



## Annual Fiscal Report

Reporting Year: 2014-2015

Final Submission

3/29/2016

City College of San Francisco

50 Frida Kahlo Way

San Francisco, CA 94112

		Answer
2	Confirm or enter the name of the District/System or Corporate/Parent Organization:	City College of San Francisco
3a	Name of College Chief Business Officer (CBO)	Ronald P. Gerhard
3b	Title of College CBO	Vice Chancellor for Finance and Administration
3c	Phone number of College CBO	415-241-2229
3d	E-mail of College CBO	<a href="mailto:rgerhard@ccsf.edu">rgerhard@ccsf.edu</a>
3e	Name of District/System/Parent Company CBO	Ronald P. Gerhard
3f	Title of District/System/Parent Company CBO	Vice Chancellor for Finance and Administration
3g	Phone number of District/System/Parent Company CBO	
3h	E-mail of District/System/Parent Company CBO	<a href="mailto:rgerhard@ccsf.edu">rgerhard@ccsf.edu</a>

### District/System Data (including single college organizations)

#### Stability of Revenue

Q#	Question Text	FY 14/15	F 13/14	FY 12/13
4a	Annual General Fund revenues from all sources (Operating Revenues, CCC Fund 10)	\$209,864,512	\$214,615,905	\$213,168,532
4b	Revenue from other sources (non-general fund)	\$86,021,144	\$99,751,353	\$88,180,609
5	Net Beginning Balance (General Fund)	\$33,789,308	\$34,105,817	\$17,874,618

#### Expenditures/Transfer

Q#	Question Text	FY 15/16	FY 14/15	FY 13/14
6a				

6c	Other expenditures/outgo	\$3,628,804	\$8,801,777	\$3,056,208
----	--------------------------	-------------	-------------	-------------

## Liabilities

Q#	Question Text	FY 14/15	FY 13/14	FY 12/13
7	Did the institution borrow funds for cash flow purposes?	Yes	Yes	Yes

### Total Local Borrowing

Q#	Question Text	FY 14/15	FY 13/14	FY 12/13
8a	Short-Term Borrowing (TRANS, etc)	\$15,000,000	\$30,000,000	\$104,000,000
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?	Yes	No	No
9b	What type(s)	General obligation refunding bonds.		
9c	Total amount	\$241,290,000	\$0	\$0
10	Debt Service Payments (General Fund/Operations)	\$0	\$0	\$0

## Other Post Employment

Q#	Question Text	FY 14/15	FY 13/14	FY 12/13
11a	Actuarial Accrued Liability (AAL) for OPEB:	\$175,975,011	\$189,190,224	\$189,190,224
11b	Unfunded Actuarial Accrued Liability (UAAL) for OPEB:	\$176,475,011	\$189,190,224	\$189,190,224
11c	Funded Ratio (Actuarial Value of plan Assets/AAL)	0%	0%	0%
11d	UAAL as Percentage of Covered Payroll	188%	198%	165%
11e	Annual Required Contribution (ARC)	\$15,900,008	\$16,451,333	\$16,451,333
11f	Amount of annual contribution to ARC	\$7,513,785	\$7,681,238	\$6,941,777
12	Date of most recent OPEB Actuarial Report (mm/dd/yyyy):	11/17/2016	--	--
13a	Has an irrevocable trust been established for OPEB liabilities?	Yes	--	--
13b	Deposit into Irrevocable OPEB Reserve/Trust	\$500,000	\$0	\$0
13c	Deposit into non-irrevocable Reserve specifically for OPEB	\$2,500,000	\$1,500,000	\$0

## Cash Position

Q#	Question Text	FY 14/15	FY 13/14	FY 12/13
14	Cash Balance: General Fund	\$28,865,617	\$76,189	\$0
15	Does the institution prepare cash flow projections during the year?	Yes	Yes	Yes

## Annual Audit Information

Q#	Question Text	FY 14/15	FY 13/14	FY 12/13
16	Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's			

6) The value of the Federal awards expended in the form on non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end 2015-004 Finding - GANN Limit Calculation Significant Deficiency - State Compliance Criteria or Specific Requirement Article XIII-B of the California Constitution and Chapter 1205, Statues of 1980, requires each community college to compute its annual appropriation limit. 2015-005 Finding - Salaries of Classroom Instructors Significant Deficiency - State Compliance Criteria or Specific Requirement CCR, Title 5, Section 59204 indicates that salaries of classroom instructors means all salaries paid to classified district employees who are charging salaries to instructional codes be assigned the basic title of "Instructional Aide" or other appropriate title designated by the

Con't FY  
14/15



Condition The District included in the population factor P2 FTES for non-resident students. This results in the

Con't FY  
13/14

FY  
12/13

**Other Information**

Q#	Question Text	FY 14/15	FY 13/14	FY 12/13
18a	Budgeted Full Time Equivalent Students (FTES) (Annual			



