deficiencies from the annual audit report:

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 15/16	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 14/15	Total of 6 audit findings: 3 material weaknesses and 3 significant deficiencies. The 3 material weaknesses were: 2015-001 Finding - Year end closing - The year end closing process was not comprehensive and did not ensure that the account balances were reconciled and correct; 2015-002 Finding - Capital Assets - Capital asset schedules include cost information and accumulated depreciation information from 2001 and prior that is potentially inaccurate and appears unusual as it subtracts, instead of adds transactions, from the prior years: and 2015-003 Finding Preparation of Schedule of Federal Awards - Accounts receivables and deferred revenues related to federal and state grants appears to be overstated by approximately \$700,000. In addition, two grants that were partially federal funded were listed as state funded on the schedules of grant assistance. The 3 significant deficiencies were: 2015-004 Finding - GANN Limit Calculation - The amount indicated as the Appropriation Limit in 2014-15 (Section I.A) was understated by \$25,720,287; 2015-005 Finding Salaries of Classroom Instructors - One employee being charged to instructional account codes performed duties that did not appear to involve assisting instructors in the performance of their duties in the supervision of students and in the performance of instructional task; and 2015-006 Finding State General Apportionment Funding System - Alternative education course FTES claimed for lab hours were not listed in the schedule or outline, or were not consistent with the information in the schedule and outline.

Other District Information

Q#	Question Text	FY 16/17	FY 15/16	FY 14/15
18a	Budgeted Full Time Equivalent Students (FTES) (Annual Target):	27,016	30,990	32,621
18b	Actual Full Time Equivalent Students (FTES):	20,522	21,930	23,628
18c	Funded FTES:	29,359	30,990	32,621
19	Report the % of total tuition/fees received from federal financial aid programs (Title IV, HEA), if applicable:	0%	0%	0%
20a	During the reporting period, did the institution settle any contracts with employee bargaining units?	Yes		

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20b	Did any negotiations remain open?	No
20c	Describe significant fiscal impacts:	No significant fiscal impact
21a	Federal Financial Aid programs in which the College participates (check all that apply):	Pell, FSEOG, FWS, DIRECT
21b	Changes in Federal Financial Aid Program Participation:	
21b.1	Programs that have been DELETED:	We discontinued Perkins Loans in 15/16.
21b.2	Programs that have been ADDED:	

Q#	Question Text	Cohort Year 14/15	Cohort Year 13/14	Cohort Year 12/13
22	College Data: USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	28%	29%	41%

Q#23(a). Were there any executive or senior administration leadership changes at the institution during the fiscal year? Yes

Q#23(b). Please describe the leadership change(s)

Susan Lamb, Interim Chancellor, resigned in June 2017.

Dr. Mark W. Rocha became Chancellor in July 2017.

Additional changes in senior leadership in 2016-17 and 2017-18 include the following:

The appointment of Dianna Gonzales as Vice Chancellor of Human Resources (new position)

The resignation of Samuel Santos as Interim Vice Chancellor of Student Development

The appointment of Trudy Walton as Vice Chancellor of Student Development

The resignation of Anna Davies as Vice Chancellor of Academic Affairs

The appointment of Tom Boegel as Interim Vice Chancellor of Academic Affairs

The resignation of Ron Gerhard as Vice Chancellor of Finance and Administration

The appointment of George Kozitza as Interim Vice Chancellor of Finance and Administration

The appointment of Rueben Smith as Interim Vice Chancellor of Facilities, Planning, and Construction (new position; formerly an Associate Vice Chancellor position occupied by Linda DaSilva)