

Meeting of the Board of Trustees, Thursday, October 6, 2022, 3:00 p.m. - Pavilion Klein
Cube, P2-3 - Hybrid

AGENDA

(1) Meeting Called to Order

The Goals for the October meeting in addition to routine matters are:

- Continue to update the Board on the Middle States Self-Study
- Continue to update the Board on enrollment
- Inform the Board regarding the November 2, 2022 presentation by Scott Van Pelt
- Inform the Board regarding plans for the Board Retreat

(2) Public Comment

(3) Report of the President

(a) Middle States Update

(b) Enrollment

(c) November 2, 2022 Presentation: Scott Van Pelt

(d) Foundation Report (Dr. Mellissia Zanjani and Dr. Ellyn Jo Waller)

(e) National Study of Learning, Voting, and Engagement (NSLVE) Campus Report

NSLVE Campus Report.pdf

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(f) Latine Activities

(4) Policy Work Group

(a) Resolution – Discontinuance of Policies (A)

Board Resolution - Discontinuance of Certain College Policies

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Policy 105-Robert S. King Scholarship for High School Students

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Policy 252 - Disclosure of Faculty Addresses and Phone Numbers

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Policy 301-Central Duplicating Operating & Reproduction Services	25
Policy 318 -Mandatory COVID-19 Vaccination and Testing Policy	28
(5) Business Affairs Committee, September 21, 2022	
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(6) Student Outcomes Committee, September 22, 2022	
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(7) Audit Committee, September 26, 2022	
9-26-2022 Audit Committee Minutes.pdf	88
(a) 2021-2022 Financial Audit (A)	
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(8) Workforce Subcommittee, October 6, 2022	
Progress Report 8-30-22.pdf	224
(9) Consent Agenda	
(a) Proceedings and Minutes of Decisions and Resolutions, Meeting of September 1, 2022	
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Attachment C - Resolution for Board of Trustees to Exercise the Right of First Refusal to Purchase 4701 Chestnut Street.pdf	252
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(b) Gifts and Grants	
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(c) CBI Heat Pump Replacement	
(d) Renewal of Contract with Cozen O'Connor Public Strategies	
(e) Computer Information Systems-Information Technology Program Review	
(f) Computer Science Academic Program Review	
(10) Report of the Chair	
(a) Resolution for Emerita/us Status (A)	
(b) Programmatic Participation	
(c) Growth	

(d) Meeting Location - Diversity

(e) Board Retreat, Thursday, December 1, 2022 -
1:00 p.m. - 5:00 p.m.

(11) Old Business

(12) New Business

**(13) Next Meeting: Committee of the Whole,
Wednesday, November 2, 2022 (Speaker); Thursday,
November 3, 2022, 3:00 p.m.**

The “Committee of the Whole” at Community College of Philadelphia refers to the scheduling of the Board of Trustees’ standing committee meetings on one or two days to make it possible for any trustee to participate in the standing committee discussions. The Committee of the Whole is not a separate committee; rather, it is a structure that provides a means for promoting board member engagement and awareness of standing committee discussions on a frequent basis. Board members have asked for clarification about the role of the trustees who are not members of the committee. Board members who are not members of the committee participate in the discussion but do not participate in any voting.

Future Committee Meetings

Student Outcomes, Thursday, October 20, 2022, 10:00 a.m. - Hybrid and
Thursday, November 3, 2022, 1:00 p.m. - Hybrid

Business Affairs, Wednesday, October 19, November 3, and 16, 2022,
9:00 a.m. - Hybrid

Workforce Subcommittee, Thursday, October 6 and November 3, 2022,
11:00 a.m. – Zoom

Upcoming Events

2022 Association of Community Colleges Leadership Congress, October
26-29, 2022, Marriott Marquis, New York

Middle States Team Chair Preliminary Visit, Monday, November 14, 2022

Commission for Community Colleges Statewide Virtual Trustee Meeting,
Thursday, November 17, 2022, 6:00 p.m. - 7:30 p.m.- Via Zoom

Board of Trustees Retreat, Thursday, December 1, 2022, 12:00 p.m. –
5:30 p.m., Pavilion Klein Cube, P2-3

Board of Trustees Reception, Thursday, December 1, 2022, 6:00 p.m. -
7:30 p.m., Pavilion Klein Cube, P2-3

Additional College Events

CCP 2022 Fall Events.pdf

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(14) Executive Session

The Board will meet in Executive Session for an update on legal matters.
The Board will not return following the Executive Session.

September 2022

Student Voting Rates for Community College Of Philadelphia

NSLVE Campus Report

September 2022
Dear Colleagues:

We are pleased to share this tailored report containing your students' voting rates for several recent election cycles. This report contains three years of relevant topline data: 2014, 2018, and 2020. In addition to sharing the change between 2014 and 2018 voting rates, we also disaggregate the data so you can better identify and address gaps in participation. Although you have likely seen these numbers before, we find that many report recipients appreciate a refresher heading into another national election.

College and university students participated in record-breaking numbers in the 2020 election. In 2016, the Average Institutional Voting Rate was 53%. In 2020, it jumped to 66%. In the last midterm, the student voting rate more than doubled, from roughly 19% in 2014 to around 40% in 2018. These encouraging data points signal that 2022 can be yet another banner year for student participation if we all work together to ensure that lasting, long-term interventions turn this into a *trend* across the nation.

As always, we urge you to share this report widely and strategically, particularly with faculty who, in 2020, were often the most consistent communicators with students about ever-changing voting conditions and deadlines. We also encourage you to review our recommendations for leveraging election seasons to cultivate a robust and healthy campus climate for political engagement, discourse, equity, and participation, year around: Election Imperatives 2.0 and the more recent Election Imperatives 2020: A Time of Physical Distancing and Social Action, a report with recommendations for institutional leaders, faculty, and voter coalitions.

Since political dialogue across campus and attentiveness to the campus culture around speech and academic freedom are among our top recommendations, we direct you to our discussion guides on talking about your NSLVE report, on free speech and inclusion, and on how campuses use their NSLVE reports.

Finally, we always encourage you to work with us. Help us help you get better data by reaching out. Email IDHE@Tufts.edu for more information, and as always, watch your inbox (or sign up!) for our periodic newsletter, announcements about upcoming releases, and new resources.

Remember, student political learning is a year-round objective. Elections may be episodic, but student engagement in democracy should not be.

All the Best,
The Team at IDHE

IDHE: <https://idhe.tufts.edu/>

NSLVE: <https://idhe.tufts.edu/nslve>

Election Imperatives: <https://idhe.tufts.edu/publications-and-resources/election-imperatives>
Talking Politics discussion guide (for NSLVE reports): <https://idhe.tufts.edu/resources/talking-politics-guide-campus-conversations-about-nslve-reports>

Free Speech & Inclusion on Campus discussion guide: <https://idhe.tufts.edu/resources/free-speech-inclusion-campus-discussion-guide>

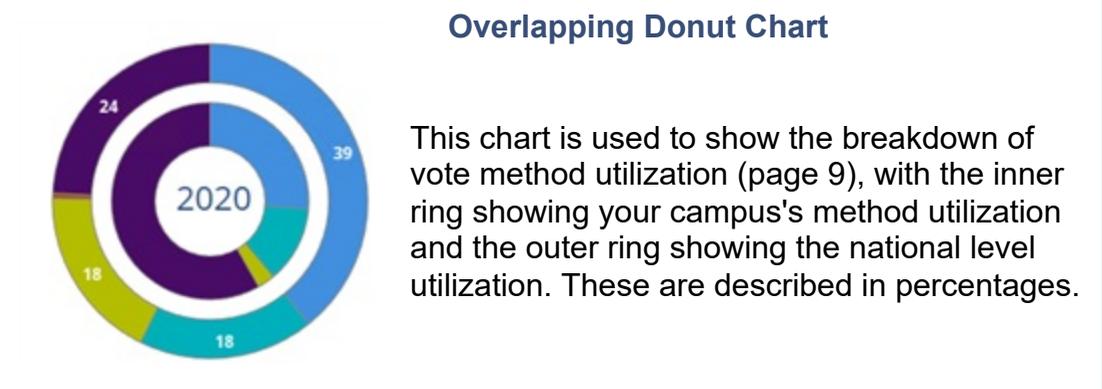
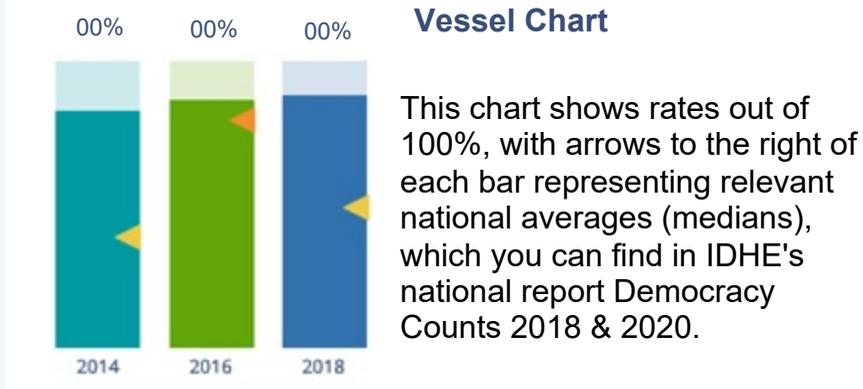
In This Report

This report presents data on student voter participation rates for your campus. The topline counts on page 5 tells you how many students voted, but we encourage you to look carefully at the data on subsequent pages to learn who voted. Data are presented in the form of vessel charts, overlapping donut charts, and tables.

Tables

The tables show the numbers of students and the rates from 2014, 2018, and 2020. The change column represents difference between counts and rates. The change in rates are in terms of percentage points. A red down arrow indicates a decrease, a green up arrow indicates an increase, and a yellow arrow pointing to the right indicates no change. "-" in these tables indicates that the data is unavailable/missing, or is available for 10 or less students.

	2014			2018			2014-2018
	Enrolled	Voted	Rate (%)	Enrolled	Voted	Rate (%)	Change (p.p.)
Asian	-	-	-	-	-	-	-
American Indian/ Alaska Native	-	-	-	-	-	-	-
Black	-	-	-	-	-	-	-
Hispanic	-	-	-	-	-	-	-



Voting, Registration and Yield Rates

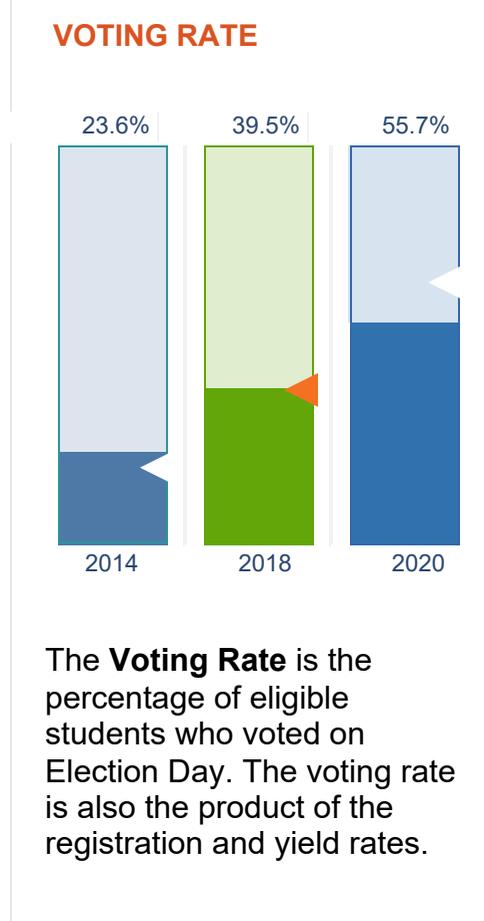
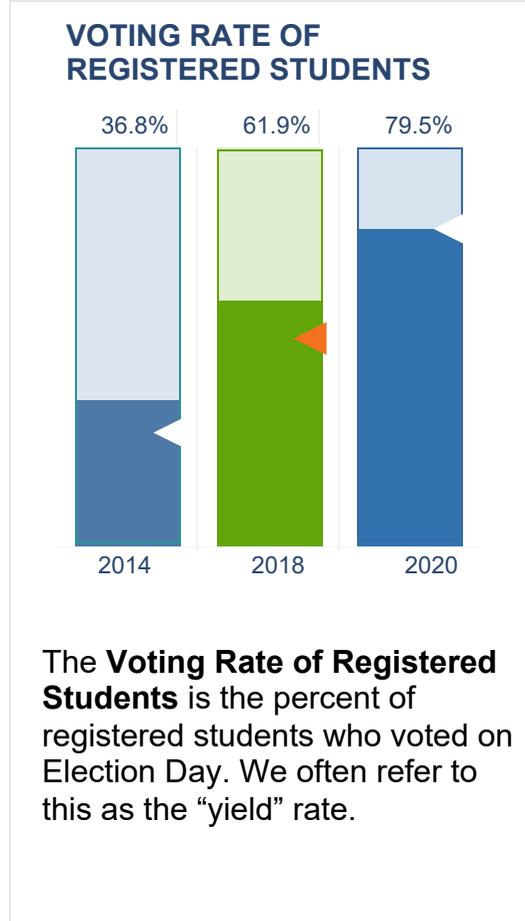
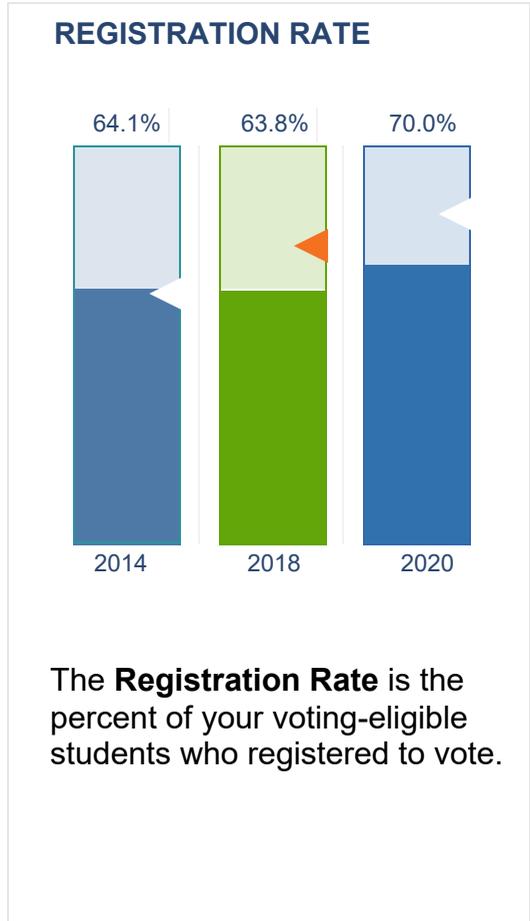
YOUR INSTITUTION

39.5%
2018 Voting Rate

+15.9
Change From 2014

ALL INSTITUTIONS

39.1%
2018 Voting Rate



Looking Closer

Voting and Registration Rates

	2014	2018	2020	2014-2018 Change
Total student enrollment per NSC	18,252	15,506	12,347	↓ -2,746
(Age under 18/Unknown)	90	100	62	↑ 10
(Non-resident aliens)	1,887	455	316	↓ -1,432
Non-resident aliens data source	IPEDS	IPEDS	IPEDS	
(FERPA records blocked)	–	–	–	–
(Non-degree seeking students)	850	773	818	↓ -77
Total eligible voters	15,425	14,177	11,150	↓ -1,248
Number of students who registered	9,882	9,045	7,807	↓ -837
Number of students who voted	3,635	5,603	6,207	↑ 1,968
Registration Rate %	64	64	70	→ 0
Voting Rate of Registered Students %	37	62	80	↑ 25
Voting Rate %	24	40	56	↑ 16

This page provides the numbers we used to calculate your voting, registration, and yield rates. The sub-categories under total student enrollment are the adjustments that we make to account for students who are ineligible to vote due to age or citizenship status. We also exclude, when correctly flagged, students who are not pursuing degrees.

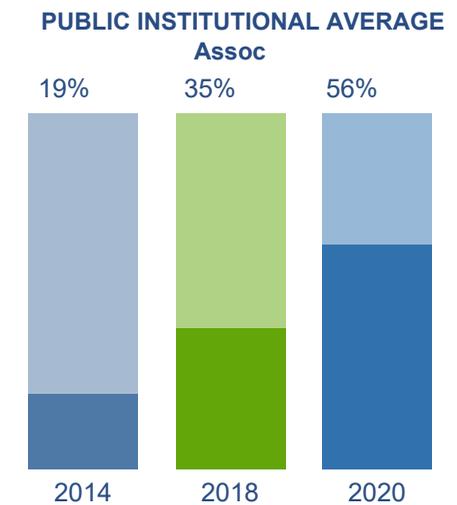
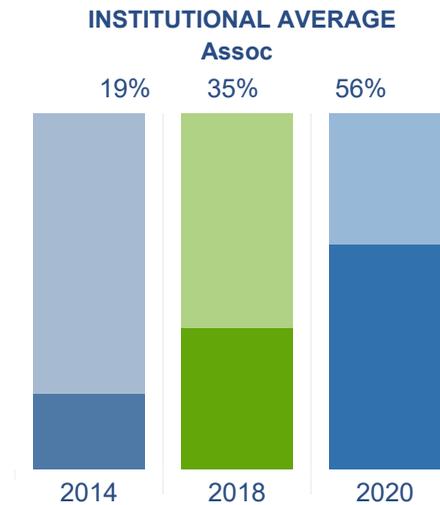
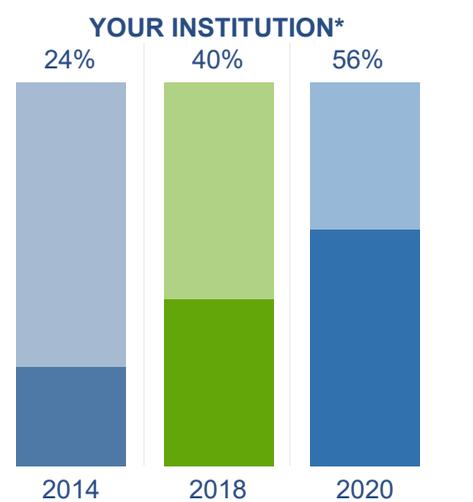
When we have removed non-resident aliens (international students), it is based on your institution's enrollment submission to the NSC. This is indicated by NSC for non-resident aliens data source. We use IPEDS-derived estimates of NRAs when institutions do not submit non-resident alien status data to NSC, or we cannot verify the accuracy of the reported counts. This is indicated by IPEDS in the data source.

In the following pages with tables, **Enrolled** represents the eligible voters when we have used NSC as the data source. When we have used IPEDS as the data source, **Enrolled** includes non-resident aliens who are ineligible to vote, and for whom we are unable to account due to the lack of data from your institution.

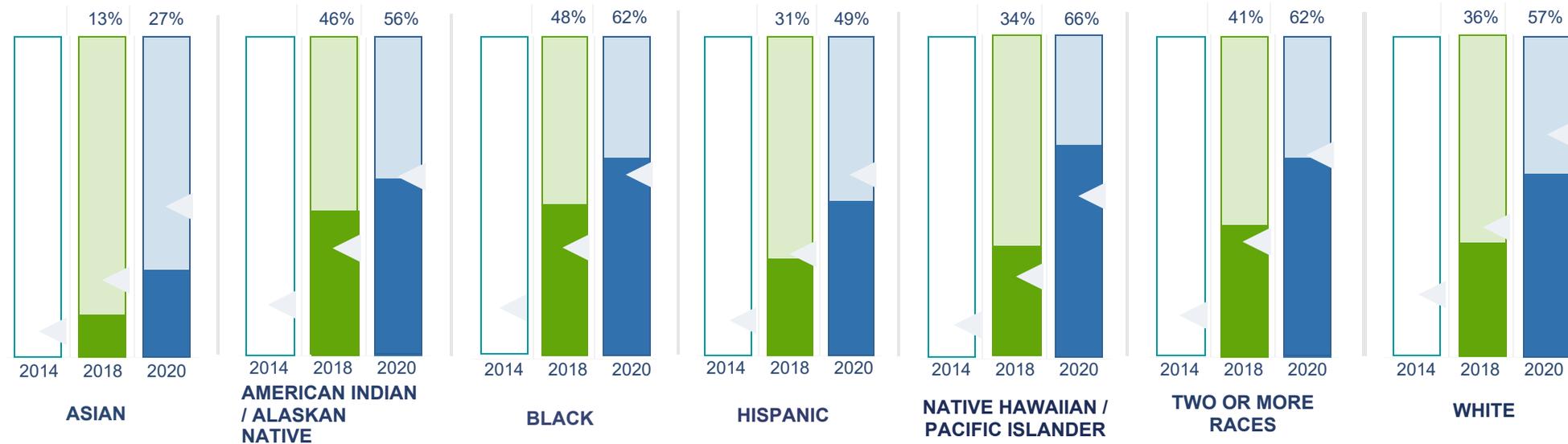
By Institution Types



These are estimated voting rates of your institution compared to the average voting rates of similar institutions in NSLVE. For Associate institutions, we only share public associate institutional averages due to sample size. **"Your Institution" chart is presented at a different scale.



By Race / Ethnicity



These are estimated voting rates for race / ethnicity groups. These classifications are provided by campuses and are obtained following race reporting procedures* defined by the National Center for Education Statistics of the Institute of Education Sciences (IES). Please see our FAQ for more detail : <https://tufts.app.box.com/v/idhe-nslve-report-faq>

If you notice unavailable/missing data in this page, it could mean any of the following for your institution: (i) does not report this data or reports this data as unknown; (ii) did not provide this data in past years; (iii) does not separately submit data for one or more of the demographic groups, or (iv) the data is reported for 10 or fewer students.

*<https://nces.ed.gov/ipeds/report-your-data/race-ethnicity-collecting-data-for-reporting-purposes>

Looking Closer

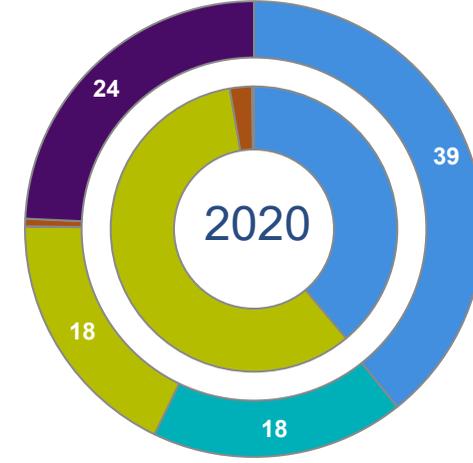
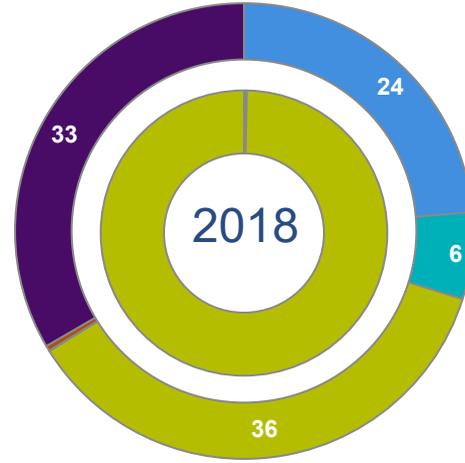
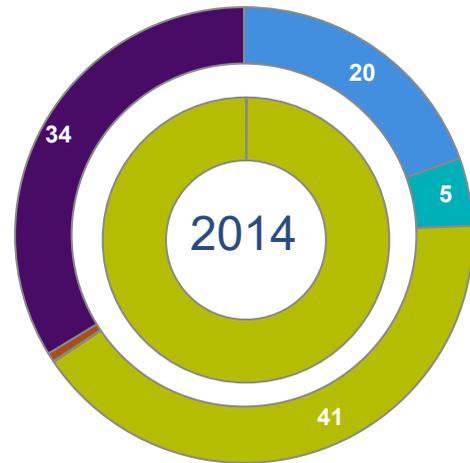
By Race/Ethnicity

This page provides the numbers we used to calculate race / ethnicity group voting rates. We include the counts of students and the change in rates between the two most recent comparable election years. If you notice unavailable/missing data in this page, it could mean any of the following for your institution: (i) does not report this data or reports this data as unknown; (ii) did not provide this data in past years; (iii) does not separately submit data for one or more of the demographic groups, or (iv) the data is reported for 10 or fewer students.

	2014			2018			2020			2014-2018
	Enrolled	Voted	Rate(%)	Enrolled	Voted	Rate(%)	Enrolled	Voted	Rate(%)	Rate Change
Asian	–	–	–	1,452	192	13	1,246	339	27	–
American Indian/ Alaska Native	–	–	–	46	21	46	34	19	56	–
Black	–	–	–	6,612	3,138	47	4,723	2,918	62	–
Hispanic	–	–	–	2,218	680	31	1,932	938	49	–
Native Hawaiian/ Pacific Islander	–	–	–	32	11	34	29	19	66	–
2 or More Races	–	–	–	491	202	41	395	244	62	–
White	–	–	–	3,294	1,175	36	2,687	1,533	57	–

By Voting Method

■ Not-In-Person
 ■ Early Vote
 ■ In-Person
 ■ Other
 ■ Provisional
 ■ Unknown



	2014		2018		2020		2014-2018
	Voted	Rate(%)	Voted	Rate(%)	Voted	Rate(%)	Rate Change
Early Vote	–	–	–	–	–	–	–
In-Person	3,631	100	5,585	100	3,627	58	→ 0
Not-In-Person	–	–	16	0	2,412	39	–
Other	–	–	–	–	–	–	–
Provisional	–	–	–	–	158	3	–
Voting Method Unknown	–	–	–	–	–	–	–

These are estimated rates for vote method utilization, the number of students utilizing each method, and the percent of students utilizing each method. Not all U.S. states provide information on vote method; voting method for voter files from these states are classified “Voting Method Unknown.” For a list of these states, see our FAQ. <https://idhe.tufts.edu/nslve/nslve-faq#CampusReports>. The inner ring in these charts show your campus's method utilization and the outer ring show the national level utilization.

By Age Group

	2014	2018	2020
18-21	14%	32%	50%
22-24	16%	33%	49%
25-29	21%	38%	55%
30-39	29%	46%	61%
40-49	38%	55%	67%
50+	50%	67%	72%

Voting is habit-forming and young voters will usually continue as voters in subsequent elections. Also, elected officials and public opinion polls solicit opinions from people they can locate - people in the voter files. In 2020, the youngest students on campuses voted at the highest rates, giving them increasing voice and power. Government officials should take note of this data point, as the viewpoints of young voters may prove influential in future elections. Candidates should be cautious about remaining distant and unresponsive to the perspectives of young voters.

Looking Closer

By Age Group

Here, we provide the numbers of students in each age category and the voting rates for each group. These are based on the student's age on the day of the election, as calculated by the National Student Clearinghouse using data from student enrollment records.

	2014			2018			2020			2014-2018
	Enrolled	Voted	Rate(%)	Enrolled	Voted	Rate(%)	Enrolled	Voted	Rate(%)	Rate Change
18-21	6,336	863	14	5,707	1,831	32	4,481	2,236	50	↑ 18
22-24	3,275	540	16	2,473	822	33	1,944	953	49	↑ 17
25-29	3,057	629	21	2,745	1,056	38	2,043	1,120	55	↑ 18
30-39	2,745	808	29	2,312	1,061	46	2,065	1,262	61	↑ 16
40-49	1,229	461	38	863	476	55	643	428	67	↑ 18
50+	670	334	50	532	357	67	290	208	72	↑ 17

Looking Closer

By Sex

	2014			2018			2020			2014-2018
	Enrolled	Voted	Rate(%)	Enrolled	Voted	Rate(%)	Enrolled	Voted	Rate(%)	Rate Change
Female	–	–	–	9,369	3,837	41	3,805	2,216	58	–
Male	–	–	–	5,248	1,762	34	1,625	864	53	–

These are estimated voting rates for sex groups and the numbers we used to calculate their voting rates. These classifications are provided by campuses and are obtained following the reporting procedures defined by the National Center for Education Statistics (NCES) of the Institute of Education Sciences (IES). Presently, NCES requires institutions to report students as “Male” or “Female” only.*

If you notice missing data in this page, it could mean any of the following for your institution: (i) does not report this data; (ii) did not provide this data in past years; (iii) does not separately submit data for one or more of the demographic groups, or (iv) the data is reported for 10 or fewer students.

*<https://surveys.nces.ed.gov/ipeds/public/survey-materials/faq?faqid=11>

Looking Closer

By Education Level / Undergraduate Class Year

	2014			2018			2020			2014-2018 Rate Change
	Enrolled	Voted	Rate (%)	Enrolled	Voted	Rate (%)	Enrolled	Voted	Rate (%)	
EDUCATION LEVEL										
Undergraduate	17,308	3,634	21	14,631	5,603	38	11,463	6,205	54	↑ 17
Graduate	–	–	–	–	–	–	–	–	–	–
Class Unknown	–	–	–	–	–	–	–	–	–	–
CLASS YEAR										
Freshman	11,979	2,144	18	9,532	3,338	35	6,934	3,533	51	↑ 17
Sophomore	5,117	1,491	29	4,848	2,265	47	4,353	2,673	61	↑ 18
Upperclassman	–	–	–	–	–	–	–	–	–	–
ENROLLMENT STATUS										
Full-time	3,992	683	17	4,806	1,595	33	4,055	2,018	50	↑ 16
Part-time	13,320	2,952	22	9,826	4,008	41	7,411	4,189	57	↑ 19

These are estimated voting rates by Education Level (undergraduate/graduate), Class Year, and Enrollment Status (full-time/part-time), and the numbers we used to calculate these rates.

If you notice missing data in this page, it could mean any of the following for your institution: (i) does not report this data; (ii) did not provide this data in past years; (iii) does not separately submit data for one or more of the demographic groups, or (iv) the data is reported for 10 or fewer students.

By Field of Study

FIELDS	2014			2018			2020			2014-2018
	Enrolled	Voted	Rate(%)	Enrolled	Voted	Rate(%)	Enrolled	Voted	Rate(%)	Rate Change
Architecture	13	–	–	–	–	–	–	–	–	–
Area, Ethnic, Cultural, and Gender Studies	–	–	–	–	–	–	–	–	–	–
Biological and Biomedical Sciences	–	–	–	139	48	35	150	75	50	–
Business, Management, and Marketing	2,304	426	18	2,032	644	32	1,559	777	50	↑ 13
Communication and Journalism	369	81	22	290	141	49	175	114	65	↑ 27
Communications Technologies/Technicians	122	28	23	195	76	39	135	87	64	↑ 16
Computer and Information Sciences	631	125	20	876	260	30	867	395	46	↑ 10

These are estimated voting rates by field of study, and the numbers we used to calculate the field of study rates. For an explanation of CIP codes, please see our FAQ.* There are roughly 8,000 fields of study among U.S. colleges and universities, so we provide rates for condensed categories.

*<https://tufts.app.box.com/v/idhe-nslve-report-faq>

By Field of Study

FIELDS	2014			2018			2020			2014-2018	
	Enrolled	Voted	Rate(%)	Enrolled	Voted	Rate(%)	Enrolled	Voted	Rate(%)	Rate Change	
Construction Trades	91	17	19	99	36	36	52	26	50	↑	18
Education	685	173	25	643	286	44	499	288	58	↑	19
Engineering and Engineering Techno..	338	55	16	355	108	30	308	145	47	↑	14
English Language and Literature	135	14	10	142	51	36	91	51	56	↑	26
Family and Consumer/Human Scienc..	41	20	49	29	13	45	22	13	59	↓	-4
Foreign Languages, Literatures, and ..	38	16	42	42	24	57	28	23	82	↑	15
Health Professions	751	202	27	4,224	1,595	38	4,116	2,214	54	↑	11
Law Enforcement, Firefighting, and P..	797	182	23	468	177	38	404	228	56	↑	15
Legal Professions and Studies	105	28	27	110	55	50	61	34	56	↑	23
Leisure and Recreational Activities	–	–	–	33	18	55	22	17	77		–
Liberal Arts and Sciences, and Huma..	8,534	1,682	20	3,059	1,239	41	1,473	817	55	↑	21
Mathematics and Statistics	14	–	–	–	–	–	17	–	–		–
Mechanic and Repair Technologies/T..	105	16	15	86	19	22	46	20	43	↑	7

By Field of Study

FIELDS	2014			2018			2020			2014-2018	
	Enrolled	Voted	Rate(%)	Enrolled	Voted	Rate(%)	Enrolled	Voted	Rate(%)	Rate Change	
Multi/Interdisciplinary Studies	45	–	–	59	23	39	59	39	66	–	
Personal and Culinary Services	219	42	19	129	50	39	87	47	54	↑	20
Philosophy and Religious Studies	–	–	–	11	–	–	–	–	–	–	
Physical Sciences	118	16	14	46	11	24	36	17	47	↑	10
Psychology	658	127	19	593	240	40	562	336	60	↑	21
Public Administration and Social Service Profe..	838	297	35	548	283	52	308	188	61	↑	16
Visual and Performing Arts	297	65	22	382	182	48	347	222	64	↑	26
Unknown	20	–	–	25	14	56	19	13	68	–	

About This Report

Thank you for participating in the National Study of Learning, Voting, and Engagement.

Since NSLVE's launch in 2013, nearly 1,200 colleges and universities have signed up to receive their voting rates for the 2012, 2014, 2016, 2018, 2020 and 2022 federal elections.

Along with others, your institution's participation in this study has allowed us to build a robust database of over 50 million college student records, about 10 million for each election year, that serves as a foundation for innovative research on college student political learning and engagement in democracy.

NSLVE is a signature initiative of the Institute for Democracy and Higher Education (IDHE) at Tufts University's Jonathan M. Tisch College of Civic Life. The mission of IDHE is to shift college and university priorities and culture to advance political learning, agency, and equity. We achieve our mission through research, resource development, technical assistance, and advocacy.

About the Data

The voter registration and voting rates in this report reflect the percentage of your institution's students who were eligible to vote and who actually voted in the 2014, 2018, and 2020 elections.

These results are based on enrollment records your institution submitted to the National Student Clearinghouse (NSC) and publicly available voting files collected by L2 Political.

Enrollment lists are adjusted by deducting students under age 18 (at the time of the election), people identified as non-degree seeking and those identified by campuses as "nonresident aliens" (NRAs) (the federal government's category for mostly international students). Unfortunately, not all campuses report NRAs to NSC. For those campuses, we use IPEDS to calculate the number of NRA students on each campus and adjust NSC enrollment numbers to estimate the number of students to remove. We also quality check NRA removals by verifying that there is little to no discrepancy between the number of international students reported by the campus to IPEDS and to NSC. We cannot adjust subgroup analyses absent identification of NRAs verified by the process above. We welcome closer partnerships with individual colleges and universities to provide more accurate rates. For more on the data and the matching process, see our FAQ on Campus Reports.

Community College Of Philadelphia

Thank you for the work you do to improve your students' political learning and engagement. We hope that you find your NSLVE report useful. For up-to-date news on NSLVE data, resources, and to sign up for our newsletter visit: <https://idhe.tufts.edu>.

References: IDHE encourages report recipients to share this report as broadly as possible, including posting it on the college or university's website. When doing so, please use the following citation: Institute for Democracy & Higher Education: National Study of Learning, Voting and Engagement. (2022). 2014, 2018, and 2020 report for _____ [name of institution]. Medford, MA.



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RESOLUTION

WHEREAS, on March 3, 2022, the Board of Trustees approved Policy #319, the Community College of Philadelphia Policy on College Policies;

WHEREAS, pursuant to the Policy on College Policies, the College's policies are to be reviewed on a regular basis; and either (1) reissued; (2) revised; or (3) discontinued no later than once every seven (7) years;

WHEREAS, a College policy may be discontinued upon approval by the College's Board of Trustees;

WHEREAS, in the course of the policy review process, the College's President and Cabinet have identified certain policies which they have recommended to the Board of Trustees for discontinuance at the October 6, 2022 Board of Trustees meeting;

WHEREAS, the Board of Trustees agrees with the rationale presented by the College's President and Cabinet for discontinuing the identified policies;

NOW, THEREFORE, ON THIS 6TH DAY OF OCTOBER, 2022, BE IT RESOLVED, that the Board of Trustees hereby approves of the discontinuance of the following College policies:

1. Policy 105, Robert S. King Scholarship for High School Students
2. Policy 252, Disclosure of Faculty Addresses and Phone Numbers
3. Policy 301, Central Duplicating Operating & Reproduction Services
4. Policy 318, Mandatory COVID-19 Vaccination and Testing Policy

ROBERT S. KING SCHOLARSHIP FOR HIGH SCHOOL STUDENTS

Memorandum #105 Robert s. King Scholarship for High School Students

Revised: December 13, 2013
Original Date of Issue: April 30, 1985
Reissued: 127A - September 9, 1986

The Board of Trustees of Community College of Philadelphia approved the following policy at their August 2, 1984 meeting:

This memorandum supersedes College Policies and Procedures Memorandum No. 127 of April 30, 1985 resulting from Board of Trustees action of April 4, 1985. The April 1985 session revised original Board action of November 1, 1984.

The Board of Trustees of Community College of Philadelphia will make available a two-year scholarship to a maximum of 20 outstanding graduates, selected through an application process, from public or non-public, registered or licensed, diploma-granting high schools in the City of Philadelphia. These scholarships will come in the form of free tuition, at the Philadelphia rate, and fees at the College for students who plan to enroll as full-time students in programs leading to the Associate Degree.

The Scholarship will be awarded on an annual basis by July 1, and a special ceremony will be held at Community College of Philadelphia in September to recognize the students.

DISCLOSURE OF FACULTY ADDRESSES AND PHONE NUMBERS

Memorandum #252 Disclosure of Faculty Addresses and Phone Numbers

Revised: August 22, 2003

Original Date of Issue: December 2, 1969

This memorandum reaffirms already established college practice. Home telephone numbers and addresses of members of the General Faculty may be released only to members of the staff of Community College of Philadelphia.

Any member of the General Faculty who wishes to make an exception to this rule is requested to inform, in writing, his or her immediate supervisor and the Office of Human Resources.

It is understood, however, that the College must, upon request, provide addresses and telephone numbers of employees of the College to properly identified and credentialed agents of the Federal Bureau of Investigation, State and local police, and the Courts.

CENTRAL DUPLICATING OPERATING & REPRODUCTION SERVICES

Memorandum #301 Central Duplicating Operating & Reproduction Services

Revised: October 2, 2000
Original Date of Issue: July 28, 1971
Reissued: 56A - February 15, 1993

Central Duplicating is located on the ground floor of the Mint Building, MG-28. It is a section of Purchasing & Services and reports to the Purchasing Manager.

Duplicating Center Hours

Fall and Spring Semesters	Monday through Friday	7:30 a.m. to 5 p.m.
Summer Terms	Monday through Thursday	7:30 a.m. to 5 p.m.

Duplicating Services

Central Duplicating provides the following services: offset printing, duplicating, photocopying, collating, stapling, and other finishing services. Central Duplicating stocks and makes transparencies to be used on its equipment. Other types of transparencies may not be compatible with Central Duplicating equipment, and cannot be produced on College machines.

All work for process by Central Duplicating must be accompanied by a Request For Duplicating Service form. Forms are available from the Duplicating Center. The canary yellow form is to be used for general requests. The pink form is to be used for examinations and quiz requests. All work with multiple pages will be printed/copied on both sides unless one-sided copying is specifically requested.

Work submitted will be reviewed for compliance with procedure and clarity of original. Non-compliant works will be returned to the re

questor. Emergency or Rush requests must have the approval of the Duplicating Team Leader before work can be processed.

Central Duplicating is required to adhere to the Copyright Law of 1976 which became effective January 1, 1978. Should any questions arise concerning copyrighted information, direct them to the Duplicating Team Leader or Purchasing Manager.

Work is processed by the due date according to first work in - first work out. Rush jobs will be handled on an individual basis. Should special processing be needed to complete certain types of material, the work will be completed based on staff and equipment availability.

Examinations will be given top priority and appropriate security measures. Work must be requested, delivered, and picked up by faculty or the department secretary (not work study students). Duplicating personnel will process the text. (Work study students cannot be used for this service.)

No student will be allowed to use Central Duplicating's services, unless on a work-study assignment for a department, with a note authorizing the individual.

General Guidelines

Allow two working days to process most duplicating requests. Refer to the lead times listed below for additional information. Part-time faculty who teach on a once-a-week schedule are encouraged to submit requests one week in advance. All work must be submitted with a due date. ASAP is not acceptable; work is scheduled by date.

LEAD TIMES: General requests (copy service 1-3 page original, 1-500 copies)

Although there are times when the work may be generated more quickly, allow for the turnaround time listed below.

Material submitted by 4:00 P.M.	Ready on:
Monday	Wednesday
Tuesday	Thursday
Wednesday	Friday
Thursday	Tuesday
Friday	Tuesday
Saturday (Copier Service ONLY)	Saturday (window work ONLY)

Window Service

Copying up to 100 copies of a single sheet or multiple pages totaling 100 copies while the customer waits at the service window. NO printing (press work) will be done while the customer waits.

Printing Services

Printing services are more complicated and require more time than copier service. For that reason, printing jobs may take anywhere from 5-20 working days. If a specific completion date is essential, consult with the Central Duplicating Team Leader or the staff assigned to printing.

Printing presses will not operate after 3:00 P.M. on Friday to allow necessary time for the cleaning and maintaining of equipment. During the summer sessions the presses will not operate after 3:00 P.M. on Thursday. Work submitted on Fridays (Thursdays in summer) cannot be ready until Tuesdays.

Posters, binding, collating, punching take additional time, so users must plan accordingly.

Satellite Copiers

Satellite copiers are to be used for small quantity usage, generally less than 20 single pages or 20 copies of one page. All other copying should be submitted to Central Duplicating.

Graphics Services

Graphics services are not provided by Central Duplicating. Faculty members requiring graphics for instructional materials are directed to the Office of Communications. Faculty, staff and administrators requiring other graphics materials are referred to the Office of Communications

Duplicating Will Not:

- A. Accept work of any private or commercial nature. All clubs, organizations, enterprises and activities must be under the auspices of the President and President's Cabinet, or specifically authorized by the Student Activities Director, as an endorsed student activity.
- B. Release examinations to student workers.
- C. Process work without a properly executed duplicating request authorization form.
- D. Remove work in progress for an emergency request. The emergency/rush will be the next up.
- E. Violate copyright laws.
- F. Keep originals on file for later use. This is the responsibility of the requestor. Duplicate books on sale in the Bookstore.
- G. Duplication can occur only if the book is temporarily out of stock and written permission is issued to the Bookstore Manager and forwarded to Duplicating. Then, only one chapter may be copied, anticipating immediate delivery of supply.

More detailed information and instructions are provided in the Central Duplicating Guide available from Central Duplicating.

MANDATORY COVID-19 VACCINATION AND TESTING POLICY

Memorandum #318: Community College of Philadelphia Mandatory COVID-19 Vaccination and Testing Policy

Effective September 15, 2021

Updated May 12, 2022

Note: This policy is inactive as of July 5, 2022

Purpose

To address the developing COVID-19 pandemic in Philadelphia, and to comply with the City of Philadelphia's August 13, 2021 Vaccination Mandate for Institutions of Higher Education, Community College of Philadelphia ("College") is adopting this policy to safeguard the health of our students, employees, volunteers, contractors, vendors, and visitors; and the community at large from COVID-19. This policy will comply with all applicable laws and is based on guidance from the Philadelphia Department of Public Health ("PDPH"), the Centers for Disease Control and Prevention ("CDC"), and other public health agencies, as applicable.

Mandatory Vaccination for Employees, Students, Volunteers, Vendors and Contractors

Employees, Students and Volunteers

- All employees, students, and volunteers coming to campus must (a) have completed their primary COVID-19 vaccination series, or (b) obtain an approved exemption from the College and submit to regular COVID testing (every three days) as an accommodation. The process for seeking a COVID vaccine exemption is explained below.
- Employees, students, and volunteers who are not in compliance with this Policy will not be permitted on campus.

Vendors and Contractors – Primary Vaccination Series Requirement

- All contractors and vendors and their employees coming to campus will be required to have completed a primary vaccination series or have a valid exemption and submit to regular COVID testing (every three days) in order to access campus. Contractors and vendors are expected to enforce the City's vaccination mandate for their own employees, including determining whether their employee qualifies for an exemption, ensuring their employee's vaccination status, maintaining the vaccination records of their employees, arranging testing for exempt employees, and ensuring that any exempt employees comply with requirements for exempt individuals. Contractors who are not in compliance with this Policy will not be permitted on campus.

Visitors

- Visitors to the College will continue to be required to provide proof that they are fully vaccinated or a current negative COVID test in order to access campus.

Application of Mandate to Students

Only students who have submitted proof that they have completed their primary vaccination series or have a valid exemption will be permitted to register for in-person or hybrid courses.

Application of Mandate to Employees

Employees who do not comply with this Policy will be subject to discipline up to and including unpaid furlough, ineligibility for assignments, non-renewal, and/or termination of employment.

Adjunct faculty (both credit and non-credit) will not be eligible for face-to-face or hybrid courses or assignments until they submit proof that they have completed their primary vaccination series or received an approved exemption. All adjunct faculty who wish to receive face-to-face or hybrid assignments for Fall 2022 must submit proof of their primary vaccination series or an approved exemption by July 1, 2022 or they will lose their seniority rights to receive such assignments. All adjunct faculty who wish to receive face-to-face or hybrid assignments for Spring 2023 must submit proof of their primary vaccination series or an approved exemption by October 15, 2022 or they will lose their seniority rights to receive such assignments. Adjunct faculty in Workforce and Economic Innovation (WEI) must have submitted proof of their primary vaccination series or approved exemptions by the applicable deadlines for WEI assignments, or they will lose seniority rights for those classes/assignments as well.

All new employees will be required to submit proof of their primary vaccination series as a condition of employment by their hire date absent a valid exemption.

Submission of Proof of Vaccination

To establish that they have completed their primary vaccination series, students and employees must complete the COVID Vaccine Card Information/Upload Form on the secure MyCCP portal, available here:

<https://path.ccp.edu/p/vaccinationupload/>, and upload a copy of their vaccination card. Individuals may also voluntarily upload their booster information to this link. The College will treat all such information as confidential.

Completed Primary Vaccination Series

An individual is considered to have completed the primary vaccination series two weeks after receiving the second dose of a two-dose vaccine or two weeks after receiving one dose of a single-dose vaccine.

Scheduling Vaccine or Testing Appointments

Should classified and confidential employees need to schedule vaccination appointments during their work hours, the College will pay them for time spent receiving the vaccination. Confidential, classified, and calendar-year faculty who need to take a COVID-19 test in order to access the campus should schedule their test at the beginning of their work day, and are not expected to arrive early to take their test. Faculty teaching in-person courses should schedule their COVID-19 test prior to the beginning of any in-person class.

Applying for an Exemption

Employees or students in need of an exemption from this policy due to a medical reason, or because of a sincerely held religious belief, must submit a completed COVID-19 Vaccine Exemption form to vaccine@ccp.edu (for students) or to employeevaccine@ccp.edu (for employees) to see if they qualify for an exemption. Students must apply for an exemption at least two weeks prior to the date they need to access campus and/or register for courses. Employees must apply for an exemption before being eligible for employment or new assignments from the College. Employees

and students approved for an exemption will be required to continue regular COVID testing (every three days) or otherwise comply with any applicable requirements for exempt individuals or other safety protocols which the College may deem appropriate, as they may be amended from time to time.

**HYBRID MEETING OF THE BUSINESS AFFAIRS COMMITTEE
OF THE BOARD OF TRUSTEES
Community College of Philadelphia
Wednesday, September 21, 2022 – 9:00 A.M.**

Present for the Business Affairs Committee: Mr. Michael Soileau (presiding); Mr. Ronald Bradley, Mr. Rob Dubow, Mr. Harold Epps, Mr. Steve Herzog, Dominique Ward, Esq., and Mr. Jeremiah J. White

Present for the Administration: Dr. Donald Guy General, Mr. Jacob Eapen, Ms. Marsia Henley, Danielle Liautaud-Watkins, Esq., Mr. Gim Lim, Mr. Derrick Sawyer, Mr. Tim Trzaska, Mr. John Wiggins, Ms. Mikecia Witherspoon, and Victoria Zellers, Esq.

Guests: Ms. Sabrina Maynard, Office of Finance, City of Philadelphia

Please note that Attachment A contains a spreadsheet that lists the vendor/consultant, the amount, and the source of funding (i.e., Capital Budget, Operating Budget, Perkins Grant, or Bond Proceeds) which College Administration is seeking approval.

Mr. Soileau called the meeting to order at 9:02 A.M. Prior to the agenda items being discussed, Dr. General commented that he wanted to bring to the Board's attention the magnitude of issues with deferred maintenance. He stated that the College buildings are old, and that staff have been contending with pipes bursting, elevators not functioning, and ongoing infrastructure issues. He stated that the three-year capital budget plan is a year-to-year fix to deal with the College's ongoing building issues and hopefully the work with Mosaic Development Partners, LLC will help the College to sustain its long-term value over the next 5 to 10 years.

(1) CBI Heat Pump Replacement (Action Item):

Background: The age of the heat pumps in CBI is about 20 years old which means the manufacturers and the retailers do not sell the parts or the refrigerant (R22) for these systems. Also, the refrigerant called (R22) also known as Freon and HCFC-22 Freon is a chemical that has been banned. On January 1, 2020, the U.S. Environmental Protection Agency (EPA) banned the production and import of R22 because of its particularly harmful impact on the ozone layer when released into the air.

Discussion: Mr. Eapen introduced this item by stating that staff have challenges getting parts. He stated that there will be a short fix by using an energy savings plan which will be discussed under the three-year capital budget plan. Mr. Eapen stated that the heat pumps in the Center for Business and Industry (CBI) have outlived their lifecycle. In an attempt to repair them, staff have found it is difficult to find parts and also parts are cost prohibitive. It is more cost-effective to replace with new heat pumps.

Mr. Eapen stated that staff requested pricing from PT Mechanical, DeWitt Heating and Air Conditioning Inc. and Chadwick Mechanical all under COSTARS. The College received responses from PT Mechanical and DeWitt. He stated that staff recommends DeWitt as the vendor of choice. DeWitt was lowest in cost at \$159,949 compared to PT Mechanical at a cost of \$164,675. DeWitt

is a minority-owned company based in Philadelphia. Mr. Eapen added that DeWitt has done work for the College in the past, and that staff was pleased with DeWitt's performance.

Mr. Wiggins stated that the heat pumps have a projected life of 10 to 15 years. Mr. Soileau asked how many of the heat pumps are actually performing. Mr. Wiggins stated that staff are aware of 15 to 18 heat pumps that need replacement; however, 15 are most critical to be replaced in classrooms and staff areas.

Action: Mr. Dubow moved and Mr. Herzog seconded the motion that the Business Affairs Committee recommend to the full Board the approval to enter into a contract with DeWitt Heating & Air Conditioning, Inc. to replace 15 heat pumps in the CBI building at a cost of \$159,949. The funds will be provided from the Capital Budget. The motion passed unanimously.

Note: At the request of the Committee, Ms. Henley provided information in the Chat Room. DeWitt Heating & Air Conditioning, Inc. is located at 8325 Stenton Avenue in the Germantown section of Philadelphia with a total of 10 employees: 8 African Americans and 2 Caucasians. The owner is an African American male. The company is certified as an MBE – Minority Business Enterprise.

(2) Renewal of Contract with Cozen O'Connor Public Strategies (Action Item)

Background: In Fall of 2021, the College awarded Cozen O'Connor Public Strategies ("Cozen") with a one-year lobbying services agreement for local, state and federal lobbying at \$15,000 per month. The College and Government Relations Officer are very satisfied with Cozen's services. Cozen has been instrumental in providing the College with opportunities to participate in state-led policy discussions and in fostering new relationships with external partners like SEPTA. The College would like to renew Cozen for local, state, and federal lobbying at Cozen's current rate of \$5,000 each per month for local, state and federal lobbying services for a total of \$15,000 per month and not to exceed \$180,000 per year. Cozen's lead lobbyist is a minority male. Cozen also subcontracts 10% of the Agreement to an MBE firm, Maven, Inc.

Discussion: Ms. Witherspoon stated that the Cozen O'Connor Public Strategies expires September 30, 2022. She stated that staff is requesting to renew it one-year lobbying services agreement to September 30, 2023. Ms. Witherspoon stated that she has been extremely satisfied with Cozen, and that some of our Board members and Dr. Generals have worked closely with some of the lobbyists and have also been satisfied with Cozen's performance. Mr. Joseph Hill, a minority male, is Cozen's lead lobbyist. The team in Philadelphia under the lead lobbyist is predominantly female with two African American females and two Caucasian females. Ms. Witherspoon pointed out that Cozen O'Connor Public Strategies ranked number two in Pennsylvania's Top 50 Lobbyists in 2022. She added that Ms. Brianna Westbrooks, the policy adviser for Cozen O'Connor Public Strategies local team, was named one of the 2022 Philadelphia Forty Under 40 by City & State Pennsylvania. Ms. Witherspoon reported that Cozen participated in state and legislature hearings on the challenges facing students who need child care in higher education institutions. Cozen coordinated meetings for members of the Board of Trustees for the ACCT national legislative conference which take place every year. Cozen helped the College to secure \$3m in RACP (Redevelopment Assistance Capital Program) funding for the College's new Student Services Center. Ms. Witherspoon stated that Cozen also subcontracts 10% of the Agreement to an MBE firm, Maven, Inc. under the leadership of Ms. Melonease Shaw.

Action: Mr. Bradley moved and Mr. Herzog seconded the motion that the Business Affairs Committee recommend to the full Board to renew its one-year lobbying services agreement with Cozen O'Connor Public Strategies at \$15,000 per month for local, state and federal lobbying services at a total not to exceed \$180,000 per year. The lobbying services agreement will be paid from the Operating Budget. The motion passed with Mr. Dubow abstaining.

(3) Three-Year Capital Budget Plan (Information Item)

Mr. White stated that the previous administration did not have a sufficient maintenance plan. He concurred with Dr. General's that a lot of maintenance issues were put off. Mr. White emphasized that a long-term maintenance plan is necessary. He pointed out two examples: the elevator to get to the Boardroom and the floor Gym. Mr. White stated that created within the reserves is a fund for deferred maintenance. He then asked Mr. Eapen how much was in the fund. Mr. Eapen responded that \$4.8m was in the fund and \$5m from the reserves. Mr. White added that at the end of the fiscal year, as staff balances out the net revenue expenses, there is an allocation that puts funds out of the net into the reserves which is allocated into different funds within the reserves. He stated to the Committee that is how the \$4.8m was reached.

Mr. Eapen provided an overview of the three-year Capital Budget Plan. He stated that three areas which will be covered: Sources and Uses of Funds; Guaranteed Savings Energy Program; and a summary of the distribution of funds for the facility projects. Attachment B contains the College's proposed capital budget three-year plan for fiscal years 2022-2023, 2023-2024 and 2024-2025.

Mr. Eapen stated that under the Sources of Funds, there is three years of Capital Fees that are being projected which are fees that are paid from out-of-county students which total \$842,818. He stated there is the Perkins Grant which the College is allowed to use for certain capital equipment purchases which total \$225,000. Mr. Eapen stated that there is funding coming from the Pennsylvania Department of Education which totals \$338,000 and RACP (Redevelopment Assistance Capital Program) which contains two components totaling \$7,650,000: (1) \$5.25m for the CATC project and \$2.4m for the capital budget plan. Mr. Eapen stated that there should be funds left over from the Bond Issue from the Bank of New York which total \$1.4m. In addition, he stated there is \$4.8m in the maintenance fund and \$5m from the maintenance fund to be transferred from the reserves. Mr. Eapen stated that this totals \$20.2m over a three-year period. Mr. Dubow asked if there were any restrictions on the usage of funds from the Bank of New York regarding the Bond Issue. Mr. Eapen stated that when the College does the Bond Issue, the College uses general language which states expected projects and other general capital projects. He further explained that the way the RACP funds work, for example the \$5.25m for the CATC project, is that the College has to use its funds first, then the College will get reimbursed once the funds are used. One of the challenges regarding the cash flow is that the funds have been spent over 6 months ago to the state and the College has yet to receive its cash. He stated that this is not only a problem for the College but for other entities that have received RACP funds. Mr. Eapen stated that Ms. Witherspoon will be assisting the College to obtain the funds.

Mr. Eapen pointed out that the two major capital projects: the Library and Learning Commons (LLC) and the Career and Advanced Technology Center (CATC), are not part of the three-year capital budget plan. Mr. Soileau asked if no maintenance is expected for the new

buildings during the three-year capital plan. Mr. Eapen answered in the affirmative. Mr. Dubow asked if the regular maintenance is in the operating budget. Mr. Eapen answered in the affirmative.

Mr. Eapen asked Mr. Trzaska, Director of Construction, to discuss GESA (Guaranteed Energy Savings Act). Mr. Trzaska explained that GESA is a Pennsylvania Senate Bill that provides educational entities to hire an ESCO company (Energy Service Company). ESCO will come in and perform an investment grade energy audit and will then design, acquire, install and train staff on new equipment that the College can use for energy consumption, energy reduction, and state-of-the-art equipment. Additionally, ESCO reviews grants and PECO rebates that are available to the educational entity. ESCO guarantees the energy savings to the College. Every year, ESCO does an audit. Under the GESA project, the College does not have to do all projects at once. The College can deal with its immediate needs over different phases in time. Mr. Trzaska stated that in 2007, the College did a performance contract with Johnson Controls for \$5m to upgrade certain equipment and building automation. However, the College is still operating with technology from the 1960s which needs to be upgraded. He stated that the first phase is to put out an RFQ (Request for Qualifications) for ESCO companies which will give staff time to evaluate which company would be the best fit for the College.

Mr. Eapen stated that there are several projects under the three-year capital budget plan. He pointed out that some of these projects may qualify under GESA (Guaranteed Energy Savings Act). Mr. Dubow asked if that would be another source of funds that is not showing yet. Mr. Eapen stated the uses of funds can come down and the GESA funds can be used toward the capital plan. Mr. Dubow asked Mr. Eapen if he was seeking to do more than what is in the capital plan, or to reduce the cost of what is in the capital. Mr. Eapen stated to do both because staff have not done thorough survey of the College's buildings. Mr. Soileau mentioned that the three-year capital budget plan is an attempt of transparency in a way that Mr. Eapen and his team are thinking about the plan. He stated that the Mosaic Development Partners, LLC's output will apprise the capital plan. Mr. White asked, as a benefit to the College, if the energy savings program was an "off books" arrangement. Mr. Eapen stated that he would carefully need to review the funding to see where the College stands in order to endorse the position of an "off books" arrangement.

Mr. Soileau asked Mr. Eapen to review the next steps before the Executive Session. Mr. Eapen stated that the first step is to work on the Guaranteed Energy Savings Act and asked the Committee to refer names of ESCO companies. Mr. Eapen stated that staff will come back to the Committee if there are any procurements that are over \$100,000 and that staff will be focusing on the College's buildings, mainly the classrooms. He then referred the Committee to the chart focusing on the individual buildings with estimated costs. Mr. Eapen stated that the Bonnell Building has a projected cost of \$5.2m with \$900,000 of RACP funds to replace the Atrium Skylights. Next, he pointed out the CBI Heat Pumps that the Committee just approved. Mr. Eapen stated that the Gym needs replacing of the gym floor and water infiltration challenges which total \$1.56m and the Gym locker room, bathrooms and coils which total \$1m of which \$500,000 will be used from RACP funds. He stated that based on the consultant's report, the Main Garage needs to undergo Phases IV and V which totals \$721,000. Mr. Eapen reported on the Mint Building front doors (\$300,000), the replacement of hot water/heat exchanger system (325,000), the Café in the Mint Building which is the final payment to close out the project (\$480,202), and the Mint Lighting (\$1,000,000) of which \$500,000 will be used from RACP funds.

The cost of the Mint Building projects totals \$2.1m. He reviewed the cost at the Northeast Regional Center which total \$609,017, and that the Northwest Regional Center needs repairs in the amount of \$150,000. Mr. Eapen stated that even though there are no classrooms running at the Northwest Regional Center, these repairs will keep the Center safe with basic heating and cooling. He pointed out that in the West Building, College staff is awaiting approval from the Pennsylvania Department of Education to receive half of the funding for the Physics Lab in the amount of \$627,000. He stated that that approval was received for the Physics Lab from the PA Commission's Capital Work Group. Other facility projects in the West Building are: Create a Simulation/Skills Lab for Nursing & Allied Health in the amount of \$725,000; Renovate the Respiratory Care Lab Space in the amount of \$30,000; Repair the Dental Clinic Floor in order to meet the accreditation standards in the amount of \$114,000. Mr. Eapen reviewed the project items in the Winnet Building starting with the Great Hall renovations (\$900,000) and the Old Cafeteria Renovation to accommodate the Single Stop Office Space and the Keys Program which will be relocated from the Mint Building to the Winnet Building which has an estimated cost of \$1m with \$500,000 coming from RACP funds; and smaller challengers such as the compressor (\$30,000), Student Life Instruction Building (SLIB) and Gym heating system pumps (\$36,000), and the Student Life Freight Elevator Rebuild in the amount of \$47,000.

Mr. Eapen asked Mr. Wiggins to discuss the sprinkler systems in various buildings. Mr. Wiggins stated that sprinkler heads need to be replaced and only have a life span of 10 years. He stated that the average sprinkler head is 20 years old and would need to be replaced with newer and modern sprinkler heads. Mr. Wiggins stated that staff are estimating \$1.3m to replace the sprinkler heads. He then spoke to the roof replacements estimating at \$2.3m which are necessary to protect, keep the buildings safe, and save energy.

Mr. Eapen mentioned one of the goals in the capital budget plan is to move the offices at 1500 Spring Garden Street to the Main Campus due to the 1500 Spring Garden Street lease expiring in 2025, and he then reported on the furniture, fixtures and equipment purchases.

Mr. Soileau pointed out to the Committee that as we contemplate on spending \$20m over three years on capital projects and equipment, roughly 75% is covered by other sources and \$5m will be coming out of the College's reserves. He stated that as we think about taking \$5m from the reserves for aging buildings, the Mosaic study should assist the College on how to prioritize these funds. Mr. Soileau stated that as we think through the expenditures, we need to tie it back to the Five-Year Strategic Plan prioritizing those projects that are the "stalwarts" of the College versus those that are not.

Note: At the request of Mr. Dubow, staff will provide to the Committee a listing of capital projects and equipment that came off of last year's plan. At the request of Mr. Epps, staff will provide to the Committee a chart outlining the College's reserves for the last five years.

Mr. Eapen mentioned that there are three major expenditures under the reserves: (1) \$6.75m for the purchase of the 4701 Chestnut Street parking lot; (2) \$5m from the reserves as needed; and (3) \$4.8m in the deferred maintenance fund.

(4) Next Meeting (Information Item)

The next regularly scheduled meeting of the Business Affairs Committee is set for Wednesday, October 19, 2022 at 9:00 A.M.

EXECUTIVE SESSION

The Committee went into an Executive Session at 9:53 A.M. to discuss legal matters related to construction contracts.

ATTACHMENT A
FUNDING FOR ACTIONS ITEMS

BUSINESS AFFAIRS COMMITTEE MEETING

AGENDA: September 21, 2022

Agenda No.	Vendor/Consultant	Amount	Source
1.	CBI Heat Pump Replacements – 15 DeWitt Mechanical	\$159,949	Capital Budget
2.	Renewal of Contract with Cozen O’Connor Public Strategies	A total not to exceed of \$180,000 per year	Operating Budget

ATTACHMENT B

Three-Year Capital Budget Plan

Community College of Philadelphia		
Multi-Year Capital Plan - Summary		
Fiscal Year 2023-2025		
<u>Source of Funds</u>		Revenues
3 Years of Capital Fees (FY23, FY24, FY25)		842,818
Perkins (State Grant)		225,000
PA Department of Education (PDE)		338,000
Redevelopment Assistance Capital Program - RACP (State Grant)		7,650,000
Bank of New York Mellon		1,400,000
Maintenance Fund		4,829,695
Maintenance Fund (To be transferred from reserves)		5,000,000
		\$ 20,285,513
<u>Use of Funds</u>		Capital Expenses
Facility Projects		\$ 19,287,775
FF&E (Furniture, Fixtures & Equipment) Purchases		539,738
Divisional Priorities		458,000
		\$ 20,285,513

Community College of Philadelphia

Multi-Year Capital Plan - Details

Fiscal Year 2023-2025

Building	FACILITY PROJECTS	Uses of Funds	22-23	23-24	24-25	RACP
Bonnell	Electrical cost: Generator	1,000,076	1,000,076	-	-	-
Bonnell	Cooling Tower Dunnage & Piping	565,000	-	-	565,000	-
Bonnell	Replace Atrium Skylights - Mint/Bonnell	1,800,000	-	1,800,000	-	900,000
Bonnell	Chiller #3 Replacement	1,300,000	-	-	1,300,000	-
Bonnell	Parking lot lighting	60,000	60,000	-	-	-
Bonnell	Bathrooms renovation	447,225	447,225	-	-	-
Bonnell	Replacement - Bonnell Breaker	36,985	36,985	-	-	-
	TOTAL BONNELL	5,209,286	1,544,286	1,800,000	1,865,000	900,000
CBI	CBI Heat Pumps	160,000	160,000	-	-	-
	TOTAL CBI	160,000	160,000	-	-	-
Gym	Replacing Gym Floor/ Water Infiltration	1,566,013	1,566,013	-	-	-
Gym	GYM-Locker rooms/Bathrooms/coils	1,000,000	-	-	1,000,000	500,000
	TOTAL GYM	2,566,013	1,566,013	-	1,000,000	500,000
Main Garage	Main garage -Phase IV & V	721,000	361,000	360,000	-	-
	TOTAL MAIN GARAGE	721,000	361,000	360,000	-	-
Mint	Mint Building Front Doors	300,000	300,000	-	-	-
Mint	Replace Hot Water / Heat Exchanger System (MG-35)	325,000	325,000	-	-	-
Mint	Café in Mint Building	480,202	480,202	-	-	-
Mint	Mint Lighting	1,000,000	-	1,000,000	-	500,000
	TOTAL MINT	2,105,202	1,105,202	1,000,000	-	500,000
NERC	Reconfiguration of Medical Assistant Lab Space (NERC 203)	75,000	75,000	-	-	-
NERC	Heat Pumps Condensate Piping Repairs - NERC	94,100	94,100	-	-	-
NERC	NERC (Northeast Regional Center) Heat Pumps	332,000	-	332,000	-	-
NERC	Oil Tank Replacement & Ad hoc	107,917	107,917	-	-	-
	TOTAL NERC	609,017	277,017	332,000	-	-
NWRC	Northwest Regional Center Repairs	150,000	150,000	-	-	-
	TOTAL NWRC	150,000	150,000	-	-	-

Community College of Philadelphia

Multi-Year Capital Plan - Details

Fiscal Year 2023-2025

<u>Building</u>	<u>FACILITY PROJECTS</u>	<u>Uses of Funds</u>	<u>22-23</u>	<u>23-24</u>	<u>24-25</u>	<u>RACP</u>
West	Create a Simulation / Skills Lab for Nursing & Allied Health	725,000	-	725,000	-	-
West	Physics Lab	627,000	627,000	-	-	-
West	Renovation of Respiratory Care Lab Space (W2-36)	30,000	30,000	-	-	-
West	Dental Clinic Floor	114,000	114,000	-	-	-
	TOTAL WEST	1,496,000	771,000	725,000	-	-
Winnet	Great Hall Renovation	900,000	-	900,000	-	-
Winnet	Compressor	30,000	30,000	-	-	-
Winnet	SLIB and Gym heating system pumps	36,000	36,000	-	-	-
Winnet	Student Life Freight Elevator Rebuild	47,000	-	47,000	-	-
Winnet	Old Cafeteria renovation to single stop office space, Keys, etc.,	1,000,000	500,000	500,000	-	500,000
	TOTAL WINNET	2,013,000	566,000	1,447,000	-	500,000
WRC	New entrance/split system/reconfigure rooms	240,000	-	120,000	120,000	-
	TOTAL WRC	240,000	-	120,000	120,000	-
Various	Replace sprinklers head College Wide	1,380,000	-	690,000	690,000	-
Various	Roof Replacements	2,390,421	68,370	1,122,051	1,200,000	-
Various	FCTL, Cooling Tower, Music Area, Piano Lab etc.	147,836	147,836	-	-	-
Various	CME- Flooring	100,000	100,000	-	-	-
	TOTAL VARIOUS	4,018,257	316,206	1,812,051	1,890,000	-
	Subtotal Facility Projects	19,287,775	6,816,724	7,596,051	4,875,000	2,400,000
	<u>FURNITURE, FIXTURES & EQUIPMENT PURCHASES</u>					
NERC	NERC Labs Chairs (78)	31,100	31,100	-	-	-
Various	Replacement of Classroom Tablet Armchairs (Qty 25 rooms)& Various	258,638	258,638	-	-	-
Various	Interior Wayfinding Signage	25,000	25,000	-	-	-
West	Dental Equip	225,000	225,000	-	-	-

Community College of Philadelphia						
Multi-Year Capital Plan - Details						
Fiscal Year 2023-2025						
<u>Building</u>	<u>FACILITY PROJECTS</u>	<u>Uses of Funds</u>	<u>22-23</u>	<u>23-24</u>	<u>24-25</u>	<u>RACP</u>
	Subtotal Furniture, Fixtures & Equipment Purchases	539,738	539,738	-	-	
	<u>DIVISIONAL PRIORITIES</u>					
Various	Math, Science & Health Careers - Instructional Equipment	58,000	58,000	-	-	-
Various	1500 Spring Garden St. Office Relocations	400,000	-	200,000	200,000	-
	Subtotal Divisional Priorities	458,000	58,000	200,000	200,000	-
	TOTAL MULTI-YEAR CAPITAL PLAN	20,285,513	7,414,462	7,796,051	5,075,000	2,400,000

STUDENT OUTCOMES COMMITTEE OF THE BOARD OF TRUSTEES
MEETING MINUTES

Thursday, September 22, 2022
2:00 p.m.
Pavilion Klein Cube, P2-3 and via Zoom

Presiding: Ms. Chekemma Fulmore-Townsend

Committee

Members: Ms. Rosalyn McPherson, Ms. Mindy Posoff, Representative Morgan Cephas

Board

Participants: Chairman Harold Epps

College/Cabinet

Members: Ms. Carol de Fries, Dr. Guy Generals, Dr. Alycia Marshall, Ms. Danielle Liautaud-Watkins, Ms. Victoria Zellers

Guests: Interim Dean Arielle Norment, Chuck Herbert, Michael Hackett, Barbara Hearn, Elizabeth Gordon

(1) Executive Session

There were no agenda items for the Executive Session.

(2) Public Session

(a) Approval of the Minutes of June 2, 2022

The minutes were approved unanimously.

(b) Academic Program Review

Interim Dean Arielle Norment – Oversees the computer technologies programs, Chuck Herbert, Michael Hackett, Barbara Hearn, – Computer Info Systems AAS Degree.

Computer Information Systems (AAS Degree)

Chuck Herbert, Dept. Head, provided highlights from the oldest Computing degree program at the College. Mr. Herbert noted that the Computer Information Systems program started back in 1964, and faculty from Penn and Drexel assisted with starting the program. Mr. Herbert, shared that in 1966/67, CCP was the first in the country to start an AAS degree in Computing. The first dean of science who was from Penn, recruited then-recent Penn graduates to start the program. Mr. Herbert noted that the program name has changed but it is the same program. Mr. Herbert shared that the Department decided on a model that led to specific degrees in certain hot topics:

- Cybersecurity
- Networking

- Web and App Development

The CIS IT degree is broken up into 3 parts:

- General education core
- Required Computing courses
- Elective Computing Courses (3rd part is flexible)
 - Mr. Herbert noted that the 3rd part of this program structure provides the students with flexibility to determine what they want to focus on and still finish their degree to avoid getting stuck in the mix of innovative changes in the program. There is a core number of classes that every CIS IT AAS degree must take and many of the course offerings are focused in specific professional certifications.

Mr. Herbert shared that while enrollment has been down at the College, enrollment in the CIS IT program has held up and hasn't had as much attrition. Mr. Herbert mentioned that they want to look at 5% growth in the future for the CIS IT program.

Challenges/Opportunity –

Mr. Herbert noted that the Department wants to increase the number of female students who enroll in the program. The percentage of students that are female are below the female average at the College and the national average, and the department would like to pay closer attention to this problem.

Mr. Herbert cited a couple of statistics about women of a certain age making career decisions differently than men do. They have different reasons for choosing their professions. Due to the Department's goal of increasing the number of female students that enroll in the CIS-IT AAS degree, the Department plans to investigate women in technology grants from NSF to get assistance with recruiting women. The problem of not having or attracting enough women into the information technology field exists across the country and reflects less than 25% of those who work in the field are women.

Mr. Herbert is also suggesting a curriculum revision for *CIS 270- Systems Analysis and Design* and *CIS 271- IT Project Management*. The two courses are similar. Systems Analysis is no longer taught at the Associate level most places, and is no longer needed if we teach Project Management. Mr. Herbert said the Department believes the Business Leadership, Fashion, & Hospitality Department is better suited to teach Project Management than the Computer Technologies Department and that the program review suggests replacing CIS 271 with *PJMT 110 - Foundations of Project Management*.

Mr. Herbert stated that they worked very hard to diversify the faculty in the Computer Technologies Department and he is very proud of it. He stated that the CIS IT Department had 17 faculty members (16 white males 1 African American) when he started at the College in the 1980's. Today, the Department is among the most diverse in the College, especially the part-time faculty, the majority of whom are now female and a majority are African American. Mr. Herbert noted that the Department will continue to focus on diversifying the faculty.

Ms. Hearn stated the CIS103 course is the largest course in the Department and every student pursuing an associate degree at the College must take it or a similar course to satisfy the

College's Technological Competency requirement. Ms. Hearn stated that she is always updating the course to meet the innovative demands of the industry. Ms. Hearn expressed wanting to collaborate with other departments and programs for CIS 103 and is leaning towards starting with Automotive Technology for the different programs who must take the course. Ms. Hearn is a graduate of the college and takes pride in the program's growth and where it is going.

Ms. Hearn also stated that she still works with the Tech Girls program and she is looking to start the program back up. The program was paused due to the pandemic. The program is designed to work with middle school girls to teach them how to code and create applications. The CIS IT degree is a general degree and serves several purposes.

Ms. Gordon from Institutional Effectiveness reinforced what Mr. Herbert shared regarding the CIS IT program enrollment and stated that the enrollment was resilient before and during the pandemic and has had consistent enrollment growth even when the College's overall enrollment dipped.

Ms. Gordon also shared that the program's efficiency ratio was strong and tended to fill up. Retention and completion in the CIS IT program are a little bit stronger than the College's average. They are looking to develop surveys and engage students who appear to be transferring out of the program after they complete 12 credits to understand why they are transferring out of the program.

Ms. Gordon also stated that the drop-ins and drop-outs are skewing the numbers a bit.

Ms. Fulmore-Townsend inquired about CIS IT student level outcomes and expressed concerns around struggling through assessment which was previously identified in the previous APR.

Mr. Herbert shared that the CIS program faculty utilized the assessment recommendations from the previous audit to make the current changes and ensured that the recommendations were implemented.

Mr. Herbert shared that the department has since responded to this need by using AEFIS (an assessment software program), the assessment data is complete, and they have closed the loop. They need to go over the assessment data for every course every semester to determine what intentional actions need to be taken from the data.

Mr. Herbert referenced the information that was being discussed and noted that the items were located on the top of page 11 on the Student Outcomes meeting materials.

Mr. Herbert noted that the AEFIS program has not been working properly. The department's assessment data is being gathered for the entire year which includes; fall, spring, summer 1 and 2, and winter semesters.

Mr. Epps expressed concern regarding a process issue referencing the assessment gap.

Mr. Herbert stated that the CIS department has all the assessment data and reports from the coordinators that show the progress that the department made. The prior audit pointed it out

as a weakness, and they have the information readily available to provide to middle states, so this has been addressed.

Ms. McPherson – Posted two comments in the chat before she left the meeting – What steps has the department taken to address the differences between recruiting before and after in the age of covid?

Mr. Herbert shared that the Department got away from recruiting at the high schools due to the pandemic. The department wants to take a more sophisticated approach to find out what will help them attract more women (possibly through an NSF grant) and they have been paying attention to other things and got away from the decline in women who enrolled. The National Center for Women in Technology is one of the areas they would like to strategically target. They want to work with them to get more information to see if funding is available to help them with this recruitment initiative.

Mr. Herbert shared currently no women teach Computer Science at the College. They would like to target identifying women to teach Computer Science. Mr. Herbert shared that he knows someone who recently retired that may be interested. They recently lost a couple of female faculty members who moved on to teach other subjects and shared that they have a lot more flexibility with PT positions.

Representative Cephas stressed that there should be an emphasis placed on identifying women of color (Latina and African American women) and shared that if it is not measured it is not managed.

Representative Cephas also asked Mr. Herbert and the faculty how they are going to measure the data and shared that the Department will have to look at the data to determine the impact they believe that hiring qualified women will have on the department. The department believes that this will make it easier to attract other female faculty members and ultimately female students.

Mr. Herbert also shared that CIS IT is a bigger program so it is easier to recruit more diverse faculty, whereas computer science is a little harder to recruit for and they must be conscious of this challenge. They plan to talk to experts and request advice from those who have had a proven track record in recruiting minorities and women.

Representative Cephas asked Mr. Herbert if there is any thought of looking at the CTE pipeline with the School District and suggested that neighborhood schools should be considered not just magnet schools and Girls High.

Mr. Herbert said the department works with the School District's CTE programs, and has visited high school CTE classes in the past and they would like to get back to doing so post-COVID.

Mr. Herbert shared that students who take networking in high school and take the NOCTI (statewide exams that replace professional exams for A+ and Network+ certification for students enrolled at CTE HS programs) exams can get AP credit if they pass to transfer into CCP.

Ms. Posoff wanted to know the impact of increasing enrollment and the connection to marketing and wanted to know what targeted marketing opportunities could be implemented to support the recruitment effort?

Ms. Posoff also shared that the collaboration of curriculum is an exciting idea and is curious to know how this came about.

Mr. Herbert shared that the Department tries not to do things that other people are better at. He referenced the example about project management and systems analysis. They tend to work together with colleagues who have additional expertise in these areas collaboratively to create curriculum.

Mr. Herbert shared that the CIS IT connection to marketing is the program coordinator and they also worked with John Neugubeuer and he partnered with faculty to visit the high schools but now that he has moved on to a new position, there is a bit of a void in this space.

Mr. Herbert shared that the faculty worked to hold an open house in August, and that Admissions thinks we picked up 12 FTEs as a result of this event.

Chairman Epps asked how wide is our definition of information science and do we offer artificial intelligence, drones, e-sports, robotics, etc. and what is our use of these words in our curriculum? In addition, how do they fit into our present or future programs – Mr. Epps further expressed that the cutting edge of this industry is machine learning and data science.

Mr. Herbert shared that the cutting edge of AI is machine learning and that the program does have a machine learning course. He said in associate's program we must build a foundation first to help prepare students for a 4-year program which goes more deeply into AI.

Mr. Epps shared that if we don't say the words like artificial intelligence, e-sports and robotics, it will prevent us from connecting with 17- 25 yr. olds. Maybe creating certificates in robotics combined with engineering and computer science could serve as a foundational course. You can start to think about the related career fields and part-time work opportunities.

Mr. Epps shared that we should work to connect with Comcast to offer scholarships, and the students that apply should get to visit NBC and Comcast even if they don't get the scholarship. This gives them an opportunity to show the connection to the programs that we offer. We need to reach as deep into the next generation as possible, - do we have structured planned programs for pipelines of partnerships starting at elementary school?

Ms. Hearn shared that we had our students become tutors at the elementary school – Working with young girls in elementary school like our Jr. Stem Academy. She shared that women tend to make decisions about their careers earlier. The tech girls organization allowed them to target middle school girls to teach them game development, and provide things like workshops in a box at no charge to the students.

Ms. Norment shared that the program offers foundational courses such as intro to gaming simulation and introduces gaming at the entry level. Offering summer camp to middle schools is also another opportunity. We also offer a Robotics course co-taught by Computer Tech and

Engineering faculty and offer scholarships through NBC Universal/Comcast to Computer Tech students. We may need to determine where it will be housed. We can set up a lab for current students and open it up to the general public to spark an interest in the CIS field overall – so they can create a hands-on program lab.

Action: The Student Outcomes Committee unanimously recommended that the Board of Trustees accept the program review updates for Computer Information Systems – Information Technology with 5% growth over five years with the goal of reviewing the potential for growth up to 8%.

Computer Science – Mr. Hackett was hired as the program coordinator to start and oversee the computer science program –

Mr. Herbert shared that everything is kept current for the program and enrollment has been growing since 2017 until now even though the college's enrollment was slowing down and Mr. Herbert shared that this semester, every section of CIS 111 was filled.

Mr. Herbert believes that this program works better in person although they were able to grow by offering the program online. He provided two examples; the students can find teachers when they are on campus to work through questions about their assignments. Faculty can follow up with written responses through Canvas and can respond to the students in real time. What else can we do to be proactive and intentional?

Mr. Herbert shared that computer science is one of the fastest growing programs at the College. We don't want to compromise the quality of the program, steady growth with intentional outreach to women and people of color. Faculty are willing to do whatever it takes to help the program grow which was noted as a strength of the computer science program. It is structured as an honors program for computing.

On the other end of the spectrum, the department is trying to find ways to further engage students who have developmental course needs by exposing them to computer lessons while they are taking developmental courses.

Ms. Gordon shared that the program accreditation board for engineering standards – makes the graduates in high demand when they earn credentials and graduate. She cited notable recent transfers of students that can be found in the handouts for the SOC meeting. Enrollment was stable during the pandemic and most students in the program are full time. There are strong pathways to careers and on average, the program retains 50% of its students year-to-year. Over the past 5 years, 41% of the AS degrees offered at the college are computer science degrees.

Dr. Marshall added that there are only 5 associate degrees of science at the institution and is impressed with the steady enrollment outcomes. Faculty are continuously engaged in the program which has helped the consistency of enrollment.

Mr. Herbert acknowledged that there is a growing need for female students in the program and acknowledges that there is a need for female instructors in the program as well. The division is experiencing this in multiple disciplines and they are focused on access and equity to participate in the program.

The alignment with the accrediting model has helped to strengthen the school to career pipeline. The department's focus is to identify female faculty and students strengthening pipeline with K – 12 developing specific metrics and putting them in place to structure the metrics with outcomes for the recruitment arm of the program.

Mr. Herbert is retiring at the end of the year and Dr. Marshall expressed some concerns around finding his replacement and a chair considering the challenges with recruiting highly qualified faculty in this high demand field.

Dr. General asked if we know the degree to which he is retiring and asked if we have the leadership in place to build upon in Chuck's absence. Dr. Marshall shared that she is confident in the team that Ms. Norment has with Ms. Hearn and Mr. Hackett and other faculty. The department is currently searching for a new Computer Science faculty member to replace Professor Herbert.

Representative Cephas asked if we can get targeted enrollment information of where the programs are heading and the activities that are taking place to get them to the numbers that they are proposing to grow enrollment. The overarching goal was to identify how they are coming up with their goals for growth.

There was interest from the Board members to see metrics regarding the outcomes related to the discussed strategies to recruit female students and women as faculty members and what pipelines they will tap into. It was shared collectively that these would be great metrics to see.

Mr. Epps wanted to revisit the process question – adding the cross-college partnership/collaboration for the SOC meetings to ensure that we are efficiently utilizing our resources.

Ms. Townsend asked for a motion to approve computer information systems technology program AS degree – and Mr. Epps asked to approve the motion with a target for growth of 5% total enrollment growth for the institution and felt that this is a more conservative approach given the fact that this program is one of the top 5 programs for growth at the institution. It was shared that since this is the first program that the Board is approving this year, the recommendations should be thoughtful as they want to ensure that they are consistent in their diligence to approve programs and reasonable projected growth.

Action: The Committee unanimously approved the Computer Science program for 5 years and would like to review the enrollment growth and strategies over the next year to determine if the goal of 5% enrollment growth should be increased to 8%.

Rep Cephas asked how the growth rate is determined for this program – is it based on industry growth? or the College's goal over the next 5 years. The committee discussed institutional enrollment growth which hasn't been at 8% so why this amount for the program? We need to talk about how we are making these projections. It should be informed by institutional trends, department and community trends.

The committee then discussed in more detail the process of setting growth targets for

programs as well as the relationship between the program enrollment goals and the College's overall growth target.

Dr. Marshall shared that the Computer Information System and Computer Science departments are among the top 5 programs for enrollment in the Business & Technology Division. We need better information to balance our actions with our intention – better information about what's possible – talk about the full picture of program growth – to focus solely on one area without focusing on how these programs are integrated into the other areas in the College should play a role in this process. In addition, consideration should be given to the availability of college resources needed to intentionally grow programs such as marketing and facilities as well as the availability of qualified faculty in hard to hire disciplines.

Ms. Posoff shared that if we understood marketing's priorities, we could have a better understanding of the process to market our programs.

Mr. Epps shared that we should be doubling down on resources to satisfy the demand of employers.

Ms. Townsend shared that our Marketing Department promotes to bring people to the institution, not to specific programs – and Mr. Epps shared that we should be doubling down on marketing our top 5 programs.

Ms. Townsend said that the data will determine reality – affirmative or negative – we have a department that is struggling to find faculty – what does it take to make it grow?

Dr. Marshall shared that it will take a while to make this happen so we can see what is possible in terms of gathering the appropriate projection data.

Ms. Townsend shared that she is comfortable with the 8% growth because it is over 5 years and in addition, shared that the Committee should look at the nursing recommendations from last year as the best way to formulate the approach.

Mr. Epps shared that we lose company partnerships when we can't build capacity to support their company growth.

Ms. Townsend asked if there was any hesitancy in approving this program for the next 5 years at 5%.

Mr. Epps shared that given what was discussed about how programs are determining their enrollment growth targets, the Committee agreed to approve the computer science program at 5% over 5 years for now with the option to review and increase enrollment projections to 8% after consulting with institutional effectiveness and the marketing department to review the college-wide enrollment trends.

Ms. Townsend concluded that the Committee needs to acknowledge the gaps in their learning and understanding of these processes at the College and Mr. Epps acknowledged that we want to determine how efficient we are at enrollment growth against our peers.

Ms. Townsend asked for a motion to adjourn the meeting. It was stated that the Committee

needed to find a new regular time to meet. Ms. Townsend acknowledged that the Committee has historically met on the same day of the board meeting and a doodle poll would be forthcoming to determine when the SOC meetings will take place this year once Ms. Townsend and Dr. Marshall meet to discuss the meeting options.

Attachments:

Minutes of June 2, 2022

Computer Information Systems-Information Technology Academic Program Review

Computer Science Academic Program Review

**STUDENT OUTCOMES COMMITTEE OF THE
BOARD OF TRUSTEES**

MINUTES

Thursday, June 2, 2022

1:00 p.m.

Zoom/Hybrid

Presiding: Ms. Fulmore-Townsend

Committee

Members: Ms. McPherson, Ms. Posoff

College

Members: Dr. Adanu, Ms. de Fries, Dr. General, Dr. Hirsch, Ms. Liautaud-Watkins, Dr. Rooney, Dr. Thomas

Guests: Ms. Barbano-Maxwell, Dr. DiRosa, Ms. Gordon, Dr. Saia, Dr. Sweet

(1) Public Session

(a) Approval of the Minutes of May 5, 2022

The minutes were approved unanimously.

(b) Early Childhood Education (AA Degree) Program Review

Dr. Chae Sweet, Dean of Liberal Studies, began by noting that this program review is a little different from other program reviews in that it is primarily based on the accreditation review in March 2021. This accreditation is very important and its success marks the program as a premier program in Philadelphia. Dr. Sweet noted that this is a strong program and one of the largest in Liberal Studies.

Dr. Amy Saia, Coordinator of the Education: Early Childhood (Birth to 4th Grade) Program, noted that an annual review was conducted five years ago and the results indicated that vital changes were needed. Student outcomes were shifted to reach the long-term goal of national accreditation by NAEYC, the largest professional accreditation program in North America. Dr. Saia was proud to note that the program is now nationally accredited. Once the report was received in May 2021, it was noted that there were some conditions that can be reviewed by referencing the report that was provided to the Committee. The program was the first ever to be reviewed by NAEYC online.

Program staff worked with Ms. Gordon and Institutional Research to address the conditions and align student outcomes to meet these conditions. This started in

October 2021, and the conditional review was completed, as well as the annual report on March 31, 2022. The program is awaiting the findings, and hoping for a response before the end of June.

Dr. Saia noted that the program is in the process of making other changes as well, with strong partnerships with institutions such as Arcadia and Holy Family and a program-to-program transfer agreement with Drexel University. New partnerships are also being developed with Parkway West for a CTE program, and the program is about to launch a new partnership with City Years Scholars over the summer. An apprenticeship program was created in 2017, and the program is working with the Workforce and Economic Innovation as well.

Ms. Gordon noted that she worked closely with the program on responses to the conditions and commended the program for the detailed work and dedication to improving assessment practices. Program staff are very open to feedback.

A question was raised regarding whether accreditation helps our students receive higher pay when they graduate. Dr. Saia noted that accreditation is highly prestigious but does not make a difference in pay. It does make a difference, however, with agreements and articulations that are in place. Accreditation is advantageous in terms of the program's profile with partners and programs. Dr. DiRosa added that accreditation adds validity to the program itself so even if students are not compensated in terms of higher pay, the program is viewed as stellar. It does help students in terms of graduating from a nationally accredited program.

It was noted that fall-to-fall retention is six points higher than the overall College average. An FYE course was offered as part of the program providing information on what it takes to be a successful college student, and the course is taught by Education faculty. Students can learn what it takes to become an early childhood educator, gain experience and learn how to become engaged directly from Education faculty.

Appreciation was expressed regarding the enormous amount of work it took to obtain the accreditation and ensuring that the conditions were addressed.

Action: The Student Outcomes Committee unanimously recommends that the Board of Trustees accept the program review of the Early Childhood Education program for five years.

(c) Dual Enrollment Presentation

Ms. Megan Barbano-Maxwell, Director of K-16 Partnerships, began the Dual Enrollment presentation by describing the differences between dual enrollment and dual credit. She noted that the majority of the students in the College's Dual Enrollment program are seeking dual credit – both high school and college credit. The School District of Philadelphia is their largest partnership. She reviewed the Dual Enrollment model: Advance at College and ACE Summer program. Advance at

College is the traditional dual enrollment program, generally for high school juniors and seniors, and the ACE summer program is for high school students in grades 9 through 12. She briefly touched on the other programs in the model: 100 Steps, Parkway Center City Middle College, Gateway to College, MC2, Advance Senior Year, Mastery Senior Year and Early Scholars.

Advance at College: This program provides eligible Philadelphia 11th and 12th grade students and students actively pursuing a high school equivalency the opportunity to enroll in college-level and developmental course. Commonly taken courses include English, math, history and gen ed courses which are high school requirements. The majority of students take classes during the day, in person, between 8 a.m. and 3 p.m.

Advanced College Experience (ACE): This program provides college exposure to motivated, rising 9th through 12th grade students and students under the age of 21. The classes start out as non-credit; however, if the students earn a C or higher, they gain college credit. In July 2022, 21 courses will be offered. Sample course offerings include Introduction to Law, Introduction to the Music Business, Music Technology, Introduction to Healthcare Professions, and Creative Writing. They are beginning to align ACE courses as a pipeline and move toward STEM and career-focused courses.

Dual Enrollment students are eligible to take advantage of services offered at the College such as tutoring, computer labs, Counseling, and Advising. Individuals in the Division of Access and Community Engagement (DACE) are available to provide students with guidance on course selection, as well as providing an orientation regarding what it means to go to college. Financial support is provided in terms of reduced tuition and one free official hard copy transcript at the end of each enrolled term. Funding can be used for developmental courses as well.

Data surrounding the program were reviewed. For 2021-2022, there were 1,290 students for all Dual Enrollment Programs. For 2021-2022, course enrollment is down 13% compared to the previous year. Reasons for this include students taking fewer online courses. Program staff are advising students to take one online course instead of two. The School District of Philadelphia who funds a considerable portion of this was not allowing funding for asynchronous courses. The pass rate is 86% for 2021-2022, compared with 89% in 2020-2021.

Data provided by Institutional Research (IR) tracks fairly consistently and is probably representative of the City. The number of black students enrolled in the Dual Enrollment Program are slightly higher than traditional students, and white students enrolled in the Dual Enrollment Program are lower than traditional students. Traditional and Dual Enrollment gender breakouts are exactly the same; however, it was noted that the Program needs to enroll more male students.

Dual Enrollment students tend to be more successful when compared to the traditional students. Reasons include Dual Enrollment students are more highly motivated to do well and prove themselves. They are also concurrently enrolled in high school, so they have the entire support system in the high schools as well.

Students are also closer to the material and have no gaps between high school graduation and starting college. They are fully immersed in learning the subject areas.

In 2022, 133 Dual Enrollment students graduated from the College which is 7% of total graduates. The majority of graduates were from Parkway Center City Middle College.

Ms. Barbano-Maxwell noted that they are in the process of building a Dual Enrollment dashboard in Tableau. Sample reports were provided. It was noted that there will be a public side to this dashboard where individuals will be able to see data such as unduplicated enrollment head counts in each of their programs. It is planned that reports will be available by specific school to see how well students are doing, final grades, etc. This data will be valuable when discussing the programs.

Future plans include using current and securing new funding to expand existing programs and create new programs to broaden their portfolio; establishing hubs at the Regional Centers; expanding professional development sessions for faculty on pedagogy and research-based instructional strategies; and creating career pipeline partnerships.

Lessons learned: Dual Enrollment students benefit from additional support to prepare for college courses. Pass rates are consistently in the 83-89% range, but they have learned that the more support they can provide for their students, the better. High school and dual enrollment students prefer in-person courses and structured pathways. Better understanding of dual enrollment by the partners equates to better performance of dual enrollment students. Dual enrollment students are most successful in courses when faculty are organized, communicate clearly, maintain high expectations and treat all students fairly.

A question was raised about growing the program beyond the current 1,400 students who are participating and what are some obstacles. It was noted that funding is definitely one. The timeframe that the majority of high school students are available is 3 to 6 p.m., and they would like to see more classes offered during these hours. In the fall, they are moving to block scheduling, and this may work better for their students. High school students can perform at a college level and can meet expectations; however, support within the College is helpful. There are no courses with just high school students, and there is no state requirement for others to accept dual enrollment credits. Dr. Thomas noted that they are trying to get everyone across the institution to understand that the Dual Enrollment students are not just their students, they are the College's students. Resources will need to be expanded to meet student needs as the program grows.

Another question was asked about how much we can expand this program. It was noted that they have operated on trying to increase by 10% each year, and they are able to that with very little marketing. Dual Enrollment is very popular at the moment, and many schools come to us. In terms of a final number, there is no answer

at the moment. They would like to expand to the Regional Centers and are looking to partner with high schools in those areas. It was noted that a lot of this is driven by the State. Funding for dual enrollment was removed at some point, and we have asked for restoration each year for many years, but that has not happened yet. This is something that will continue to be pursued with the Commonwealth.

A question was also raised as to whether there is any sort of cohort with traditional and high school students for mentoring purposes. It was noted that with some programs, this automatically happens but not with others where students are taking one or two classes. One of the thoughts was a dual enrollment club that would allow students to connect with others. However, dual enrollment students do not want to be identified as dual enrollment students. A balance needs to be met regarding the fact that they are high school students but do not want to be treated differently. Academic mentors have been created to serve as mentors to their students to provide guidance, support and modeling for academic success.

(d) Year in Review

The year-in-review document that was provided allows planning for next year so the Committee can target their focus moving forward.

This was Dr. Hirsch's final meeting before he retires. Ms. Fulmore-Townsend expressed appreciation to him for being a stellar partner with executing the work of the Committee, and he was publicly acknowledged for his leadership. Committee members come on board with different levels of understanding and interest, and he has managed this well and navigated through so all have a strong understanding. The Committee has grown and adjusted over time, and Dr. Hirsch has been the "captain of the ship." The Committee will ensure that the reflection of Dr. Hirsch's legacy continues with this great work.

(e) New Business

There was no new business.

Next Meeting

The next meeting of the Student Outcomes Committee of the Board is scheduled for September 1, 2022.

Attachments:

Minutes of May 5, 2022

Academic Program Review: Early Childhood Education (AA Degree)

Dual Enrollment PowerPoint Presentation

SOC Year in Review

2022 SOC Agenda Calendar – Monthly Topics

Academic Pathways 2021-2022

Community College *of* Philadelphia

Academic Program Review: Computer Information Systems – Information Technology, A.A.S.

Authors: Barbara Hearn, Charles Herbert, Dr. Dawn Sinnott
Fall 2022

Executive Summary

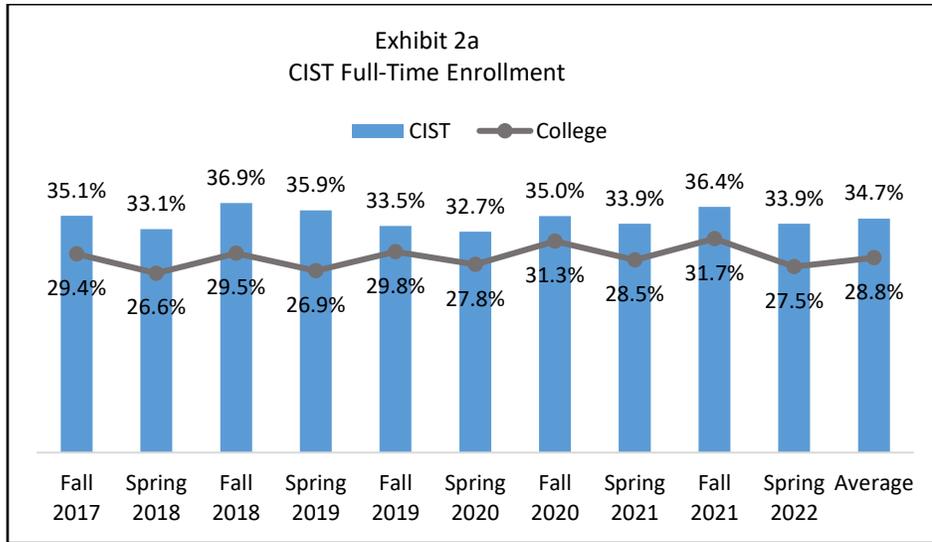
A. Key Findings

Enrollment

1. Average enrollment in the CIS-IT program between fall 2017 and spring 2022 was 564 students per semester, see Exhibit 1

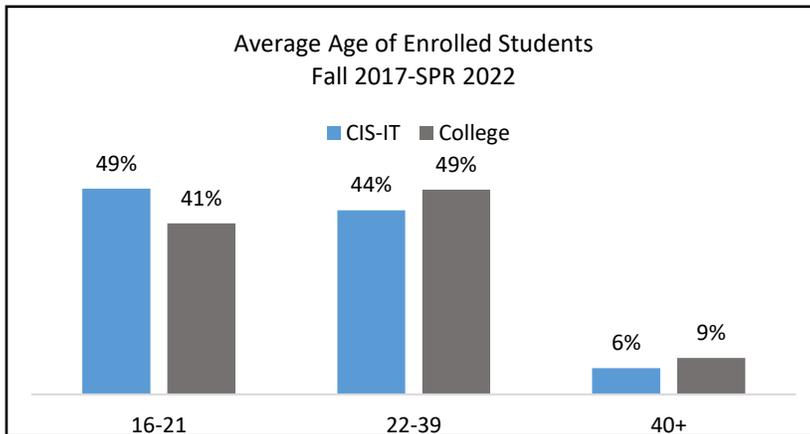
Exhibit 1: College and Program Enrollment											
	Fall 2017	Spring 2018	Fall 2018	Spring 2019	Fall 2019	Spring 2020	Fall 2020	Spring 2021	Fall 2021	Spring 2022	Average
College-Wide	17,296	16,503	16,671	15,544	15,996	14,789	13,673	12,195	11,647	10,431	14,474
CIS-IT	582	541	658	602	653	630	568	496	492	416	564

2. Enrollment and Demographics
 - a. CIS-IT average full-time enrollment (34.8%) is 17% higher than the college average (28.8%); see Exhibit 2a
 - b. Enrollment by Gender within Race, see Exhibit 2b
 - On average, the CIS-IT program's distribution of gender and ethnicity indicates a higher percentage of Asian males (16.3%) than the College (4.6%)
 - On average, the CIS-IT program's distribution of gender and ethnicity indicates a higher percentage of Black males (27.4%) than the College (13.5%)
 - On average, the CIS-IT program's distribution of gender and ethnicity indicates a higher percentage of Hispanic males (13.1%) than the College (4.9%)
 - On average, the CIS-IT program's distribution of gender and ethnicity indicates a higher percentage of White males (17.3%) than the College (8.6%)
 - c. The CIS-IT program is providing minority students long-term professional career prospects and economic security at a higher rate than the national average, as observed in the US Labor Force Population Survey, see Exhibit 2c
 - d. The CIS-IT program's female enrollment is generally lower than the national average of females employed in computer-related occupations, see Exhibit 2c
 - e. On Average, CIS-IT students were more likely to be between 16 to 21 years of age than the college-wide average; CIS-IT 49% and College 41%, see Exhibit 2e



		Fall 2017	Spring 2018	Fall 2018	Spring 2019	Fall 2019	Spring 2020	Fall 2020	Spring 2021	Fall 2021	CIS-IT Average	College Average
Asian	Female	5.5%	3.9%	3.8%	3.6%	3.8%	3.5%	3.5%	4.2%	2.8%	3.9%	5.6%
	Male	14.4%	14.6%	16.1%	15.6%	15.8%	17.0%	17.6%	16.7%	19.9%	16.3%	4.6%
Black	Female	8.2%	8.3%	7.0%	8.4%	7.8%	7.6%	7.9%	7.1%	8.1%	7.8%	30.4%
	Male	28.2%	28.2%	27.8%	28.5%	26.8%	29.0%	25.4%	25.6%	26.6%	27.4%	13.5%
Hispanic	Female	2.7%	3.3%	2.9%	3.1%	2.8%	2.9%	3.0%	3.6%	2.6%	3.0%	10.4%
	Male	13.1%	12.9%	14.9%	14.9%	14.7%	13.6%	11.1%	8.9%	12.8%	13.1%	4.9%
White	Female	2.9%	2.8%	1.7%	2.0%	3.2%	3.6%	4.2%	5.6%	5.7%	3.4%	14.4%
	Male	18.0%	17.9%	17.2%	16.1%	17.5%	16.0%	18.3%	20.2%	15.0%	17.3%	8.6%
										Female	18.1%	60.8%
										Male	74.2%	31.6%
										Other/Unk	7.7%	7.6%

Exhibit 2c: US Labor Force Statistics from the Current Population Survey ¹ {Numbers in thousands}						
	Total Employed	Percent of Total Employed				
		Women	Asian	Black or African American	Hispanic or Latino	White
Computer systems analysts	464	37.5	16.0	11.3	11.0	70.0
Information security analysts	152	18.2	9.0	11.8	7.4	76.7
Computer programmers	444	19.5	22.0	6.0	6.4	68.4
Software developers	1,932	19.7	37.1	5.4	5.8	54.7
Software quality assurance analysts and testers	74	46.5	27.6	14.1	5.7	55.9
Web developers	81	38.7	7.5	4.6	8.6	84.7
Web and digital interface designers	64	51.1	6.6	5.0	9.6	87.4
Computer support specialists	660	23.8	14.5	10.5	11.7	72.1
Database administrators and architects	111	35.0	20.0	5.1	6.3	73.1
Network and computer systems administrators	212	17.2	12.9	10.4	8.1	72.6
Computer network architects	102	11.8	18.3	6.5	9.1	72.0
Computer occupations, all other	889	27.2	15.0	11.9	11.5	70.4



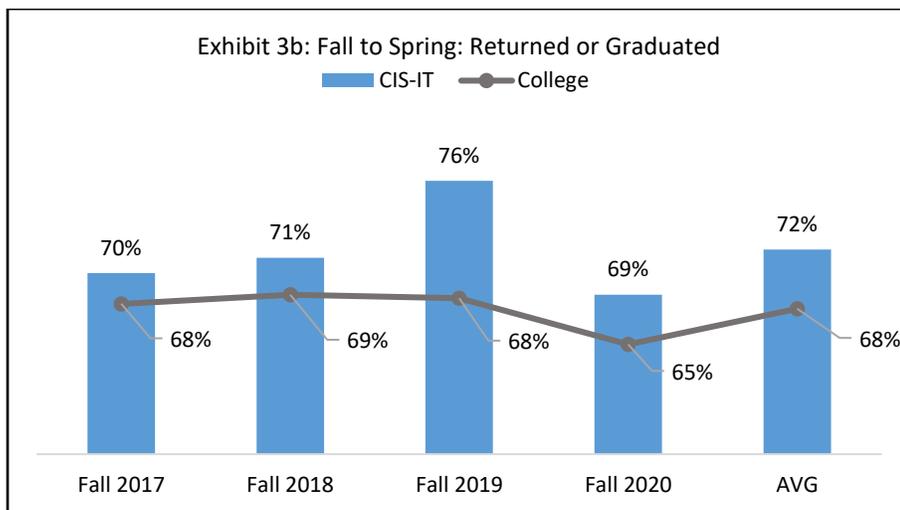
¹ [US Labor Force Statistics from the Current Population Survey](#)

Retention – Returned or Graduated

3. Fall to Spring Retention

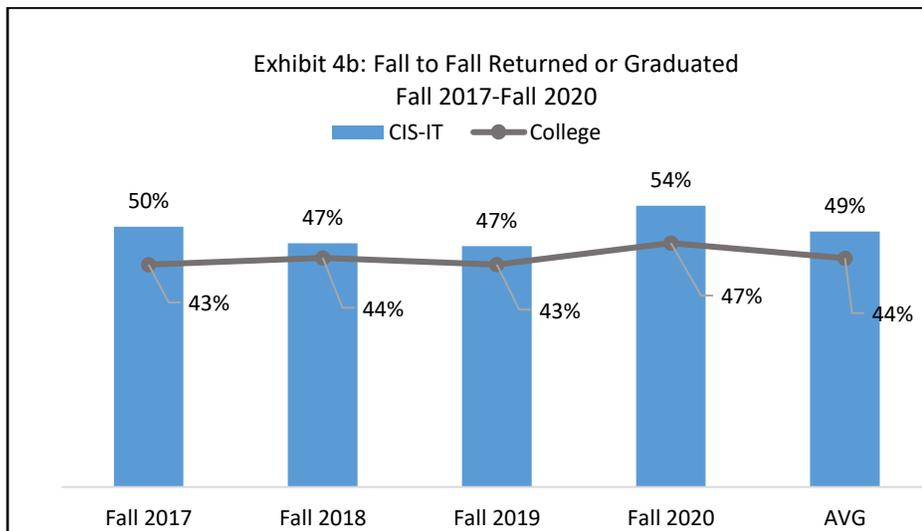
- a. Fall to Spring Retention between fall 2017 and fall 2020: The CIS-IT program's fall to spring retention, Returned to Same Program, averaged almost 3 points higher than the College average, see Exhibit 3a
- b. Fall to Spring Retention/Graduation: On average, 72% of CIS-IT students returned to the same program or graduated, while 68% of students College-wide returned to the same program or graduated, see Exhibit 3b

Exhibit 3a: Fall to Spring Retention						
CIS-IT	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Program Average	College Average
Headcount	582	658	653	568	615	15,909
Returned to Same Program	66.2%	67.8%	71.5%	63.4%	67.4%	64.8%
Returned to Different Program	5.3%	4.9%	4.3%	5.1%	4.9%	4.4%
Graduated	4.0%	3.3%	4.7%	5.3%	4.3%	2.9%
Did Not Persist	24.6%	24.0%	19.4%	26.2%	23.4%	27.9%



- 4. Fall to Fall Retention between fall 2017 and fall 2020
 - a. Fall to Fall Retention between fall 2017 and fall 2020: The CIS-IT program's fall to fall retention, Returned to the Same Program (38.0%) averaged almost 4% high than the College average (34.2%), see Exhibit 4a
 - b. Fall to Fall Retention/Graduation: On average, 49% of CIS-IT students returned to the same program or graduated, see Exhibit 4b

Exhibit 4a: Fall to Fall Retention						
CIS-IT	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Program Average	College Average
Headcount	582	658	653	568	615	15909
Returned to Same Program	39.0%	38.4%	35.1%	40.0%	38.0%	34.2%
Returned to Different Program	7.7%	8.7%	7.4%	9.7%	8.3%	7.2%
Graduated	11.3%	8.7%	11.5%	14.4%	11.4%	10.1%
Did Not Persist	41.9%	44.2%	46.1%	35.9%	42.3%	48.5%



Academic Success and Graduation

5. Degrees Awarded

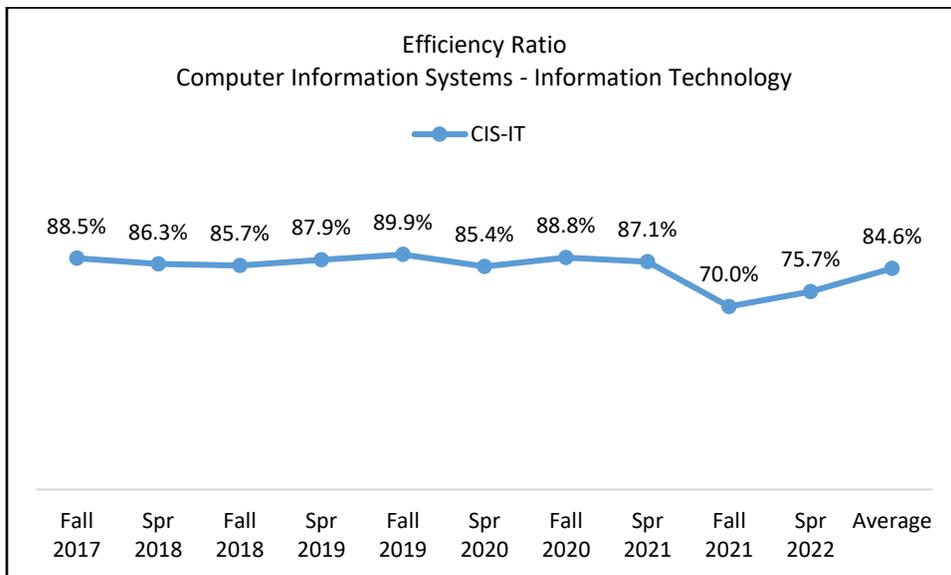
Degrees Awarded						
	2017	2018	2019	2020	2021	Total
Computer Information Systems/Information Tech	75	62	59	80	45	321
A.A.S.	587	530	558	482	241	2398

6. Section Operating Efficiency

Includes core courses: CIS 103, CIS 105, CIS 106, CIS 150, CIS 205, CIS 270

Efficiency Ratio

- The efficiency is a ratio that compares effective capacity, seats available per semester, with actual capacity, seats occupied.
- The following exhibit shows stability in effective capacity versus actual capacity between fall 2017 and spring 2021.



7. Transfer

- Although CIS-IT is a workforce program, more than one-third of the program graduates transferred to continue their education
- 43% of the departing students earned 12 or more credits but did not graduate (Total Count of Departing Students, Did Not Graduate, Earned > 12 Credits → (66+172+180)/972))
- 48% of the departing students left before earning 12 credits graduate (Total Count of Departing Students, Did Not Graduate, Earned < 12 Credits → (469/972))

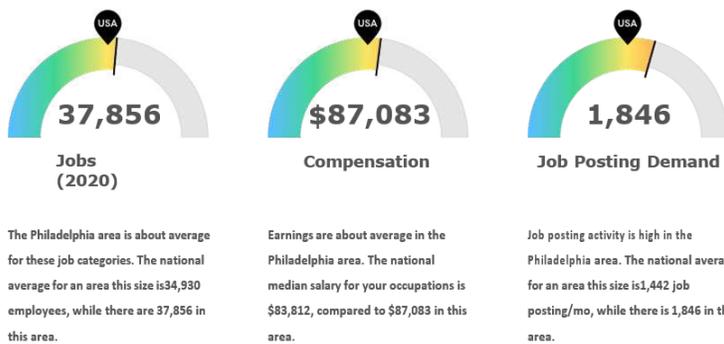
Transfer					
Departing Students who entered the College between 2017 and 2020					
Exit Status	Transfer		Did Not Transfer		Total Count of Departing Students
	Count	Percent	Count	Percent	
Graduate	28	33%	57	67%	85
Earned 45 or more credits	4	6%	62	94%	66
Earned 23 to 44 credits	27	16%	145	84%	172
Earned 12 to 22 credits	25	14%	155	86%	180
Earned less than 12 credits	50	11%	419	89%	469 *
Grand Total	134	14%	838	86%	972

* A significant number of students, some already with degrees, come to CCP to earn one or more professional certifications related to specific courses, or to learn about specific technologies. These students often register as CIS-IT students, and their presence affects persistence numbers. For additional details, see Page 15, Action Step 3

8. Employment/Workforce

The following data is sourced from EMSI to better understand the local economy, industries, demographics, employers, and in-demand skills. This insight is useful to confirm or adjust the alignment of programs with labor market opportunities and to support students' abilities to thrive in a competitive job market.

Aggressive Job Posting Demand Over an Average Supply of Regional Jobs



Most Jobs are Found in the Computer Systems Design and Related Services Industry Sector	
Computer Systems Design and Related Services	17.5%
Management of Companies and Enterprises	8.6%
Insurance Carriers	5.1%
Colleges, Universities, and Professional Schools	4.6%
Wired and Wireless Telecommunications Carriers	4.5%
Management, Scientific, and Technical Consulting Services	4.3%
Other	55.3%

Top Companies
Robert Half
The Judge Group
Motion Recruitment
Deloitte
Randstad
Accenture
Comcast
IBM
University of Pennsylvania
Kforce

9. Assessment

The Computer Information Systems-Information Technology Program’s assessment is robust and up-to-date. Direct assessment measures are used and include scores from class projects, class discussions, group activities, embedded exam questions, case study assignments, and grades on lab reports. The competency benchmarks are currently set at 75%.

Assessment data for all Course Learning Outcomes is collected each semester. The Program Coordinator creates a program assessment report for each semester, using the Course Level assessment data to assess the Program Level Outcomes. The consistency and quality of CLO/PLO assessments for Computer Information System courses meet all requirements. The benchmarks are currently set at 75%.

B. Prior Audit Action Items

1. Program SLOs must be completed:
 - a. Although progress has been made, program level student learning outcomes remain to be assessed.

Department Response

Assessment data for all Course Learning Outcomes for the CIS-IT Program is collected each semester. The Program Coordinator creates a program assessment report for each semester, using the Course Level assessment data to assess the Program Level Outcomes.

2. Cultivate K-12 Pipelines
 - a. Students in certain Philadelphia School District programs could earn up to 11 credits at CCP while still enrolled in high school. Creating bridges to these students to cultivate their enrollment here is an important contribution to the Program, the School District and the City's mission for increased educational attainment.

Department Response

The Department has worked with the School District of Philadelphia and other high schools to develop PLA (Prior Learning Assessment) equivalencies between our courses and CTE (Career and Technical Education) programs in the School District of Philadelphia. The Department also worked with the PA Department of Higher Education to develop equivalencies between our programs and Pennsylvania State SOAR (Students Occupationally and Academically Ready) high school programs of study based on corresponding CIP codes. See the Computer Technologies PLA document on Page 23 of this document.

In order to receive college credit, high school students must have passed either the related professional certification exam, such as CompTIA's *Network+* exam, or the NOCTI (National Occupational Competency Testing Institute) *exams* for the related subject. PA House Bill 202 in 2017 authorized the use of NOCTI exams to provide transferable industry credentials for secondary students in SOAR (Students Occupationally and Academically Ready) programs in Pennsylvania high schools. NOCTI develops state-specific exams to provide credentialing for students in vocational programs.

See: <https://www.nocti.org/credentials/state-programs/pennsylvania>

The Current Computer Technologies Department Chair, Chuck Herbert, served on the Pennsylvania Department of Education's committees to draft the NOCTI exams for *Computer Systems Networking*, *Computer Technology/Computer Systems*, and *Management Information Systems*, and worked with the School District and the appropriate personnel at the College to ensure smooth transition between their CTE programs and our courses.

A team of faculty members from the Computer Technologies Department has also made themselves available for visits to high schools with people from our admissions office. During the 2020-2021 and 2021-22 Academic years, they participated in virtual meetings via Zoom with School District of Philadelphia guidance counselors, CTE faculty, interested students, and interested parents. In previous years, we visited different high schools with admissions personnel. We also participated in new student open houses at the College and hosted visits by CTE classes from different high schools. Our primary contact for this was John Neugebauer, the College's Career-Technical Education Student Outreach Specialist.

Two recent events are examples of these ongoing efforts:

- On Friday, May 7th, Sonny Chang, Berna Dike-Anyiam, Michael Hackett, and Chuck Herbert participated in a CCP CTE Career Day set up by John Neugebauer. In addition to information sessions hosted by the admissions office, we held breakout sessions for students interested in networking, software development, and cybersecurity.
- On Thursday, August 11th, 2022, Sonny Chang, Michael Hackett, and Laurence Liss held an open house in our computer labs for high school students interested in programs and courses in the Computer Technologies Department. There were two sessions – one in the afternoon and one in the evening. The open house was planned by Chuck Herbert and Laurence Liss, with the admissions office sending out invitations to interested potential students. So far, it looks like the open house resulted in 5 new students registering full-time and 12 new students registering part-time.

3. Evaluation of student self-reports

- a. Students have indicated they may not be gaining the people and lifetime learning skills that they need to be successful over the long term in their field. The program should investigate this further and explore opportunities to bolster these skills in their students. This has the potential to require alterations to the program SLOs. Additionally, there are some faculty concerns that lab limitations may mean that students are not able to practice (and therefore fully develop) certain important technical skills.

Utilizing the Advisory Committee and student and alumni input, the Program should develop a list of skills needed to be a successful profession in the field, focusing on both the technical and interpersonal areas. Once completed, this list should be compared to offerings in the program to identify shortcomings and areas where these can be shored up.

Department Response

All of our computer courses are offered in hands-on computer labs for the duration of the time they meet.

In conjunction with Information Technology Services, the Department has made student loaner laptops available to students during the semester. We recently ordered 24

additional Perkins-funded Mac laptops to make those available for students to borrow throughout the semester.

Students also have access to available computers on campus through LabStats software. LabStats is cloud-based computer lab monitoring and networking software that allows students to log into an open computer in our computer labs or classrooms and use that computer to complete their assignments or to practice working with the systems.

We have also scheduled open lab sessions for our networking courses to allow students to come in and practice their skills with an instructor present to help. For example, in the Summer of 2022, Sonny Chang staffed several open lab sections for networking students in room C3-08, our networking lab. Students in *CIS 252 - Managing Network Servers* could practice setting up and configuring servers during these sessions.

All students in our majors have access to Azure Dev Tools for Teaching, which provides professional developer tools, software, and services from Microsoft. Students receive developer tools at no cost to install onto their personal computers for non-commercial use. The College subscription is paid for through Perkins Funding.

Students also have access to Microsoft Office which they can install on their personal computers at no cost. All software available are full working versions that do not expire.

4. Evaluation of Student Success

- a. The CIS program has both a strong graduation rate and a large number of students who depart unsuccessfully. Both of these phenomena need to be better understood so that more students in the latter category can be converted to the former. The program, working with Assessment and Institutional Research should examine course taking patterns of their students (Perkins data may be particularly helpful in this regard) to better understand indicators that lead students to better successes or struggles.

Department Response

The faculty were surprised by this recommendation and did look into it. The program had and continues to have a high student success rate and transfer rate for an A.A.S. program. Quoting from the audit's presentation of data regarding students' success."

"Students in CIS-IT are performing academically, like many other students in the College, with one important exception – students are more likely to depart as a graduate (41%) than students in the Division (13%) or the College (10%). They are also more likely to depart unsuccessfully (41% vs. 36%)."

41% percent of the students in the program as of the last audit were finishing their degrees compared to 10% College-wide and 13% in the Division. The faculty believe that many of the 36% leaving unsuccessfully include students who found employment, primarily as computer support service technicians based on CompTIA A+ and Network+ certifications students who were only taking a few courses with us to improve their professional skills.

5. Discontinued Options

- a. There are still students enrolled in older, discontinued CIS options. These students should be contacted and transferred to the CIS-IT program.

Department Response

This has been fully addressed. According to Institutional Research, there are currently no active student whose major is listed as one of the deprecated programs. Occasionally someone who was a student in one of those programs returns to the College and is placed in a current program.

6. Student Lab Experiences

- a. There were some concerns among program faculty that student experiences in labs may not be limited by software and hardware issues. The program needs to develop a Technology Plan to assess their needs and course and program assessment materials to identify current shortcomings. Once completed, weaknesses may be addressed through the use of Perkins funds.

Department Response

This is no longer an issue that has not been for the past three years. Currently, there are no shortcomings in the hardware and software available for our courses in our Department. The Department has a faculty committee to deal with lab hardware and software. It now works closely with Information Technology Services to ensure that all labs in which CIS courses are taught have the required hardware and software for our courses and that the labs are well-maintained.

For the 2021-22 AY and the 2022-23 Academic year, the Committee consists of Sonny Chang, Networking Program Coordinator; Michael Hackett, Computer Science Program Coordinator, and Laurence Liss, Web and App Development Program Coordinator. All three have the hardware and software skills necessary to set up and manage model systems for the classrooms. Typically, they work with IT to create a classroom master -- called an "image" by IT professionals -- for each room we use, then the approved image is replicated in the corresponding classroom.

7. Network and System Administration Proficiency Certificate

- a. The Network and System Administration Proficiency Certificate is relatively small, and the program should consider its continued viability. It should be closed if there is no energy around attempting to grow the program.

Department Response

The existing *Networking Technology and Management* A.A.S. degree was discontinued, and a new *Network Administration* A.A.S. degree was put in place for the 2021-2022 AY.

Networking courses and the associated proficiency certificate were revised as part of this process.

This is addressed in detail in the Academic Program Review of that program conducted last semester.

8. Transfer

- a. Given the changes in the CIS field, almost 40% of students who graduate transfer (despite the fact that the program is an AAS). The program needs to develop articulation agreements with local Bachelors programs to ensure students' long-term success. There are 17 colleges within 20 miles of the CCP that have corresponding programs and could serve as potential transfer institutions for interested students. Students interested in transfer need to be advised by program faculty to take electives that will maximize transfer credits (particularly for institutions without program to program agreements).

Department Response

According to our transfer office, There are currently articulation agreements in place with Bloomsburg University, Chestnut Hill College, Jefferson University, Lincoln University, Cheyney University, Peirce College, Rutgers University – Camden, and Wilmington University. Discussions are ongoing with several other schools, including Harrisburg University and Holy Family University.

Transfer agreements for our CIS-IT degree with Drexel University became null and void when Drexel discontinued its IT programs in the Goodwin College of Professional Studies.

Temple University has no transfer agreement for our CIS-IT degree because Temple requires Calculus and other higher-level Math courses in all of their IT-related degrees, such as Temple's Computer Science and Computer Information Systems degrees. These courses are not included in our A.A.S. degree program. Temple offers a BBA (Bachelors in Business Administration) degree with a concentration in Management Information Systems, which has most of its computing courses in the third and fourth years and a series of economics, accounting, and management courses in its first two years. Students interested in this program are better served by earning Community College of Philadelphia's A.A. in Business – General degree, which transfers to Temple's BBA program.

The model for academic advising has changed since the last audit. Students now work almost exclusively with professionals and dedicated academic advisors. Faculty in the Department now work closely with academic advisors to ensure that all students are informed about transfer opportunities and select the correct major and elective courses to meet their educational goals.

C. Action Items

Enrollment and Demographics

1. Increase Enrollment as follows:

	Average (Bench-mark)	Fall 2021	Fall 2023 Increase in Headcount	Fall 2025 Increase in Headcount	Fall 2027 Increase in Headcount
Headcount *	564	492	507 3%	527 4%	553 5%
Returned to Same Program	38%	40%	42.0% 5%	44.1% 5%	46.3% 5%
Graduated	11.4%	14.4%	14.8% 3%	15.3% 3%	15.7% 3%

* A graduated increase in enrollment is related to institutional enrollment patterns and subject to available marketing, outreach, and recruitment resources.

2. Program Growth

The percentage of female students in CIS-IT (18%) is significantly below the College average. It is also below the national average for women in the IT workforce, which, according to data from *The National Center for Women & Information Technology (NCWIT)*, is 25%. (<https://ncwit.org>)

Faculty and selected offices within the College should develop and implement a plan to attract more female students to the discipline.

A growing body of research shows that girls and women generally make career decisions differently than boys and men. The Department (and the College) should try to better understand this phenomenon, develop better plans to serve female students' needs, and reach out to girls and women about IT-related careers and education.

Many agencies provide funding for projects related to outreach to females in IT-related disciplines (Such as the National Science Foundation). The Department should work with Institutional Advancement and others within the College to secure grant funding for projects designed to help us understand, attract, and retain female students in IT-related disciplines.

Person responsible: Department Head

Timeline: Fall 2022 through Fall 2027

3. First-year attrition

Many students, some already with degrees, come to CCP to earn one or more professional certifications related to specific courses or learn about specific technologies. These students often register as CIS-IT students, and their presence affects persistence numbers.

The courses they take and certifications they pursue include:

- CIS 105 – *Computer Systems Maintenance* CompTIA A+ certification
- CIS 150 – *Network Technology* CompTIA Network+ certification

CIS 204 – <i>Fundamentals of Linux and Unix</i>	CompTIA <i>Linux+</i> certification
CIS 252 – <i>Managing Network Servers</i>	CompTIA <i>Server+</i> certification
CIS 256 – <i>Network Routing and Switching</i>	Cisco <i>CCNA</i> certification
CIS 259 – <i>Computing and Network Security</i>	CompTIA* <i>Security+</i> certification
CIS 261 – <i>Cyber Investigation</i>	EC Council** <i>Certified Hacking Forensic Investigator</i>
CIS 271 – <i>IT Project Management</i>	Project Management Institute's <i>Certified Associate Project Manager</i>
CIS 274 - <i>Ethical Hacking & Penetration Testing</i>	EC Council <i>Certified Ethical Hacker</i>
* CompTIA - <i>Computing Technology Industry Association</i> (www.comptia.org)	
** EC Council - <i>International Council of Electronic Commerce Consultants</i> (www.eccouncil.org)	

Other courses attract similar drop-in students who wish to learn just specific technologies, such as:

CIS 200 & 201 – <i>Apple App Development I and II</i>
CIS 201 & 211 – <i>Android App Development I and II</i>
CIS 205 – <i>Database Management Systems</i>

Some regular students leave to take a job after securing specific course-related certifications, and many students return to finish a degree in the future.

Finally, some students depart to enter baccalaureate degree completion programs, especially those with heavy advertising and strong outreach.

These enrollment gaps create a discontinuity in tracking student outcomes.

1. The Department should work with Admissions, Registration, and Institutional Research to better identify students with short-term educational goals at CCP, such as those seeking specific professional certifications.
2. The Department should work with Institutional Research to identify students leaving early for baccalaureate degree completion programs. Encourage these students to transfer back several courses from their baccalaureate programs at little or no charge to complete their A.A.S. degrees (or certificates) at CCP.

Person responsible: Department Head

Timeline: Fall 2022 through Fall 2027

4. Curriculum Revisions related to Systems Analysis and Project Management

Currently, the CIS-IT program requires two courses related to planning and implementing IT solutions in the workplace *CIS 270 - Systems Analysis and Design* and *CIS 271 – IT Project Management*.

CIS 270 - Systems Analysis and Design is an old-fashioned course in determining computer systems requirements and designing a solution to provide for the IT needs of a particular workplace. It dates to the earliest days of the College when the course was *Data Processing 270 –Systems Analysis and Design*

Modern systems analysis is significantly different than it was in earlier times and much more complex. Many schools granting Baccalaureate degrees have moved the modern course to their degree programs' third or fourth year. For example, at Peirce College, to which many of our students transfer, the course is now *BIS 402 –Systems Analysis and Design*, taught in the fourth year.

In many places, it has been replaced by a project management course. Here at CCP, we added a project management course but retained a Systems Analysis course.

CIS 270 no longer fits within an A.A.S. degree and should be dropped from the curriculum. As part of this change, the Department should determine how best to replace the credits that will be removed from the program.

The Department of Business Administration has several very successful courses in project management, including *PJMT 110 - Foundations of Project Management*, which leads to the Project Management Institute's entry-level *Certified Associate in Project Management (CAPM)* certification. In short, they are better suited and better qualified to teach the course than the Computer Technologies Department. Most of what is covered in CIS 271 is not specific to IT, and a significant portion of modern project management in any discipline involves Information technology, including in PJMT 110.

CIS 271 – IT Project Management should be replaced in the curriculum by *PJMT 110 - Foundations of Project Management* to better serve our students' needs and better prepare them for the modern workforce.

Person responsible: Department Head

Timeline: Fall 2022 through Fall 2025

4. Assessment

Continue rigorous assessment schedule, share, discuss outcomes and document changes within the department.

Monitor the effects of program and course revisions on PLO proficiency assessments to ensure continuous improvement.

Person responsible: Department Head

Timeline: Fall 2022 through Fall 2027

D. Narrative

Although similar, computer information systems and computer science are distinct fields; computer science tends to be more theoretical, while computer information systems focus is on more workforce applications. Employment in computer and information technology occupations is projected to grow 13 percent from 2020 to 2030, faster than the average for all occupations.²

The CIS-IT program has a rich history at the College. The program's development is historically significant as the first associate degree in computing offered by a community college in the United States. This resulted from an early association with the University of Pennsylvania, where modern digital electronic computing first appeared during World War II. The original name for the degree was Data Processing.

The study of Microcomputers, including the Apple computer and the IBM PC, was added to the curriculum in 1979. In the 1980s, the A.S. transfer degree in Computer Science was added to expand the theoretical foundation and prepare students to continue their education. In 1995 Mardi Holliday and Chuck Herbert conducted a research study on the types and availability of computing degree programs at community colleges in the United States to determine the best direction for the Community College of Philadelphia. After presenting and meeting with colleagues nationally, the Team recommended that the Community College of Philadelphia adopt the model in place today, a separate A.S. degree in Computer Science and a single A.A.S Degree in Computer Information Systems. The curriculum has been revised throughout the years to meet the demands of new technologies in the workplace. Most recently, an A.A.S. in Web and Applications Development was created and will be offered for the first time in the 2022-2023 AY. The demand for the CIS degree, now *Computer Information Systems – Information Technology*, remains strong. The CIS-IT program provides students with the common core of fundamental IT skills needed by every computer professional while allowing them to develop expertise in a particular area of information technology.

The curriculum is designed to provide students with a core understanding of things that never change while enabling them to meet the challenge of things that often change, such as computer operating systems, programming languages, and user interfaces. The three-tiered curriculum provides:

1. **General Education courses**, including English 101 and 102, Intermediate Algebra, Public Speaking, Sociology, Physics, and Computer Applications
2. **A core of courses providing a common foundation in IT skills**, including courses in Computer Math and Logic, Computer Systems Maintenance, Computer Programming, Network Technology, Database Management, and Systems Analysis
3. **A minimum of 15 credits in elective courses in Computer Technology**, chosen to develop a specialization in a selected area of computing or to obtain a broader understanding of computer technologies and how they fit together.

Student success is of preeminent importance. To this end, the department has created a mini lab for students within the perimeter of department offices, where students are encouraged to drop in and meet with faculty to get help on assignments and projects. This environment promotes student success and creates synergistic relationships that can explore transfer and career options.

² [U.S. Bureau of Labor Statistics](#)

Community College *of* Philadelphia

Academic Program Review: Computer Science (CSCI), A.S.

Authors: Charles Herbert, Michael Hackett, Dr. Dawn Sinnott
Fall 2022

Executive Summary

A. Key Findings

1. Average enrollment in the Computer Science program between fall 2017 and spring 2022 was 170 students per semester, see Exhibit 1

Exhibit 1: College and Program Enrollment											
	Fall 2017	Spring 2018	Fall 2018	Spring 2019	Fall 2019	Spring 2020	Fall 2020	Spring 2021	Fall 2021	Spr 2022	Average
College-Wide	17,296	16,503	16,671	15,544	15,996	14,789	13,673	12,195	11,647	10,431	14,474
Computer Science	131	149	140	163	192	204	188	173	193	163	170

2. Enrollment and Demographics

- a. Computer Science average full-time enrollment (51.2%) is 44% higher than the college average (28.8%); see Exhibit 2a
- b. Enrollment by Gender within Race, see Exhibit 2b
 - On average, the CSCI program's distribution of gender and ethnicity indicates a higher percentage of Asian males (23.4%) than the College (4.6%)
 - On average, the CSCI program's distribution of gender and ethnicity indicates a higher percentage of Black males (21.2%) than the College (13.5%)
 - On average, the CSCI program's distribution of gender and ethnicity indicates a higher percentage of White males (22.9%) than the College (8.6%)
- c. The CSCI program provides Black students long-term professional career prospects and economic security at a higher rate than the national average. See Exhibit 2c
- d. On Average, Computer Science students were more likely to be career age, between 22 to 39 years of age, than the college-wide average; CSCI 60% and College 49%, see Exhibit 2d

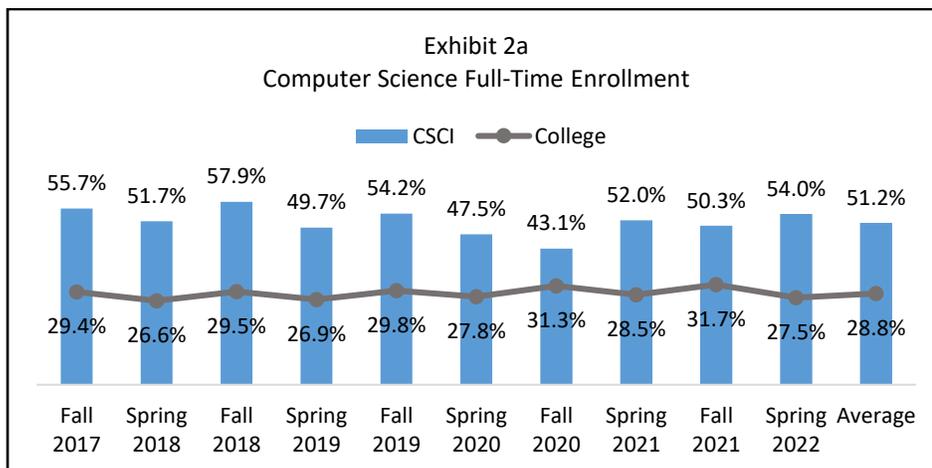
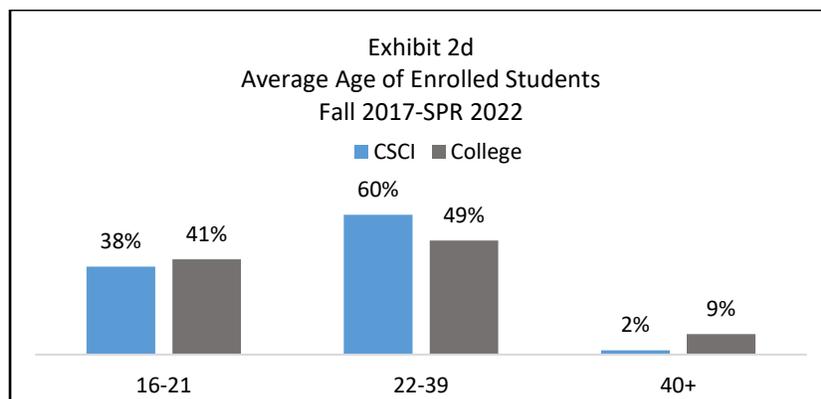


Exhibit 2b: Gender Within Ethnicity by Computer Science Program Majors												
		Fall 2017	Spring 2018	Fall 2018	Spring 2019	Fall 2019	Spring 2020	Fall 2020	Spr 2021	Fall 2021	CS Average	College Average
Asian	Female	6.1%	7.4%	7.9%	7.4%	6.3%	5.9%	7.4%	8.0%	5.7%	6.8%	5.6%
	Male	22.1%	24.2%	22.1%	22.7%	26.0%	23.5%	21.3%	25.9%	22.2%	23.4%	4.6%
Black	Female	3.1%	3.4%	5.0%	4.9%	4.2%	4.4%	2.7%	4.6%	4.1%	4.0%	30.4%
	Male	29.8%	26.8%	21.4%	22.1%	20.3%	20.1%	20.7%	15.5%	17.5%	21.2%	13.5%
Hispanic	Female	0.8%	0.7%	1.4%	1.2%	2.1%	2.0%	1.1%	0.6%	2.6%	1.4%	10.4%
	Male	10.7%	10.1%	10.7%	8.0%	5.7%	7.8%	9.6%	9.2%	9.8%	8.9%	4.9%
White	Female	2.3%	2.0%	3.6%	3.7%	5.2%	3.4%	4.8%	5.7%	5.2%	4.1%	14.4%
	Male	22.9%	22.8%	24.3%	25.2%	22.9%	26.5%	21.8%	19.5%	20.1%	22.9%	8.6%
										Female	16.4%	60.8%
										Male	76.4%	31.6%
										Other/Unk	7.2%	7.6%
											100.0%	100.0%

Exhibit 2c: Computer Science Field by Race ¹		
	CCP	National
Asian	30.2%	25.0%
Black or African American	25.2%	1.0%
Hispanic or Latino	10.4%	5.2%
White	27.0%	66.1%

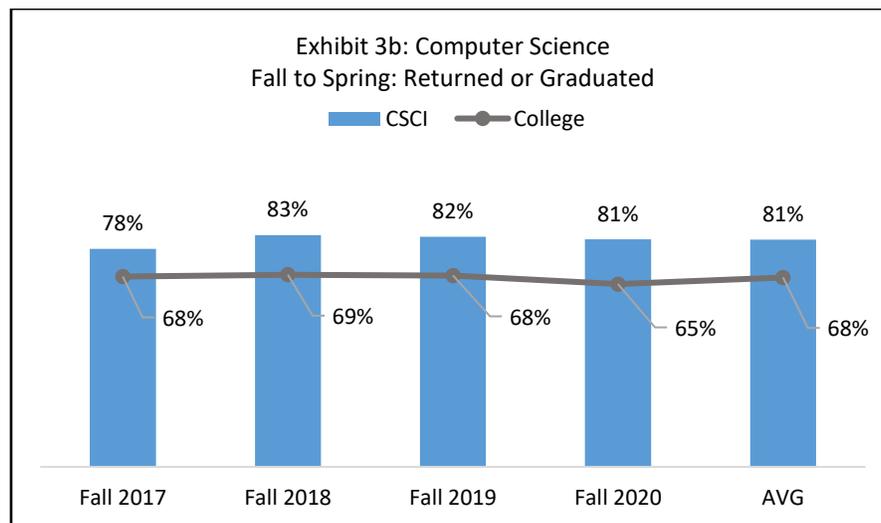


¹ [ZIPPA The Career Expert](#)

Retention – Returned or Graduated

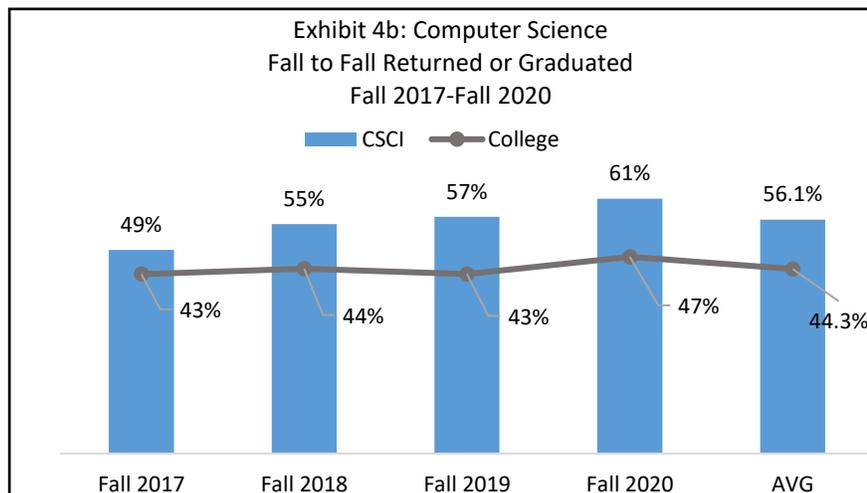
- 3. Fall to Spring Retention
 - a. Fall to Spring Retention between fall 2017 and fall 2020: The Computer Science program's fall to spring retention, Returned to Same Program, averaged almost 9 points higher than the College average, see Exhibit 3a
 - b. Fall to Spring Retention: On average, 81% of Computer Science students returned to the same program or graduated, while 68% of students College-wide returned to the same program or graduated, see Exhibit 3b

Exhibit 3a: Fall to Spring Retention						
Computer Science	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Program Average	College Average
Headcount	131	140	192	188	163	15,909
Returned to Same Program	74.0%	77.1%	75.0%	69.1%	73.6%	64.8%
Returned to Different Program	4.6%	2.1%	3.1%	1.1%	2.6%	4.4%
Graduated	3.8%	5.7%	7.3%	12.2%	7.7%	2.9%
Did Not Persist	17.6%	15.0%	14.6%	17.6%	16.1%	27.9%



- 4. Fall to Fall Retention between fall 2017 and fall 2020
 - a. Fall to Fall Retention between fall 2017 and fall 2020: The Computer Science program's fall to fall retention, Returned to the Same Program (35.2%) was slightly higher than the College average (34.2%), see Exhibit 4a
 - b. Fall to Fall Retention: On average, 56.1% of Computer Science students returned to the same program or graduated, see Exhibit 4b

Exhibit 4a: Fall to Fall Retention						
Computer Science	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Program Average	College Average
Headcount	131	140	192	188	163	15,909
Returned to Same Program	36.6%	34.3%	37.5%	32.4%	35.2%	34.2%
Returned to Different Program	6.9%	3.6%	2.6%	2.7%	3.7%	7.2%
Graduated	12.2%	20.7%	19.3%	28.7%	20.9%	10.1%
Did Not Persist	44.3%	41.4%	40.6%	36.2%	40.2%	48.5%



Academic Success and Graduation

5. Degrees Awarded

The College offers the following A.S. degree programs:

- Biology
- Chemistry
- Computer Science
- Engineering Science
- Mathematics

On average, 41% (162/390) of the A.S. degrees awarded between 2017-2022 were in Computer Science

Degrees Awarded						
	2017	2018	2019	2020	2021	Total
Computer Science	33	24	34	41	30	162
A.S.	92	64	82	90	62	390

6. Transfer

- Looking at the students who entered the Program between fall 2016 and fall 2020, approximately 28% (95/342) of Computer Science students who departed have transferred, see Exhibit 6a
- Nearly 60% of the program graduates transferred to continue their education, see Exhibit 6b
- 68% (234/342) of the departing students earned 12 or more credits but did not graduate, and almost 17% (40/234) of these students transferred, see Exhibit 6a
- 5% (18/342) of the departing students left before earning 12 credits, see Exhibit 6a
- Top Transfer Institutions included Temple, Drexel, and Western Governors University, see Exhibit 6b

Exhibit 6a: Departing Students who entered the College between 2016 and 2020					
Exit Status	Transfer		Did Not Transfer		Total Count of Departing Students
	Count	Percent	Count	Percent	
Graduate	52	58%	38	42%	90
Earned 45 or more credits	20	21%	77	79%	97
Earned 23 to 44 credits	17	18%	78	82%	95
Earned 12 to 22 credits	3	7%	39	93%	42
Earned less than 12 credits	3	17%	15	83%	18
Grand Total	95	28%	247	72%	342

Exhibit 6b: Transfer Institutions
Temple University
Drexel University
Western Governors University
La Salle University
Rutgers
Camden County College
West Chester University
University of Pennsylvania

7. Assessment

At the end of each term, faculty collect course assessment data for each course and review the data each semester in a teaching circle. Course assessment reports document CLO success rates and instructor comments suggesting changes or improvements in course instruction and delivery. Faculty may also meet to perform this qualitative assessment while reviewing the quantitative assessment data in teaching circles.

A program assessment report is prepared annually by the Computer Science program coordinator. This report aggregates the course-level assessment data from courses that align with program learning outcomes. The scope of this report is the prior academic year (i.e., the last Fall and Spring semesters). Completed program assessment reports are kept in a departmental repository of assessment data and reports.

B. Prior Audit

Action Items From Prior Audit: Computer Science

The Office of Assessment and Evaluation makes the following recommendations for the Computer Science Program:

1. Document Program Improvements:

- a. The Department has developed an effective strategy for retention. The Program should ensure they have documented their improvement strategy and find opportunities to share its relevant practices with other programs.

Program Response

Program coordinators regularly, but informally, collaborate on strategies to increase retention. This includes discussions with other faculty members in the department, students, and advisory board meetings. Specific improvements have been documented in program and course revisions and in assessment documentation.

2. Increase Recruitment and Retention of Female Students:

- a. Due to the gender imbalance in the Computer Science Program, the Program should evaluate the need for a recruitment and retention plan for female students.
- b. The Program should work with the Student Success Committee to develop a recruitment and retention plan to utilize offices at the College to improve female recruitment and retention.

Program Response

Female recruitment in the computing field remains a nationwide challenge. Over the last five years, there has been a steady number of female computer science students at CCP.

3. Request data from the Mathematics Department for Assessment of PLO #4:

- a. The Program should request relevant CLO assessment data from the Mathematics Department.
- b. The Program should analyze the assessment data received from Mathematics in the same way it analyzes the assessment data it collects.
- c. Results of the analysis should be applied to improve student learning experiences.

Program Response

The Mathematics department has shared relevant assessment data. When the Computer Science program was revised, math courses remained on the curriculum map but were removed as points of assessment for the program. Computer Science no longer relies on assessment data from the Mathematics department for the purposes of its assessment.

4. Assessment Documentation:
 - a. The Program should share its most recent assessment data.

Program Response

Program assessment data is available and hosted in a departmental repository in Canvas.

C. Action Items

The OAE makes recommendations based on the key findings

Enrollment and Demographics

1. Increase Enrollment as follows: Recommended projected growth, to be discussed with department

	Average (Benchmark)	Fall 2021	Fall 2023 Increase in Headcount		Fall 2025 Increase in Headcount		Fall 2027 Increase in Headcount	
Headcount*	170	193	199	3%	207	4%	217	5%
Returned to Same Program	32%	35%	37.0%	5%	38.8%	5%	40.7%	5%
Graduated	28.7%	20.9%	21.7%	4%	22.6%	4%	23.5%	4%
* A graduated increase in enrollment is related to institutional enrollment patterns and subject to available marketing, outreach, and recruitment resources.								

2. Program Growth

The percentage of female students in Computer Science (16%) is significantly below the College average. It is also below the national average for women in the IT workforce, which, according to data from *The National Center for Women & Information Technology (NCWIT)* is 25%. (<https://ncwit.org>)

Faculty and selected offices within the College should develop and implement a plan to attract more female students to the discipline.

A growing body of research shows that girls and women generally make career decisions differently than boys and men. The Department (and the College) should try to better understand this phenomenon, develop better plans to serve female students' needs, and reach out to girls and women about IT-related careers and education.

Many agencies provide funding for projects related to outreach to females in IT-related disciplines (Such as the National Science Foundation). The Department should work with Institutional Advancement and others within the College to secure grant funding for projects designed to help us understand, attract, and retain female students in IT-related disciplines.

Person responsible: Department Head

Timeline: Fall 2022 through Fall 2027

3. Recruit Qualified Female Faculty

Currently, no women are teaching Computer Science courses at the College. The presence of a female instructor in Computer Science would most likely motivate more female students to consider the discipline.

The Department has a full-time opening in Computer Science for the 2022-2023 Academic Year and is developing a pool of adjunct faculty for Computer Science. The Department should quickly develop and implement a plan for recruiting qualified female applicants. They should consider seeking the assistance of *The National Center for Women & Information Technology (NCWIT)*. (<https://ncwit.org>) and similar groups, especially at the local level.

Person responsible: Department Head

Timeline: Fall 2022 through Fall 2024

4. Assessment

Continue rigorous assessment schedule, share, discuss outcomes and document changes within the department.

Monitor the effects of program and course revisions on PLO proficiency assessments to ensure continuous improvement.

Person responsible: Department Head

Timeline: Fall 2022 through Fall 2027

D. Narrative

According to the Bureau of Labor Statistics (BLS), skilled computer science professionals are in high demand in almost every job market. Entry-level opportunities in these fields pay well; median hourly earnings range from \$27.00 to \$69.00 per hour. The A.S. in Computer Science at Community College of Philadelphia (CCP) provides a rigorous curriculum in theoretical concepts and practical computing skills through lectures and laboratory projects from highly qualified instructors and is designed to transfer to baccalaureate programs in computer science.

The A.S. in Computer Science provides students with a foundation in computational thinking. Its rigorous curriculum prepares students to transfer to many baccalaureate programs in computer science. It is a pathway to rewarding computing, software development, and computer engineering careers. Fundamentally, the program teaches students what is computable and how to solve problems algorithmically. Students learn both theoretical concepts and practical skills in computing through lectures and laboratory projects from highly qualified instructors.

Following ABET (Accreditation Board for Engineering and Technology) standards for Computer Science programs, CCP graduates are in high demand as transfer students. Student success highlights from the last two years include:

- Graduates Danielle Duncan, Andy Gallagher, Mark Lacanilao, and Ruhan Li (who all hold bachelor's degrees in different areas) were accepted to Georgia Tech's highly selective computer science master's degree program.
- Graduate Jaffar Alzeidi transferred to Temple University and is currently an Amazon software development engineer intern.
- Graduate Nhat Doan transferred to Temple University and is currently a software engineer intern at SAP.
- Graduate Keon Hayes transferred to Penn State and is currently an IT security analyst at W.L. Gore and Associates.
- Graduate Danielle Whitmarsh transferred to Rowan University and is currently a cloud operations intern at Metidata Solutions.
- Current student Michael Geraghty secured an internship at UPenn's Singh Center for Nanotechnology.
- Current student Peter Quinn secured an engineering aide position with Lockheed Martin's space division.
- Current student Patrick Ulad-Lieu secured an internship (which became a full-time position) with the City of Philadelphia's Office of Technology

To foster student success, the department has created a mini lab for students within the perimeter of department offices. Students are encouraged to drop in and meet with faculty to get help on assignments and projects there. This environment promotes student success and creates synergistic relationships that can explore transfer and career options.

To optimize opportunity, almost all sections of all Computer Science courses use texts and teaching materials free of charge to students. Charles Herbert and Michael Hackett have each authored teaching materials that are provided free of charge to students. In several cases, faculty have made special arrangements with publishers to use the PDF files of copyrighted material from their own published works free of charge at CCP. In other cases, material for use at CCP was developed as a prototype for published works. Faculty also use open-source material and freely available web resources for our Computer Science courses.

The software used in all Computer Science courses is also freely available to students and is the same software used professionally by software developers.

Assessment is well documented, rigorous, and current. Following the Assessment Plan has been a department and faculty priority over the past five years. Course assessment data is collected in AEFIS each semester and reviewed by faculty in teaching circles. According to the curriculum map alignment, annual semester course outcomes are aggregated up to the program level. The Computer Science program coordinator prepares a program assessment report which is reviewed in department teaching circles and kept in the department repository of assessment data and reports.

HYBRID MEETING OF AUDIT COMMITTEE
Community College of Philadelphia
Monday, September 26, 2022 – 10:00 a.m.

Present: Mr. Anthony J. Simonetta (*via Zoom*), Mr. Steve Herzog (*via Zoom*), Mr. Harold Epps (*via Zoom*), Donald Generals, Ed.D., Mr. Jacob Eapen, Victoria Zellers, Esq., Mr. Gim Lim, Mr. Robert Lucas, Mr. Derrick Sawyer, Ms. Anela Kruse (*via Zoom*), Ms. Mellissia Zanjani (*via Zoom*), Mr. Gerald Jones (*via Zoom*), representing Grant Thornton: Ms. Angelica Roiz and Mr. Alex Ney, Mr. Dennis Morrone, National Managing Partner of NFP & Higher Education Practices (*via Zoom*) and Mr. Anthony (Tony) B. Scott, Chairman & CEO, The Meridian Group, Limited (*via Zoom*)

Absent: Mr. Rob Dubow

AGENDA – PUBLIC SESSION

1. Approve Minutes of Audit Committee Meeting on June 8, 2022 (Action Item):

Action: Mr. Anthony Simonetta asked whether anybody has corrections or changes to the minutes. Hearing no changes, Mr. Simonetta asked for a motion to recommend acceptance of the June 8, 2022 Audit Committee meeting minutes (Attachment A). Mr. Harold Epps made the motion. Mr. Simonetta seconded the motion. The motion passed unanimously.

2. 2021-22 Fiscal Year Audit Report (Action Item):

Since there were several new attendees to the Audit Committee meeting, Ms. Angelica Roiz introduced herself, her team and Grant Thornton's minority partner for the engagement. This included Mr. Alex Ney, the Audit Manager, Mr. Dennis Morrone, National Managing Partner for Not-for-Profit and Higher Education Practices and Mr. Tony Scott from the Meridian Group, the Minority Partner.

Ms. Roiz then proceeded to present the results of the 2021-2022 annual audit (Attachment B). She informed the Committee that she planned to issue the final short form report of the June 30, 2022 Financial Statements (Attachment C) on Friday, September 30, 2022.

She reviewed the Audit Timeline and Scope and briefly explained the activities of each phase. She reported that the College has a clean report without any misstatements or disclosure issues as of this time. Mr. Simonetta noted that the short form of the report had 71 pages and readers may not agree with her description. The auditors will be back in the fall to perform the Uniform Guidance Audit which will be reported to the Audit Committee in March 2023. The Uniform Guidance Audit will take a deeper look at the impact of various federal relief programs as well as other grants and contracts.

Mr. Ney then proceeded to overview the areas of significant audit focus. He reported that within federal awards and state grants, if any time there is a potential of management override of controls, the auditors have to presume fraud risk and therefore consider it as an area of significant audit focus. Other areas of significant audit focus were tuition revenue, receivables, deferred revenue, valuation of investments, appropriations, GASB 75 Other post-retirement benefits (OPEB), New Market Tax Credit, and new for this year was the implementation of GASB 87 on leases. The College recorded about \$1 million in lease liability as a lessee and recorded about \$16 million in lease asset as lessor for the Hamilton ground lease. Mr. Gerald Jones asked about the process for testing the reasonableness of tuition revenue. Mr. Ney explained they performed detailed testing of student payments and also performed analytics using census data and published rates to compute the expected results and comparing that to the recorded revenue numbers. Mr. Epps and Mr. Jones expressed interests in benchmarking tuition revenues with other colleges which they agree to address at a different meeting. Ms. Roiz added that Federal and State grants and contracts included in non-operating revenues were very material since it was over \$100 million of which about \$60 million was from HEERF 3 funds. The auditors performed detailed testing over those expenditures, including funds used to discharge student debt. Ms. Roiz noted that there were about \$3.4 million remaining in the HEERF funds that is available for use in fiscal 2023. The testing on investments included the Foundation's investments. The auditors also reviewed the new Foundation's investment policy and performed testing to ensure the investments were consistent with the new policy and there were appropriate disclosures.

Ms. Roiz also explained that technology support was part of the audit scope. Grant Thornton's technology specialists performed a review of the Banner system since it feeds the financial system. The auditors also reviewed the financial aid module, tested administrator access and conducted password testing. As part of the technology support, Ms. Roiz reported that it is their practice to share best practices and recommendations with the College but noted that there were no findings or significant deficiencies or material weaknesses that needs to be brought to the attention of the Committee. On other required communications, Ms. Roiz reported that they performed detailed journal entry testing, reviewed New Market Tax Credit last year and for this year the auditors reviewed the implementation of GASB 87 on leases as part of what they consider as unusual transactions. Their auditor's report for this year was modified to include the College's adoption of GASB 87 and the election of a single year presentation because of this adoption. On accounting estimates and disclosures, the auditors are comfortable with the College's estimates and have no issues. Ms. Roiz then reminded the Committee of GASB 96 implementation for next year which requires the College to record subscription based on information technology arrangements similar to GASB 87.

Hearing no questions, Ms. Roiz then shared with the Committee their firm's Diversity, Equity and Inclusion goals, initiatives and progress to date. This includes increasing new hires of Black and African American or Hispanic and Latinx, increasing hot-skills training opportunities and increasing representation of veterans, military spouses and individuals with disabilities across the firm. Mr. Simonetta asked whether Grant Thornton has a mentoring program to help new employees succeed and advance their career. Ms. Roiz explained that every new employee is assigned to a coach and the firm offers formal mentoring programs by service line depending on each employee's career trajectory as well as informal coaching and mentoring opportunities as staff are placed into different development groups.

Mr. Morrone then provided an industry update. He reported that in speaking with boards and audit committees across the country he was able to summarize six commonalities:

1. Renewed interest in strategic planning, e.g., areas of focus, addressing changes in operating environment, ensuring resources are in place to support the strategic initiatives
2. Performing more financial modeling and budgeting
3. Enterprise risk management, e.g., addressing shutdowns, remote work, performing surveys and preparing responses to surveys
4. Focus on cyber risks, e.g., performing table top exercises to support or prevent cyber breach
5. Focus on master campus planning, e.g., using campus to optimize delivery of pedagogy while ensuring sustainability
6. Inflation impact, e.g., addressing rising operating costs, addressing limitations to increasing tuition while extending access, building up liquidity to response to the expected volatile market

Ms. Roiz thanked Management for all of their hard work and cooperation during the audit.

Action: Mr. Simonetta asked for a motion to recommend acceptance of the June 30, 2022 Financial Statement Audit report. Mr. Herzog made a motion to accept the June 30, 2022 Financial Statement Audit. Mr. Epps seconded the motion. The motion passed unanimously.

3. Internal Audit Committee/Internal Audit Plan (Information Item):

Mr. Lucas provided an update on the 2020-2022 Internal Audit Plan. He provided a summary report of activities since the last Audit Committee meeting and a spreadsheet of the Internal Audit Plan by email in advance of the meeting. Mr. Lucas stated that, since the last Audit Committee meeting, two audits had been finalized, one draft report is in the review process with management, and two audits were in various stages of progress.

Mr. Lucas also reviewed the 2020-2022 Internal Audit Plan in the provided Excel spreadsheet showing what stages the 2020-2022 audits were at based on the codes shown on the spreadsheet. He also noted that the audits which were not completed during fiscal years 2021 or 2022 were rolled into the proposed 2022–2024 audit plan proposed to management. Mr. Lucas stated the new plan includes two audits of federal student aid in each fiscal year.

Mr. Lucas then reviewed with the Committee the Internal Audit Follow Up Matrix on which the audit comments, recommendations, and management’s action plans are tracked. The matrix had also been distributed to the committee members by email in advance of the meeting. He provided an overview of the status of the audit comments based on the color coding on the spreadsheet to denote the status of management’s actions plans. Mr. Lucas noted that there were no items highlighted in red designated as not addressed within a year of the original target date. He also noted that the action plans for seven items had been fully addressed by management and, as such, were now highlighted in green, and that these items will be moved off the matrix before the next Audit Committee meeting while new items from finalized audits will be added.

For the benefit of new Audit Committee members and guests, Mr. Lucas explained the history of the Internal Audit Committee (IAC) meetings. He stated that this forum, created at the request of Dr. Generals, provides the means for senior managers in divisions with items on the matrix which can be discussed, and questions addressed to help

management complete the action plans as indicated by the seven which have been completed since the last Audit Committee meeting.

Mr. Lucas stated that he was now tracking revised College policies based on the new policy on policies. The goal of the new policy is to help ensure all policies are updated within the next five years. He also stated that the policy includes the responsibility for tracking policy revisions as a function of the Internal Audit.

Mr. Lucas noted that he had attended training on federal student aid during August.

Mr. Epps asked Mr. Lucas whether he had any areas of concerns or considered any area as high risk. Mr. Lucas stated that Information Technology is constantly changing and is a high risk for any company. He also noted that the Department of Education had concerns during their last review, but that management had worked to address the Department of Education's concerns and update documentation as needed. Mr. Lucas noted that unknown concerns may arise during any audit but that he believes management is working hard to minimize risks during regular operational activities.

Mr. Simonetta asked if any concerns have arisen during the Internal Audit Committee meetings. Mr. Lucas responded that no concerns have arisen during those meetings.

4. March 2023 Meeting Date (Information Item):

The next meeting will be to discuss the results of the College's Uniform Guidance Audit. Typically, this meeting is scheduled for the month of March, since the deadline to submit the results to the Department of Education is March 31st of each year.

EXECUTIVE SESSION

An Executive Session of the Audit Committee was held with the College staff.

GSL/lh
Attachments

cc: Dr. Donald Generals, Jr.
Mr. Jacob Eapen
Ms. Victoria Zellers, Esq.
Mr. Robert Lucas
Mr. Derrick Sawyer
Representing Grant Thornton: Ms. Angelica Roiz
Representing Grant Thornton: Mr. Alex Ney

ATTACHMENT A
MINUTES FROM JUNE 8, 2022
AUDIT COMMITTEE MEETING

**MEETING OF AUDIT COMMITTEE
Community College of Philadelphia
Wednesday, June 8, 2022 – 10:00 a.m.**

Present: Mr. Anthony J. Simonetta (*via Zoom*), Mr. Jeremiah White (*via Zoom*), Mr. Michael Soileau (*via Zoom*), Donald Generals, Ed.D., Mr. Jacob Eapen (*via Zoom*), Victoria Zellers, Esq., Mr. Gim Lim, Mr. Vijay Sonty, Ms. Anela Kruse (*via Zoom*), Derrick Sawyer (*via Zoom*), Mr. Robert Lucas, and representing Grant Thornton: Ms. Angelica Roiz and Mr. Alex Ney (*via Zoom*)

Not Present: Mr. Steve Herzog

AGENDA – PUBLIC SESSION

The Audit Committee meeting was held on-campus and also available via Zoom for those who could not attend in person.

5. Approve Minutes of Audit Committee Meeting on March 29, 2022 (Action Item):

Action: Mr. Anthony Simonetta asked whether anybody had corrections or changes to the minutes. Hearing no changes, Mr. Simonetta asked for a motion to recommend acceptance of the March 29, 2022 Audit Committee meeting minutes (Attachment A). Mr. Jeremiah White made the motion and Mr. Simonetta seconded the motion. The motion passed unanimously.

6. 2021-2022 Audit Process (Information Item):

Attachment B contains the formal presentation made by Ms. Angelica Roiz, Engagement Partner from Grant Thornton and Mr. Alex Ney. Ms. Roiz began her presentation by reviewing the audit timeline and scope for the 2022 annual audit. From May to July, they will be performing preliminary risk assessment procedures, walkthroughs, planning and meeting with management. Fieldwork will be from August through September. Mr. Simonetta asked whether this audit will continue to be performed remotely as in past two years. Ms. Roiz stated that it will be hybrid but they are fine either way depending on management. Mr. Simonetta asked whether the College is on hybrid work schedule at this point and Mr. Jacob Eapen explained employees are currently working two days on-campus each week during summer.

Mr. Ney then proceeded to review the area of significant risks and areas of focus. Mr. Michael Soileau asked whether the areas of significant risks were the results of past history or general areas identified by the auditors. Mr. Ney explained they were areas identified based on their risk assessments. Ms. Roiz added that they were not specific to the College because of prior issues but were presumed to be areas of potential fraud relating to management controls. For these areas, they will perform additional procedures to determine proper segregation of duties, test the recognition of revenues and expenses and posting of journal entries. Other areas included appropriations of revenue, GASB 75 and New Market Tax Credit. Ms. Roiz then provided an overview of GASB 87 which requires the College to report liabilities for all leases of land, buildings, and equipment that were

not previously reported as liabilities. Mr. Simonetta asked what disclosures on the financial statements will look like associated with GASB 87. Ms. Roiz reviewed the required qualitative and quantitative disclosures which were on the presentation. It included general description of the leases, terms and conditions, the total amount of lease assets and related accumulated amortizations. Mr. White suggested that Mr. Eapen brief Mr. Soileau on GASB 87 since it will impact the balance sheet.

Ms. Roiz then provided an overview of the areas of focus for the Single Audit. They will be looking at the major programs which include the Student Financial Aid cluster, HEERF III and the Education and Technical Education grants.

From a technology support perspective, Grant Thornton will examine Banner's General Ledger module and the Student Financial Aid module as part of their testing. They will review administrator access, proper segregation of duties, change management and perform password testing.

Ms. Roiz then provided a brief industry update. She mentioned that generally enrollment continues to be flat or down across institutions. Mr. Soileau asked whether the industry outlook considered consolidations and closings of institutions. Ms. Roiz said yes and added that institutions are doing more cost modeling on programs offered, partnering with other institutions or closing programs that are not economical. Mr. Simonetta mentioned that according to a higher education report it is still unclear what the impact will be on revenues and enrollments from these consolidations and other changes. Mr. Soileau asked about the status of deploying State and Federal funding to the higher education sector. Ms. Roiz mentioned that industry wide there are challenges in spending the awarded funds because of the terms and conditions and finding projects that qualify.

7. Internal Audit Plan /Internal Audit Committee Update (Information Item):

Mr. Robert Lucas provided an update on the 2020-2022 Internal Audit Plan ([Attachment C](#)). He provided a summary report of activities since the last Audit Committee meeting and a spreadsheet of the Internal Audit Plan by email in advance of the meeting. Mr. Lucas stated that, since the last Audit Committee meeting, two audits had been finalized, two other reports had been drafted and were being discussed with management, and three audits were in various stages of progress.

Mr. Lucas also reviewed the 2020-2022 Internal Audit Plan in the provided Excel spreadsheet showing what stages the 2020-2022 audits were at based on the codes shown on the spreadsheet. He also noted that there were several audits which were deferred at the request of management due to the available time of staff in that area and due to staffing shortages in others. Mr. Soileau inquired about the codes used to indicate the various stages of progress on the audits and Mr. Lucas noted there is a legend at the bottom of the spreadsheet which provides a description of each stage.

Mr. Lucas then reviewed with the Committee the Internal Audit Follow Up Matrix on which the audit comments, recommendations, and management's action plans are tracked. The matrix had also been distributed to the committee members by email in advance of the meeting. He provided an overview of the status of the audit comments based on the color coding on the spreadsheet to denote the status of management's actions plans. Mr. Lucas noted that the action plans for ten items had been fully addressed by management and, as such, were highlighted in green. He also noted that these items will be moved off the matrix before the next Audit Committee meeting while new items from finalized audits will be added.

Mr. Lucas stated that there had been two Internal Audit Committee (IAC) meetings since the last Audit Committee meeting in March. He stated that this forum provides the means for senior managers in divisions with items on the matrix which can be discussed, and questions addressed to help management complete the action plans as indicated by the ten which have been completed since the last Audit Committee meeting.

Mr. Soileau inquired about the PII (personally identifiable information) item on the Follow Up Matrix. Ms. Zellers responded that her team is working on an updated policy for the subject which should be completed by the next Audit Committee meeting. She noted that she would provide an update to the Committee at that time.

Mr. Lucas stated that he was facilitating the updates of each division disaster recovery plans. He noted that the plans for each of the larger divisions have been provided to him along with several of the smaller divisions. Mr. Lucas noted that he expects to have all of the plans by June 30 as planned each year for these updates.

Mr. Lucas noted that he is working to develop the 2022-2024 Internal Audit Plan. He stated that he has solicited the Cabinet members for their input in the plan development and has asked them to consider areas or functions in their division, or others, which may have higher risk and should be considered for an internal audit. Mr. Lucas noted that he expects to have a plan approved by management to present to the committee at the September meeting.

Mr. White asked about the status of the Department of Education audit of student financial aid and the results of any work performed by Internal Audit related to that audit. Ms. Zellers responded that the College has not received any response from the DOE since the College sent its responses to the audit. She also noted that the work performed by Internal Audit related to this could be discussed at the next Audit Committee meeting in September in Executive Session.

Mr. White also asked whether federal student aid would be included in the 2022-2024 Internal Audit Plan. Mr. Lucas responded that he expects there will be one or more such audits included in the plan. Mr. Lucas also noted that he will be participating in a multi-day training course on the subject in August.

Ms. Roiz stated that she had contacted Mr. Lucas to offer the assistance of Grant Thornton if the College wanted to use them to perform or help with financial aid audits included in the new Internal Audit Plan.

Mr. Vijay Sonty presented an update on the Network Security Assessment report issued by AccessIT ([Attachment D](#)). AccessIT was engaged in 2019 to identify potential vulnerabilities on our network infrastructure. Mr. Sonty reported that ITS has addressed all the items identified as urgent, critical or high severity on the report and provided an update to Grant Thornton last September.

8. September 2022 Meeting Date (Information Item):

Mr. Simonetta announced that the next meeting of the Committee will be in September 2022 at which time Grant Thornton will present the results of the 2021-2022 audit.

Mr. White made an announcement that he will be stepping down as Chair of the Board after September but will remain as a Board member. Mr. White mentioned that the new Chair will attend future Audit Committee meetings.

Hearing no other questions, comments or announcements, Mr. Simonetta asked for a motion to adjourn the meeting. Mr. White moved and Mr. Simonetta seconded the motion.

EXECUTIVE SESSION

During any audit committee meeting; Management, The Independent Auditors or the Internal Auditor may request an Executive Session to meet privately with the Audit Committee.

GSL/lmh
Attachments

cc: Dr. Donald Generals
Mr. Jacob Eapen
Victoria Zellers, Esq.
Mr. Robert Lucas
Mr. Derrick Sawyer
Ms. Anela Kruse
Mr. Vijay Sonty
Representing Grant Thornton: Ms. Angelica Roiz
Representing Grant Thornton: Mr. Alex Ney

ATTACHMENT B
GRANT THORNTON'S
2022 ANNUAL AUDIT RESULTS PRESENTATION



PRESENTATION TO THOSE CHARGED WITH GOVERNANCE

2022 Annual Audit Results Presentation

Community College of Philadelphia

September 26, 2022

This communication is intended solely for the information and use of management and those charged with governance of the Community College of Philadelphia and is not intended to be and should not be used by anyone other than these specified parties.

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With you today

We are pleased to meet with you today to discuss our 2022 audit results and look forward to continuing to work with Community College of Philadelphia (the “College”).

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Audit timeline & scope

<p>May 2022</p>	<p>Client continuance</p>	<ul style="list-style-type: none"> • Confirm independence and perform client continuance procedures • Issue engagement letters • Conduct internal client service planning meeting, including coordination with audit support teams (Tax and IT)
<p>June / July 2022</p>	<p>Planning</p>	<ul style="list-style-type: none"> • Meet with management to confirm expectations and discuss business risks • Discuss scope of work and timetable as well as identify current year audit issues • Initial Audit Committee communications (e.g., discuss recently issued accounting pronouncements of relevance) • Materiality determination
<p>June / July 2022</p>	<p>Preliminary risk assessment procedures</p>	<ul style="list-style-type: none"> • Develop an audit plan that addresses risk areas/identify significant risks & focus areas • Update understanding of internal control environment • Coordinate planning with management and develop work calendar
<p>July 2022</p>	<p>Walkthroughs</p>	<ul style="list-style-type: none"> • Perform walkthroughs of business processes and controls
<p>August / September 2022</p>	<p>Final fieldwork</p>	<ul style="list-style-type: none"> • Perform final phase of audit and year-end fieldwork procedures • Meet with management to discuss results, including review of draft financial statements, misstatements (if any) and completeness/accuracy of disclosures • Present results to the Audit Committee
<p>Report issuance date</p>	<p>Deliverables</p>	<ul style="list-style-type: none"> • Financial Statements (Short-form September 2022 and Uniform Guidance March 2023) • Listing of unrecorded/recorded misstatements and omitted disclosures (if any)

Significant risks and other areas of focus

The following provides an overview of significant risks and areas of focus based on our risk assessments.

Significant risk	Results
State and federal grants & contracts	<ul style="list-style-type: none">• Reviewed contract documents to obtain understanding of the terms.• Compared revenues and recorded expenses to determine that amounts are being recorded appropriately based upon the terms of the contracts.• Reviewed any deferred amounts for reasonableness.• Agreed any subsequent collections to year-end receivable balances.• Reviewed propriety of financial statement presentation and disclosures. <p><i>Procedures are in process</i></p>
Management override of controls – <i>(presumed fraud risk and therefore significant risk in all audits)</i>	<ul style="list-style-type: none">• Considered the design and implementation of entity-level controls, including information technology controls, designed to prevent/detect fraud.• Assessed the ability of the College to segregate duties in its financial reporting, information technology, and at the activity-level.• Conducted interviews of individuals involved in the financial reporting process to understand (1) whether they were requested to make unusual entries during the period and (2) whether they are aware of the possibility of accounting misstatements resulting from adjusting or other entries made during the period.• Performed risk assessment for journal entries and detail tested a sample of journal entries based on our risk assessments to ensure propriety of the entries. <p><i>Procedures are in process</i></p>

Significant risks and other areas of focus (continued)

The following provides an overview of significant risks and areas of focus based on our risk assessments.

Area of focus	Results
Tuition revenue, auxiliary enterprises and related receivables/deferred revenue	<ul style="list-style-type: none"> • Performed reasonableness test on tuition and fees, student aid and auxiliary revenue amounts. • Performed detail testing of a sample of transactions, agreeing to source documentation. • Assessed management's analysis of allowances for doubtful accounts for reasonableness, consistency with methodology and accuracy of inputs.
<i>Procedures are in process</i>	
Valuation of investments	<ul style="list-style-type: none"> • Obtained independent investment valuation and monitoring reports from investment managers. • Confirmed existence of investment holdings directly with custodians. • Tested reasonableness of investment-related income, including unrealized appreciation/(depreciation) in fair values. • Obtained fiscal 2022 roll-forwards for each of the College's significant non-marketable alternative investment positions. Tested a sample of capital additions, withdrawals, fees and income. • Obtained most recent independent auditors' reports for all non-marketable alternative investment positions. Reviewed auditors' reports to assess quality of financial reporting and type of opinion received. • Obtained SSAE16 reports from investment custodians. • Evaluated prioritization of inputs used to determine fair value of investment assets is reasonable and in accordance with Topic 820, <i>Fair Value Measurements</i>, and reviewed related disclosures.
<i>Procedures are in process</i>	

Significant risks and other areas of focus (continued)

The following provides an overview of the areas of significant audit focus based on our risk assessments.

Area of focus	Results
Appropriations revenue (City & State)	<ul style="list-style-type: none">• Obtained detail of appropriations received.• Confirmed amounts, agreeing to revenue recorded in the general ledger.• Reviewed receivable balance, reconciled the cash received to amounts outstanding, if any. <p><i>Procedures are in process</i></p>
GASB 75, Accounting and Financial Reporting for Postretirement Benefits Other Than Pensions	<ul style="list-style-type: none">• Reviewed the analysis of accrued postretirement benefit obligations.• Assessed the reasonableness of actuarial assumptions: discount factor, trend rates and cash flows, amongst others.• Tested participant census data. <p><i>Procedures are in process</i></p>
New Market Tax Credit (NMTC) and CCP Development, LLC	<ul style="list-style-type: none">• Confirmed outstanding balances of notes payable and loan receivable as of year end.• Tested a sample of construction in process transactions related to the Career and Advanced Technology Center (CATC). <p><i>Procedures are in process</i></p>

Significant risks and other areas of focus (continued)

The following provides an overview of the areas of significant audit focus based on our risk assessments.

Area of focus	Results
Accounting estimates	The preparation of the College's financial statements requires management to make multiple estimates and assumptions that affect the reported amounts of assets and liabilities as well as the amounts presented in certain required disclosures in the notes to those financial statements. The most significant estimates relate to the allowance for doubtful accounts, valuation of level 2 investments based on NAV per share, and actuarial estimates for the College's post-retirement plan (OPEB) under GASB 75. Our procedures have been designed in part, to review these estimates and evaluate their reasonableness.
Financial statement disclosures	<p>Our procedures also include an assessment as to the adequacy of the College's financial statement disclosures to ensure they are complete, accurate and appropriately describe the significant accounting policies employed in the preparation of the financial statements and provide a detail of all significant commitments, estimates and concentrations of risk, amongst other relevant disclosures required by US GAAP.</p> <p>Current year procedures included reviewing the propriety of the implementation of GASB 87, <i>Leases</i>, and completeness of related financial statement disclosures.</p>

Technology support as part of the audit process



An important component of our audit approach is to understand how IT is used and deployed in supporting business operations and producing financial reports. Our technology specialists place particular emphasis on the risks relating to the use of technology and its associated controls, processes and practices. Our general controls review evaluates the design of controls that mitigate risk in areas such as organization and operations, protection of physical assets, application systems development and maintenance, access controls and computer operations.

In-scope Application: Banner

- 1. Financial aid module review**
- 2. Administrator Access & Password Testing**

Summary of misstatements

Description	Increase (Decrease) to:			
	Assets	Liabilities	Net assets	Change in Net Assets
<u>Material, corrected misstatements</u>				
None noted as of 9/26/22.				
Net impact	\$ -	\$ -	\$ -	\$ -
<u>Uncorrected misstatements</u>				
None noted as of 9/26/22.				
Net impact	\$ -	\$ -	\$ -	\$ -

Disclosure misstatements

None noted.

Other required communications

Professional standards require that we communicate the following matters to you, as applicable.

Going concern matters

Fraud and noncompliance with laws and regulations

Significant deficiencies and material weaknesses in internal control over financial reporting

Use of other auditors

Use of internal audit

Related parties and related party transactions

Significant unusual transactions

Disagreements with management

Management's consultations with other accountants

Significant issues discussed with management

Significant difficulties encountered during the audit

Other significant findings or issues that are relevant to you and your oversight responsibilities

Modifications to the auditor's report

Other information in documents containing audited financial statements



Quality of accounting practices

Accounting policies	Accounting policies are consistently applied and appropriate. The College's accounting policies put in place related to the adoption of GASB 87 are appropriate.
Accounting estimates	Accounting estimates are reasonable and disclosed in the financial statements. The most significant estimates relate to the allowance for doubtful accounts, valuation of level 2 investments based on NAV per share, and actuarial estimates for the College's post-retirement plan (OPEB) under GASB 75.
Disclosures	Financial statement disclosures are complete and accurate.
Other related matters	None noted.





Technical updates - GASB

Selected pronouncements effective for the year ending June 30, 2022, or subsequent periods - GASB

Title	Effective date
GASB 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements	Periods beginning after June 15, 2022
GASB 96 – Subscription-Based Information Technology Arrangements	Periods beginning after June 15, 2022
GASB 100 – Accounting Changes and Error Corrections	Periods beginning after June 15, 2023
GASB 101 – Compensated Absences	Periods beginning after December 15, 2023

GASB Statement 96, *Subscription-Based Information Technology Arrangements*

Summary

- Defines subscription-based information technology arrangements (SBITA) as a contract that conveys control of the right to use another party's IT software,
 - alone or with underlying tangible IT assets,
 - For a period of time (noncancelable period, plus options to extend),
 - In an exchange or exchange-like transaction.
- Government should recognize a right-to-use subscription asset and a corresponding subscription liability
 - Measured as the present value of expected subscription payments
 - Discounted using the rate the SBITA vendor charges, or the incremental borrowing rate
- Subscription asset to be amortized over the subscription term
- Activities associated with a SBITA, other than subscription payments, should be grouped into the following three stages and costs accounted for accordingly:
 - Preliminary project stage – expensed as incurred
 - Initial implementation stage – capitalized as an addition to the subscription asset
 - Operation and additional implementation stage – expensed as incurred, unless they meet specific capitalization criteria
- Effective for fiscal years beginning after June 15, 2022, with early adoption encouraged.

Potential Impact

- For those universities using subscription-based IT arrangements, this standard could have a significant impact on the financial statements of the university upon adoption. As with the new lease standard, management should consider the impact on financial covenants, as well as ensuring a complete inventory of existing agreements that will be subject to the new accounting and disclosures.



Diversity, Equity & Inclusion

Diversity, Equity and Inclusion

What makes us different makes us powerful



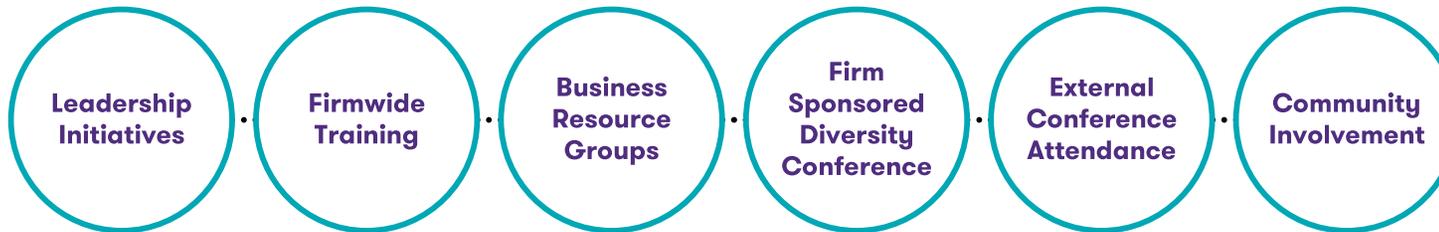
People thrive when their perspectives are valued, when they enjoy working with each other and when they are comfortable being exactly who they are. That is why at Grant Thornton, we are committed to building a more diverse, equitable and inclusive workplace, where everyone is valued and respected.

Our culture and practice of diversity, equity and inclusion (DE&I) are embraced top-down, through action and ongoing commitment from the CEO and the national leadership team, as well as bottom-up through business resource groups (BRGs) led by employees cross the firm.

We recently published our second annual Diversity, Equity and Inclusion Report ([click to read](#)) in furtherance of our intensified efforts to build a more diverse, equitable and inclusive firm for all those we serve.

Commitment to diversity

Our people thrive personally and professionally because all perspectives are valued and heard. **In turn, our inclusive culture enables us to craft creative solutions for ourselves and the clients we serve.** In keeping with our culture of DE&I, Grant Thornton's DE&I team develops strategies, programs and tools to unlock the power of difference.



“Our words are our promise, but our actions are our integrity. We’ll continue to take action to make our firm a better and more equitable place to work and stand together as a positive force for change.”

Brad Preber, CEO,
Grant Thornton LLP



BUSINESS RESOURCE GROUPS

- Black Professionals & Allies
- Disability Alliance
- Equality GT (LGBTQ+ & Allies)
- Future Leaders & Allies
- Latinxs/Hispanics & Allies
- Pan-Asians & Allies
- Veterans & Allies
- Women & Allies
- Working Parents & Allies

NATIONAL CONFERENCE ATTENDANCE

- Ascend National Convention
- Association of Latino Professionals for America National Convention
- National Association of Black Accountants Annual Convention

GRANT THORNTON CONFERENCE

- Unified Inclusion Conference

Diversity, Equity and Inclusion initiatives



- Assembled a **National Leadership Team Committee** to fast-track DE&I imperatives within our firm
- Created a True North culture immersion for all GTUS employees to foster a community of **belonging**
- Expanded firmwide **DE&I-focused training** adding psychological safety and micro-aggressions to unconscious bias
- Included DE&I Badges as part of Partner/Principal scorecard
- Launched a “Train the Trainer” program with TMCF and Amex to **prepare HBCU students** for post-college success
- Rolled out GT Empower and other early identification programs to expand recruiting pipeline
- Expanded range of schools at which we **recruit to recognize** the value of diverse backgrounds
- Launched DE&I badges via LinkedIn Learning
- Amplified focus on **mental well being** and employee welfare
- Contributions to worthy charities and non-profits as part of the **GT Foundation’s annual contribution**
- Up to **40 annual chargeable hours** for each employee to give back to community and towards DE&I efforts
- Continued addition of **Purple Paladins** - our signature cause program where we select non-profits that support the needs of diverse populations
- Enhancing benefits and equitable policies such as **military spouse self-ID**, paid caregiver leaves etc.
- Expanded our fellowship program with **Hiring Our Heroes** for veterans and military spouses
- Reached over **4,000 members** of our Business Resource Groups

Progress report on 2025 DE&I goals

Our DE&I strategy is anchored in our vision to serve as a champion for diversity and inclusion, where everyone fearlessly contributes to arrive at the best solutions — achieving equity across our firm. Grant Thornton aspires to reach five key diversity goals by the end of our fiscal 2025, which coincides with our 100th anniversary in 2024.

Goal	FY21 year-over-year % progress
30% of our new hires will be Black and African American or Hispanic and Latinx (also recognizing opportunities for increased hiring for Pan-Asians, Native Americans, Hawaiians and Pacific Islanders).	+25%
35% of our National Leadership Team and market-focused leaders will be women, people of color, LGBTQ+, individuals with disabilities, veterans or military spouses.	+6%
40% of our partners, principals and managing directors will be women, people of color, LGBTQ+, individuals with disabilities, veterans or military spouses.	+12%
50% of our hot-skills training opportunities (including firm-sponsored certifications, advanced technology skills and leader-sponsored training and development initiatives) will include women, people of color, LGBTQ+, individuals with disabilities, veterans or military spouses.	+62%
50% We will increase our representation of veterans, military spouses and individuals with disabilities across the firm by 50% from fiscal year 2020.	+22%



Industry updates

Moody's 2022 outlook for the Higher Education sector* has changed to "stable" from "negative"

Positive financial results in Fiscal 2021 coming out of the pandemic with enrollment levels and inflation key concerns for the future

Positive Developments

- Fiscal 2022 operating revenue projected to rise 4-6% following Fall 2021 return to campus
- Increased liquidity can allow flexibility to manage budget challenges

Risks to Monitor

- Inflation and labor shortages will lead to higher costs and lower margins
- Social and cyber risks pose key risks
- Operating budgets for most institutions remain strained

Outlook could turn negative if operating revenue growth falls substantially below inflation, enrollments decline further than expected, or constrained states' tax revenues lead to cuts in state appropriations

Moody's 2022 Sector Update, continued

Global credit themes affecting higher education



Reshaped economies

- » High susceptibility to inflation and labor shortages, since over 50% of expenses relate to compensation
- » Economic shifts and changes in job market creates new demands for credentials and programs
- » Rebound in economy leads to losses of enrollment at community colleges and regionals



Debt sustainability

- » Universities have taken advantage of low borrowing costs to refinance outstanding debt at lower cost
- » Colleges also locked in lower rates over the long term to invest in strategic capital projects
- » Entities that did become highly leveraged will be more exposed to any financial market volatility



Policy shifts

- » Supportive federal environment, with extra student aid and funding for minority-focused colleges likely
- » State policies and greater politicization of academic issues are complicating operating environments
- » More open immigration policies and focus on new national strategy will bolster international enrollment



New technologies

- » Online teaching and digitization of recruitment and administration require significant investment
- » Expansion of online providers will offer competition, especially as pricing becomes more of a focus
- » Cyber risk will continue to rise with greater use of technology and the migration to cloud storage



Path to net zero

- » Many universities are implementing net zero energy systems and buildings
- » Research departments are working on developing new technologies to address decarbonization
- » Sector environmental risk is not high but liable to affect colleges in regions exposed to severe weather



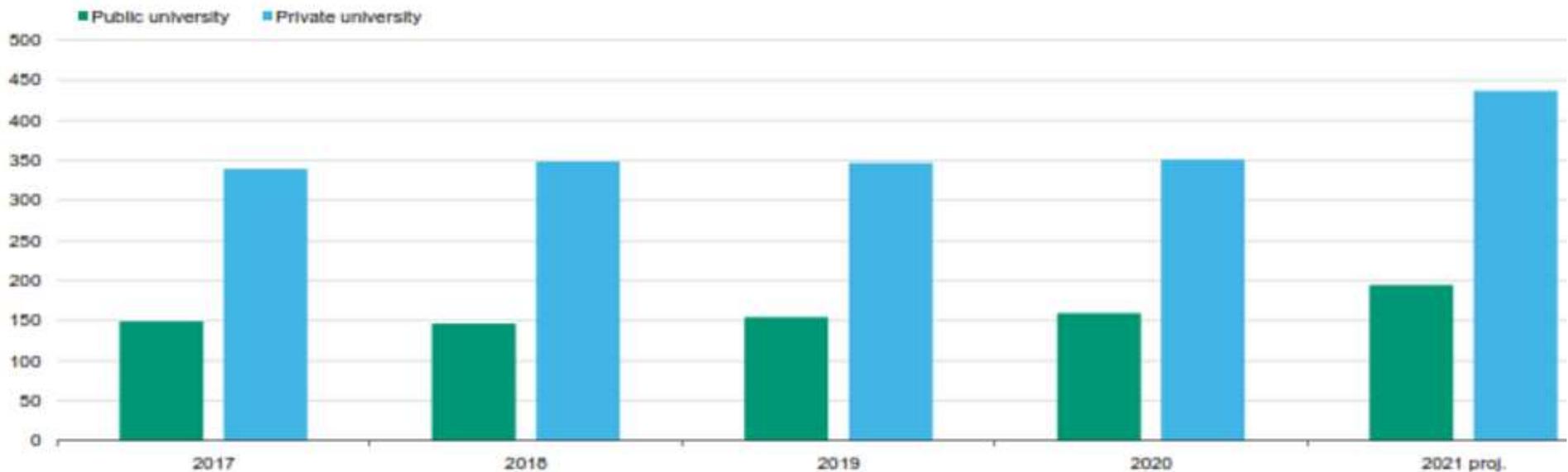
Inequality & social risk

- » Cost of student support to rise amid lower academic preparedness and wellness issues due to COVID
- » Financial aid will rise as colleges respond to growing student need and affordability of higher education
- » Falling numbers of high-school graduates will hit enrollment and intensify competition, price pressures

Moody's 2022 Sector Update, continued

Greater financial assets largely driven by outsized fiscal 2021 investment gains will help stave off immediate adverse credit effects for most colleges and universities. Even with recent investment market volatility, the gains in endowment values and liquidity will provide financial flexibility and help universities manage through budget difficulties in fiscal 2023. Median monthly days cash on hand for public and private universities improved by 22% and 24% in fiscal 2021, respectively

Increased liquidity affords some runway to manage budget difficulties
Median monthly days cash on hand by fiscal year



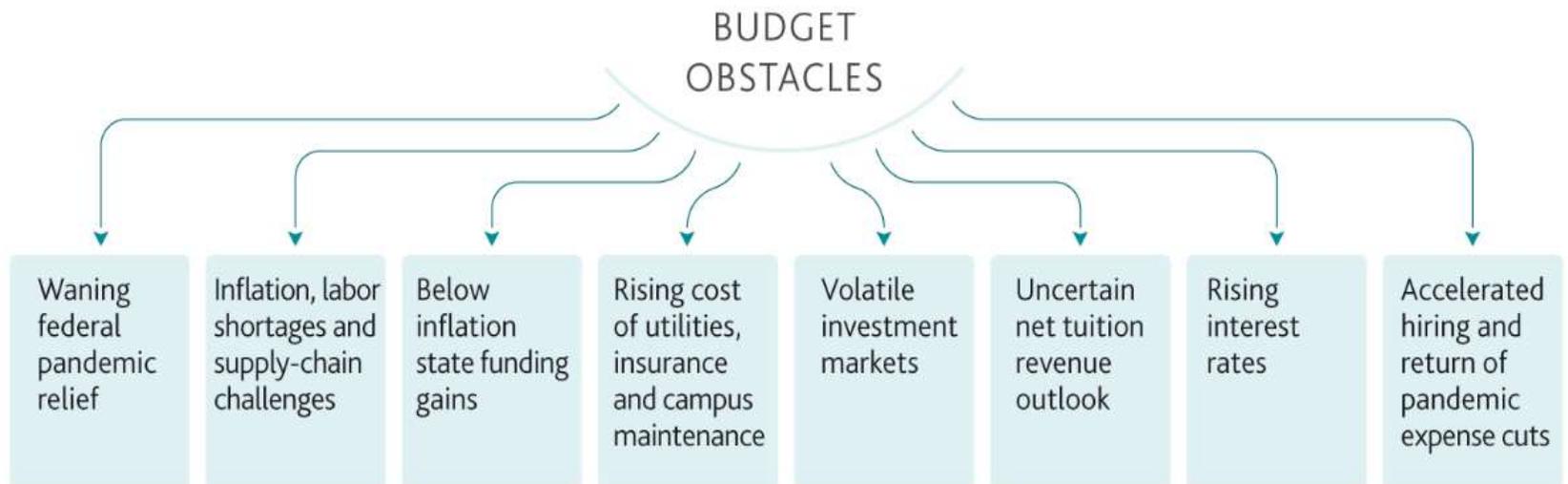
Source: Moody's Investors Service

Moody's 2022 Sector Update, continued

While there is an overall stable outlook for the higher education sector there are many potential budget obstacles to consider as well

Budget obstacles lay path of uncertainty

Converging revenue and expense difficulties drive looming budget stress in fiscal 2023

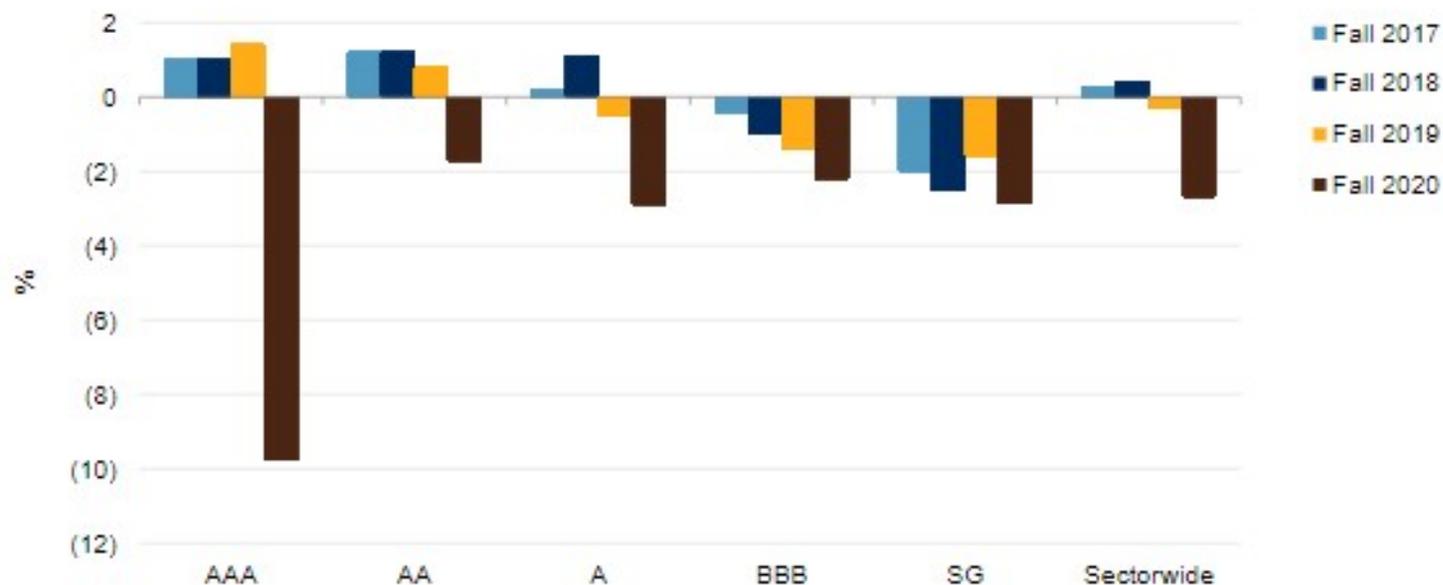


S&P's 2022 outlook for the Higher Education sector* has changed to “stable” after four years of “negative”

All ratings categories saw sharp enrollment declines due to a large number of selective institutions seeing large deferrals during the pandemic and by not decreasing their admissions standards with the expectation of a future increase.

The lower rated schools may be seeing enrollment declines that are less likely to recover in the future and note the BBB and SG institutions have been trending down each of the 4 years shown.

Private Colleges And Universities--Median Full-Time Equivalent Enrollment Change, Year Over Year



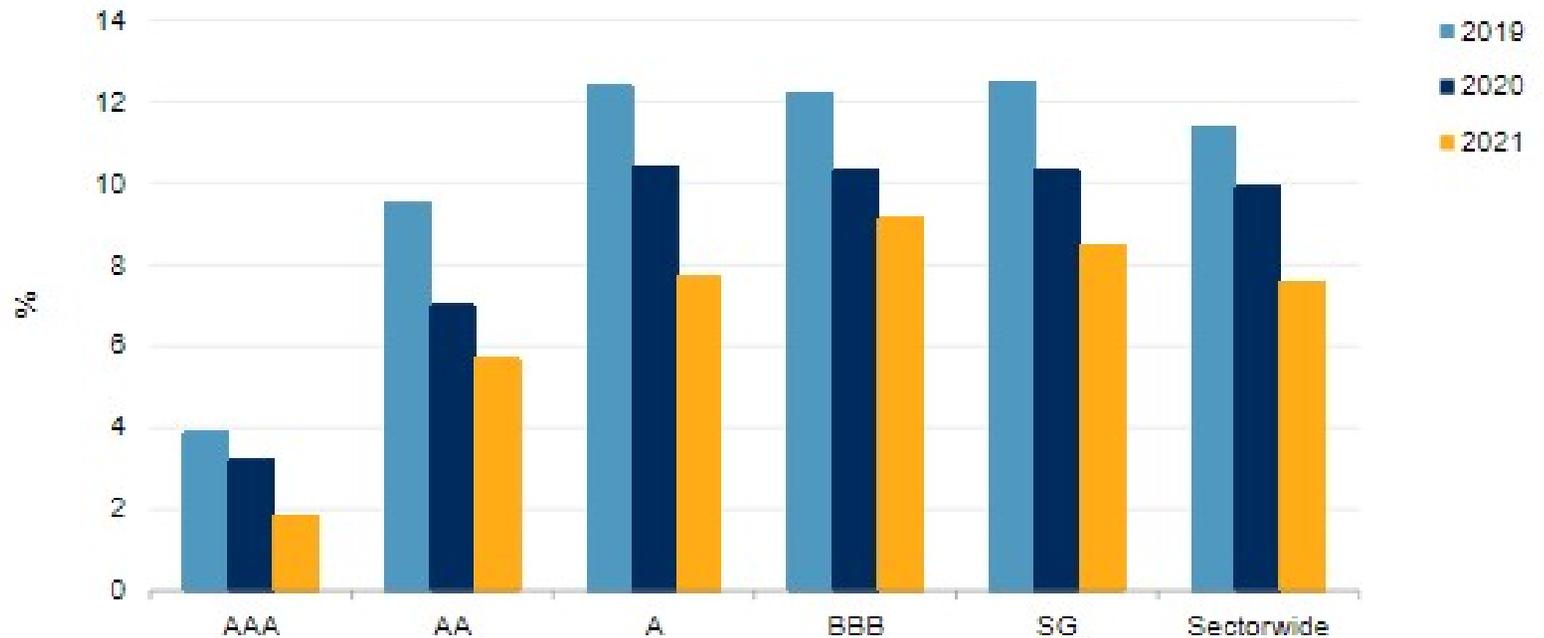
SG--Speculative grade.

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S&P 2022 Sector Update, continued

Private Colleges And Universities--Auxiliary Revenue Dependence

As was expected during the pandemic, due to campus closings and fully virtual or hybrid virtual instruction periods, auxiliary revenue decreased from a high of 11% sectorwide in 2019 to just under 8% in 2021 as a percent of total revenue at institutions in all categories.

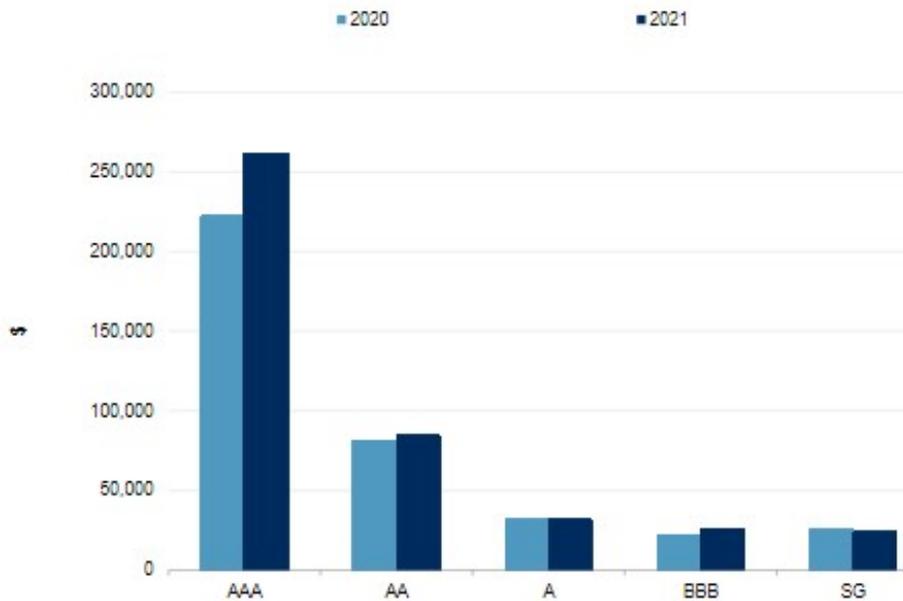


SG--Speculative grade.

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S&P 2022 Sector Update, continued

Private Colleges And Universities: Median Debt Per Full-Time Equivalent

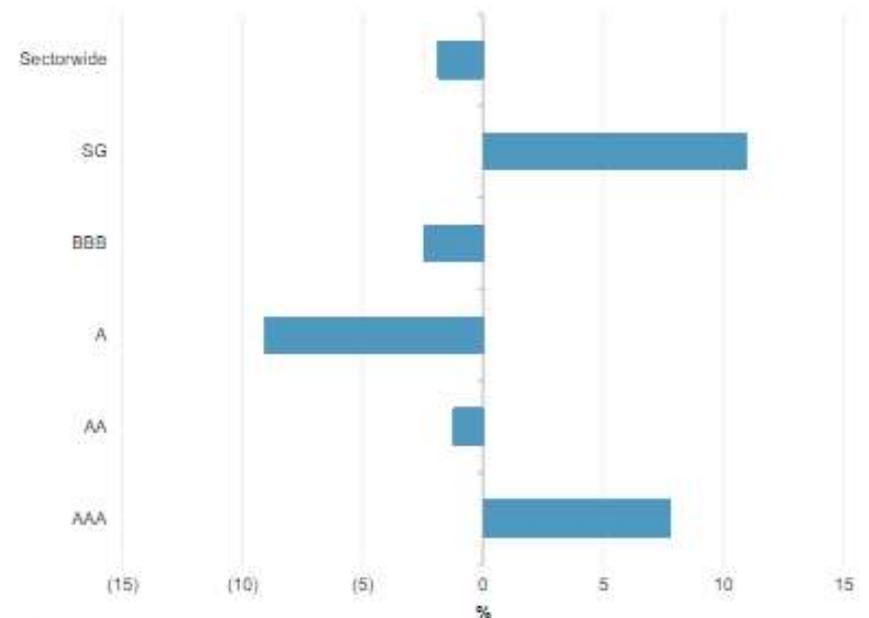


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The highest rated schools can carry a large debt per FTE ratio.



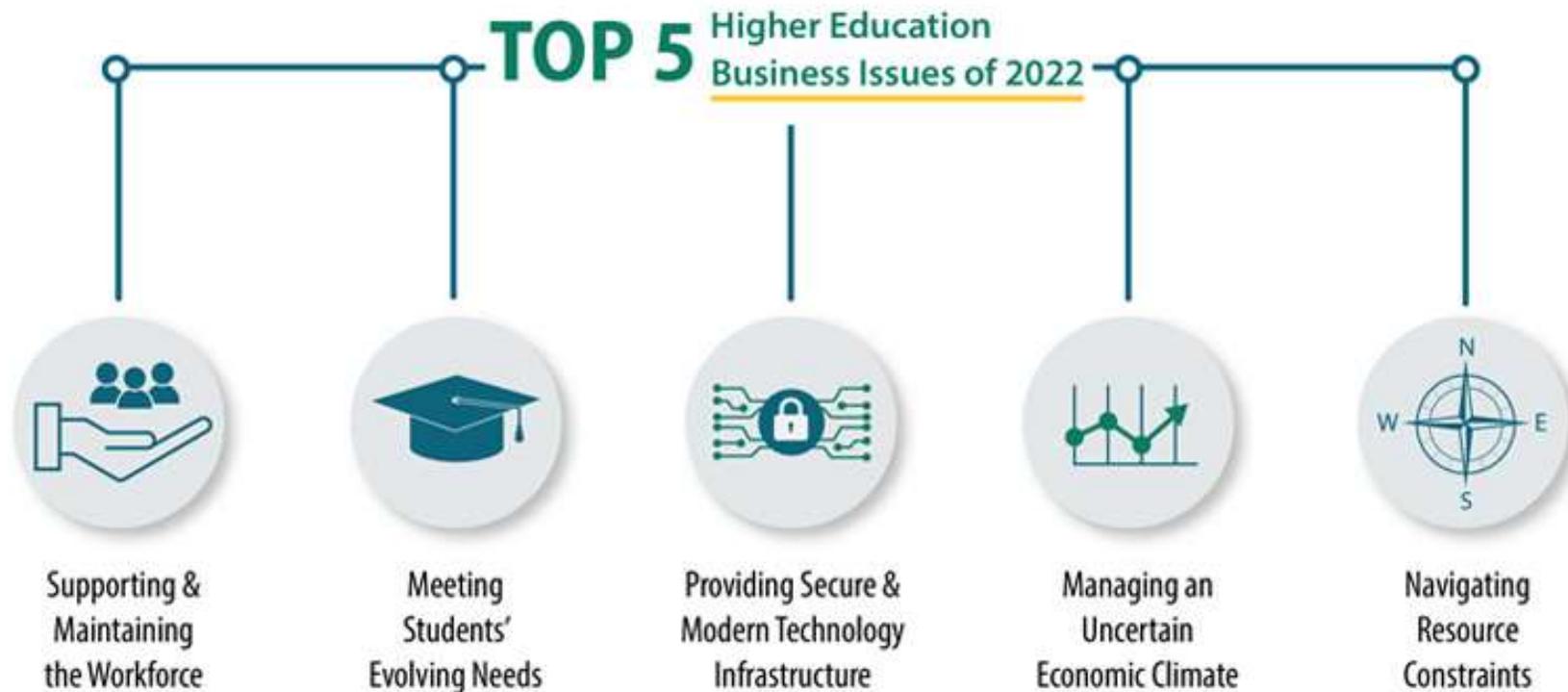
Private Colleges And Universities--Change In Median Debt Outstanding Between



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In Fiscal 2021 the median highest rated (AAA) and lowest rated (SG) sectors increased their debt, with the former for expansion and the latter for necessity, whereas the middle tiers were able to reduce overall debt.

Top 5 Business Issues per NACUBO



Source: <https://www.nacubo.org/Research/2022%20Top%20Business%20Issues>

Enrollment Changes – by sector

Figure 1. Percent Change in Enrollment from Previous Year by Institutional Sector: 2018 to 2022

The total higher education enrollment decrease from Spring 2021 to Spring 2022 is 4.1%, the highest change in the past 5 years.

While public four-year and private nonprofit four-year institutions fared better than two-year and for-profit institutions, their declines from Spring 2021 to 2022 was the highest they have seen in the past 5 years.



Student Loans

As of 6/30/2022 there is over \$1.74 trillion in outstanding federal student debt*. This table was published by the Washington Post.

About 1 in 5 Americans hold student loans. More than half of those 45 million people with federal student loans have \$20,000 or less to pay, with about a third of all borrowers owing less than \$10,000. Seven percent of people with federal debt owe more than \$100,000.

*Per data posted by the Board of Governors of the U.S. Federal Reserve System



Who holds student debt?

Percent of Americans in each age group that owe:



Washington Update

President Joe Biden announced plans for student loans in August*:

- Forgive up to \$10,000 in federal student loan debt for individual borrowers making up to \$125,000 per year or households making up to \$250,000 per year
- Forgive up to \$20,000 for those who received federal Pell Grants when they were in college
- For new borrowers, cut in half the amount undergraduates enrolled in these loan plans pay each month to 5% of their discretionary income (income-based payments)
- For new borrowers, change the threshold for discretionary income, cover unpaid monthly interest to prevent balances growing for borrowers who make payments, and forgive \$12,000 in loan balances that remain after 10 years (down from the current standard of 20 years)

Moody's has analyzed the plans and in their September 1, 2022 analysis, estimated a total of \$300 billion in debt for 43 million borrowers will be forgiven. More than half of those borrowers, 27 million, are eligible to receive up to \$20,000 in forgiveness. They further noted the forgiveness limits are high enough to clear the entire loan balances for about 20 million eligible borrowers.

Moody's considers the debt forgiveness a modest credit positive for the sector mainly due to the fact it is a one-time action unlikely to have a long-term effect on the demand for higher education or its cost. They did warn of the possibility that lawsuits trying to block the move could delay or prevent it from taking place.

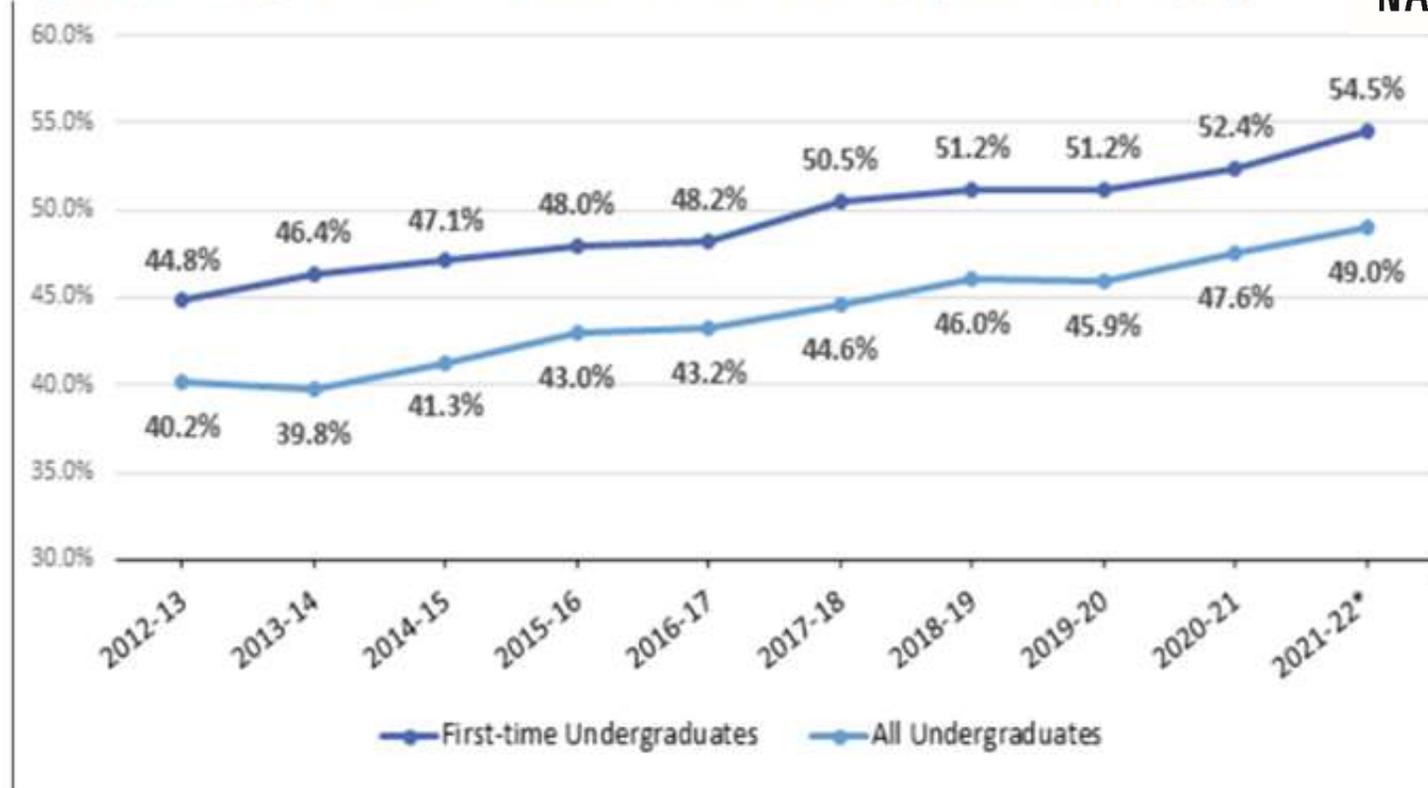
*Information is from the August 22, 2022 fact sheet that accompanied the President's announced student loan forgiveness plan

Trends in tuition discounting



Discount rates continue their steady climb to record highs projected for 2021-22

Figure 1: Average Institutional Tuition Discount Rate, by Student Category



Source: NACUBO Tuition Discounting Study, data as of May 2022.
*Preliminary estimates.



Environmental, social, and governance (ESG)

In 2022 Moody's began rating institutions on ESG under the following framework:

ESG Classification System Incorporates Credit Relevant Considerations

Our assessment of ESG risks is framed by the classification



Environmental

Physical climate risks
Carbon transition
Water management
Waste and pollution
Natural capital



Social

Private sector	Public sector
Customer relations	Access to basic services
Demographic and societal trends	Demographics
Human capital	Education
Health and safety	Health and safety
Responsible production	Housing
	Labor and income



Governance

Private sector	Public sector
Financial strategy & risk management	Institutional structure
Management credibility & track record	Policy credibility and effectiveness
Organizational structure	Budget management
Board structure, policies & procedures	Transparency and disclosure
Compliance & reporting	

Source: Moody's Investors Service

Environmental, social, and governance (ESG)

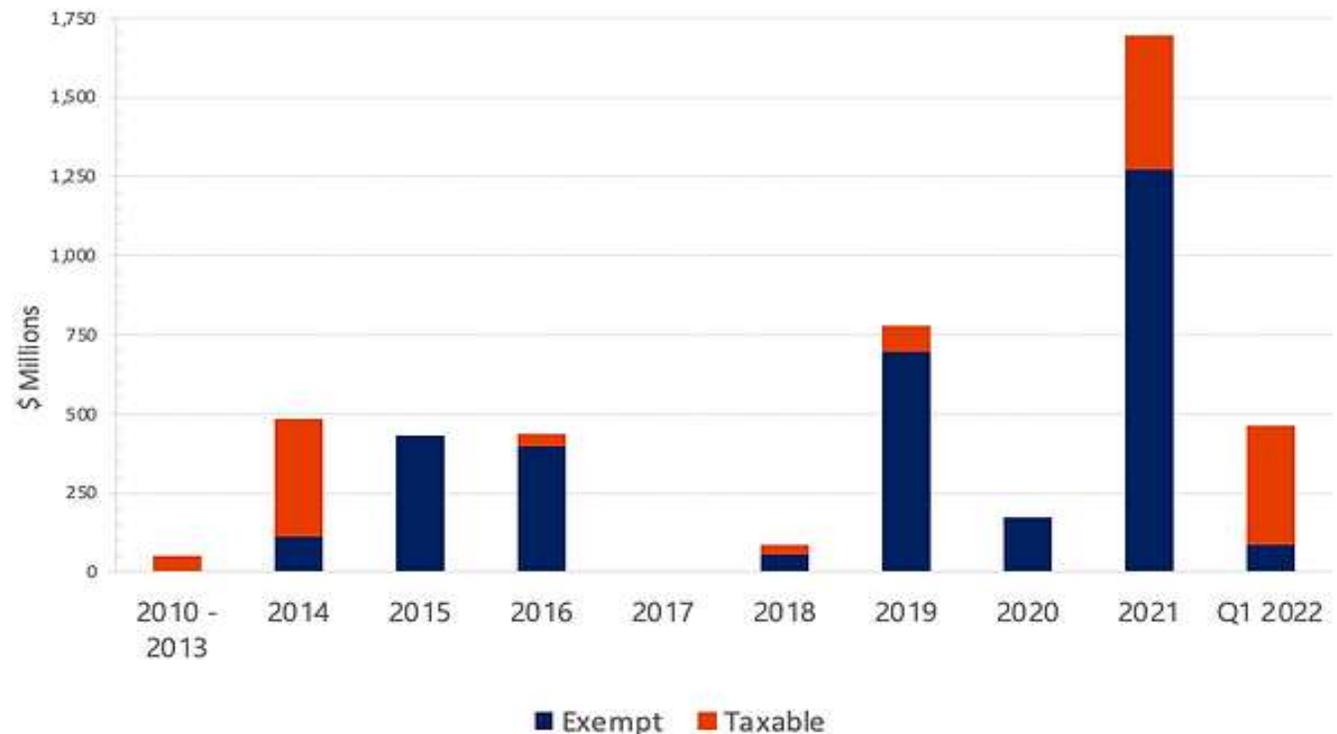
A commitment to environmental sustainability is common for higher education institutions and there is now an opportunity to raise money to finance these projects. H2C Securities Inc. and Fifth Third Capital Markets published this chart which shows over \$1.7 billion in ESG bonds being issued by institutions in 2021 with an expectation for continued growth.

Green bonds: These bonds enable capital-raising and investment for new and existing environmental projects.

Social bonds: Proceeds from these bonds are applied to projects that are intended to have positive social outcomes.

Colleges Embrace Green Bonds

Higher Education Not-For-Profit ESG Issuance



What presidents are saying:

"Confident my institution will be financially **stable**"

Over five years...

81%

All institutions "agree" or "strongly agree"

84%

Public universities "agree" or "strongly agree"

78%

Nonprofit private colleges "agree" or "strongly agree"

Over ten years...

77%

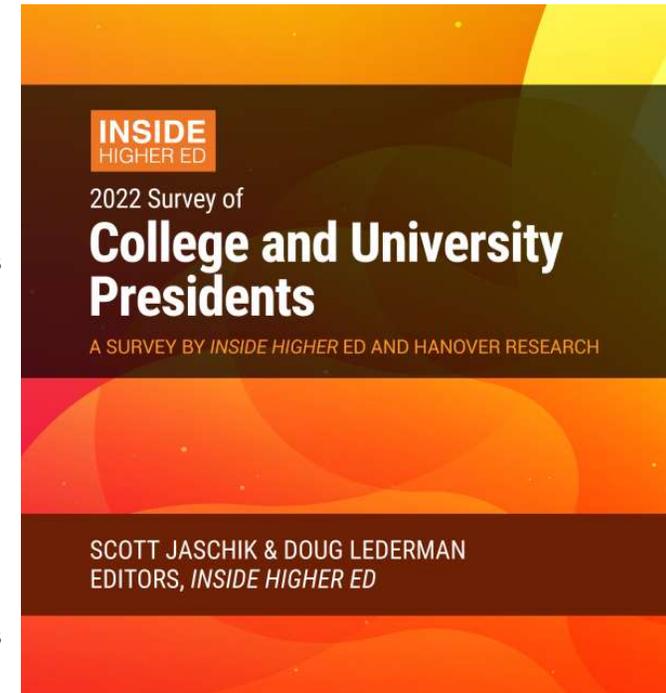
All institutions "agree" or "strongly agree"

76%

Public universities "agree" or "strongly agree"

79%

Nonprofit private colleges "agree" or "strongly agree"



This most recent survey was completed in **March 2022**

Inside Higher Ed 2022 Survey of College and University Presidents

Merging or Consolidating Programs



■ Yes ■ No

Presidents at private nonprofit colleges are nearly twice as likely as their public college peers (20% vs. 11%) to say they have made merger discussions.

Have senior administrators at your college had serious internal discussions in the last year about merging with another college or university? (n=328)



Have senior administrators at your college had serious internal discussions in the last year about consolidating some of its programs or operations with another college or university? (n=328)



What chief business officers say overall:

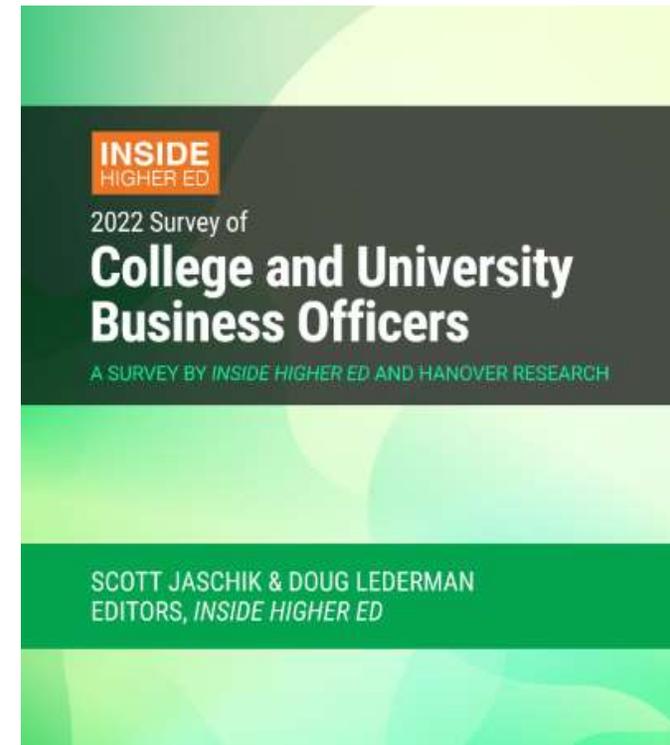
"Confident my institution will be financially **stable over ten years**"

65%
in 2022

73%
in 2021

53%
in 2020

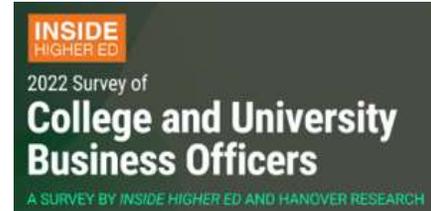
Confidence has declined since the high point of 2021 but still above 2020 levels.



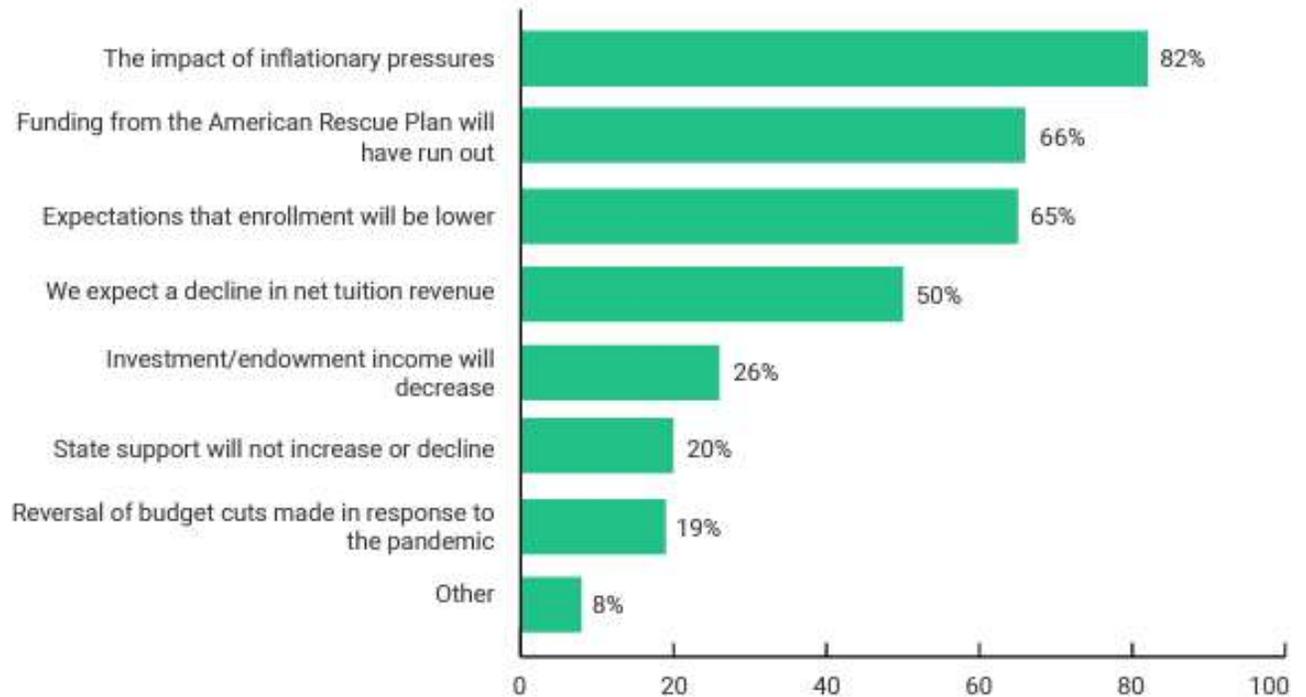
This most recent survey was completed in **July 2022**

35

What chief business officers say overall:

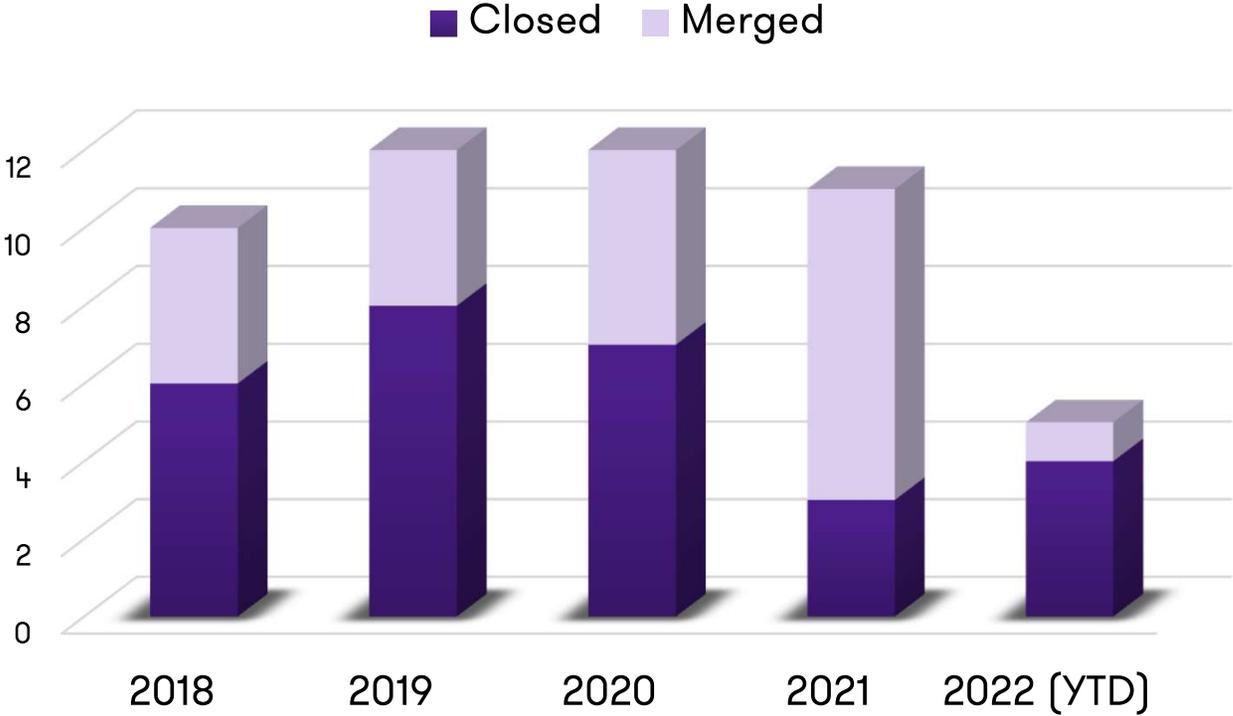


Why do you feel that your institution is in better financial shape now than it will be a year from now? Please select all that apply. (n=101)



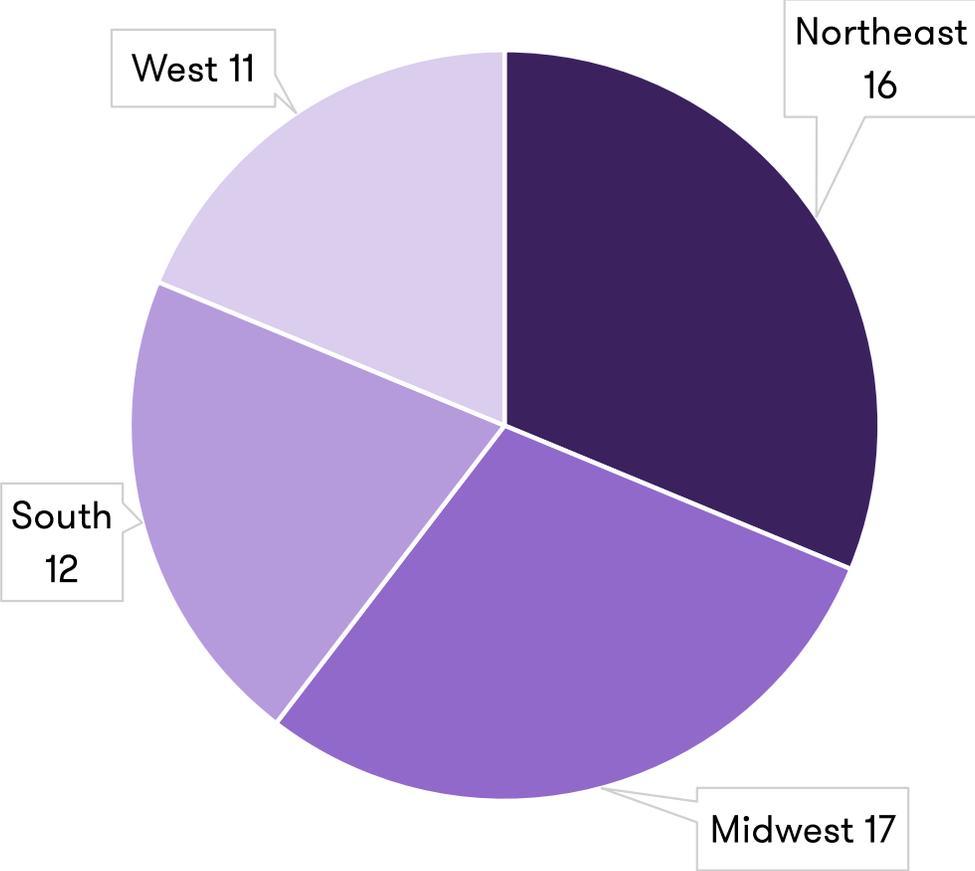
Note the top 3 concerns are consistent with the credit rating agencies concerns: 1) inflation, 2) ending of pandemic funds, and 3) future enrollment challenges

Closed or merged 2018-2022 (YTD)



- 56 closings and mergers 2017-2021 (YTD)
- Moody's projects closures and mergers to continue to accelerate

Closed or merged in 2017-2022 (YTD) by region



2022 (YTD) Closings

- Lincoln College (IL)
- Wave Leadership College (VA)
- San Francisco Art Institute (CA)
- Indiana University-Purdue University Indianapolis (IN)
 - This joint venture institution will close with Indiana University keeping the campus location

2022 (YTD) Mergers:

- St. Louis Christian College (MO)

Guidance on important emerging developments and challenges



Articles in the 2022 report for higher education institutions:

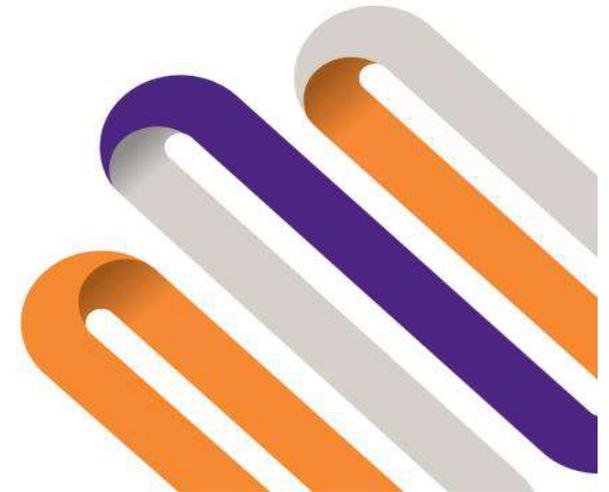
- A framework for educational equity
- Student preferences help drive change
- Facilities and workforce expenses
- M&A accelerates in higher education

Other articles in the report that may be of interest:

- Strategies for hiring and retaining talent
- Learning from life sciences companies
- The case for a customer-centric approach
- Embracing a holistic ESG strategy
- DE&I, ESG and the compliance function
- Leveraging your mission to succeed
- Supporting mission through technology
- Leadership strategies in a virtual world
- The future of the corporate foundation

The State of Not-for-Profit & Higher Education in 2022

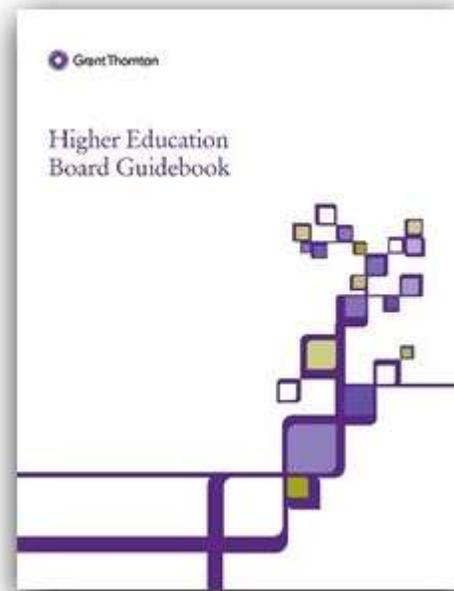
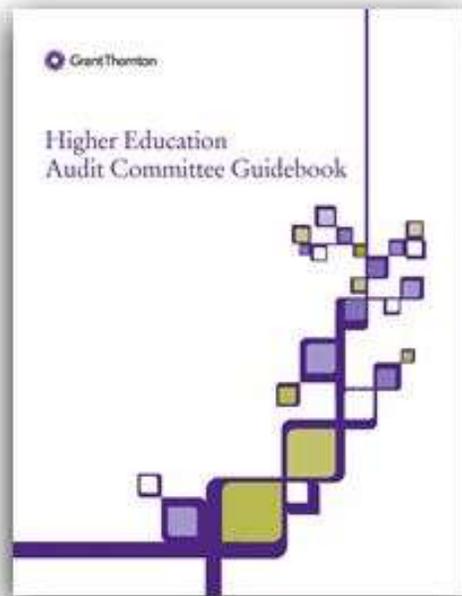
Eleventh annual report



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2022 Webcast series

Each year, leaders from Grant Thornton LLP's Not-for-Profit and Higher Education Practices provide learning opportunities through our webcast series. These sessions cover a wide variety of trending topics and regulatory updates relevant to not-for-profit and higher education management and trustees. We welcome you to visit [grantthornton.com/nfp](https://www.grantthornton.com/nfp) for more information on upcoming webcasts and to access past webcasts, which are archived for one year.



MAR 24

The state of the not-for-profit and higher education sectors



SEP 14

Not-for-profit accounting, regulatory and Uniform Guidance update



JUN 15

The race for talent: Attracting and retaining your nonprofit workforce



DEC 7

Evolving role of a not-for-profit's chief diversity officer

All webcasts are from 1:00-2:30 p.m. CT.

Re-broadcasts available and Registrations at: <https://www.grantthornton.com/events-and-webcasts/nfp>

ATTACHMENT D

2022-2022 INTERNAL AUDIT PLAN STATUS

COMMUNITY COLLEGE OF PHILADELPHIA

Date: September 22, 2022
To: Audit Committee Members
From: Robert Lucas, Internal Auditor
Subject: Internal Audit – Plan Status and Other Information
Copies: Donald Generals, Jacob Eapen, Victoria Zellers

Since the last Audit Committee meeting, the following audit work has been performed:

- Audit reports finalized:
 - Right-to-Know Requests
- Draft reports issued to management:
 - 50th Anniversary Scholars Program
 - IT Equipment Lending Program
- Audits in progress:
 - Part-Time Faculty Medical Benefits
 - Veterans' Benefits
- Updated the Internal Audit Follow Up Matrix based on responses, updates, and target dates from senior management.
- Internal Audit Committee meetings are scheduled quarterly and continue to occur chaired by the Internal Auditor.
- Developed a proposed 2022-2024 Internal Audit Plan for senior management review and approval.
- Began tracking scheduled policy updates as designated in new College policy.
- Attended Student Financial Aid audit seminar in August. SFA audits are included in proposed 2022-2024 Internal Audit Plan.

* * * * *

Community College of Philadelphia
Internal Audit Plan - July 1, 2020 to June 30, 2022

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Fiscal Year	Stage	Planned Quarter
Financial Audits					
Check Requests - Vendors	L	Verify controls for payments to vendors	2021	7	2
Check Requests - Employees	L	Verify controls for reimbursements to employees	2021	7	2
403(b) Transactions *	L	Determine controls over payments to retirement savings vendors	2022	**	2
Operational Audits					
403(b) Administration *	L	Determine controls over employee requests related to retirement savings	2022	**	2
Part-Time Faculty Medical Benefits	L	Determine controls and accuracy of medical coverage paid by staff	2021	4	4
Veterans' Resource Center	M	Compliance with Veterans' Education Benefits Laws	2022	4	1
Compliance					
Catto Scholarship	M	Determine compliance with requirements	2022	**	3
Right to Know Requests	L	Compliance with related laws	2022	7	3
State Recruiting Regulations	M	Determine compliance with regulations / restrictions	2022		1
Family Medical Leave Act	L	Determine compliance with policies, procedures and regulations	2022	**	4
Vendor Management	L	Determine the controls, procedures and risk management in place to ensure vendors are meeting their stated levels of goods, services, timing and pricing.	2022		4
Forgivable Loans	L	Compliance with procedures and controls for such loans	2021	7	1

Community College of Philadelphia
Internal Audit Plan - July 1, 2020 to June 30, 2022

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Fiscal Year	Stage	Planned Quarter
IT Audits					

Network Security	L	Determine adequacy of controls for systems access via review of external audit work	2021	7	1
Send Word Now	M	Determine adequacy of administration controls (roles and responsibilities; database; testing)	2021	7	3
CAN-SPAM Act (Email Solicitations)	L	Determine adequacy of controls for access and posting to College social media accounts and for email solicitations	2021	7	3
Social Media Accounts	L	Determine adequacy of controls for access and posting to College social media accounts and for email solicitations	2021	7	3
IT PC Lending Programs	M	Determine adequacy of procedures and controls related to lending laptops and other IT equipment to employees and students	2021	6	4
Alternate Audits					
Other Accounts Receivable	L	Determine adequacy of procedures and controls over A/R other than tuition			
Computer Loans	L	Determine adequacy of procedures and controls related to employees loans for computer purchases			
Lion Card	L	Determine controls over prepaid card program			
Paid Time Off Recordkeeping	L	Determine adequacy of procedures and controls over PTO recordkeeping			

Community College of Philadelphia
Internal Audit Plan - July 1, 2020 to June 30, 2022

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Fiscal Year	Stage	Planned Quarter
Administrative					
Follow Up on Prior Issues			Ongoing		Ongoing
Committee Meetings (Grants, Data Breach, EMT, external audits/reviews)			Ongoing		Ongoing

Stage:

Audit deferred at the request of management	**
Risk Assessment / Planning	1
Announcement / Contact	2
Opening Meeting Held	3
Fieldwork	4
Draft Report Issued	5

Closing Meeting Held	6
Final Report Issued	7

Risk Ratings are Low (L), Medium (M), or High (H) based on a compilation of individually-rated risk factors including: financial statement impact; transaction volume; public relations/reputation; student satisfaction; legal/regulatory compliance; corporative initiatives; significant changes; known problems/issues; staff/faculty satisfaction; and executive override.

Community College of Philadelphia Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Update Date	Management Response / Follow up
45	12/8/2015 ADA / Center on Disability Joan Bush	Internal Audit recommends that the Center on Disability follow the advice expected shortly from the Data Breach Committee in regard to personal identifiable information, especially SSNs, obtained in the processes for adjudicating student requests for accommodations.	2/29/16 6/30/17 (Update of Progress) 12/22/17 (Status Update) 6/15/18 (Status Update) 9/15/18 (Status Update) 5/31/19 (Status Update) 5/31/20 (Status Update) 6/30/21 6/30/22	9/12/2022	<p>A database designed to manage data on students with disabilities will be reviewed with IT for implementation. No SSN's numbers will be included in the database. Target date for completion is February 29, 2016.</p> <p>In its 2016-2017 budget, COD management has requested a stand-alone database to manage the online information related to accommodations requested by students. Target date is TBD.</p> <p>An external ADA review was performed in 2018 which concurred with the recommendation for a COD database. Senior management is now reviewing this need and upon approval, a timeline for the purchasing and implementation of this database will be established. Target date remains TBD.</p> <p>The expected cost of the database was included in the approved 2018-2019 budget. Target date remains TBD.</p> <p>An RFP is expected to be distributed for the purchase of the COD database by May 31.</p> <p>Database (Accommodate by Symplicity) was purchased this past year for the COD and is in the implementation phase. The implementation team is working towards the goal of going live in the next few months.</p> <p>Implementaion team is working on importing files from Banner for Accommodate. Once those files are in place, the team will work to ensure their files will flow into Accommodate. We are looking at a "soft" roll out some time this summer (2022).</p> <p>COD management has implemented the Accommodate program/database which is now in use to help manage the student requests and related accommodations. PII such as SSNs are no longer used for any of the forms or within the database. Additional functionality within the database is continuing to be evaluated and implemented as deemed appropriate to provide staff and students with greater efficiency and timely interactions.</p>
59	5/25/2016 ITS Physical Security John Wiggins	ITS and Facilities management should take appropriate steps and plans to reduce the risks associated with connectivity rooms left wide open.	6/30/17 6/30/18 9/15/18 (Status Update) 8/31/22		<p>ITS management noted that a plan to move the connectivity hardware to a separate room. ITS management states that the project has again been included and approved in the capital budget for the 2016-2017 fiscal year although they do not know when construction will begin.</p> <p>The project has been re-scheduled for the Spring/Summer of 2018.</p> <p>The current IT Closet has been locked down at the WERC campus and is no longer used by custodians or others. An alternative space for this ITS connectivity room has been included in a larger project for this regional center. Consequently, the project has been re-scheduled for the fall semester of 2018.</p> <p>The college will be building the Career And Advanced Technology Center @ the WRC campus . An IT closet will be in the new building and all equipment will be moved from the current closet to the new closet. The projected completion for the new building will be August 2021.</p>

Community College of Philadelphia Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Update Date	Management Response / Follow up
77 5/24/2018	Disaster Recovery and Response Plan Vijay Sonty	Cyber Breach Committee should meet quarterly to determine the status of data which may not be sufficiently secured. The CIO should be empowered to direct actions to be taken to secure this data. Senior management should be informed of risk areas not secured in a timely manner.	9/30/18 5/31/21 8/31/21		<p>Data Breach Committee will begin meeting again prior to the end of the spring 2018 term. (Meeting was held on May 2.) The committee charge will be reviewed and refined during the first meeting. A meeting schedule will be presented to setup quarterly meetings. A survey for College units, similar to the 2016 survey, will be performed to determine the state of our PII data and the locations of such data.</p> <p>Will address this in the new Technology Plan which has been drafted. Waiting to review will all College-wide committees to seek approval. Will be completed by end-of-May 2021.</p> <p>The Cyber Breach Committee had its first meeting on October 27, 2021 under the leadership of the new CIO. The agenda included: review of CCP data security tools & applications.</p> <p>11/1/21 Committe advise will be sought and it will be results-oriented committee. Input and recommendations from all (27) members will be taken into consideration.</p> <p>12/7/21 We have a very robust set of tools and applications in place. We have the PII Survey Data from all departments and the above-mentioned tools address the required security.</p> <p>5/4/22 PII Information Sheet, Filled Sample Survey Form, and a blank Survey Form was sent to 60 individuals/department heads asking for the required PII information to updated and returned to ITS by 5/20/22.</p>
86 6/19/2018	Emergency Operations Plan Randolph Merced	Internal Audit recommends that the EOP be amended to include appropriate references to the DRRP. During an actual event, ITS management should be informed of all updates to help them prepare and respond in a timely manner to scenarios which will impact IT operations.	01/20/20		<p>The DRRP mentions and points to the EOP in its preamble statement. Further, the crafters of the DRRP and EOP have worked together to ensure cohesion in processes and protocols in the event of an emergency. A review of both documents will be added to the EOP agenda as a standing item going forward with respect to incursions which both plans may be called into service. This bifurcated model will ensure there is no overlap, duplication or obstructive response from the Emergency response administrators. The Target date for a comprehensive review of these documents is January 20, 2020.</p> <p>Neither document has been updated to reference the other.</p> <p><u>The EOP now includes reference to the DRRP developed by ITS.</u></p>
87 6/19/2018	Emergency Operations Plan Randolph Merced	Internal Audit understands that the Director of Public Safety is initiating a process for the EOP to be reviewed, and updated as necessary, in the near future. Please confirm this understanding and provide the date of expected completion. Future reviews should be scheduled at least annually.	9/30/2019 8/31/21		<p>The EOP is reviewed by the members of the Emergency Management Team throughout the year and, on an annual basis, the EMT chair reviews the agenda, recommendations, notes and commentary throughout the year and does a comprehensive review of the plan. The updated plan and its revisions are place in the Public Safety Website for public consumption. The target date for completion of the current revision of the EOP is September 30, 2019.</p> <p>The Director of Public safety has assigned a working group form in the summer months to review and update the EOP. The data from the year, recommendations and revisions will be documented at that time. If there are no changes then the working group will advance the current report with an updated date reviewed signature on the Document's signature page.</p>

Community College of Philadelphia Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Update Date	Management Response / Follow up
88	6/19/2018 Emergency Operations Plan Robert Lucas	Internal Audit recommends recovery activities should be prioritized as approved by senior management with outlines of specific actions and activities. In addition, a list of current vendors, and vendors whose services may be needed (e.g. hazardous materials clean up, water and smoke damage services, etc.) should be maintained within the EOP for quick reference.	5/15/2020		<p>The Chief of Staff will recommend that the Cabinet direct all divisions to review existing, or develop new, disaster response and recovery plans that comply with the decentralization of recovery activities and detailed in the EOP. The target date for verifying that all divisions have such plans in place is May 15, 2020. The Cabinet will direct management to review and update these division plans on an annual basis.</p> <p>The Chief of Staff accepted responsibility for working with the Cabinet to ensure recovery plans were in place where needed through the College. Disaster Recovery Plans were developed in late 2019/early 2020 by all functional areas deemed to be critical by the division VP. Annual updates will be performed each year. The 2020 consolidated plan will be distributed by April 30, 2020.</p>
			4/30/21		
			8/31/21		
93A	9/7/2018 Non-ITS Administered Programs Vijay Sonty	Internal Audit recommends that the Cyber Breach Group establish goals and timetables to address education of department owners related to PII, as well as the security of PII within the College's physical areas and systems.	TBD		<p>A search for a new AVP of Information & Technology is in progress. As facilitator of the Cyber Breach Group, that person will be responsible for following up on any information still needed from the users departments of the SaaS programs based on the most recent survey. The new AVP will schedule another meeting of the Cyber Breach Group within 90 of his/her start date to review progress and next steps for this action.</p> <p>Cyber Breach Committee will be established and timetable and goals will be addressed in the next 90 days.</p> <p>11/1/21 Previously PII Survey was completed and will be revisited in our next Data Breach and Cyber Security Group meeting.</p> <p>12/7/21 See Item 77 response.</p> <p>3/29/22 Cyber Breach Committee has been established and to date (2) meetings have been facilitated. At the last meeting the importance of PII was discussed and an updated matrix of SaaS applications along with PII data and departmental ownership was reviewed. The data is 95% complete and is being shared with departments for validation and updates.</p>
			5/31/21		
			8/31/21		
93B	9/7/2018 Non-ITS Administered Programs Victoria Zellers	Internal Audit recommends that the Cyber Breach Group establish goals and timetables to address education of department owners related to PII, as well as the security of PII within the College's physical areas and systems.	10/31/2019		<p>The Office of the General Counsel is also expected to recommend procedures related to paper documents with PII held by various departments throughout the College. The target date for these recommendations to be made to Division management is October 31, 2019.</p> <p>Cyber Breach Committee will be established and timetable and goals will be addressed in the next 90 days.</p> <p>8/24/2022 Management has developed a new College policy (Personal Information Privacy and Protection Policy) to address both electronic and hardcopy personal identifiable information within the College and related procedures, responsibilities and security of such data. The policy was reviewed by the Cabinet, approved by the President, and posted to the College's website on August 24, 2022.</p>
			5/31/21		
			8/31/21		

Community College of Philadelphia Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Update Date	Management Response / Follow up
96	9/7/2018 Non-ITS Administered Programs Vijay Sonty	Internal Audit recommends that ITS review the programs listed in the PII survey and determine if there are time sensitive programs for which downtime for any reason could interfere with the functionality required by staff to perform their duties and provide services to both staff, faculty and students. Since ITS is well versed in continuity planning for the programs they manage, it would be prudent for ITS to assist departments with time sensitive programs in developing procedures related to such downtime.	TBD 5/31/21 8/31/21	3/29/22 5/4/22	The new AVP, when hired, will solicit management's input for each of the programs to determine if any are considered critical to the mission and work of the College, both academic and as a business, such that downtime will quickly be problematic. For any such programs, ITS will offer to consult with management to help ensure that the department and/or vendor is sufficiently prepared to address interrupted access promptly. The target date to solicit this information from management is 120 days after the start date of the new AVP. See response to item 93A. ITS has taken the lead and updated the PII Data and SaaS Applications Matrix. ITS is working with departments in providing whatever support is needed. Please see Item 77 response.
120	1/29/2020 Residency Verification Shannon Rooney	Internal Audit recommends that management consider that the procedures related to residency verification for students as currently documented and available in various areas, are not the procedures which are currently in practice during the application and admission processes.	06/30/21	9/15/2022	The College will update the Residency policy. The College's admissions office will document the procedures that they currently use to verify residency in an internal facing procedures manual by June 30, 2021. Management worked with General Counsel staff to develop residency verification procedures which are now finalized and approved for staff to reference and follow.
122B	9/30/2020 Network Security Review Vijay Sonty	Internal Audit recommends that management consider revising the policy to include audits and reviews such as this one which may not fall under the current defined scope of those which are the subject of the policy. This would ensure that the results of audits and reviews are presented to the Board including the findings, recommendations and action plans. The Board should be informed of the status of any such action plans until they are completed.	02/08/21		Management agrees with the recommendation to revise the current policy to ensure that the results of such reviews which include recommendations to create or strengthen internal controls, will be reported to the Audit Committee including progress updates related to recommended actions until they are completed.
142	5/26/2021 Send Word Now Randolph Merced Jessica Hurst	Internal Audit recommends that the opt out process include or trigger communications to the person opting out to inform them of the risks of opting out of SWN messages.	TBD	6/15/22	ITS will explore sending an email to opting person to inform them of the risks of opting out. The emergency communications page has been updated to display the opt out text when someone decides to opt out from receiving the notifications to their cell phone, and emails have been sent to those who already have.
143	5/11/2022 Social Media Accounts Shannon Rooney	Internal Audit recommends that Policies #306 and #307 be reviewed and updated as appropriate or incorporated into another policy. Internal Audit also recommends management consider incorporating language into a policy which denotes that the same guidance and governance over the College's interactive systems applies to management and staff who are responsible for (1) the College's own social media accounts; and (2) all College affiliated social media accounts such as those for departments, groups and programs.	05/31/23		Vice President of Enrollment Management and Strategic Communications will be working to revise language in policies #306 and #307 to include all relevant accounts within the next year.
144	5/11/2022 Social Media Accounts Shannon Rooney	There are a small number of staff within Strategic Communications who have user access to the College's social media accounts. Internal Audit recommends documented procedures be developed for users of the current accounts to help ensure consistency among users and to reinforce security steps.	05/31/23		VP of Enrollment Management and Strategic Initiatives will work with the Director of Communications to create this document within the next year.

Community College of Philadelphia Internal Audit Follow Up Matrix

Report Date	Area/ Responsible Party	Recommendation	Target Date	Update Date	Management Response / Follow up
145	5/11/2022 Social Media Accounts Shannon Rooney	Internal Audit suggests it may be prudent to establish certain protocols for review and approval processes of social media posts. Examples include posts which reference legal situations, the Federation, or employment situations in which it would be prudent for General Counsel to approve; or posts regarding ongoing emergency situations which should be approved by the Director of Public Safety.	05/31/23		VP of Enrollment Management and Strategic Communications and the Director of Communications will incorporate review policies into the above-referenced document over the next year.
148	5/11/2022 Social Media Accounts Shannon Rooney	Internal Audit recommends that a master list of such social media accounts be compiled to help ensure the groups and their designated users are aware of related College policies. It may be prudent to share procedures developed by Strategic Communications to help ensure prudent processes and security protocols are in place for these accounts. Training needs may also be identified for these users to help them ensure appropriate use of these accounts.	05/31/23		VP of Enrollment Management and Strategic Communications and Director of Communications will compile the list and establish a social media workgroup to conduct regular trainings and check-ins within the next year.
149	5/31/2022 CAN-SPAM Act Shannon Rooney	Internal Audit recommends a formal protocol be developed which clarifies that departments and groups that send such solicitations must be in compliance with the law, offering opt outs when appropriate, processing such elections on a timely basis, and doing so in a manner consistent across the College.	12/31/22		Strategic Communications will develop a protocol in which will document the procedures our group uses to help ensure compliance with the CAN-SPAM Act. Our protocol will reference the database we use and the process we use to ensure opt-out instructions are included as required by the Act. We plan to have the protocol completed by December 31, 2022.
150	5/31/2022 CAN-SPAM Act Shannon Rooney	Internal Audit recommends the Strategic Communications group work with other survey respondents to determine if any of their emails may be subject to the ACT, and if so, have procedures or processes which followed to help ensure compliance with the Act. Procedures should be developed and shared across these group to ensure consistency as well as compliance with the Act. Procedures should address opt-out/unsubscribe methods as well as database updates for those who request to be removed from future solicitations.	12/31/22		As stated above, we plan to develop a CAN-SPAM Act protocol for our group by December 31, 2022. We will provide this protocol by the same date to the Cabinet which they may be able to use or modify for email communications in their respective divisions that may be covered by the Act.
151	5/31/2022 CAN-SPAM Act Shannon Rooney	There are approximately six other databases in use by other departments and group which should have similar controls. Internal Audit recommends that similar procedures be used by all groups that send emails to help ensure compliance with the Act regarding review and approval of emails, opt-out/unsubscribe links when appropriate, and database updates as needed to reflect recipients' opt-out elections.	12/31/22		Strategic Communications is conferring with colleagues in the ITS Department to determine how to compile a single and comprehensive database of record. That project is ongoing and is expected to take approximately a year. In the meanwhile, Strategic Communications will work with the Cabinet to prepare a protocol on email communications that includes opt-out requirements.
152	8/16/2022 Right-to-Know Requests Victoria Zellers	Internal Audit is aware that the General Counsel is currently updating the RTK policy to comply with the new Policy on College Policies (#319). The policy revisions must be approved and updated policy needs to be posted on the College's website. The webpage specifically designed for the policy should also be reviewed, and revised as necessary to reflect any changes in the policy.	10/31/2022		Management has drafted an update of the RTK policy which has been reviewed by the President. The draft policy will be presented to the Cabinet and is expected to be posted to the College's website by October 31, 2022.
153	8/16/2022 Right-to-Know Requests Victoria Zellers	Internal Audit recommends the date that a hard copy request is received is stamped or written on the letters to comply with the policy and to provide a recorded date in case the response times are questioned by the requestor or by an external reviewer of this process.	N/A		Management has revised procedures for instances in which RTK requests are received in hardcopy form. Such requests will be stamped or initialed by the person who received it along with date of receipt. Such occurrences are rare and all staff in the General Counsel's Office have been advised of this updated procedure.

Community College of Philadelphia Internal Audit Follow Up Matrix

<i>Report Date</i>	<i>Area/ Responsible Party</i>	<i>Recommendation</i>	<i>Target Date</i>	<i>Update Date</i>	<i>Management Response / Follow up</i>
		Action plans are complete and will be moved to the Completed Items Tab			
		Actions plans are in progress			
		Action plans are over 1 year past the original target date; limited progress has been made; and/or no update was received			
		Actions plans are expected to be reviewed with the new Internal Audit Committee			
		The action plans related to this item are expected to completed in an extended timeframe for which senior management is aware that the related risks may still exist, but may have been reduced to the extent possible			

Community College of Philadelphia
PROPOSED Internal Audit Plan - July 1, 2022 to June 30, 2024

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Fiscal Year	Stage	Planned Quarter
Financial Audits					
403(b) Transactions *	L	Determine controls over payments to retirement savings vendors	2024	**	2
Other Accounts Receivable	L	Determine adequacy of procedures and controls over A/R other than tuition	2024		4
Computer Loans	L	Determine adequacy of procedures and controls related to employees loans for computer purchases	2023		3
Lion Card	L	Determine adequacy of procedures and controls over prepaid card program	2024		1
Operational Audits					
403(b) Administration *	L	Determine controls over employee requests related to retirement savings	2024	**	2
Part-Time Faculty Medical Benefits	L	Determine controls and accuracy of medical coverage paid by staff	2022	4	4
Vendor Management	L	Determine the controls, procedures and risk management in place to ensure vendors are meeting their stated levels of goods, services, timing and pricing	2023		2
Paid Time Off Recordkeeping	L	Determine adequacy of procedures and controls over PTO recordkeeping	2024		3
Compliance					
Veterans' Educational Benefits	M	Compliance with Veterans' Education Benefits Laws	2022	3	4
Catto Scholarship	M	Determine compliance with policies, procedures and scholarship documents	2023	**	4
State Recruiting Regulations	M	Determine compliance with regulations / restrictions	2023		2
Family Medical Leave Act	L	Determine compliance with policies, procedures and regulations	2024	**	4
Federal Student Loans	H	Determine compliance with federal regulations and College policies, procedures and controls for such loans	2023		3
Pell Grants	H	Determine compliance with federal regulations and College policies, procedures and controls for such grants	2024		3

Federal Work Study Program	H	Determine compliance with federal regulations and College policies, procedures and controls for such payments.	2024		4
Iraq, Afghanistan Service / In the Line of Duty Grants	H	Determine compliance with federal regulations and College policies, procedures and controls for such grants	2023		4

Community College of Philadelphia
Internal Audit Plan - July 1, 2020 to June 30, 2022

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Fiscal Year	Stage	Planned Quarter
IT Audits					
Alternate Audits					

Community College of Philadelphia
Internal Audit Plan - July 1, 2020 to June 30, 2022

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Fiscal Year	Stage	Planned Quarter
Administrative					
Follow Up on Prior Issues			Ongoing		Ongoing
Committee Meetings (Grants, Data Breach, EMT, external audits/reviews)			Ongoing		Ongoing

Stage:

Audit deferred at the request of management	**
Risk Assessment / Planning	1
Announcement / Contact	2
Opening Meeting Held	3
Fieldwork	4
Draft Report Issued	5
Closing Meeting Held	6
Final Report Issued	7

Risk Ratings are Low (L), Medium (M), or High (H) based on a compilation of individually-rated risk factors including: financial statement impact; transaction volume; public relations/reputation; student satisfaction; legal/regulatory compliance; corporative initiatives; significant changes; known problems/issues; staff/faculty satisfaction; and executive override.

Financial Statements and
Supplementary Information with Report
of Independent Certified Public
Accountants

Community College of Philadelphia
(A Component Unit of the City of Philadelphia)

June 30, 2022

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Trustees
Community College of Philadelphia
(A Component Unit of the City of Philadelphia)

Report on the financial statements**Opinion**

We have audited the financial statements of the business-type activities and the aggregate discretely presented component units of the Community College of Philadelphia (the College), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented component units of the College as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for opinion

We conducted our audit of the financial statements in accordance with auditing standards generally accepted in the United States of America (US GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the College and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of matter

As discussed in Note A to the financial statements, the College adopted Governmental Accounting Standards Board Statement No. 87, *Leases*, during the year ended June 30, 2022. Our opinion is not modified with respect to this matter.

Responsibilities of management for the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with US GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required supplementary information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis included on pages 7 through 16 and the required supplementary information on pages 53 through 55 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an

essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with US GAAS. These limited procedures consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other supplementary information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the College's basic financial statements. The other supplementary information, comprised of the statistical section, demographic statistics, reformatted schedule of net position, reformatted schedule of activities, and schedule of changes in capital asset balances on pages 57 through 59, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other information

The other information, comprised of the statistical section and demographic statistics on pages 61 through 69, is presented for purposes of additional analysis and is not a required part of the basic financial statements. We have applied certain limited procedures to the other information in accordance with US GAAS. These limited procedures consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report, dated September 30, 2022, on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.

Grant Thornton LLP

Philadelphia, Pennsylvania
September 30, 2022

**Community College of Philadelphia
(A Component Unit of the City of Philadelphia)**

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

June 30, 2022

INTRODUCTION

This Management's Discussion and Analysis (MD&A) is based upon facts, decisions, and conditions known as of the date of the audit report. The MD&A should be read in conjunction with the financial statements and accompanying notes that follow this section.

Community College of Philadelphia (the College) has prepared its financial statements in accordance with Governmental Accounting Standards Board (GASB) principles, which establish standards for external financial reporting for public colleges and universities and require the financial statements presented to focus on the College as a whole.

The financial results of Community College of Philadelphia Foundation (the Foundation) and CCP Development, LLC are reported as discrete component units. The Foundation was incorporated exclusively to secure philanthropic funding to benefit academic and student success. CCP Development, LLC was organized as a qualified active low-income community business (QALICB) to secure new market tax credit funding for the construction of the College's Career and Advanced Technology Center at 4750 Market Street, Philadelphia, Pennsylvania.

Financial and Institutional Highlights

- The College continued its commitment to keep higher education affordable for all Philadelphia residents by freezing tuition for the fifth consecutive year while also increasing available financial aid and student services.
- The Catto Scholarship was offered for the second year with 539 students receiving free tuition, books, and monthly stipends. The Catto Scholarship is a five-year anti-poverty initiative sponsored by the Mayor of Philadelphia. Funding includes providing basic needs and a team of dedicated advisors and counselors to support the scholarship recipients. In 2022, the College recorded expenses of more than \$3.7 million to support the Catto Scholarship program.
- The College launched a student Equity Initiative with the goal of closing the achievement gap of underrepresented populations. The focus of the Equity Initiative includes learning development opportunities for faculty in the areas of: the College's commitment to Diversity, Equity and Inclusion; grading for equity; Critical Race Theory; using data to guide equity work; and ensuring equity and inclusion in the online environment.
- The newly constructed 75,000 square feet Career and Advanced Technology Center (CATC) was opened in August 2022. The CATC will bring career training and community engagement to the forefront of our neighborhoods through state-of-the-art facilities, support for local entrepreneurship, and hands-on learning experiences for the Medium and Heavy Truck Technology degree program; Toyota T-TEN degree program; Alternative Fuels: Electric Vehicles and Hybrids (micro-proficiency certificate); Alternative Fuels: Carbon Based Fuels (micro-proficiency certificate); Medium and Heavy Truck Technology I: Inspection, Maintenance and Minor Repair (proficiency certificate); Medium and Heavy Truck Technology II: Truck Service Technology (proficiency certificate).
- The Jr. STEM Academy will launch in the new CATC. It will serve students from West Philadelphia middle schools and offer afterschool and summer programming in robotics; drone building, programming, and operation; app development; and advanced manufacturing. The program will be funded by the Lenfest Foundation.

**Community College of Philadelphia
(A Component Unit of the City of Philadelphia)**

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - CONTINUED

June 30, 2022

- The College continued to expand its degree and certificate program offerings. New degree programs launched during the year, in addition to Transportation Technology, were Web and Mobile Application Development. New certificates included Insurance and Interdisciplinary Analysis and Critical Reasoning.
- The College continued to add several new workforce and career offerings, including Veterinary Technician, Central Sterile Processing, Light Truck Commercial Driver's License (CDL) training, a new series of coding boot camps and a Career Readiness Pre-apprenticeship program in an effort to meet the City's workforce needs.
- In June 2022, a new agreement was signed with Rowan University. This partnership will support CCP STEM graduates transferring to Rowan University. The agreement focuses on serving students in the Greater Philadelphia chapter of the Louis Stokes Alliance for Minority Participation (LSAMP), a national organization that encourages students from underrepresented groups to pursue degrees in the STEM fields.
- The College continued supporting high school students to enroll in college level courses via contracts with the School District of Philadelphia. High school students enrolled in Gateway to College or Parkway Center City Middle College High School will graduate with a high school diploma and College credits up to an Associate's degree.
- While COVID-19 lockdowns have abated and vaccines are readily available, the College continued to experience challenges related to the pandemic. This is because the pandemic had a disproportionate effect on the student population of minority serving institutions. Philadelphia's vaccine mandate for institutions of higher learning may have compounded the situation. Total enrollment declined 13.9% from 19,266 students in 2020-2021 to 16,596 students in 2021-2022. In late fiscal year 2022, the City waived the vaccine mandate for the College.
- During the year ended June 30, 2022, the College entered into an agreement with a nationally recognized leader in enrollment management to assist with developing a Strategic Enrollment Management plan. This included deploying predictive budget models and identifying areas for program growth with targeted plans for increasing enrollments.
- During the year, the College disbursed more than \$30.6 million from the Higher Education Emergency Relief Fund (HEERF) grants from the U.S. Department of Education (DOE) to students who were affected by the pandemic. The total HEERF institutional and student funds awarded to the College since 2020 amounted to \$58.7 million and \$44.2 million, respectively.
- More than \$1.39 million of the HEERF institutional funds were applied to discharge student balances relieving 1,776 students from their debt obligations.
- The College provided more than \$12.0 million of HEERF funds directly to students as emergency aid.
- The College continued to provide loaner laptops to students in need of technology to participate in hybrid and distance education course.
- The Goldman Sachs Foundation renewed its \$1.45 million commitment to fund the Goldman Sachs 10,000 Small Businesses Program for the 9th year. The program serves over 90 businesses annually.

Community College of Philadelphia
(A Component Unit of the City of Philadelphia)

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - CONTINUED

June 30, 2022

- During the year ended June 30, 2022, the College implemented GASB 87, *Leases*, and the adoption has been reflected as of the beginning of the earliest period presented in the financial statements, resulting in an \$16.4 million increase in lease receivable and deferred inflows, a \$0.9 million increase in right-of-use equipment and building assets as well as lease liability, and a decrease in unrestricted net position of \$0.2 million at July 1, 2021, the date of the earliest period presented in the financial statements.

Overview of Financial Statements

The College's financial statements focus on the College as a whole, rather than upon individual funds or activities. The GASB reporting model is designed to provide readers with a broad overview of the College's finances and is comprised of three basic statements:

- The *Statement of Net Position* presents information on the College's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets serve as one indicator of how the financial position of the College is changing.
- The *Statement of Revenues, Expenses and Changes in Net Position* presents information showing how the College's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.
- The *Statement of Cash Flows* is reported using the direct method. The direct method of cash flow reporting portrays net cash flows from operations, financing, and investing receipts and disbursements.

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes contain details on both the accounting policies and procedures that the College has adopted, as well as additional information about amounts reported in the financial statements.

**Community College of Philadelphia
(A Component Unit of the City of Philadelphia)**

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - CONTINUED

June 30, 2022

Net Position

At June 30, 2022, the College's net position was a negative \$3.6 million, with liabilities of \$293.1 million and assets of \$313.0 million. Net position increased by \$36.3 million in 2022 prior to recording the impact of the post-employment benefit liability. Unrestricted net position improved from a negative \$150.8 million to a negative \$119.8 million. Absent the cumulative impact of the post-employment benefit liability (GASB 75 and 68) reporting requirements, unrestricted net position would currently be at a level of positive \$290.0 million. The other factor contributing to the change in the unrestricted net position value was unfunded depreciation expense for 2022 in the amount of \$7.6 million.

	Summary of Net Position June 30,	
	2022	2021
	(in millions)	
Assets:		
Current assets	\$ 80.9	\$ 75.4
Noncurrent assets:		
Loan receivable	19.9	19.9
Bond proceeds available for campus construction	7.5	9.8
Other long-term investments	20.4	18.5
Long-term lease receivable	16.1	-
Investment in CCP Development, LLC	5.0	5.0
Capital assets, net	163.1	162.2
Total assets	312.9	290.8
Deferred outflows of resources	25.1	29.2
Liabilities:		
Current liabilities	31.4	36.6
Noncurrent liabilities	261.8	258.1
Total liabilities	293.2	294.7
Deferred inflows of resources	48.6	53.7
Net position:		
Net investment in capital assets	110.4	116.7
Restricted: Expendable	5.8	5.7
Expendable	(119.8)	(150.8)
Total net position	\$ (3.6)	\$ (28.4)

Assets

Current assets increased by \$5.5 million during 2022. Short-term investments, accounts receivable and other assets decreased due to timing differences offset by increase in receivable from government agencies.

**Community College of Philadelphia
(A Component Unit of the City of Philadelphia)**

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - CONTINUED

June 30, 2022

Noncurrent assets increased by \$16.6 million. This is primarily attributable to the implementation of GASB 87, *Leases*, which resulted in the College recording a long-term lease receivable of \$16.1 million. Bond proceeds available for campus construction decreased as construction of the Library and Learning Commons progressed towards completion and expenses started to accrue related to the Center for Advanced Technology as design and planning got underway. The College's capital assets as of June 30, 2022 net of accumulated depreciation were \$163.1 million, an increase of \$0.9 million over the amount reported for 2021 of \$162.2 million. The increase in the net value of capital assets is related to the increase in the value of capital additions exceeding the accumulated depreciation as well as \$0.9 million of right-of-use lease assets recorded due to the implementation of GASB 87. Total current liabilities decreased by \$5.2 million in 2021. Payables to government agencies decreased by \$0.2 million primarily due to timing in processing Pennsylvania State grants student aid. Accounts payable and accrued liabilities decreased by \$1.5 million primarily due to timing.

The College self-insures its employee medical plan. The College purchases stop loss insurance with a limit of \$250,000 to cap institutional financial exposure for individuals with extraordinarily large claims in a policy year.

The College's outstanding long-term debt was \$61.5 million as of June 30, 2022, a decrease of \$8.0 million from June 2021. This decrease is due to the issuance of the Series 2020 bonds to partially finance the construction of the Career and Advanced Technology Center. The pension liability amount for 2022 also includes \$3.8 million related to GASB 68, which requires the College to record its relative proportion of the net funded status of certain state cost sharing pension plans. The cumulative estimated value for the accrued other post-employment benefit liability in 2022 and 2021 was \$192.1 million and \$180.5 million, respectively. Absent this reporting requirement, the College's net assets as of June 30, 2022 would have been at a level of \$188.5 million.

**Community College of Philadelphia
(A Component Unit of the City of Philadelphia)**

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - CONTINUED

June 30, 2022

Statements of Revenues, Expenses and Changes in Net Position

The change in net position for 2022 and 2021 was a positive \$24.8 million and \$36.8 million, respectively. The following table quantifies the changes:

	Revenues, Expenses and Changes in Net Position Year ended June 30,	
	2022	2021
	(in millions)	
Operating revenues:		
Net tuition and fees	\$ 24.8	\$ 28.4
Auxiliary enterprises and other sources	0.1	0.4
Total	24.9	28.8
Operating expenses	188.5	143.0
Operating loss	(163.6)	(114.2)
Net non-operating revenues	176.9	138.0
Change in net assets before other revenues	13.3	23.8
Capital appropriations	11.5	13.0
Total change in net position	\$ 24.8	\$ 36.8

Operating Revenues

The largest sources of operating revenue for the College are student tuition and fees and auxiliary enterprises revenues. In 2022, tuition charge was unchanged at \$159 per credit. The Technology Fee, General College Fee, and Course Fee also remained unchanged from prior year. While the General College Fee was assessed on students, the College decided during the year to apply HEERF grant funding from the DOE to reimburse the General College Fee for students for late summer, fall and winter terms. The College charges course fees for selected high-cost courses. Course fees range from \$70 to \$345. Average total tuition and fee revenue per credit for 2022 was \$231.

Tuition and fee revenue totaled \$53.1 million in 2022 and \$62.1 million in 2021, a decline of 14.5%. Total enrolled credit headcount declined 13.9% for the same period.

Scholarship allowance amounts for 2022 and 2021 totaled \$28.3 million and \$33.6 million, respectively. The scholarship allowance represents tuition and fee payments made using public and private grants and scholarships. The decrease in scholarship allowance amounts between 2022 and 2021 is reflective of the 13.9% decline in overall credit enrollment. While the maximum Pell award increased from \$6,345 in 2020-2021 to \$6,495 in 2021-2022, it did not contribute to any increase in scholarship allowance due to a significant decrease in Pell eligible students attending the College.

**Community College of Philadelphia
(A Component Unit of the City of Philadelphia)**

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - CONTINUED

June 30, 2022

Gift revenue from the Community College of Philadelphia Foundation (the Foundation) in the amount of \$0.4 million was received in 2022 and is reported in the statement of revenues, expenses and changes in net position. This gift revenue was used to partially pay the College's cost for its partnership with Single Stop USA. Single Stop USA is a nonprofit organization that delivers services to families nationwide by connecting students to state and federal financial resources and local community services. The aim is to help students overcome economic barriers, continue with their education and move toward economic mobility.

Non-operating Revenues

Commonwealth appropriations in 2022, excluding capital appropriations, totaled \$32.3 million, a decrease of \$0.1 million (0.1%) over the \$32.4 million received in 2021.

Total 2022 City funding was \$43.1 million. Of the funding appropriation, \$37.2 million was used for operating budget purposes in 2022 and \$3.3 million was used for CATTO Scholarships. In 2021, \$34.5 million of the total appropriation was used for operating purposes. Net investment (loss) income was \$(3.9 million) in 2022 and \$0.5 million in 2021.

As mentioned above, non-operating revenues increased by 28.2% from \$138.0 million in 2020-2021 to \$176.9 million in 2021-2022. This included the impact of \$57.9 million in grant funding received from the DOE through the American Rescue Plan (ARP) Act of which \$26.6 million was spent on student aid and \$28 million was spent on laptops, PPE, software services and converting on campus courses to online format, as well as lost tuition, fee, and auxiliary revenues because of COVID-19.

Capital Appropriations

The Commonwealth provided capital funding for debt service and capital purchases in the amounts of \$5.7 million and \$5.8 million for 2022 and 2021, respectively. The College used \$5.9 million of the total City of Philadelphia appropriation of \$43.1 million in 2022 for debt service and capital purchases. In 2021, City of Philadelphia appropriations used for debt service and capital purchases were \$7.2 million.

	Expenses by Function	
	Year ended June 30,	
	2022	2021
	(in millions)	
Instruction	\$ 54.7	\$ 50.3
Public service	0.1	0.1
Academic support	16.4	14.8
Student services	21.0	18.9
Institutional support	36.6	28.4
Physical plant operations	14.8	10.1
Depreciation	7.6	7.5
Student aid	37.0	12.6
Auxiliary enterprises	0.4	0.3
	\$ 188.6	\$ 143.0
Total operating expenses	\$ 188.6	\$ 143.0

**Community College of Philadelphia
(A Component Unit of the City of Philadelphia)**

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - CONTINUED

June 30, 2022

Exclusive of student aid and depreciation expenses, the College's operating expenses totaled \$144.0 million in 2022 and \$122.9 million in 2021. The College's five-year Collective Bargaining Agreement with Faculty and Classified employee unions that was ratified in September 2013 expired August 2016. On April 3, 2019, the College and the members of Unions reached a tentative agreement and entered into certain Memorandum of Agreements to amend the terms and conditions of the respective Collective Bargaining Agreements. The Board of Trustees of the College and the membership of the Unions approved the Memorandum of Agreements on April 4, 2019 and April 11, 2019, respectively, which, among other things, extended the term of the Collective Bargaining Agreements to August 31, 2022. On October 25, 2021, the College and the Faculty and Staff Federation agreed to further extend the Collective Bargaining Agreements through August 31, 2024.

In 2018, the College adopted GASB 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions (OPEB)*. Under GASB 75, the College reports the Net OPEB Liability (NOL) on the statement of net position. Changes to the NOL are recognized either in the OPEB Expense and/or as deferred inflows/outflows. The value of the expense for 2022 and 2021 was a credit of \$6.3 million and \$8.8 million, respectively.

	Expenses by Natural Classification	
	Year ended June 30,	
	2022	2021
	(in millions)	
Salaries	\$ 75.9	\$ 74.0
Benefits	36.6	32.6
Contracted services	11.0	9.2
Supplies	2.9	5.6
Depreciation	7.6	7.5
Student aid	37.0	12.6
Other post-employment benefits	(6.3)	(8.8)
Other	23.9	10.3
Total operating expenses	188.6	143.0
Interest on capital asset-related debt service	3.3	3.9
Total nonoperating expenses	3.3	3.9
Total expenses	\$ 191.9	\$ 146.9

The COVID-19 pandemic continued to have significant impact on the College financial and educational planning during fiscal year 2021-22. The College implemented a mandatory COVID-19 vaccination and testing policy which required all faculty and staff to be fully vaccinated against COVID-19 by October 1, 2021. The College's policy was developed in order to maintain a safe campus and to comply with the City's mandate that all higher education employees be vaccinated by October 15. Students were required to be fully vaccinated by January 18, 2022. The College also performed air duct cleaning, installed new air coils in the HVAC systems, installed acrylic dividers, installed touchless faucets, performed air flow and quality tests for all classrooms, labs, and offices using HEERF funds. In addition, the College utilized approximately \$23.2 million in HEERF grants to offset lost tuition, auxiliary, and fees revenue.

**Community College of Philadelphia
(A Component Unit of the City of Philadelphia)**

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - CONTINUED

June 30, 2022

The College incurred lower than budgeted expenses in the following categories: supplies, maintenance & repairs, travel, hospitality, and public events. Overall, the College spent approximately \$3.1 million less than budgeted for non-personnel-related expenses. In addition, the College utilized HEERF grant funds to reimburse several related COVID-19 expenditures associated with remote learning, work, COVID testing and to prepare for a safe reopening of its campuses.

A significant number of vacant positions, coupled with offering a lower number of academic sections which required limited use of part-time staff, resulted in total salaries being \$4.9 million less than budget. The College also spent \$3.2 million less for staff benefits than budgeted, which is in line with the number of vacant positions and a result of many elective procedures being delayed.

Schedule of Fund Balances

The following chart shows fund balances in the four fund groups: Unrestricted, Restricted, Endowment and Plant. The 2022 and 2021 amounts reported for unrestricted operations funds were reduced by the impact of accrued expense liability for post-employment benefits. The impact of GASB 75 reporting in 2022 was a negative \$188.4 million while the impact of GASB 68 reporting was \$3.4 million. The negative unrestricted plant fund balance reflects the cumulative impact of unfunded depreciation expense.

	June 30,	
	2022	2021
	(in millions)	
Total unrestricted fund	\$ (110.8)	\$ (128.2)
Endowment fund:		
Quasi-endowment (unrestricted)	-	0.3
Total endowment	-	0.3
Plant fund:		
Net investment in capital assets	110.4	116.7
Restricted expendable - capital projects	5.8	5.7
Unrestricted	(9.0)	(22.9)
Total plant fund	107.2	99.5
Total net position	\$ (3.6)	\$ (28.4)

Community College of Philadelphia Foundation

The Foundation was established in 1985 for the exclusive purpose of raising friends and funds to support student scholarships, programs, and facility needs. Total assets for 2022 and 2021 were \$17.8 million and \$19.0 million, respectively. Total unrestricted net position for 2022 and 2021 for the Foundation was \$2.2 million and \$1.9 million, respectively. The remaining net position is restricted based upon donor intent.

**Community College of Philadelphia
(A Component Unit of the City of Philadelphia)**

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - CONTINUED

June 30, 2022

CCP Development, LLC

CCP Development, LLC, is a Pennsylvania limited liability company established in 2020 for purposes of obtaining New Market Tax Credit (NMTC) financing for the construction of the Career and Advanced Technology Center at 4750 Market Street, Philadelphia, Pennsylvania. Total assets for 2022 and 2021 were \$33.7 million and \$34.2 million, respectively, and total net position for 2022 and 2021 was \$5.8 million and \$5.0 million, respectively.

Future Impacts

In May 2021, the College was awarded \$57.9 million from the DOE through the American Rescue Plan (ARP) of which \$3.4 million is still available to be spent through June 30, 2023.

For 2023, City of Philadelphia funding to the College was increased by \$1.9 million over the amount received for 2022 of which \$10.8 million is reserved for the Catto Scholarship Program. In addition, the Commonwealth of Pennsylvania funding to the College was increased by \$1.2 million over the amount received for 2022. The College's Board of Trustees voted not to increase student tuition and fees for 2023. Credit hour enrollments for Fall 2023 semester are trending 0.08% below enrollment of Fall 2021. The total credit hours generated by the late summer session, a 2023 term, were 15% lower than the previous year.

While the disruptions from COVID-19 have abated, there is still uncertainty around returning to normalcy. The College expects this matter to continue to negatively impact its financial position for 2023 but with less intensity.

Requests for information

Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Controller's Office, Community College of Philadelphia, 1700 Spring Garden Street, M1-7, Philadelphia, PA 19130.

**Community College of Philadelphia
(A Component Unit of the City of Philadelphia)**

STATEMENT OF NET POSITION

June 30, 2022

	<u>Business-Type Activities</u> <u>Community College</u> <u>of Philadelphia</u>	<u>Component Unit</u> <u>Community College</u> <u>of Philadelphia Foundation</u>	<u>Component Unit</u> <u>CCP</u> <u>Development, LLC</u>
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents (Note B)	\$ 21,258,796	\$ 2,474,668	\$ 137,138
Short-term investments (Note B)	16,051,043	2,098,728	-
Current portion of lease receivable (Note E)	375,000	-	-
Current portion of debt proceeds available for CATC construction (Note E)	-	-	1,995,243
Accounts receivable, net (Note C)	2,631,273	5,619	-
Receivable from government agencies (Note H)	39,160,424	-	-
Other assets	1,455,077	5,250	45,833
Total current assets	<u>80,931,613</u>	<u>4,584,265</u>	<u>2,178,214</u>
NON-CURRENT ASSETS			
Endowment investments (Note B)	-	13,250,752	-
Loan receivable (Note N)	19,880,421	-	-
Debt proceeds available for CATC construction (Note N)	-	-	5,170,248
Bond proceeds available for campus construction (Note B)	7,514,348	-	-
Other long-term investments (Note B)	20,391,099	-	-
Long-term lease receivable (Note E)	16,141,292	-	-
Investment in CCP Development, LLC (Note N)	5,023,069	-	-
Capital assets, net (Note D)	163,108,264	-	26,373,206
Total non-current assets	<u>232,058,493</u>	<u>13,250,752</u>	<u>31,543,454</u>
Total assets	<u>\$ 312,990,106</u>	<u>\$ 17,835,017</u>	<u>\$ 33,721,668</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows	<u>\$ 25,146,994</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this financial statement.

Community College of Philadelphia
(A Component Unit of the City of Philadelphia)

STATEMENT OF NET POSITION - CONTINUED

June 30, 2022

	<u>Business-Type Activities</u> <u>Community College</u> <u>of Philadelphia</u>	<u>Component Unit</u> <u>Community College</u> <u>of Philadelphia Foundation</u>	<u>Component Unit</u> <u>CCP</u> <u>Development, LLC</u>
LIABILITIES AND NET POSITION			
CURRENT LIABILITIES			
Accounts payable and accrued liabilities (Note F)	\$ 19,308,079	\$ 249,467	\$ 2,478,599
Payable to government agencies (Note H)	203,827	-	-
Deposits	253,859	2,081	-
Unearned revenue	2,550,025	769,542	-
Current portion of lease obligation (Note E)	359,018	-	-
Current portion of long-term debt (Note G)	7,975,000	-	-
Unamortized bond premium	728,918	-	-
Total current liabilities	<u>31,378,726</u>	<u>1,021,090</u>	<u>2,478,599</u>
NON-CURRENT LIABILITIES			
Accrued liabilities (Note F)	2,039,795	-	-
Annuity payable	-	35,987	-
Deposits	280,000	-	-
Lease obligation (Note E)	623,448	-	-
Long-term debt (Note G)	61,505,000	-	-
Notes payable (Note N)	-	-	25,945,000
Unamortized bond premium	5,253,907	-	-
Other post-employment benefits liability (Note I)	192,064,573	-	-
Total non-current liabilities	<u>261,766,723</u>	<u>35,987</u>	<u>25,945,000</u>
Total liabilities	<u>\$ 293,145,449</u>	<u>\$ 1,057,077</u>	<u>\$ 28,423,599</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows	<u>\$ 48,602,746</u>	<u>\$ 1,451</u>	<u>\$ -</u>
NET POSITION			
Net investment in capital assets	\$ 110,432,831	\$ -	\$ -
Restricted:			
Nonexpendable:			
Scholarships, awards and faculty chair	-	11,384,911	-
Annuities	-	4,780	-
Expendable:			
Scholarships, awards and faculty chair	-	3,093,292	-
Capital projects	5,784,308	52,284	5,023,069
Unrestricted	<u>(119,828,234)</u>	<u>2,241,222</u>	<u>275,000</u>
Total net position	<u>\$ (3,611,095)</u>	<u>\$ 16,776,489</u>	<u>\$ 5,298,069</u>

The accompanying notes are an integral part of this financial statement.

Community College of Philadelphia
(A Component Unit of the City of Philadelphia)

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

Year ended June 30, 2022

	<u>Business-Type Activities</u> <u>Community College</u> <u>of Philadelphia</u>	<u>Component Unit</u> <u>Community College</u> <u>of Philadelphia Foundation</u>	<u>Component Unit</u> <u>CCP</u> <u>Development, LLC</u>
OPERATING REVENUES			
Student tuition	\$ 40,095,515	\$ -	\$ -
Student fees	12,980,387	-	-
Less: scholarship allowance	<u>(28,317,311)</u>	<u>-</u>	<u>-</u>
Net student tuition and fees	24,758,591	-	-
Auxiliary enterprises	113,491	-	-
Gifts	-	3,229,492	-
Other sources	<u>13,111</u>	<u>-</u>	<u>-</u>
Total operating revenues	<u>24,885,193</u>	<u>3,229,492</u>	<u>-</u>
OPERATING EXPENSES			
Educational and general:			
Instruction	54,724,928	94,552	-
Public service	38,912	-	-
Academic support	16,437,063	1,163,243	-
Student services	20,964,135	176,056	-
Institutional support	36,592,032	303,030	-
Physical plant operations	14,805,723	-	-
Depreciation	7,609,743	-	-
Student aid	36,950,953	1,279,271	-
Auxiliary enterprises	<u>415,573</u>	<u>-</u>	<u>-</u>
Total operating expenses	<u>188,539,062</u>	<u>3,016,152</u>	<u>-</u>
OPERATING (LOSS) INCOME	<u>\$ (163,653,869)</u>	<u>\$ 213,340</u>	<u>\$ -</u>

The accompanying notes are an integral part of this financial statement.

Community College of Philadelphia
(A Component Unit of the City of Philadelphia)

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

Year ended June 30, 2022

	<u>Business-Type Activities</u> <u>Community College</u> <u>of Philadelphia</u>	<u>Component Unit</u> <u>Community College</u> <u>of Philadelphia Foundation</u>	<u>Component Unit</u> <u>CCP</u> <u>Development, LLC</u>
NON-OPERATING REVENUES (EXPENSES)			
Commonwealth appropriations (Note L)	\$ 32,340,889	\$ -	\$ -
City appropriations (Note L)	37,171,793	-	-
Federal grants and contracts	105,570,528	-	-
Gifts from the Community College of Philadelphia Foundation	375,000	(375,000)	-
Commonwealth grants and contracts	5,718,799	-	-
Nongovernmental grants and contracts	1,948,463	1,459,752	-
Net investment loss	(3,893,874)	(2,234,028)	-
Interest on capital asset-related debt service	(3,319,635)	-	-
Other nonoperating revenues	950,078	-	275,000
	<u>176,862,041</u>	<u>(1,149,276)</u>	<u>275,000</u>
Net non-operating revenues (expenses)			
	176,862,041	(1,149,276)	275,000
Gain (loss) before other revenues, expenses, gains or losses	13,208,172	(935,936)	275,000
Capital appropriations	11,547,612	-	-
	<u>24,755,784</u>	<u>(935,936)</u>	<u>275,000</u>
Increase (decrease) in net position			
	24,755,784	(935,936)	275,000
Net position, beginning of the year, as previously reported	(28,143,364)	17,712,425	5,023,069
Change in accounting principle - GASB 87 (Note A)	(223,515)	-	-
Net position, beginning of the year, restated	<u>(28,366,879)</u>	<u>17,712,425</u>	<u>5,023,069</u>
Net position, ending of the year	<u>\$ (3,611,095)</u>	<u>\$ 16,776,489</u>	<u>\$ 5,298,069</u>

The accompanying notes are an integral part of this financial statement.

Community College of Philadelphia
(A Component Unit of the City of Philadelphia)

STATEMENT OF CASH FLOWS

Year ended June 30, 2022
(Business-Type Activities - College Only)

CASH FLOWS FROM OPERATING ACTIVITIES

Tuition and fees	\$ (1,571,737)
Payments to suppliers	(35,867,703)
Payments to employees	(77,875,197)
Payments for employee benefits	(36,516,066)
Payments for student aid	(36,950,953)
Auxiliary enterprises	113,491
Other cash receipts	99,641
	<u>99,641</u>

Net cash used in operating activities (188,568,524)

CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES

Commonwealth appropriations	32,383,574
City appropriations	37,171,793
Gifts and grants	113,350,664
Other nonoperating	896,582
	<u>896,582</u>

Net cash provided by non-capital financing activities 183,802,613

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Commonwealth capital appropriations	5,657,509
City capital appropriations	5,890,103
Decrease in bond proceeds available for campus construction	2,265,455
Purchases of capital assets	(8,436,352)
Principal payments on long-term debt and amortization of capital leases	(7,067,648)
Interest payments on long-term debt and capital leases	(3,491,061)
	<u>(3,491,061)</u>

Net cash used in capital and related financing activities (5,181,994)

CASH FLOWS FROM INVESTING ACTIVITIES

Proceeds from sales and maturities of investments	38,648,492
Interest on lease receivable	(257,291)
Purchases of investments	(24,936,127)
Interest on investments	(3,893,874)
	<u>(3,893,874)</u>

Net cash provided by investing activities 9,561,200

DECREASE IN CASH (386,705)

Cash and cash equivalents, beginning 21,645,501

Cash and cash equivalents, ending \$ 21,258,796

The accompanying notes are an integral part of this financial statement.

Community College of Philadelphia
(A Component Unit of the City of Philadelphia)

STATEMENT OF CASH FLOWS - CONTINUED

Year ended June 30, 2022
(Business-Type Activities - College Only)

RECONCILIATION OF OPERATING LOSS TO NET CASH USED IN OPERATING ACTIVITIES

Operating loss	\$ (163,653,869)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	7,609,743
Changes in assets and liabilities:	
Accounts receivable	(21,630,704)
Other assets	541,219
Loans to students and employees	(76,009)
Accounts payable and accrued liabilities	(1,708,111)
Unearned revenue	(3,377,208)
Other post-employment benefits	<u>(6,273,585)</u>
Net cash used in operating activities	<u>\$ (188,568,524)</u>

The accompanying notes are an integral part of this financial statement.

**Community College of Philadelphia
(A Component Unit of the City of Philadelphia)**

NOTES TO FINANCIAL STATEMENTS

June 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Community College of Philadelphia (the College) operates in accordance with the provisions of Commonwealth of Pennsylvania (the Commonwealth) legislation and through the sponsorship of the City of Philadelphia (the City). For financial reporting purposes, the College has been determined to be a component unit of the City, and, as such, has adopted the applicable provisions of the Governmental Accounting Standards Board (GASB).

Component Units

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus - an Amendment of GASB Statements No. 14 and No. 34*, GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Units - an Amendment of GASB Statement No. 14*, GASB Statement No. 80, *Blending Requirements for Certain Component Units - an Amendment of GASB Statement No. 14*, and GASB Statement No. 14, *The Financial Reporting Entity*, the College has determined that the Community College of Philadelphia Foundation (the Foundation) and CCP Development LLC should be included in the College's financial statements as discretely presented component units. A component unit is a legally separate organization for which the primary institution is financially accountable or to which the primary institution is closely related.

The Foundation was established to serve as an organization responsible for college fund raising activities. The bylaws of the Foundation give the College's board of trustees the authority to amend the Articles of Incorporation of the Foundation at any time. Although the College does not control the timing or amount of receipts from the Foundation, the resources, or income thereon, the Foundation holds investments that are used exclusively for the benefit, support, and promotion of the College for its educational activities. Because these resources held by the Foundation can only be used by, or for the benefit of, the College, the Foundation is considered a component unit of the College and is discretely presented in the College's financial statements.

CCP Development, LLC was established on October 20, 2020 under the Limited Liability Company Law of the Commonwealth of Pennsylvania and organized as a Qualified Active Low Income Community Business (QALICB) to secure New Market Tax Credits (NMTC) to finance the construction of a career-based education and training facility at 4750 Market Street, Philadelphia, Pennsylvania. The facility will create jobs and provide training for the low-income community where it is located. CCP Development, LLC is 90% owned by the College and 10% owned by Career and Advanced Technology Center, Inc., a 501(c)3 corporation. Because of its relationship with the College, CCP Development, LLC is considered a component unit of the College and is discretely presented in the College's financial statements.

Measurement Focus, Basis of Accounting, and Basis of Presentation

The accompanying financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), as prescribed by the GASB. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

The College has determined that it functions as a Business-Type Activity, as defined by the GASB. The effect of interfund activity has been eliminated from these financial statements.

Community College of Philadelphia
(A Component Unit of the City of Philadelphia)

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

The College's policy is to define operating activities in the statement of revenues, expenses and changes in net position as those that generally result from exchange transactions such as the payment received for services and payment made for the purchase of goods and services. Certain other transactions are reported as non-operating activities. These non-operating activities include the College's operating and capital appropriations from the Commonwealth and the City; federal, Commonwealth, and private grants; net investment income; gifts; interest expense; and gains/losses on disposals of capital assets.

Government Appropriations

Revenue from the Commonwealth and the City is recognized in the fiscal year during which the funds are appropriated to the College. The College is fiscally dependent upon these appropriations. Specific accounting policies with regard to government appropriations are as follows:

Commonwealth of Pennsylvania

General Commonwealth legislation establishing community colleges provides for the reimbursement of certain college expenses from Commonwealth funds appropriated for this purpose. Act 46 enacted in July 2005 changed the original basis of allocating operating funds to Commonwealth community colleges from a formula approach based upon full-time equivalent (FTE) students taught in the current fiscal year to a Commonwealth-wide community college appropriation. Under Act 46, the Commonwealth-wide operating budget appropriation for community colleges is to be distributed among each of the 14 colleges in 3 parts: base funding, growth funding and high-priority (economic development) program funding. The provisions of Act 46 are intended to ensure that base operating funding for each college will at least equal the amount of funds received in the prior year. Annually, 25% of any new dollars in the operating funding granted community colleges is to be distributed proportionally among the colleges experiencing growth in the prior year based upon their share of the FTE growth. Colleges whose enrollments are stable, or decline do not receive any increase from the growth funding.

The other significant operating funding change as a result of Act 46 was the establishment of Economic Development (high priority) program funding. High-priority program funding is based upon prior year enrollments in program areas defined by the Commonwealth to contribute to trained worker growth in critical employment areas. Using prior year FTE enrollments in targeted programs as the allocation mechanism, each college is to receive a proportionate share of the available funds allocated to high-priority programs.

For 2022, the provisions of Act 46 were not followed in allocating operational funds to Pennsylvania community colleges. Instead, the 2021-22 operating allocations for community colleges were based on the General Appropriation Act of 2021, Act 1A.

Previously, under the provisions of Act 46, a separate revolving pool was established for community college capital funding. Capital funding, which may include major equipment and furniture purchases, capital improvements to buildings and grounds, debt service on major capital projects, and net rental costs for eligible capital leases, is reimbursed at the rate of 50%. Capital costs not previously approved for annual funding are subject to a competitive application process, with the allocation of available funds made by the Pennsylvania Department of Education using Commonwealth-wide criteria.

Any excesses or deficiencies between provisional payments and the final annual reimbursement calculation of annual Commonwealth funding are reflected as a payable or receivable from the Commonwealth.

**Community College of Philadelphia
(A Component Unit of the City of Philadelphia)**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

Net Position

The College classifies its net position into the following four net position categories:

Net investment in capital assets: Capital assets, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, repair, or improvement of those assets.

Restricted - nonexpendable: Net position subject to externally imposed conditions that the College must maintain them in perpetuity.

Restricted - expendable: Net position whose use is subject to externally imposed conditions that can be fulfilled by the actions of the College or by the passage of time.

Unrestricted: All other categories of net position. Unrestricted net position may be designated by actions of the College's Board of Trustees.

The College has adopted a policy of generally utilizing restricted - expendable funds, when available, prior to unrestricted funds.

Cash and Cash Equivalents

The College considers all cash accounts and demand deposits with financial banking institutions to be cash. The College considers all short-term investments (primarily certificates of deposit) with a maturity of 90 days or less to be cash equivalents.

Investments

Investments in marketable securities are stated at fair value. Valuations for non-marketable securities are provided by external investment managers and are based upon net asset value (NAV) as provided by investment managers.

Dividends, interest and net gains or losses on investments of endowments and similar funds are reported in the statement of revenues, expenses and changes in net position. Any net earnings not expended are included in net position categories as follows:

1. As increases in restricted - nonexpendable net position if the terms of the gift require that they be added to the principal of a permanent endowment fund;
2. As increases in restricted - expendable net position if the terms of the gift or the College's interpretation of relevant Commonwealth law impose restrictions on the current use of the income or net gains; and
3. As increases in unrestricted net position in all other cases.

The College policy permits investments in obligations of the U.S. Treasury, certificates of deposit, commercial paper rated A1 by Standard and Poor's Corporation or P1 by Moody's Commercial Paper Record, bankers' acceptances, repurchase agreements, and the Commonfund's Intermediate Term Fund and Multi-Strategy Bond Fund, and specifically approved fixed income securities.

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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

Lease Receivable

Lease receivables are recorded by the College as the present value of lease payments expected to be received under all leases other than short-term. Lease receivables are subsequently reduced over the life of the lease as cash is received in the applicable reporting period. Short-term leases, those with a maximum period of 12 months, are recognized as collected.

Capital Assets

Real estate assets, including improvements, are generally stated at cost. Furnishings and equipment are stated at cost at date of acquisition or, in the case of gifts, at fair value at date of donation.

Assets are depreciated using the straight-line method. The range of estimated useful lives by asset categories is summarized as follows:

<u>Asset Category</u>	<u>Years</u>
Buildings and improvements	10 to 50
Equipment and furniture	3 to 10
Library books	10
Microforms	5
Software	3
System software	10

The costs of normal maintenance and repairs that do not increase the value of the asset or materially extend assets' lives are not capitalized.

Right-of-Use Assets and Lease Liability

Right-of-use (ROU) assets are recognized at the lease commencement date and represent the College's right to use an underlying asset for the lease term. ROU assets are measured at the initial value of the lease liability plus any payments made to the lessor before commencement and initial direct costs. These assets are included within capital assets, net, on the statement of net position.

Lease liabilities represent the College's obligation to make lease payments arising from leases other than short-term leases. Lease liabilities are recognized at the lease commencement date based on the present value of future lease payments over the remaining lease term. Present value of lease payments is discounted at the College's incremental borrowing rate of 2.80%. Short-term leases, those with a maximum period of 12 months, are expensed as incurred.

Compensated Absences

Employees earn the right to be compensated during absences for vacation leave and sick leave. Accrued vacation is the amount earned by all eligible employees through the statement of net position date. Upon retirement, these employees are entitled to receive payment for this accrued balance as defined in the College policy and collective bargaining agreements.

Deposits and Unearned Revenue

Deposits and advance payments received for tuition and fees related to certain summer programs and tuition received for the following academic year are deferred and are recorded as revenues when instruction is provided.

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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

Student Fees

General college fees in the amount of \$1,483,086 were waived for students for the year ended June 30, 2021, and the College charged the waived fees to its Higher Education Emergency Relief Fund (HEERF) grant from the United States Department of Education (DOE), which is recorded within federal grants and contracts within the statement of revenues, expenses and changes in net position. Included in student fees for the year ended June 30, 2022 are general college fees of \$428,900, which have been designated for use by the various student organizations and activities. General college fees for the students that attended during the Fall 2021 term were waived due to COVID-19.

Tax Status

The College generally is exempt from federal and Commonwealth taxes due to its status as an unincorporated association established by the Pennsylvania Community College Act of 1963 (the Act). Under the Act, community colleges are activities of the Commonwealth.

Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant estimates include the allowance for doubtful accounts, useful lives of capital assets, assumptions related to self-insurance reserves, and assumptions related to pension and other post-employment benefit accruals. Actual results could differ from those estimates.

Scholarship Discounts and Allowances

Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the statements of revenues, expenses and changes in net position. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by the College and the amount that is paid by students and/or third parties making payments on students' behalf. Certain governmental grants are recorded as either operating or non-operating revenues in the College's financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees and other student charges, the College has recorded a scholarship discount and allowance.

Self-Insurance

The College participates in a self-insurance medical plan with a reinsurance limit of \$250,000 to limit institutional financial exposure for individuals with extraordinarily large claims in a policy year. The College has established a self-insurance accrued liability account for incurred claims, as well as an estimate of claims incurred but not reported. The College's self-insurance liability at June 30, 2022 was \$1,678,600 based upon an actuarial calculation based upon historical claim experience.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources until that time. In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of a net position that applies to future periods and will not be recognized as an inflow of resources until that time. The College's deferred outflow/inflow relates to amounts recorded in connection with GASB Statement No. 68, *Accounting and Financial Reporting for*

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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

Pensions (GASB 68), amounts recorded in connection with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions* (GASB 75), GASB Statement No. 87, *Leases*, as well as the advance refunding of the 2008 Series Community College Revenue Bonds in September 2015. See Notes E, G, I, and N for additional details.

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State Employees Retirement System (SERS) and the Pennsylvania Public School Employees Retirement System (PSERS) and additions to/deductions from the SERS' and PSERS' fiduciary net position have been determined on the same basis as they are reported by SERS/PSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Recently Adopted Accounting Pronouncement

In June 2017, the GASB issued Statement No. 87, *Leases*. This statement provides guidance for lease contracts for nonfinancial assets - including vehicles, heavy equipment and buildings - but excludes non-exchange transactions, including donated assets, and leases of intangible assets (such as patents and software licenses). The lease definition now focuses on a contract that conveys control of the right to use another entity's nonfinancial assets, which is referred to in the new Statement No. 87 as the underlying asset. Under Statement No. 87, a lessee government is required to recognize (1) a lease liability and (2) an intangible asset representing the lessee's right to use the leased asset. A lessor government is required to recognize (1) a lease receivable and (2) a deferred inflow of resources. A lessor will continue to report the leased asset in its financial statements. The requirements of Statement No. 87, as amended, are effective for reporting periods beginning after June 15, 2021. The College has fully implemented GASB 87, and the adoption has been reflected as of the beginning of the earliest period presented in the financial statements, resulting in an \$16,516,292 increase in lease receivable and deferred inflows, a \$982,466 increase in right-of-use equipment and building assets as well as lease liability, and a decrease in unrestricted net position of \$223,515 at July 1, 2021.

COVID-19 Disruptions

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a pandemic, which continues to spread throughout the United States.

The unprecedented COVID-19 situation presented unique challenges for the College's employees, students, and community. The College implemented a mandatory COVID-19 vaccination and testing policy which required all faculty and staff to be fully vaccinated against COVID-19 by October 1, 2021. However, in the final weeks of fiscal 2022, the College issued a formal request to the City of Philadelphia to reconsider its vaccine mandate for all students. That reconsideration was granted, and as of July 5, 2022, the College was no longer required to mandate full COVID vaccination for students. The College anticipates this to have a positive effect on its fall enrollment.

In May 2021, the College was awarded \$57,879,827 from the DOE through the American Rescue Plan (ARP) of which \$3,343,811 million is still available to be spent through June 30, 2023. While the disruptions from COVID-19 are currently expected to be temporary, there is uncertainty around the duration. Therefore, while the College expects this matter to continue to negatively impact its financial position for 2023, the related financial impact cannot be reasonably estimated at this time.

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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

NOTE B - DEPOSITS AND INVESTMENTS

The College invests its funds in accordance with the Board of Trustees' investment policy, which authorizes the College to invest in cash equivalents which consist of treasury bills, money market funds, commercial paper, bankers' acceptances, repurchase agreements and certificates of deposit; fixed income securities including U.S. government and agency securities, corporate notes and bonds, asset-backed bonds, floating rate securities and Yankee notes and bonds; stock equities and mutual funds including the Commonfund Multi-Strategy Bond Fund, Commonfund Intermediate Fund and Core Equity Fund. Regardless of fund classifications, certain general tenets apply. Investments in all classifications seek to maintain significant liquidity and maximize annual income for the College while avoiding excessive risk. Specific objectives include maintaining sufficient liquidity to meet anticipated cash needs and the preservation of principal. The College recognizes that it may be necessary to forego opportunities for potential large gains to achieve a reasonable risk posture. Certain investments are prohibited, including commodities and futures contracts, private placements, options, limited partnerships, venture capital, tangible personal property, direct real estate, short-selling, margin transactions and certain derivative instruments. Diversification, insofar as it reduces portfolio risk, is required. The Investment Subcommittee of the Business Affairs Committee meets quarterly to oversee the College's investment portfolio, guidelines and to consider any recommended changes. At least annually, the Business Affairs Committee will report to the Executive Committee on the performance of the investments and recommended changes, if any.

Fixed-income portfolio must be of investment grade overall (equivalent of Moody's credit rating of Baa3 rating or higher. The average quality rating for the corporate bond portfolio should not fall below Moody's rating of AA3.

Deposits are comprised of demand deposit accounts with financial institutions. At June 30, 2022, cash on hand was \$4,000. At June 30, 2022, the carrying amount of deposits was \$21,254,796 and the bank balance was \$22,848,352. The differences were caused primarily by items in transit.

The following is the fair value of deposits and investments at June 30, 2022:

		Component Unit	
	College	Foundation	CCP Development, LLC
Deposits:			
Demand deposits	\$ 21,254,796	\$ 2,474,668	\$ 137,138
Investments:			
U.S. equity funds	5,539,184	-	-
U.S. Treasury obligations	3,870,621	-	-
U.S. government agency obligations	4,097,297	-	-
Corporate and foreign bonds	1,336,065	-	-
Intermediate fixed income mutual fund	5,364,912	4,642,567	-
Investment in subsidiary	5,023,069	-	-
Multi-strategy bond mutual fund	5,014,834	-	-
Core equity fund	5,102,278	8,605,841	-
Money market mutual funds	6,116,951	2,098,728	-
Private real estate fund	-	2,344	-
	<u>\$ 62,720,007</u>	<u>\$ 17,824,148</u>	<u>\$ 137,138</u>

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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

In addition to the deposits and investments listed above, the College also has bond proceeds available for campus construction held by State Public School Building Authority, and the Bank of New York (the trustees), under the terms of various bond indentures. Bond proceeds available for campus construction are carried in the financial statements at fair value and consist of short-term investments and government securities. As of June 30, 2022, bond proceeds available for campus construction were \$7,514,348.

As of June 30, 2022, CCP Development, LLC has debt proceeds available for CATC construction of \$7,165,491. See Note N for additional details. The College's investments are subject to various risks. Among these risks are custodial credit risk, credit risk, and interest rate risk. Each one of these risks is discussed in more detail below.

Custodial credit risk is the risk that in the event of a bank failure, the College's deposits may not be returned to the College. The College does not have a deposit policy for custodial credit risk. Commonwealth of Pennsylvania Act 72 of 1971, as amended, allows banking institutions to satisfy the collateralization requirement by pooling eligible investments to cover total public funds on deposit in excess of federal insurance. Such pooled collateral is pledged with the financial institutions' trust departments.

At June 30, 2022, the College's bank balance was exposed to custodial credit risk as follows:

Uninsured and collateral held by pledging bank's trust department not in the College's name	<u>\$ 21,254,796</u>
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The College participates in the Certificate of Deposit Account Registry Service (CDARS) for its certificates of deposit and Insured Cash Sweep (ICS). CDARS and ICS allow the College to access Federal Deposit Insurance Corporation insurance on multi-million-dollar certificates of deposit and money market deposit accounts to earn rates that compare favorably to treasuries and money market mutual funds. Custodial credit risk has been eliminated for the College's certificates of deposit as a result of its participation in the CDARS program.

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The credit risk of a debt instrument is measured by nationally recognized statistical rating agencies such as Moody's.

The multi-strategy bond mutual fund and the intermediate fixed income mutual fund are mutual funds managed by the Commonfund. The credit quality of the investments that comprise these funds at June 30, 2022 are:

	Multi-Strategy Bond	Intermediate Fixed Income
Government	14%	31%
Agency	24	20
AAA	12	16
AA	3	4
A	10	21
BBB	18	7
Below BBB	14	1
Non-rated/other	5	0
	100%	100%

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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

The credit quality of the fixed income investments in which the College directly invests, including U.S. Treasury obligations, U.S. government agency obligations and corporate and foreign bonds, at June 30, 2022, is as follows:

	Fixed Income Investments
Aaa	54%
Aa	3
A	33
Baa	10
	100%

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of fixed income investments. The College's investment policy does not specifically address limitations in the maturities of investments. The weighted average maturities of the College's fixed income investments at June 30, 2022 are as follows:

	Weighted- Average Maturity (Years)
U.S. Treasury obligations	3.56
U.S. government agency obligations	3.24
Corporate and foreign bonds	4.60

The College categorizes its fair value measurements within the fair value hierarchy established by U.S. GAAP. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, and Level 3 inputs are significant unobservable inputs.

The College has the following recurring fair value measurements as of June 30, 2022:

Demand deposits, U.S. Treasury obligations, U.S. government agency obligations, equity mutual funds and money market mutual funds of \$45,981,128 are valued using quoted market prices (Level 1 inputs).

Corporate and foreign bonds of \$1,336,065 are valued using a matrix pricing model (Level 2 inputs), while the intermediate fixed income mutual fund and the multi-strategy bond mutual fund totaling \$10,379,746 are valued at the NAV per share (or its equivalent) of the investments (Level 2 inputs).

The Foundation has the following recurring fair value measurements as of June 30, 2022:

Demand deposits, equity mutual fund, and money market mutual funds of \$13,179,237 are valued using quoted market prices (Level 1 inputs).

The intermediate fixed income mutual fund of \$4,642,567 is valued at the NAV per share (or its equivalent) of the investments (Level 2 inputs).

The private real estate fund of \$2,344 is valued at the NAV per share (or its equivalent) of the investments (Level 3 inputs).

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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

CCP Development, LLC has the following recurring fair value measurements as of June 30, 2022:

Demand deposits \$137,138 are valued using quoted market prices (Level 1 inputs).

The valuation method for investments measured at the NAV per share (or its equivalent) at June 30, 2022 are presented in the following table:

	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency (If Currently Eligible)</u>	<u>Redemption Notice Period</u>
Intermediate fixed income mutual fund ⁽¹⁾	\$ 10,007,479	-	Monthly	30 days
Multi-strategy bond mutual fund ⁽²⁾	5,014,834	-	Weekly	7 days
Private real estate fund ⁽³⁾	<u>2,344</u>	-	N/A	N/A
Total investments measured at NAV	<u>\$ 15,024,657</u>			

⁽¹⁾ *Intermediate Fixed Income Mutual Fund.* The investment objective of the Multi-Strategy Bond Fund is to offer an actively managed, multi-manager investment program that will provide broad exposure to global debt markets. The fund seeks to add value above the return of the broad U.S. bond market as measured by the Barclays Capital U.S. Aggregate Bond Index, net of fees, and to provide competitive returns relative to the Russell U.S. Core Plus Fixed Income Universe. The fund's risk characteristics will vary from those of the index due to its diversified exposures to sectors outside of the index, including below investment grade debt and international bond and currency markets. The fair values of the investments in this type have been determined using the NAV per share (or its equivalent) of the investments.

⁽²⁾ *Multi-Strategy Bond Mutual Fund.* The investment objective of the Intermediate Term Fund is to produce a total return in excess of its benchmark, the Bank of America Merrill Lynch 1-3 Year Treasury Index, but attaches greater emphasis to its goal of generating a higher current yield than short-term money market investments in a manner that mitigates the chances of a negative total return over any 12-month period. The fair values of the investments in this type have been determined using the NAV per share (or its equivalent) of the investments.

⁽³⁾ *Private Real Estate Fund.* Equus Capital Partners' Fund X (Equus) seeks to acquire value-add properties across all major real estate segments throughout the U.S. It is a sole-acquirer that takes equity positions and does not partner with regional owner-operators through joint ventures that can be dilutive to equity upside profits. The fund aims to be fully diversified across all major property types and across all U.S. property markets. Equus runs a vertically integrated platform, from deal sourcing, through acquisition to portfolio management, property management, renovation, repositioning and exit. The fund includes moderate leverage on its acquisitions, with no debt recourse to the fund level. The fair values of the investments in this type have been determined using the NAV per share (or its equivalent) of the investments.

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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

NOTE C - ACCOUNTS RECEIVABLE

Accounts receivable include the following at June 30, 2022:

	College	Component Unit Foundation
Tuition and fee receivables	\$ 2,076,661	\$ -
Grants receivable	-	5,619
Other receivables	1,150,810	-
Receivable from Foundation	94,877	-
	3,322,348	5,619
Less: allowance for doubtful accounts	(691,075)	-
Total	\$ 2,631,273	\$ 5,619

The College anticipates that all of its net accounts receivable will be collected within one year.

Accounts receivable, tuition and fees and other are reported as net realizable value. Accounts are written off when they are determined to be uncollectible based upon management's assessment of individual accounts. The allowance for doubtful accounts is estimated based on the College's historical losses and periodic review of individual accounts.

NOTE D - CAPITAL ASSETS

The College's capital assets consist of the following at June 30, 2022:

	Balance July 1, 2021	Additions	Retirements and Adjustments	Balance June 30, 2022
Capital assets not depreciated:				
Land and improvements	\$ 31,094,977	\$ -	\$ -	\$ 31,094,977
Construction in progress	16,440,255	5,934,327	(19,936,050)	2,438,532
Works of art	902,620	-	-	902,620
	48,437,852	5,934,327	(19,936,050)	34,436,129
Capital assets being depreciated:				
Buildings and improvements	244,801,819	18,094,288	-	262,896,107
Equipment and furniture	44,307,752	3,002,892	(708,940)	46,601,704
Library books	5,878,869	175,185	-	6,054,054
Microforms	1,669,832	-	-	1,669,832
Leased buildings	-	1,165,259	-	1,165,259
Leased equipment	-	450,114	-	450,114
Software	4,038,895	-	-	4,038,895
System software	6,911,878	-	-	6,911,878
	307,609,045	22,887,738	(708,940)	329,787,843
Total before depreciation	307,609,045	22,887,738	(708,940)	329,787,843
	\$ 356,046,897	\$ 28,822,065	\$ (20,644,990)	\$ 364,223,972

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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

Accumulated depreciation/amortization by asset categories is summarized as follows:

	Balance July 1, 2021	Additions	Retirements and Adjustments	Balance June 30, 2022
Buildings and improvements	\$ 135,766,211	\$ 5,658,863	\$ -	\$ 141,425,074
Equipment and furniture	40,273,358	1,132,940	(258,825)	41,147,473
Library books	5,154,399	139,615	-	5,294,014
Microforms	1,669,832	-	-	1,669,832
Leased buildings	-	274,020	-	274,020
Leased equipment	-	392,663	-	392,663
Software	4,038,895	-	-	4,038,895
System software	6,862,095	11,642	-	6,873,737
Total accumulated depreciation	\$ 193,764,790	\$ 7,609,743	\$ (258,825)	\$ 201,115,708
				\$ 163,108,264

CCP Development, LLC's capital assets consist of construction in progress in the amount of \$26,373,206 at June 30, 2022. See Note N for additional details.

NOTE E - LEASES

Leases Where College is the Lessor

On May 17, 2017, the College entered into a ground lease agreement with RPG Hamilton. The lease term is for 75 years with an option to extend the lease for an additional 24 years. Annual lease rental is payable to the College every quarter. The agreement allows RPG Hamilton to develop, operate and manage a mixed-use development to be built in two phases. Phase 1 consists of 2,000 square feet of retail space, 47,800 square feet of parking, and 290 apartments. Phase 1 was completed on April 5, 2019. Phase 2 consists of 297 apartment units. Phase 2 was completed on October 18, 2021. The addition of housing, retail space, and parking adjacent to the College provides an important marketing advantage for recruiting students, especially international and out of state students by providing a safe and secure environment while providing additional revenue to the College.

Under GASB 87, the College as a lessor, reports receivables for all leases of land, buildings, and equipment (except for short-term leases and contracts that transfer ownership). Accordingly, a lease receivable and deferred inflow both in the amount of \$16,430,148, were recorded on July 1, 2021 reflecting the adoption of GASB 87 for CCP as lessor. For the year ended June 30, 2022, the College received \$275,000 in lease revenue and \$257,291 in lease interest revenue.

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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

The following is a schedule by year of lease receivable principal and interest repayments to maturity of the lease where the College is the lessor:

Future Minimum Rental Payments	Principal	Interest	Total
2023	\$ (88,587)	\$ 463,587	\$ 375,000
2024	(91,000)	466,000	375,000
2025	(93,684)	468,684	375,000
2026	(96,341)	471,341	375,000
2027	(99,073)	474,073	375,000
Thereafter	16,984,976	38,043,165	55,028,141
	<u>\$ 16,516,291</u>	<u>\$ 40,386,850</u>	<u>\$ 56,903,141</u>

Leases Where College is the Lessee

The College leases certain equipment and property under lease arrangements through 2026. The principal and interest for the next five years and beyond are projected below for lease obligations:

June 30,	Principal	Interest	Total
2023	\$ 245,245	\$ 22,134	\$ 267,379
2024	258,268	14,577	272,845
2025	271,444	6,866	278,310
2026	93,737	552	94,289
	<u>\$ 868,694</u>	<u>\$ 44,129</u>	<u>\$ 912,823</u>

NOTE F - ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities consisted of the following at June 30, 2022:

Category:	College	Component Unit Foundation	Component Unit CCP Development LLC
Vendors and others	\$ 10,545,477	\$ 245,467	\$ 2,478,599
Accrued salaries	2,837,047	4,000	-
Accrued benefits	2,161,394	-	-
Compensated absences	4,094,752	-	-
Retirement incentive payments	1,502,181	-	-
Accrued interest	207,023	-	-
	<u>\$ 21,347,874</u>	<u>\$ 249,467</u>	<u>\$ 2,478,599</u>

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June 30, 2022

Long-term liability activity for the year ended June 30, 2022 was as follows:

	Beginning Balance July 1, 2021	Additions	Deductions	Total Ending Balance June 30, 2022	Current Portion
Long-term liabilities:					
Accounts payable and accrued liabilities	\$ 23,071,602	\$ 149,728	\$ (1,873,456)	\$ 21,347,874	\$ 19,308,079
Payable to government agencies	423,268	203,827	(423,268)	203,827	203,827
Lease liability	450,115	532,351	-	982,466	359,018
Long-term debt	77,080,000	-	(7,600,000)	69,480,000	7,975,000
Unamortized bond premium	6,711,743	-	(728,918)	5,982,825	728,918
Other post- employment benefits	180,486,153	12,109,893	(531,473)	192,064,573	-
	<u>\$288,222,881</u>	<u>\$ 12,995,799</u>	<u>\$ (11,157,115)</u>	<u>\$290,061,565</u>	<u>\$ 28,574,842</u>

NOTE G - DEBT

The College's debt financing is primarily provided through Community College Revenue Bonds issued by the Hospitals and Higher Education Facilities Authority and the State Public School Building Authority.

Debt consisted of the following at June 30, 2022:

	Balance July 1, 2021	Additions	Principal Payments	Balance June 30, 2022	Current Portion
2015 Series	\$ 36,560,000	\$ -	\$ (4,830,000)	\$31,730,000	\$ 5,070,000
2018 Series	17,360,000	-	(2,460,000)	14,900,000	2,580,000
2019 Series	8,580,000	-	(310,000)	8,270,000	325,000
2020 Series	14,580,000	-	-	14,580,000	-
	<u>\$ 77,080,000</u>	<u>\$ -</u>	<u>\$ (7,600,000)</u>	<u>\$69,480,000</u>	<u>\$ 7,975,000</u>

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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

Future annual principal and interest payments at June 30, 2022 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30:			
2023	\$ 7,975,000	\$ 3,077,284	\$ 11,052,284
2024	6,240,000	2,678,534	8,918,534
2025	6,550,000	2,366,534	8,916,534
2026	6,000,000	2,039,034	8,039,034
2027	6,305,000	1,739,034	8,044,034
2028	7,565,000	1,423,784	8,988,784
2029	2,135,000	1,071,450	3,206,450
2030	2,220,000	990,192	3,210,192
2031	2,305,000	903,848	3,208,848
2032	2,395,000	812,343	3,207,343
2033	2,495,000	715,876	3,210,876
2034	2,595,000	614,002	3,209,002
2035	2,705,000	506,661	3,211,661
2036	2,805,000	405,660	3,210,660
2037	2,900,000	310,502	3,210,502
2038	3,000,000	212,120	3,212,120
2039	1,950,000	108,950	2,058,950
2040	1,340,000	45,413	1,385,413
	<u>\$ 69,480,000</u>	<u>\$ 20,021,221</u>	<u>\$ 89,501,221</u>

2015 Series

Under a loan agreement dated September 10, 2015, between the Authority and the College, the College borrowed \$52,075,000 of 2015 Series Community College Revenue Bonds to advance refund a portion of the Authority's Community College Revenue Bonds (Community College of Philadelphia Project), Series of 2008 and additional 2015 Capital Projects. The 2015 Capital Projects consist of the following: (1) renovating the College's biology labs; (2) replacing certain escalators located in the College's West Building; and (3) various other renovations, repairs and capital improvements. All of the foregoing components of the 2015 Capital Projects will be used in connection with the College's operation of its community college buildings in furtherance of its educational mission. The 2015 Series Bonds are payable over 12½ years at rates from 2.00% to 5.00%, with an average debt service payment of \$4,166,000.

Remaining principal payments for the 2015 Series Bonds required by the loan agreement are as follows:

	<u>Principal</u>
2023	\$ 5,070,000
2024	5,325,000
2025	5,590,000
2026	4,995,000
2027-2029	10,750,000
	<u>\$ 31,730,000</u>

**Community College of Philadelphia
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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

2018 Series

Under a loan agreement dated May 1, 2018, between the Authority and the College, the College borrowed \$24,155,000 of 2018 Series Community College Revenue Bonds to refund the outstanding Authority's Community College Revenue Bonds (Community College of Philadelphia Project), Series of 2017 and the additional 2018 Capital Projects. The 2018 Capital Projects consist of the renovation and improvements of the Library Learning Commons facility at the main campus. All of the foregoing components of the 2018 Capital Projects will be used in connection with the College's operation of its community college buildings in furtherance of its educational mission. The 2018 Series Bonds are payable over 20½ years at rates from 3.63% to 5.00%, with average debt service payments of \$3,291,851 through 2023 and \$1,148,381 from 2024 through 2038.

	Principal
2023	\$ 2,580,000
2024	575,000
2025	600,000
2026	630,000
2027-2038	10,515,000
	\$ 14,900,000

2019 Series

Under a loan agreement dated May 2019, between the Authority and the College, the College borrowed \$9,155,000 College Revenue Bonds (Community College of Philadelphia Project), Series A of 2019. The 2019 Capital Projects consist of (a) the development, construction, improvement, furnishing, equipping and outfitting of a new, approximately 75,000 square foot, building on land owned by the College in West Philadelphia, with a facility that will be used to house the College's Career and Advanced Technology Center, (b) the demolition of an existing building on such site, and (c) other miscellaneous capital improvements at such site including parking, landscaping and related improvements. All of the foregoing components of the 2019 Capital Projects will be used in connection with the College's operation of its community college buildings in furtherance of its educational mission. The 2019 Series A Bonds are payable over 20 years at rates from 3.00% to 5.00%, with average debt service payments of \$675,589 from 2020 through 2039.

Principal payments required by the loan agreement are as follows:

	Principal
2023	\$ 325,000
2024	340,000
2025	360,000
2026	375,000
2027	395,000
2028-2039	6,475,000
	\$ 8,270,000

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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

2020 Series

Under a loan agreement dated December 8, 2020, between the Authority and the College, the College borrowed \$14,580,000 College Revenue Bonds (Community College of Philadelphia Project), Series of 2020 (Federally Taxable). The 2020 Capital Project is completion funding for the 2019 Capital Project and consists of:

- (a) the development, construction, improvement, furnishing, equipping and outfitting of a new, approximately 75,000 square foot building on land owned by the College in West Philadelphia, which facility will be used to house the College's Career and Advanced Technology Center, and
- (b) other miscellaneous capital improvements at such site, including parking, landscaping and related improvements.

The 2020 Series Bonds were issued prior to the closing of the new market tax credit transaction which occurred on December 9, 2020. A portion of the proceeds of the 2020 Series Bonds was used as a leveraged loan to an investment fund which in turn, through three community development entities, lent such proceeds to CCP Development, LLC, which is 90% owned by the College and 10% owned by Career and Advanced Technology Center, Inc., a 501(c)(3) tax-exempt nonprofit corporation. CCP Development, LLC will use the proceeds and net new market tax credit equity received to construct the Career and Advanced Technology Center. The loan to CCP Development, LLC is secured by a first priority mortgage and lien on the Career and Advanced Technology Center. All of the foregoing components of the 2020 Capital Project will be used in conjunction with College's operation of its community college buildings in furtherance of its educational mission. Refer to Note N for additional details.

Remaining principal payments required by the loan agreement are as follows:

	Principal
2028	\$ 950,000
2029	970,000
2030	995,000
2031	1,020,000
2032	1,045,000
2033	1,075,000
2034-2040	8,525,000
	\$ 14,580,000

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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

NOTE H - (PAYABLE TO) RECEIVABLE FROM GOVERNMENT AGENCIES

(Payable to) receivable from government agencies includes the following at June 30, 2022:

	(Payable)	Receivable
Commonwealth of Pennsylvania:		
Provision for potential audit findings and reimbursement calculation	\$ (118,188)	\$ -
Grants and special projects	-	1,078,749
PHEAA for grants	(85,639)	-
	(203,827)	1,078,749
City of Philadelphia:		
Grants receivable	-	2,899,775
4 th Quarter City Appropriation	-	9,827,302
Federal:		
Financial aid programs	-	18,338
Grants and special projects	-	25,336,260
	-	38,081,675
Total	\$ (203,827)	\$ 39,160,424

NOTE I - EMPLOYEE BENEFITS

Retirement benefits are provided for substantially all employees through payments to one of the board authorized retirement programs. Although the College does not offer participation in the Pennsylvania State Employees' Retirement System (SERS) or the Public School Employees' Retirement System (PSERS), it has grandfathered continued participation for those employees currently enrolled. The College has 12 employees participating in the SERS and 23 employees in the PSERS.

Defined Benefit Plans

The PSERS and SERS are cost-sharing multiple employer-defined benefit plans and are administered by the Commonwealth as established under legislative authority. The financial statements for PSERS and SERS can be obtained from the following: Commonwealth of Pennsylvania, Public School Employees' Retirement System, 5 North Fifth Street, P.O. Box 125, Harrisburg, PA 17108 0125; and Commonwealth of Pennsylvania, State Employees' Retirement System, 30 North Third Street, P.O. Box 1147, Harrisburg, PA 17108-1147.

Benefits Provided

PSERS and SERS provide retirement, disability, and death benefits. For PSERS, retirement benefits are determined as 2.00% or 2.50% (depending on membership class), of the individual's final average salary multiplied by the number of years of credited service. After completion of five years of service, an individual's right to defined benefits is vested, and early retirement may be elected. Individuals are eligible for disability retirement benefits after completion of five years of credited service. Such disability benefits are generally equal to 2.00% to 2.50% (depending on membership class) of the member's final average salary multiplied by the number of years of credited service, but not less than one-third of such salary nor greater than the benefit the member would have had at normal retirement age. Death benefits are payable

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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

upon the death of an active member who has reached age 62 with at least one year of credited service. Such benefits are actuarially equivalent to the benefit that would have been effective if the member had retired on the day before death.

For SERS, retirement benefits are determined at 2.00% or 2.50% (depending on membership date) of the highest three-year average salary times the number of years of service. The vesting period is either 5 or 10 years (depending on membership date) of credited service.

Contributions

For PSERS, the contribution policy is set by Commonwealth statutes and requires contributions by active members, employers and the Commonwealth of Pennsylvania. Funding percentages are determined by the plan in accordance with actuarial calculations and are based on covered payroll. Currently, for full time faculty, administrators and other staff, the College contributes 17.63% of all earnings as long as contributions are adequate to accumulate assets to pay retirement benefits when due. Employee contributions are 6.50% of all earnings for members prior to July 22, 1983 and 7.50% of all earnings for members after July 22, 1983.

For SERS, the contribution policy is set by Commonwealth statutes and requires contributions by active members, employers and the Commonwealth of Pennsylvania. Funding percentages are determined by the plan in accordance with actuarial calculations and are based on covered payroll. Currently, for full-time faculty, administrators and other staff, the College contributes 26.05%, 30.44%, and 38.82% of all earnings as long as contributions are adequate to accumulate assets to pay retirement benefits when due. Employee contributions are 6.25% of all earnings.

Pension Liabilities, Pension Expense, and Deferred Outflows and Inflows of Resources

At June 30, 2022, the College reported a liability of \$1,150,000 and \$2,528,564, within other post-employment benefits liability on the statements of net position, for its proportional share of the net pension liability for PSERS and SERS, respectively. The net pension liability was measured as of June 30, 2021 for PSERS and December 31, 2021 for SERS, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The College's proportion of the net pension liability is based on a projection of the College's long-term share of contributions to the pension plan relative to the projected contributions of all participating institutions, actuarially determined. At June 30, 2022 and December 31, 2021, the College's proportion of PSERS and SERS was 0.0028% and 0.01735410%, respectively.

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June 30, 2022

For the year ended June 30, 2022, the College recognized proportional pension expense for PSERS and SERS of \$3,000 and \$186,677 respectively, as provided by the plans' actuarial schedules. At June 30, 2022, the College reported deferred outflows and inflows of resources related to pensions from the following sources:

PSERS

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 1,000	\$ 15,000
Net difference between projected and actual earnings on pension plan investments	56,000	183,000
Changes in proportion and differences between College contributions and proportionate share of contributions	-	95,000
Total	\$ 57,000	\$ 293,000

SERS

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 16,695	\$ 14,555
Changes in assumptions	260,241	-
Net difference between projected and actual earnings on pension plan investments	-	731,577
Changes in proportion	360,220	48,429
Changes in proportion and differences between College contributions and proportionate share of contributions	-	234,329
Total	\$ 637,156	\$ 1,028,890

Actuarial Assumptions

The following methods and assumptions were used in the actuarial valuations for the year ended June 30, 2022, unless otherwise stated. These methods and assumptions were applied to all periods included in the measurement:

PSERS

Actuarial cost method	entry age normal level % of pay
Investment rate of return	7.25%, includes inflation at 2.75%
Salary increases	effective average of 5.00%, which reflects an allowance for inflation of 2.75%, real wage growth of 2.25% and merit of seniority increases
Mortality rates	Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale

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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

SERS

Actuarial cost method	entry age
Amortization method	straight-line amortization of investments over five years and amortization of assumption changes and noninvestment gains/losses over the average expected remaining service lives of all employees that are provided benefits
Investment rate of return	7.00% net of manager fees including inflation as of June 30, 2022
Projected salary increases	average of 4.60% with range of 3.30% - 6.95% including inflation
Inflation	2.50%
Mortality rate	projected RP-2000 Mortality Tables adjusted for actual plan experience and future improvement for retirees, beneficiaries, and survivors and rates determined by SERS actuaries using actual SERS experience for pre-retirement active members
Cost of living adjustments	none (ad hoc)

PSERS

The long-term expected real rate of return on pension investments is determined using a building-block method in which best estimates of ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of real rates of return are summarized at June 30, 2022, in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return</u>
Global Public Equity	27.00%	5.20%
Private Equity	12.00%	7.30%
Fixed Income	35.00%	1.80%
Commodities	10.00%	2.00%
Absolute Return	8.00%	3.10%
Infrastructure/MLPs	8.00%	5.10%
Real Estate	10.00%	4.70%
Risk Parity	0.00%	0.00%
Cash	3.00%	0.10%
Financing (LIBOR)	(13.00)%	0.10%
	<u>100.00%</u>	

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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

SERS

Some of the methods and assumptions mentioned above are based on the 17th Investigation of Actuarial Experience, which was published in January 2011 and analyzed experience from 2006 through 2010. The long-term expected real rate of return on pension investments is determined using a building-block method in which best estimates of ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of real rates of return are summarized, at June 30, 2022, in the following table:

Asset Class	Total Allocation	Long-Term Expected Rate of Return
Private equity	12.00%	6.00%
Private credit	4.00%	4.25%
Real estate	7.00%	3.75%
U.S. equity	31.00%	4.60%
International developed markets equity	14.00%	4.50%
Emerging markets equity	5.00%	4.90%
Fixed income - core	22.00%	(0.25)%
Fixed income - opportunistic	0.00%	0.00%
Inflation protection (TIPS)	3.00%	(0.30)%
Cash	2.00%	-1.00%
	100.00%	

For both PSERS and SERS, the discount rate used to measure total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Position Liability

For PSERS, the College's net pension liability at June 30, 2022 is \$1,150,000 using a 7.00% discount rate. The College's net pension liability would have been \$1,509,000 assuming a 1%-point decrease (6.00%) in the discount rate and would have been \$847,000 assuming a 1%-point increase (8.00%) in the discount rate.

For SERS, the College's net pension liability at June 30, 2022 is \$2,528,564 using a 7.00% discount rate. The College's net pension liability would have been \$3,662,337 assuming a 1%-point decrease (6.00%) in the discount rate and would have been \$1,569,995 assuming a 1%-point increase (8.00%) in the discount rate.

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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

Defined Contribution Plans

The College also sponsors one defined contribution plan, and as such, benefits depend solely on amounts contributed to the plan plus investment earnings. Full-time faculty and administrative employees are eligible to participate from the date of employment, and clerical employees have a one year waiting period. Participation is mandatory for full-time faculty and administrative employees upon reaching the age of 30 or after two years of employment, whichever is the later date. Participation is mandatory for full-time classified and confidential employees upon reaching the age of 30 or after four years of employment, whichever is the later date. Part-time faculty may participate after earning four seniority units, as defined in the collective bargaining agreement. College policy and collective bargaining agreements require that both the employee and the College contribute amounts, as set forth below, based on the employee's earnings.

The College's contributions for each employee (and interest allocated to the employee's accounts) are fully vested. Death benefits for value of accumulation are provided to the beneficiary of a participant who dies prior to retirement. Various payment options are available. The College has 1,010 employees participating in this program.

The payroll for employees covered by the three plans was \$57,701,632 and the College's total payroll is \$75,890,592 at June 30, 2022. Contributions made by the College for the year ended June 30, 2022 are \$6,111,961, representing 10.59% of covered payroll. College employees contributed \$4,938,434 for the year ended June 30, 2022.

A summary of retirement benefits follows:

Type of Employee:

Full-time faculty	10% of base contract
Visiting lecturers	5% of base contract
Part-time faculty	5% of all earnings
Administrators and other staff	10% of base contract
Others	10% of annual salary
Employee contribution	5% of base salary

Post-Employment Benefits (OPEB)

Program Description

The College provides post-employment benefits other than pensions (OPEB) to eligible retirees of the College and their spouses. Health benefits include medical, prescription drug and dental coverage. Retirees and spouses are eligible to continue coverage for life as long as the retiree premium rates are paid. Life insurance benefit continues until age 65. Spouses are not covered. Life insurance benefit is determined as follows: Administrators = 2.5 times last annual salary, rounded up to next \$1,000; Faculty, Classified, Confidential = 2 times last annual salary, rounded up to next \$1,000; Faculty on Pre-Retirement Half-Time Workload Option = 4 times last annual salary, rounded up to next \$1,000. These healthcare benefits are funded by a single employer plan.

Eligibility

Participants must be at least age 62 with 10 years of full-time service and have attained age plus service being greater than or equal to 77.

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June 30, 2022

Funding Policy

Post-employment benefits other than pensions stem from the College's three collective bargaining agreements. For the year ended June 30, 2022, the College paid \$257,795 on behalf of the retirees and spouses. The College pays 100% of the premium for coverage for retirees until the end of the contract year in which the retiree attains age 65. Thereafter, the retiree pays 50% of the total premium, less the Medicare Part B premium. Pre-65 and post-65 retirees pay 50% of active medical benefits for pre-65 spouses. Post-65 retirees pay 50% of the premium for the coverage of post-65 spouses, less their Medicare Part B premium. Pre-65 retirees pay 0% of the premium for the coverage of post-65 spouses (the College pays 100% of their premium). Surviving spouses must pay 100% of the premium for coverage without getting reimbursed for Medicare Part B premium if over 65. Retirees on Medicare disability are given the Medicare Part B reimbursement regardless of age. The College pays 100% of the premium for retired post-65 part-time teachers and their spouses.

<u>Employees/Retirees/Beneficiaries</u>	<u>Number of Participants as of July 1, 2021</u>
Actives	473
In-actives currently receiving benefit payments	<u>246</u>
	<u>719</u>

The following table provides a summary of the changes in the College's total OPEB liability for fiscal year ended June 30, 2022. The valuation date was July 1, 2021 and the measurement date was June 30, 2022.

<u>Change in Total OPEB Liability (TOL)</u>	<u>July 1, 2021</u>
TOL, beginning of year	\$ 176,276,116
Service cost	5,707,368
Interest	3,974,279
Change in benefit terms	-
Difference between expected and actual experience	2,021,160
Benefits paid	(4,303,681)
Changes in assumptions	<u>4,710,767</u>
TOL, end of year	<u>\$ 188,386,009</u>

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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

The following summarizes the development of benefit for the year ended June 30, 2022:

	2022
Service cost	\$ 5,707,368
Interest	3,974,279
Changes in assumptions	1,570,256
Amortization of:	
Total OPEB liability and assumption gain	(13,078,141)
Total benefit	\$ (1,826,238)
Weighted-average assumptions to determine expense:	
Actual benefit payments	\$ 4,303,681
Discount rate	2.16%
Expected return on assets	N/A
Salary scale	3.00%
Current rate	6.50%
Ultimate rate/year reached	4.50%/2042

Deferred inflows of resources reported by the College at June 30, 2022 are as follows:

Date Amortization Base Set	Net Amount	Amortization Period Remaining
June 30, 2022	\$ 52,868,983	4.00

Deferred outflows of resources reported by the College at June 30, 2022 are as follows:

Date Amortization Base Set	Net Amount	Amortization Period Remaining
June 30, 2022	\$ 24,131,442	4.00

Deferred Inflows Projection

Amounts reported as deferred inflows of resources will be recognized in expense as follows:

Years Ending June 30:			
2023		\$	9,027,772
2024			1,469,957

Actuarial Assumptions - 2022

Mortality Table: The Pub-2011 Public Retirement Plans Teachers mortality table projected generationally with Scale MP-2021 for faculty participants and Pub-2011 Public Retirement Plans General mortality projected generationally with Scale MP-2021 for all other participants.

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June 30, 2022

Discount Rate: 2.16% for determining June 30, 2022 disclosure and estimated 2023 expense; 2.21% for determining June 30, 2021 disclosure and estimated 2022 expense.

Discount Rate Determination Method: Under GASB 75, the discount rate for unfunded plans must be based on a yield or index rate for a 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher. Rates were taken from the Bond Buyer 20-Bond Go index as of the measurement dates.

A one-percentage point change in the discount rate and assumed health care cost trend rates would have the following impact on the liability for post-employment benefits obligations at June 30, 2022:

<u>Discount Rate Change</u>	<u>1% Decrease</u>	<u>1% Increase</u>
Net OPEB Liability	\$ 224,021,649	\$ 160,241,949
Net OPEB Liability Healthcare Trend Rate	\$ 159,090,766	\$ 225,971,748

Retirement Incentive Program

Effective September 1, 2014, the collective bargaining agreement provides for a retirement incentive for full-time employees at age 63, 64 or 65 with at least 20 years of service. The incentive payment is a percentage of final pay based on years of service. Thirty-three employees will receive the incentive payment during fiscal year 2022-23. The present value of these payments is \$790,948.

NOTE J - COMMITMENTS AND CONTINGENCIES

The use of grant monies received is subject to compliance audits by the disbursing governmental agency. The College believes it is in compliance with all significant grant requirements.

The nature of the educational industry is such that, from time to time, the College is exposed to various risks of loss related to torts; alleged negligence; acts of discrimination; breach of contract; labor disputes; disagreements arising from the interpretation of laws or regulations; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. While some of these claims may be for substantial amounts, they are not unusual in the ordinary course of providing educational services. The College addresses these risks by purchasing commercial insurance. The College's retention of risk is limited to the deductibles on its insurance policies, which range from \$0 to \$150,000 per claim depending on the nature of the claim.

There have been no significant reductions in insurance coverage from the prior year. There have been no instances where a settlement amount exceeded the insurance coverage for each of the last three years. It is not expected that the resolution of any outstanding claims and litigation will have a material adverse effect on the accompanying financial statements.

The College's Collective Bargaining Agreement with Faculty and Classified employee unions expires on August 31, 2024.

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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

NOTE K - OPERATING EXPENSES

The College's and component unit Foundation's operating expenses, on a natural-classification basis, were comprised of the following for the year ended June 30, 2022:

	<u>College</u>	<u>Component Unit Foundation</u>
Salaries	\$ 75,890,552	\$ 907,280
Benefits	36,603,095	339,208
Contracted services	10,983,397	57,995
Supplies	2,927,349	75,134
Depreciation	7,609,743	-
Non-Inventory Capital	-	18,244
Student aid	36,950,953	1,273,758
Other post-retirement benefits	(6,273,585)	-
Other	23,847,558	344,533
	<u>\$ 188,539,062</u>	<u>\$ 3,016,152</u>

NOTE L - CITY AND COMMONWEALTH APPROPRIATIONS

Appropriations from the Commonwealth and the City for the year ending June 30, 2022 were as follows:

	<u>Operations</u>	<u>Capital</u>
Commonwealth of Pennsylvania	\$ 32,340,889	\$ 5,657,509
City of Philadelphia	37,171,793	5,890,103
	<u>\$ 69,512,682</u>	<u>\$ 11,547,612</u>

NOTE M - PASS-THROUGH GRANTS

The College distributed \$21,111,195 during the year ended June 30, 2022 for student loans through the U.S. Department of Education Federal Direct Loan Program. These distributions and related funding sources are not included as expenses and revenues, nor as cash disbursements and cash receipts in the accompanying financial statements.

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NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

NOTE N - NEW MARKET TAX CREDITS (CAREER AND ADVANCED TECHNOLOGY CENTER PROJECT)

On April 5, 2018, the Board of Trustees of the College approved a Resolution authorizing the West Regional Center Expansion. The West Regional Center Expansion is a capital project consisting of the development, construction, improvement, furnishing, equipping and fit out of a new building of approximately 75,000 square foot on land owned by the College in West Philadelphia. The building is being referred to as the Career and Advanced Technology Center (the CATC).

The construction of CATC is supported by several mechanisms that include tax-exempt and taxable municipal bonds, Pennsylvania Department of Education capital funding, Redevelopment Assistance Capital Program (RACP) grants and New Market Tax Credits (NMTC).

On August 15, 2018, the Pennsylvania Department of Education approved the College's application for State assistance for the construction of community college facilities to expand the West Regional Center. The Department provided \$10,000,000 towards the capital expense of this Project in the form of debt service for the Series 2019 bonds, with the remainder to be financed by local sponsorship and other sources.

On May 8, 2019, the College successfully issued \$9,155,000 Series 2019 bonds with a premium of \$1,028,784 for total proceeds of \$10,183,784. The Series 2019 bonds were issued to assist with the construction of the CATC.

For additional funding of the CATC, the College utilized NMTC by which investors provide capital to community development entities (CDEs), and in exchange are awarded credits against their federal tax obligations. The NMTC program offers credits against federal income taxes over a 7-year period for Qualified Equity Investments in designated CDEs pursuant to Section 45D of the Internal Revenue Code in order to assist eligible businesses in making investments in certain low-income communities.

The CATC is located at 4750 Market Street, Philadelphia, Pennsylvania, within a census tract that constitutes a "low-income community" and therefore qualified for the NMTC program. CCP Development, LLC (the LLC) was established as a qualified active low-income community business (QALICB) and serves as the leveraged loan lender for the NMTC transaction. The LLC was allocated \$25,945,000 of NMTC's from three separate CDEs which invested in the CATC.

As part of the NMTC transaction, an investment fund (the Fund) was established and funded through an investment of NMTC equity from an investor (Fund Investor). The Fund invested in the three CDEs which made loans to the LLC on December 9, 2020 in the aggregate amount of \$25,945,000.

Upon completion of the construction of the CATC building, the LLC will lease the building to the College. The College will be responsible for all operating and maintenance costs of the CATC upon completion, which is expected to be in 2023. The base rent of \$137,500 is due quarterly on the first day of February, May, August and November. A one-time base rent payment in the amount of \$90,000 shall be made on December 9, 2027. A one-time base rent payment in the amount of \$66,000 shall be made on February 1, 2028. Quarterly payments due on payment dates occurring during the period beginning May 1, 2028 and ending on November 1, 2028, shall be in the amount of \$156,000. The College plans to exercise its option to terminate the lease arrangement at the end of the 7-year tax credit investment period.

**Community College of Philadelphia
(A Component Unit of the City of Philadelphia)**

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2022

Interest on the three loans is paid by the LLC, commencing on February 5, 2021, at 1.836% per annum. The notes all mature on November 1, 2050 with interest only payments through October 31, 2028 and principal and interest payments from February 5, 2029 and continuing each annual payment date thereafter through and including August 5, 2050. The College provided a limited payment guaranty and completion guaranty to the CDEs to secure the loans.

The loan receivable and related interest receivable from the Fund to the College are recorded as a loan receivable within the statements of net position. The LLC recorded the three loan obligations owed to the CDEs as notes payable within the statement of net position. Because there is no right of offset between the loan receivable due to the College and the notes payable by the LLC, the loan receivable and notes payable are presented separately in the statement of net position for the year ending June 30, 2022.

The leveraged loans mature on August 1, 2046, and the Fund will pay the College interest only at a rate of 2.197% per annum for the outstanding balance commencing December 9, 2020. Amortization begins February 1, 2029 with the first amortizing payment due February 15, 2029. At the end of the 7-year tax credit investment period, and for the following six months (Put Option Period), between December 9, 2027 and May 9, 2028, the Fund Investor has an option, but not an obligation, to sell to the College the Fund Investor's interest in the Fund for a put exercise price of \$1,000. If the put is not exercised, then the College has the right and option, at any time during the 6-month period following the Put Option Period, to elect to purchase the Fund Investor's interest in the Fund, at an amount equal to the fair market value at the time of exercise.

As of the date of issuance of the financial statements, the LLC has \$7,165,491 available for the completion of the CATC project.

NOTE O - SUBSEQUENT EVENTS

The College has evaluated subsequent events through September 30, 2022, noting no items which would require disclosure in the financial statements.

REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)

**Community College of Philadelphia
(A Component Unit of the City of Philadelphia)**

SCHEDULES OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS - LAST 10 YEARS* (UNAUDITED)

Years ended June 30,
(Amounts are in thousands)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability					
Service cost	\$ 5,707	\$ 3,923	\$ 5,863	\$ 6,425	\$ 10,624
Interest cost	3,974	4,952	6,925	5,696	6,234
Difference between expected and actual experience	2,021	-	(33,487)	-	(47,379)
Changes in assumptions	4,711	31,764	617	-	(19,251)
Changes in benefit terms	-	-	(11,026)	(9,920)	-
Benefit payments	(4,303)	(3,874)	(4,929)	(4,449)	(4,934)
	<u>12,110</u>	<u>36,765</u>	<u>(36,037)</u>	<u>(2,248)</u>	<u>(54,706)</u>
Net change in total OPEB liability					
Total OPEB liability - beginning	<u>176,276</u>	<u>139,511</u>	<u>175,548</u>	<u>177,796</u>	<u>232,502</u>
Total OPEB liability - ending (a)	<u>\$ 188,386</u>	<u>\$ 176,276</u>	<u>\$ 139,511</u>	<u>\$ 175,548</u>	<u>\$ 177,796</u>
Plan Fiduciary Net Position					
Contribution - employer	\$ 4,303	\$ 3,874	\$ 4,929	\$ 4,449	\$ 4,934
Benefit payments	(4,303)	(3,874)	(4,929)	(4,449)	(4,934)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in plan fiduciary net position					
Plan fiduciary net position - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - ending (b)	<u>\$ -</u>				
Net OPEB liability - ending (a)-(b)	<u>\$ 188,386</u>	<u>\$ 176,276</u>	<u>\$ 139,511</u>	<u>\$ 175,548</u>	<u>\$ 177,796</u>
Covered-employee payroll	\$ 56,145	\$ 55,279	\$ 53,434	\$ 51,546	\$ 54,241
Total OPEB liability as a percentage of covered-employee payroll	336%	319%	261%	341%	328%

*This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See accompanying report of independent certified public accountants.

**Community College of Philadelphia
(A Component Unit of the City of Philadelphia)**

SCHEDULES OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - LAST 10 YEARS* (UNAUDITED)

Years ended June 30,

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
PSERS								
College's proportion of the net pension liability	0.0028%	0.0028%	0.0030%	0.0034%	0.0034%	0.0035%	0.0032%	0.0026%
College's proportionate share of the net pension liability	\$ 1,150,000	\$ 1,379,000	\$ 1,403,000	\$ 1,632,000	\$ 1,679,000	\$ 1,734,000	\$ 1,386,000	\$ 1,030,000
College's covered employee payroll	\$ 268,640	\$ 244,157	\$ 407,745	\$ 456,911	\$ 455,779	\$ 454,763	\$ 413,104	\$ 335,800
Plan fiduciary net position as a percentage of the total pension liability	63.67%	54.32%	55.66%	54.00%	51.84%	50.14%	54.36%	57.24%
SERS								
College's proportion of the net pension liability	0.0173%	0.0155%	0.0149%	0.0148%	0.0160%	0.0147%	0.0110%	0.0120%
College's proportionate share of the net pension liability	\$ 2,528,564	\$ 2,831,037	\$ 2,710,432	\$ 3,083,795	\$ 2,758,923	\$ 2,827,306	\$ 1,998,201	\$ 1,784,684
College's covered employee payroll	\$ 1,165,438	\$ 1,021,917	\$ 958,066	\$ 930,394	\$ 979,992	\$ 894,293	\$ 653,759	\$ 692,779
Plan fiduciary net position as a percentage of the total pension liability	76.00%	67.00%	63.10%	56.40%	63.00%	57.80%	58.90%	64.80%

**This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*

See accompanying report of independent certified public accountants.

**Community College of Philadelphia
(A Component Unit of the City of Philadelphia)**

SCHEDULES OF EMPLOYER CONTRIBUTIONS - LAST 10 YEARS* (UNAUDITED)

Years ended June 30,

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
PSERS								
Contractually required contribution	\$ 95,000	\$ 175,000	\$ 134,000	\$ 144,000	\$ 130,000	\$ 111,000	\$ 83,000	\$ 52,000
Contribution in relation to the contractually required contribution	<u>95,000</u>	<u>175,000</u>	<u>134,000</u>	<u>144,000</u>	<u>130,000</u>	<u>111,000</u>	<u>83,000</u>	<u>52,000</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>						
Covered employee payroll	\$ 268,640	\$ 244,157	\$ 407,745	\$ 456,911	\$ 455,779	\$ 454,763	\$ 413,104	\$ 335,800
Contributions as a % of covered employee payroll	35.3633%	71.6752%	32.8637%	31.5160%	28.5226%	24.4083%	20.0918%	15.4854%
SERS								
Contractually required contribution	\$ 229,696	\$ 352,495	\$ 334,491	\$ 323,944	\$ 325,667	\$ 301,735	\$ 202,576	\$ 98,248
Contribution in relation to the contractually required contribution	<u>229,696</u>	<u>352,495</u>	<u>334,491</u>	<u>323,944</u>	<u>325,667</u>	<u>301,735</u>	<u>202,576</u>	<u>98,248</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>						
Covered employee payroll	\$ 1,165,438	\$ 1,021,917	\$ 958,066	\$ 930,394	\$ 979,992	\$ 894,293	\$ 653,759	\$ 692,779
Contributions as a % of covered employee payroll	19.7090%	34.4935%	34.9131%	34.8179%	33.2316%	33.7401%	30.9863%	14.1817%

*This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See accompanying report of independent certified public accountants.

OTHER SUPPLEMENTARY INFORMATION

**Community College of Philadelphia
(A Component Unit of the City of Philadelphia)**

REFORMATTED SCHEDULE OF NET POSITION

Year ended June 30, 2022

(In thousands)

	Community College of Philadelphia Foundation	CCP Development, LLC
Cash on deposit and on hand	\$ 23,733	\$ 137
Investments	56,815	-
Accounts receivable	39,725	-
Allowance for doubtful accounts	(691)	-
Due from other governments	39,160	-
Restricted assets	1,531	7,165
Other assets	1,460	46
Property, plant and equipment	163,108	26,373
	<u>\$ 324,841</u>	<u>\$ 33,721</u>
Total assets	\$ 324,841	\$ 33,721
Deferred outflows of resources:		
Deferred outflows	\$ 25,147	\$ -
	<u>\$ 25,147</u>	<u>\$ -</u>
Liabilities:		
Vouchers and accounts payable	\$ 10,571	\$ 2,478
Salaries and wages payable	8,986	-
Accrued expenses	2,076	-
Funds held in escrow	536	-
Due to other governments	204	-
Deferred revenue	3,320	-
Current portion of long-term obligations	8,334	-
Noncurrent portion of long-term obligations	62,128	-
Notes payable	-	25,945
Other post-employment benefits (GASB 75)	192,064	-
	<u>\$ 288,219</u>	<u>\$ 28,423</u>
Total liabilities	\$ 288,219	\$ 28,423
Deferred inflows of resources:		
Deferred inflows	\$ 48,604	\$ -
	<u>\$ 48,604</u>	<u>\$ -</u>
Net position:		
Net investment in capital assets	\$ 110,433	\$ -
Restricted for:		
Capital projects	5,836	5,023
Tuition stabilization and scholarships	14,483	-
Unrestricted (deficit)	(117,587)	275
	<u>\$ 13,165</u>	<u>\$ 5,298</u>
Total net position	\$ 13,165	\$ 5,298

See accompanying report of independent certified public accountants.

Community College of Philadelphia
(A Component Unit of the City of Philadelphia)

REFORMATTED SCHEDULE OF ACTIVITIES

Year ended June 30, 2022

(In thousands)

Programs/Functions	Expenses	Program Revenues			Net Expense and Changes in Net Position
		Charge for Services	Operating Grants and Contributions	Capital Grants and Contributions	Education Activities
Community college services	\$ 194,874	\$ 24,872	\$ 114,698	\$ -	\$ 55,304
				General revenues:	
				Grants and contributions*	81,060
				Interest and investment earnings	(6,128)
				Miscellaneous	4,193
				Total general revenues	<u>79,125</u>
				Change in net assets	23,821
				Net position - beginning	<u>(10,656)</u>
				Net position - ending	<u>\$ 13,165</u>

* Includes Commonwealth appropriations of \$37,998,398 and City of Philadelphia appropriations of \$43,061,896.

Programs/Functions	Expenses	Program Revenues			Net Expense and Changes in Net Position
		Charge for Services	Operating Grants and Contributions	Capital Grants and Contributions	Education Activities
CCP Development, LLC services	\$ -	\$ -	\$ -	\$ -	\$ -
				General revenues:	
				Grants and contributions	-
				Interest and investment earnings	-
				Miscellaneous	275
				Total general revenues	<u>275</u>
				Change in net assets	275
				Net position - beginning	<u>5,023</u>
				Net position - ending	<u>\$ 5,298</u>

See accompanying report of independent certified public accountants.

Community College of Philadelphia
(A Component Unit of the City of Philadelphia)

SCHEDULE OF CHANGES IN CAPITAL ASSET BALANCES

Year ended June 30, 2022

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Business-type activities:				
Capital assets not being depreciated:				
Land	\$ 31,094,977	\$ -	\$ -	\$ 31,094,977
Works of art	902,620	-	-	902,620
Construction in process	<u>27,713,667</u>	<u>21,034,121</u>	<u>(19,936,050)</u>	<u>28,811,738</u>
Total capital assets not being depreciated	<u>59,711,263</u>	<u>21,034,121</u>	<u>(19,936,050)</u>	<u>60,809,335</u>
Capital assets being depreciated:				
Buildings	244,602,589	18,094,287	-	262,696,876
Other improvements	18,499,473	175,184	-	18,674,657
Equipment	42,939,902	3,738,543	(258,825)	46,419,620
Furniture	1,367,850	429,608	-	1,797,458
Leasehold improvements	<u>199,232</u>	<u>-</u>	<u>-</u>	<u>199,232</u>
Total capital assets being depreciated	<u>307,609,046</u>	<u>22,437,622</u>	<u>(258,825)</u>	<u>329,787,843</u>
Less accumulated depreciation for:				
Buildings	135,580,210	5,613,221	-	141,193,431
Other improvements	17,725,222	151,256	-	17,876,478
Equipment	39,096,193	1,790,947	(258,825)	40,628,315
Furniture	1,177,165	52,011	-	1,229,176
Leasehold improvements	<u>186,001</u>	<u>2,306</u>	<u>-</u>	<u>188,307</u>
Total accumulated depreciation	<u>193,764,791</u>	<u>7,609,741</u>	<u>(258,825)</u>	<u>201,115,707</u>
Total capital assets being depreciated, net	<u>113,844,255</u>	<u>14,827,881</u>	<u>-</u>	<u>128,672,136</u>
Business-type activities capital assets, net	<u>\$ 173,555,518</u>	<u>\$ 35,862,002</u>	<u>\$ (19,936,050)</u>	<u>\$ 189,481,471</u>

See accompanying report of independent certified public accountants.

OTHER INFORMATION (UNAUDITED)

Community College of Philadelphia
(A Component Unit of the City of Philadelphia)

STATISTICAL SECTION - SCHEDULE OF REVENUES BY SOURCE (UNAUDITED)

Year ended June 30,

(Amounts expressed in thousands)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Revenues:										
Student tuition and fees (net of scholarship allowances)	\$ 24,759	\$ 28,424	\$ 30,536	\$ 32,753	\$ 33,234	\$ 32,992	\$ 31,643	\$ 31,973	\$ 35,338	\$ 32,003
Sales of auxiliary enterprises	113	408	1,413	1,599	1,523	1,737	1,740	1,786	1,671	1,776
Other operating revenues	13	23	38	42	46	62	87	196	166	158
Total operating revenues	<u>24,885</u>	<u>28,855</u>	<u>31,987</u>	<u>34,394</u>	<u>34,803</u>	<u>34,791</u>	<u>33,470</u>	<u>33,955</u>	<u>37,175</u>	<u>33,937</u>
State appropriations	32,341	32,389	32,408	31,820	30,892	30,868	30,128	28,632	28,179	28,240
City appropriations	37,172	34,451	29,847	25,549	23,310	24,189	23,272	21,271	18,346	18,064
Federal grants and contracts	105,571	65,187	52,337	46,098	49,026	48,888	53,551	57,871	58,796	58,715
Gifts from the Community College of Philadelphia Foundation	375	12	95	160	242	835	225	141	100	2,809
State grants and contracts	5,718	6,061	6,621	5,989	7,953	8,126	8,278	7,343	6,591	7,191
Nongovernmental grants and contracts	1,948	2,884	2,522	2,115	1,582	1,528	1,456	1,521	1,704	1,119
Net investment (loss) income	(3,894)	451	1,691	1,577	36	75	815	365	695	333
Other nonoperating revenue	950	509	578	410	399	378	2,579	1,087	324	379
Total nonoperating revenues	<u>180,181</u>	<u>141,944</u>	<u>126,099</u>	<u>113,718</u>	<u>113,440</u>	<u>114,887</u>	<u>120,304</u>	<u>118,231</u>	<u>114,735</u>	<u>116,850</u>
Capital appropriations	<u>11,548</u>	<u>12,990</u>	<u>12,032</u>	<u>11,797</u>	<u>12,450</u>	<u>11,050</u>	<u>12,354</u>	<u>10,859</u>	<u>13,969</u>	<u>13,730</u>
Total revenues	<u>\$ 216,614</u>	<u>\$ 183,789</u>	<u>\$ 170,118</u>	<u>\$ 159,909</u>	<u>\$ 160,693</u>	<u>\$ 160,728</u>	<u>\$ 166,128</u>	<u>\$ 163,045</u>	<u>\$ 165,879</u>	<u>\$ 164,517</u>

See accompanying report of independent certified public accountants.

Community College of Philadelphia
(A Component Unit of the City of Philadelphia)

STATISTICAL SECTION - SCHEDULE OF REVENUES BY SOURCE (UNAUDITED) - CONTINUED

Year ended June 30,

(Amounts expressed in percentages)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Revenues:										
Student tuition and fees (net of scholarship allowances)	11.43%	15.47%	17.95%	20.48%	20.68%	20.53%	19.05%	19.61%	21.30%	19.45%
Sales of auxiliary enterprises	0.05	0.22	0.83	1.00	0.95	1.08	1.05	1.10	1.01	1.08
Other operating revenues	0.10	0.01	0.02	0.03	0.03	0.04	0.05	0.12	0.10	0.10
Total operating revenues	<u>11.49</u>	<u>15.70</u>	<u>18.80</u>	<u>21.51</u>	<u>21.66</u>	<u>21.65</u>	<u>20.15</u>	<u>20.83</u>	<u>22.41</u>	<u>20.63</u>
State appropriations	14.93	17.62	19.05	19.90	19.22	19.21	18.14	17.56	16.99	17.17
City appropriations	17.16	18.74	17.54	15.98	14.51	15.04	14.01	13.05	11.06	10.98
Federal grants and contracts	48.74	35.47	30.77	28.83	30.51	30.42	32.23	35.49	35.45	35.69
State grants and contracts	2.64	3.30	3.89	3.75	4.95	5.06	4.98	4.50	3.97	4.37
Gifts from the Community College of Philadelphia Foundation	0.17	0.01	0.06	0.10	0.15	0.52	0.14	0.09	0.06	1.70
Nongovernmental grants and contracts	0.90	1.57	1.48	1.32	0.98	0.95	0.88	0.93	1.02	0.68
Net investment (loss) income	(1.80)	0.25	0.99	0.99	0.02	0.05	0.49	0.22	0.42	0.20
Other nonoperating revenue	0.44	0.28	0.34	0.25	0.25	0.24	1.55	0.67	0.20	0.23
Total nonoperating revenues	<u>83.18</u>	<u>77.24</u>	<u>74.12</u>	<u>71.12</u>	<u>70.59</u>	<u>71.49</u>	<u>72.42</u>	<u>72.51</u>	<u>69.17</u>	<u>71.02</u>
Capital appropriations	<u>5.33</u>	<u>7.06</u>	<u>7.08</u>	<u>7.37</u>	<u>7.75</u>	<u>6.86</u>	<u>7.43</u>	<u>6.66</u>	<u>8.42</u>	<u>8.35</u>
Total revenues	<u>100.00%</u>									

See accompanying report of independent certified public accountants.

Community College of Philadelphia
(A Component Unit of the City of Philadelphia)

STATISTICAL SECTION - SCHEDULE OF EXPENSES BY USE (UNAUDITED)

Year ended June 30,

(Amounts expressed in thousands)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Expenses:										
Salaries	\$ 75,891	\$ 74,041	\$ 77,819	\$ 77,462	\$ 76,986	\$ 78,629	\$ 77,931	\$ 77,161	\$ 75,438	\$ 76,015
Benefits	36,603	32,570	34,790	34,979	36,259	36,417	36,978	36,140	35,885	34,247
Contracted services	10,983	9,247	9,276	8,045	7,859	6,512	6,458	8,331	9,697	11,373
Supplies	2,927	5,564	4,467	3,060	3,549	3,376	3,857	3,073	3,232	3,636
Depreciation	7,610	7,464	7,783	7,939	8,133	8,204	8,861	9,698	10,490	10,423
Student aid	36,951	12,644	12,052	6,250	7,213	8,770	8,739	8,211	10,459	8,328
Other	23,848	10,231	11,376	13,375	12,092	12,959	13,167	12,815	12,314	11,468
GASB 75 (Other post-employment benefits) accrua	(6,274)	(8,754)	(24,590)	(5,426)	12,309	11,703	11,686	8,016	8,641	8,530
Total operating expenses	<u>188,539</u>	<u>143,007</u>	<u>132,973</u>	<u>145,684</u>	<u>164,400</u>	<u>166,570</u>	<u>167,677</u>	<u>163,445</u>	<u>166,156</u>	<u>164,020</u>
Interest on capital asset-related debt service	<u>3,320</u>	<u>3,882</u>	<u>3,604</u>	<u>3,602</u>	<u>3,413</u>	<u>3,263</u>	<u>3,315</u>	<u>4,225</u>	<u>4,258</u>	<u>4,689</u>
Total nonoperating expenses	<u>3,320</u>	<u>3,882</u>	<u>3,604</u>	<u>3,602</u>	<u>3,413</u>	<u>3,263</u>	<u>3,315</u>	<u>4,225</u>	<u>4,258</u>	<u>4,689</u>
Total expenses	<u>\$ 191,859</u>	<u>\$ 146,889</u>	<u>\$ 136,577</u>	<u>\$ 149,286</u>	<u>\$ 167,813</u>	<u>\$ 169,833</u>	<u>\$ 170,992</u>	<u>\$ 167,670</u>	<u>\$ 170,414</u>	<u>\$ 168,709</u>

See accompanying report of independent certified public accountants.

Community College of Philadelphia
(A Component Unit of the City of Philadelphia)

STATISTICAL SECTION - SCHEDULE OF EXPENSES BY USE (UNAUDITED) - CONTINUED

Year ended June 30,

(Amounts expressed in percentages)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Expenses:										
Salaries	39.56%	50.41%	56.98%	51.89%	45.88%	46.30%	45.57%	46.02%	44.27%	45.06%
Benefits	19.08	22.17	25.47	23.43	21.61	21.44	21.63	21.55	21.04	20.28
Contracted services	5.72	6.30	6.79	5.39	4.68	3.83	3.78	4.97	5.69	6.74
Supplies	1.53	3.79	3.27	2.05	2.11	1.99	2.26	1.83	1.90	2.16
Depreciation	3.97	5.08	5.70	5.32	4.85	4.83	5.18	5.78	6.16	6.18
Student aid	19.26	8.61	8.82	4.19	4.30	5.16	5.11	4.90	6.14	4.94
Other	12.43	6.97	8.33	8.96	7.21	7.63	7.70	7.64	7.23	6.80
GASB 75 (Other post-employment benefits) accrua	(3.27)	(5.96)	(18.00)	(3.63)	7.33	6.89	6.83	4.78	5.07	5.06
Total operating expenses	<u>98.27</u>	<u>97.37</u>	<u>97.36</u>	<u>97.60</u>	<u>97.97</u>	<u>98.07</u>	<u>98.06</u>	<u>97.47</u>	<u>97.50</u>	<u>97.22</u>
Interest on capital asset-related debt service	<u>1.73</u>	<u>2.63</u>	<u>2.64</u>	<u>2.40</u>	<u>2.03</u>	<u>1.93</u>	<u>1.94</u>	<u>2.53</u>	<u>2.50</u>	<u>2.78</u>
Total nonoperating expenses	<u>1.73</u>	<u>2.63</u>	<u>2.64</u>	<u>2.40</u>	<u>2.03</u>	<u>1.93</u>	<u>1.94</u>	<u>2.53</u>	<u>2.50</u>	<u>2.78</u>
Total expenses	<u>100.00%</u>									

See accompanying report of independent certified public accountants.

Community College of Philadelphia
(A Component Unit of the City of Philadelphia)

STATISTICAL SECTION - SCHEDULE OF EXPENSES BY FUNCTION (UNAUDITED)

Year ended June 30,

(Amounts expressed in thousands)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Expenses by function:										
Instruction	\$ 54,725	\$ 50,333	\$ 49,333	\$ 56,715	\$ 64,578	\$ 65,509	\$ 66,018	\$ 65,046	\$ 66,210	\$ 66,436
Public service	39	38	104	97	145	124	183	86	109	156
Academic support	16,437	14,763	13,749	16,405	19,182	18,880	18,824	18,372	17,492	17,247
Student services	20,964	18,891	16,673	20,529	24,212	24,405	25,142	23,494	22,811	21,913
Institutional support	36,592	28,428	19,176	22,640	25,111	24,854	24,429	24,371	25,229	26,216
Operation and maintenance of plant	14,805	10,105	13,445	14,424	15,093	15,013	14,913	13,336	12,586	12,742
Depreciation	7,610	7,464	7,783	7,939	8,133	8,204	8,861	9,698	10,490	10,423
Student aid	36,951	12,644	12,052	6,250	7,213	8,770	8,739	8,211	10,459	8,328
Auxiliary enterprises	416	342	658	685	733	811	567	831	770	559
Interest on capital debt	3,320	3,882	3,604	3,602	3,413	3,263	3,315	4,225	4,258	4,689
Total expenses by function	\$ 191,859	\$ 146,890	\$ 136,577	\$ 149,286	\$ 167,813	\$ 169,833	\$ 170,991	\$ 167,670	\$ 170,414	\$ 168,709

(Amounts expressed in percentages)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Expenses by function:										
Instruction	28.52%	34.27%	36.12%	37.99%	38.48%	38.57%	38.61%	38.79%	38.85%	39.38%
Public service	0.02	0.03	0.08	0.06	0.09	0.07	0.11	0.05	0.06	0.09
Academic support	8.57	10.05	10.07	10.99	11.43	11.12	11.01	10.96	10.26	10.22
Student services	10.93	12.86	12.21	13.75	14.43	14.37	14.70	14.01	13.39	12.99
Institutional support	19.07	19.35	14.04	15.17	14.96	14.63	14.29	14.54	14.80	15.54
Operation and maintenance of plant	7.72	6.88	9.84	9.66	8.99	8.84	8.72	7.95	7.39	7.55
Depreciation	3.97	5.08	5.70	5.32	4.85	4.83	5.18	5.78	6.16	6.18
Student aid	19.26	8.61	8.82	4.19	4.30	5.16	5.11	4.90	6.14	4.94
Auxiliary enterprises	0.22	0.23	0.48	0.46	0.44	0.48	0.33	0.50	0.45	0.33
Interest on capital debt	1.73	2.64	2.64	2.41	2.03	1.92	1.94	2.52	2.50	2.78
Total expenses by function	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

See accompanying report of independent certified public accountants.

Community College of Philadelphia
(A Component Unit of the City of Philadelphia)

STATISTICAL SECTION - SCHEDULE OF NET POSITION AND CHANGES IN NET POSITION (UNAUDITED)

Year ended June 30,

(Amounts expressed in thousands)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Total revenues (from schedule of revenues by source less capital appropriations)	\$ 205,066	\$ 170,798	\$ 158,085	\$ 148,112	\$ 148,423	\$ 149,678	\$ 153,776	\$ 152,186	\$ 151,910	\$ 150,786
Total operating expenses (from schedule of expenses by use)	191,859	146,889	136,578	149,286	167,813	169,833	170,992	167,670	170,414	168,709
Total changes in net position	13,207	23,909	21,507	(1,174)	(19,390)	(20,155)	(17,216)	(15,484)	(18,504)	(17,923)
Net position, beginning	(28,368)	(65,267)	(98,807)	(109,429)	51,951	61,057	65,919	72,538	77,072	81,265
Net position, ending	\$ (15,161)	\$ (41,358)	\$ (77,300)	\$ (110,603)	\$ 32,561	\$ 40,902	\$ 48,703	\$ 57,054	\$ 58,568	\$ 63,342
Net investment in capital assets	\$ 110,433	\$ 116,734	\$ 104,726	\$ 103,869	\$ 102,005	\$ 99,772	\$ 98,776	\$ 96,979	\$ 93,771	\$ 89,660
Restricted - expendable	5,784	5,727	5,439	5,284	5,101	4,939	4,912	4,742	4,742	2,740
Unrestricted	(119,828)	(150,829)	(175,432)	(207,960)	(216,535)	(52,760)	(42,631)	(35,802)	(25,975)	(15,328)
Total net position	\$ (3,611)	\$ (28,368)	\$ (65,267)	\$ (98,807)	\$ (109,429)	\$ 51,951	\$ 61,057	\$ 65,919	\$ 72,538	\$ 77,072

Source: Audited financial statements.

See accompanying report of independent certified public accountants.

Community College of Philadelphia
(A Component Unit of the City of Philadelphia)

STATISTICAL SECTION - FISCAL YEAR ENROLLMENT AND DEGREE STATISTICS (UNAUDITED)

Year ended June 30,

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Enrollments and student demographics:										
Credit FTE	8,935	10,608	12,331	12,740	13,596	13,659	14,481	14,851	15,051	15,116
Unduplicated Credit Headcount	16,596	19,266	22,160	23,139	24,443	25,571	26,837	27,942	28,096	28,264
Percentage - Men	31.6%	31.2%	34.7%	36.3%	36.3%	37.1%	37.8%	37.7%	37.7%	36.9%
Percentage - Women	68.4	68.4	65.3	63.7	63.7	62.9	62.2	62.3	62.3	63.1
Percentage - Black	42.5	41.7	41.9	43.1	48.1	48.8	49.4	50.7	50.2	49.7
Percentage - White	23.3	24.4	22.9	23.2	23.5	24.0	23.8	23.9	24.3	25.1
Percentage - Asian	10.8	10.4	11.8	11.4	9.8	9.4	8.9	8.4	8.2	7.7
Percentage - Hispanic	16.4	15.7	15.9	14.9	14.0	13.0	12.8	11.8	11.4	10.6
Percentage - American Indian/other	4.1	4.0	3.9	4.0	0.3	0.3	0.3	0.4	0.4	0.4
Percentage - Unknown	3.0	3.8	3.6	3.4	4.3	4.5	4.8	4.8	5.6	6.5
Degrees awarded:										
Associate	1,806	1,954	1,761	1,770	1,731	1,794	1,880	1,916	1,857	1,712
Certificate	229	178	225	331	495	471	475	446	338	167

Source: Department of Institutional Research.

See accompanying report of independent certified public accountants.

**Community College of Philadelphia
(A Component Unit of the City of Philadelphia)**

STATISTICAL SECTION - FACULTY AND STAFF STATISTICS (UNAUDITED)

For Fall Term in Year

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Faculty:										
Part-time	526	297	452	567	543	548	676	635	643	734
Full-time	361	310	336	438	443	467	400	395	407	412
Percentage tenured	74.2%	77.7%	77.7%	67.1%	65.2%	61.8%	74.0%	81.7%	79.9%	80.6%
Administrative and support staff:										
Part-time	77	55	82	76	40	38	18	11	12	20
Full-time	495	503	506	474	470	466	445	453	441	447
Total employees:										
Part-time	603	352	534	643	583	586	694	646	655	754
Full-time	856	813	842	912	913	933	845	848	848	859
Students per full-time staff:										
Number credit students	11,647	13,672	15,996	16,672	17,296	18,126	18,099	19,119	19,066	18,692
Faculty	32	44	48	38	39	39	45	47	47	46
Administrative and support staff	24	27	32	35	37	39	41	42	43	42
Average annual faculty salary	\$ 61,894	\$ 66,597	\$ 65,300	\$ 75,020	\$ 67,883	\$ 69,196	\$ 63,789	\$ 65,212	\$ 64,059	\$ 66,137

Source: Institutional Human Resource Records.

GROSS SQUARE FEET OF COLLEGE BUILDINGS (UNAUDITED)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Main Campus - Buildings	911,051	911,051	911,051	911,051	911,051	911,051	911,051	911,051	900,613	900,613
Main Campus - 17 Street Garage	230,360	230,360	230,360	230,360	230,360	230,360	230,360	230,360	230,360	230,660
Main Campus Recreation Deck	62,600	62,600	62,600	62,600	62,600	62,600	62,600	62,600	62,600	62,600
Main Campus - CBI Garage	74,902	74,902	74,902	74,902	74,902	74,902	74,902	74,902	74,902	74,902
Main Campus - 434 North 15th Street	88,500	88,500	88,500	88,500	88,500	88,500	88,500	88,500	88,500	88,500
Northeast Regional Center	109,075	109,075	109,075	109,075	109,075	109,075	109,075	109,075	109,075	109,075
West Regional Center	39,394	39,394	39,394	39,394	39,394	39,394	39,394	39,394	39,394	32,090
Northwest Regional Center	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Total gross square feet	<u>1,605,882</u>	<u>1,595,444</u>	<u>1,588,440</u>							

Source: Institutional Physical Plant Records.

See accompanying report of independent certified public accountants.

**Community College of Philadelphia
(A Component Unit of the City of Philadelphia)**

DEMOGRAPHIC STATISTICS (UNAUDITED)

City of Philadelphia Last Ten Calendar Years

Year:	<u>Population as of June 30</u>	<u>Average Annual Unemployment Rate</u>
2012 – 13	1,547,607	10.5
2013 – 14	1,553,165	7.8
2014 – 15	1,560,297	7.4
2015 – 16	1,567,442	6.9
2016 – 17	1,567,872	5.9
2017 – 18	1,580,863	5.7
2018 – 19	1,584,138	5.1
2019 – 20	1,584,064	7.8
2020 – 21	1,587,232	9.4
2021 – 22	1,576,251	5.7

Sources: United States Census Bureau and Bureau of Labor Statistics

See accompanying report of independent certified public accountants.

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**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON
INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT
AUDITING STANDARDS**

Board of Trustees
Community College of Philadelphia
(A Component Unit of the City of Philadelphia)

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards), the financial statements of the business-type activities and the aggregate discretely presented component units of Community College of Philadelphia (the "College") as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated September 30, 2022.

Report on internal control over financial reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the College's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on compliance and other matters

As part of obtaining reasonable assurance about whether the College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Grant Thornton LLP

Philadelphia, Pennsylvania
September 30, 2022

Community College of Philadelphia | Workforce and Economic Innovation Summer Update 2021

Below you will find a progress report on the work of the WEI division since our last committee meeting in June. We have organized our update to align with the 3 strategic priorities of WEI:

1. Promote the College as a leading provider of workforce and economic development solutions and corporate training in the region by delivering high quality training and instruction that enables clients to grow, succeed and stay ahead of industry needs.
2. Develop entrepreneurial programs around industry clusters reflective of the region's needs, employer needs and College priorities.
3. Connect students with the world of work in ways that allow them to direct their learning and future employment to fields that fuel their personal ambitions and the region's economic opportunities.

STRATEGIC PRIORITY #1:

Promote the College as a leading provider of workforce and economic development solutions and corporate training in the region by delivering high quality training and instruction that enables clients to grow, succeed and stay ahead of industry needs.

*We are developing or have developed **new partnerships** with the following organizations:*

Mainline Health - WEI's Program Development Team has created an employer partnership with Mainline Health (MLH) for our Central Sterile Processing Technician program. MLH has committed to using CCP Corporate Solutions as a pipeline for their many job openings. As a way of demonstrating their commitment, they have created a separate employment portal for our students. Students who complete our program are immediately considered for employment, bypassing the typical MLH HR process. Main Line Health visited our current class on August 15th to provide a career overview to our current students and to directly recruit from the class of 12 students for positions with various MLH hospitals in the region. MLH is waiving the certification requirement, and providing contingent hiring status to individuals recruited out of the current class, while they are in the 400 hour clinical. Starting salary is \$31,200 annually, includes an additional \$10,000 signing bonus, and full benefits (health, dental, vision, pension, child care, student loan assistance). The College will run another cohort in the Fall using our agreement with Condensed Curriculum International and we have 9 students registered for the Fall class at CATC. MLH has also offered to provide equipment for the program.

The College is also in discussions with Einstein and the Veterans Administration about their need for Central Sterile Processing Technicians as well. Both institutions will be supporting the College in creating our own curriculum for this program, which we are targeting for the Spring.

US Navy Pipeline - The US Navy/SIB representative for Pennsylvania and two representatives from General Dynamic Electric Boat in Groton, CT traveled to Philadelphia on 8/17/22 to discuss modifications to the College's 300 hour welding program to incorporate more maritime welding skills into the curriculum. The discussion focused on how to create a curriculum that can quickly

generate welders that meet the needs of the Navy and other employers participating in the pipeline. General Dynamic Electric Boat will take the lead on convening employers to help identify these specific skills. CCP's instructor will evaluate our curriculum compared to Electric Boat's curriculum to determine skills that can be embedded into our current program. If we are able to adapt the curriculum, this initiative would be interested in buying up the seats for cohorts moving forward and also supporting equipment and other facility needs to support the Navy's demand for the next several years.

School District of Philadelphia - WEI launched a Summer Career Readiness Soft Skills (CRS) Pre-apprenticeship program with the School District with 9 students in grades 10 - 12 across numerous schools, and completed August 25th. The College is also working on a contract with the SDP to run the CRS throughout the year at various schools; we would create customized content for industry sectors as part of this offering. The CRS Pre-apprenticeship meets the new PDE Graduation requirements. As an alternative to the Keystone Standardized Tests, students can complete assessments or programming in several tracks to fulfill graduation requirements. The CRS Pre-Apprenticeship Program meets two items in the Alternative Assessment Track: Attainment of Gold Level or better on ACT WorkKeys and Successful completion of a pre-apprenticeship program.

*We have **continued our partnership** with the following organizations:*

Amazon Career Choice Partner:

The College partnered with Amazon on their Career Choice program in June 2020, and has worked with Amazon on their expanded parameters for this program. Starting in January 2022, Amazon selected CCP to partner on one of three priority Career Choice offerings to employees in their revised program: Foundations Track -GED, ESL; Pathways Track - noncredit skill building and College Track - any credit certificate, associate or bachelor degree program. CCP was selected for College Track partnership. Amazon pays 100% of tuition (up from 95%) up to \$5,250/year for FT and \$2,626 for PT. Employees can enroll after 90 days of employment. Since these changes, Amazon Career Choice Program has grown from 14 enrollments last Fall to 33 currently for this Fall. Business Development staff are actively working to expand our relationships to include recruitment events held onsite at Amazon facilities. We have recently added Amazon Career Choice to our Corporate College webpage found here: [Amazon Career Choice Partnership](#) and added an Amazon tutorial to facilitate the registration process for students.

PGW Partnership for Gas Pipeline Mechanic Program:

The College partnered with PGW to promote our Gas Distribution program in their September billing cycle for an October 4 start of the program.

In addition to other apprenticeship activities mentioned in this report, an overview of our activity in this space over the summer includes:

Apprenticeships

- Aon Apprenticeship Program – Corporate Solutions and the Business & Technology Division is continuing this program this year with an additional 6 apprentices taking between 2 and 4 classes each in the Fall. Three apprentices from the first cohort in Fall 2021 are continuing this year taking 4 classes. The College also provided 9 students with

- the Insurance classes that Business & Technology created as part of the Aon apprenticeship, this included 3 from Philadelphia, and 6 Aon apprentices from Montgomery County Community College.
- Behavioral Health: Education Works – Youth Development Practitioner is a competency-based Apprenticeship Program. Apprentices in this program will be trained to work with youth in a variety of settings (such as nonprofits and schools). The majority of Related Technical Instruction (RTI) will be provided by the Community College of Philadelphia, complemented with some in-house training from EducationWorks. We worked with our Behavioral Health faculty to design the program.
 - Food Safety Technician (Quality Assurance) – Vincent Giordano Corporation – The Food Safety Technician is a unique position that involves knowledge of food production and safety, as well as manufacturing processes and procedures. Individuals who enter this position typically have minimal knowledge of these major fields. Related Technical Instruction (RTI) provided by CCP will support Apprentices in gaining basic knowledge of food safety and production including classes such as Food Service Safety and Sanitation, Elementary Food Preparation, Principles, and Practices, and Food and Beverage Management, offered through the Culinary Department. RTI will also include a Business Writing course to boost employee communication skills. Vincent Giordano sought CCP's help in creating this first of its kind apprenticeship in Pennsylvania.

Pre-Apprenticeship Programs

- Welding Pre-Apprenticeship: Rhoads Industries, Navy Pipeline Project - The Welding Pre-Apprenticeship Program will build on the College's existing partnership with the Pennsylvania Pipeline Project: Philadelphia Region Workforce Pilot (Pipeline Project) and partner employers, including Rhoads Industries, to provide a robust experiential curriculum for high school students and recent graduates. This preparatory program will guide Pre-Apprentices through a work-based learning ladder that begins with career awareness and exploration and continues through career preparation and training, all with a goal of preparing students for available employment opportunities with Rhoads Industries and other Pipeline Project employers. CCP will provide the majority of the training which will include soft skills and career readiness, online welding instruction through the American Welding Society, and hands on welding training that prepares individuals to join this rapidly growing field.
- Construction Trades - Samuel Staton Senior Pre-Apprenticeship Program (SSSPAP) - Prepares people of color and women to gain entrance into the union construction trades in Philadelphia. We partner with SSSPAP to provide CASAS pre-testing to assist them with placement of their participants into the best trade and to ensure they are prepared for the educational program; delivery of a 24-hour Advanced Manufacturing Core Math Skills class, and post CASAS test. We delivered the first round of testing and classes in the Spring of 2022, pretesting 15 participants and enrolling 9 in the Math class. In July, 11 participated in the pretesting and are currently taking the Math class.
- Industrial Maintenance Mechanic - The Industrial Maintenance Mechanic (IMM) Pre-Apprenticeship Program provides participants with foundational knowledge in three areas: fluid power, industrial electricity, and mechanical components. The program builds toward a basic understanding of mechatronics, the synergistic application of mechanical, electrical, and controls engineering to build and maintain high-tech equipment. The

College recently underwent a review of the electromechanical curriculum and assessments, and the Industrial Maintenance Mechanic Pre-Apprenticeship Program now consists of 4 courses and additional soft skills training spanning 261 hours of education. Pre-Apprentices will be able to take 4 Fundamentals Certification Tests, offered by NC3. The IMM Pre-Apprenticeship program was recently funded by Philadelphia Works as a Vocational Skills Training program, and will be offered free of charge to eligible participants at the Career and Advanced Technology Center this fall.

The College also hosted the One Year Anniversary of the Philadelphia Apprenticeship Network led by Accenture on July 13 at CBI and featuring Councilmember Katherine Gilmore Richardson, employers, ecosystem partners and apprentices. ***Technically Philly*** covered the event [here](#).

The following programs offered by Corporate Solutions were approved on the state Eligible Training Provider List (ETPL) in July, making them eligible for funding through PWI's Career Links:

- Commercial Driver's License
- Certified Production Technician
- Front End Software Developer Bootcamp
- Back End Software Developer Bootcamp
- CNC Precision Machining - 625 hours
- Sterile Processing Technician
- Clinical Medical Assistant
- Dialysis Technician

Business Development Activities and Prospects

- From May to August, we ran 10 contract training classes for 8 different organizations in programs such as Customer Service, Communications, ServSafe, Advanced Manufacturing Core Math Skills, and Manufacturing Lifts.
- Currently working with 6 organizations on training programs including DE&I, Advanced Manufacturing, Leadership, Project Management, Communications and Customer Service.
- WEDnetPA: 2021-2022 started with an allocation of \$153,971, ended with \$278,475. This impacted 576 workers from 19 companies. Completed the year with 100% invoicing rate. 2022-2023 initial award is \$299,883, with 58% allocated/under contract two months into the Fiscal Year, with 12 contracts in place and another 7 applications pending.

We have engaged in business development discussions with the following organizations during the month of August:

- WEDnetPA: Pennoni Associates, Converse Winkler Architecture, Cardone Industries, Christian Standards for Christian Care, Penn Power Group, Behavioral Wellness Center at Girard.
- Other General Training Needs: Northeast Treatment Centers, PAFA, 76ers organization, Rhoads Industries, PGW
- US Navy Pipeline Companies - Kingsbury, Inc., DC Fabricators, NSWCPD
- Prospects: Business Development is actively prospecting with local healthcare organizations such as CHOP, St. Christopher's, Einstein/Jefferson, AmeriHealth. Other large employers interested in gaining access to include Aramark, Live! Casino, and Rivers Casino.

Grants/Philanthropic Investments Secured: \$880K

- PA Smart Auto-Tech Apprenticeship Program – The College was awarded a grant to create an apprenticeship program for part-time students pursuing auto-tech proficiency or AAS degrees. Shortly after this award, the College, through the Division of Business & Technology, was also awarded a National Science Foundation grant to create experiential learning opportunities for auto-tech students. These programs will work in concert with one another and as such we are combining resources to hire both an AutoTech Work-Based Learning and Apprenticeship Coordinator and a Recruitment and Retention Specialist to work with students enrolled in the auto-tech proficiency and AAS programs. We will be recruiting for these positions this Fall. **(\$320K)**
- PA Labor & Industry's Schools to Work Grant Welding Pre-Apprenticeship for Navy Pipeline. We are working with the School District of Philadelphia to target our work with two CTE schools participating in the Navy Pipeline project, Edison and Randolph. We will be hiring a specialist with an advanced manufacturing background to work with 9-12th graders in these schools. **(\$250K)**
- In June, the College was awarded expanded funding from PHMC EDO (\$213,000 vs. \$165,000 last year) to support training for Early Childhood Education Career Pathway activities for the College, along with funding to support our ECE Apprenticeship personnel, and innovative coursework, in partnership with the Division of Liberal Studies. The contract covers 2 CDA classes, two 10-week 3 credit courses for the Summer of '23, apprenticeship support, and both a First Year Experience and an academic bridge course for students who need social and developmental support prior to entering the ECE degree program. **(\$213K).**
- Secured 2nd renewal of \$25,000 non-credit scholarships from Sidewater Family for students enrolling in workforce programs. WEI, IA, Student Tuition Services, and IT have been working on a uniform scholarship application process for non-credit students to help our students take advantage of the available funding and help drive additional enrollments into workforce programs. **(\$25K)**

Marketing Activities

Major projects in the pipeline:

- Creation of one Viewbook for Open Enrollment and one for Corporate Clients; will include insert for dual use in both viewbooks, focusing on Workplace & Professional Skills/Personal Enrichment.
- Information sessions: Advanced Manufacturing September 8th from 3-4 and Health and Wellness Programs on September 15th from 3-4 p.m.
- Piloting social media video snippets of micro-lesson to push programs - Massage Therapy to start, adapted to other programs if successful.
- Dedicated email blast specifically geared towards Corporate Solutions new program offerings.
- Planning for Diversity Institute Mini-Mod in January for Corporate Clients.

STRATEGIC PRIORITY #2:

Develop entrepreneurial programs around industry clusters reflective of the region's needs, employer needs and College priorities.

Corporate Solutions

- **Life Sciences** - The College has been meeting with staff from the City of Philadelphia Planning Department, Mayor's Office of Education, PIDC and the Navy Yard, and Commerce to discuss the creation of an Aseptic Technician and Quality Control program to support the growth in Life Science and Cell and Gene Therapy Companies attracted to and growing in Philadelphia. The College submitted an earmark request through Senator Casey's Office in April for \$750,000 to create a training program for both positions. Senator Casey helped advance our earmark request in the Senate Fiscal Year 2023 Appropriation Bills. The bills have to be passed in the Senate, and then survive conference with the House of Representatives. Both Congressman Evans and Congresswoman Scanlon have expressed support for our project and we are hopeful we will be awarded this funding.
- **Ancora** – Corporate Solutions partnered with Ancora Education, a Texas-based company, that provides competitive skills-based training to thousands of students and employees yearly to offer a Commercial Driver's License program at the Northeast Regional Center (NERC). The CDL program complies with the new Entry Level Driver Training (ELDT) rules established by the Federal Motor Carriers Safety Administration (FMCSA), effective in February 2022. Participants in this 160-hour program can earn their CDL license in as little as four weeks. The first CDL class is scheduled to begin on 9/12. Class size is limited to 4 students, due to limited space at the NERC and a 4:1, student to instructor ratio per session. In all, we anticipate having 4 class cohorts in the fall. Employment opportunities are high for this session. Walmart is hiring CDL drivers starting at \$70K, with a signing bonus. Ancora will assist with job placement, in addition to working closely with the students to ensure that our pass rate is high. We will be kick starting this program with scholarship support.
- **Promineo** - Corporate Solutions' programming team launched the Promineo partnership for Front End and Back End Bootcamp training programs with courses that began in July. WEI selected Promineo based on the overall structure of their program and curriculum, which has been developed around industry validated skills required for high-tech jobs with an average starting salary of \$60k/yr. The programs offered are both affordable and accessible for bootcamp programming, at a price point of \$4k per bootcamp, well below many other offerings in the area. The target audience for the program includes those who have gained education in a different field of study that want to transition into IT, those who are taking courses in IT who want to add a bootcamp experience to add to the highly competitive candidate industry, adults looking to change careers, and incumbent workers needing to upskill.

Students are provided a no cost assessment test prior to the course registration to assess their aptitude for success with the curriculum. In addition, Promineo includes student success services like mentor sessions, online office hours with faculty, and Slack support to connect with fellow students and graduates. As part of the curriculum, students complete a career services assignment to help prepare for post course employment. Students have access to Promineo's national employer partners and they will also identify local employers to offer industry exposure.

To date we have had 4 students enrolled in the courses, with two enrolled in the Front End course in July and two enrolled in the Back End Software Developer course in August. Our students are co-enrolled with enrollments from other partners. In addition to these sections, we have course offerings planned throughout the fall.

Goldman Sachs Ten Thousand Small Businesses Program at CCP

- 10KSB graduated 20 businesses for cohort 27 on August 11th. Harold Epps was the featured speaker, and we welcomed Anne Nadol, Commerce Director as a special guest to learn more about 10KSB. Cohort size was affected by the vaccination requirement and a shift from virtual to in person during the Summer. This was the first in person cohort since March 2020.
- Cohort 28 interviewed 49 businesses and 34 businesses will start this Cohort. This program will begin on September 12th.
- 227 Philadelphia 10KSB Alumni participated in the Goldman Sachs 10KSB Alumni Summit in Washington DC on July 18-20. Franne McNeal, Executive Director and Miranda Berger, Alumni Manager traveled with alumni via a bus. Featured speakers included George W. Bush, Warren Buffet, Gwyneth Paltro, and Aman Bhutani, CEO of GoDaddy.
- 10 Alumni are on the 2022 Inc. 5000 list, including Amy Voloshin, Printfresh at #103; 8 10KSB Businesses named to the Titan 100 Philadelphia Program, which recognizes the top 100 CEOs and C-level executives; 7 Alumni named to the Soaring 76 list of fastest growing businesses.
- The entire team will be traveling to New York for 10KSB training by Babson and Goldman Sachs. They will be joined by other sites from across the country. This is the first time in several years that training has been offered to 10KSB staff nationally.

Power Up Your Business Program at CCP

- The Program welcomed Tiffany Spraggins as the new Director of Power Up in May. Tiffany joins the WEI team from the Enterprise Center, where she was the project director of the U.S. Department of Transportation Small Business Transportation Resource Center. The mission of these centers is to increase the ability of small and disadvantaged businesses in the transportation industry to compete for and receive local, state and federal contracts. Tiffany previously served as the Enterprise Center's Economic Development and Community Engagement programs director. Throughout her time with the Enterprise Center, she has worked with entrepreneurs and small businesses throughout the Philadelphia area.
- The Program is graduating 16 businesses from Cohort 18 on August 30th with Pennsylvania Small Business Advocate, NazAarah Sabree, as featured speaker.
- Cohort 19 applications closed on August 21. The Class will start September 14, 2022 and run through December 7th at the Career and Advanced Technology Center. We are targeting 20 businesses for this class.
- Power Up will host a Restaurant Best Practice Series from September 20-October 25, 2022.
- Workshops are scheduled for August, September and October including Legal Aspects of Small Business Check Up; Instagram for Small Businesses, and Understanding City Business Taxes. Power Up is also planning an event to support small business contractors interested in working with the City Streets Department during Minority Enterprise Development Week in October.
- Power Up submitted a \$50,000 grant to Bank of America to run Power UP Global in Mandarin Chinese for the upcoming year. Awards will be made in October.

Power Up and 10KSB partnered with Comcast to support alumni from both programs with awareness and application support for the Comcast Rise Philadelphia opportunity for \$10,000 cash award or in-

kind services worth \$10,000. Comcast Rise awarded 100 businesses \$10,000 in cash awards (\$1,000,000) to Philadelphia minority and women owned businesses in this latest round, which closed in June.

- Power Up – 3 Businesses received \$10,000 cash awards (Gibson School of Music & Arts, Lob Mau Designs, Really Reel Ginger) for a total of \$30,000 in cash; 4 Businesses received In Kind Services (God’s Given Gifts Salon, The Flavor Spot, Top Dawg Groomers, Zana Cakes) totaling \$40,000 of In-Kind Services.
- 10KSB – 8 Businesses received \$10,000 cash awards and 1 received a Technology Equipment Grant valued at \$2500, for a combined value of \$82,500.
- Lobo Mau and Really Reel Ginger are graduates of both Power Up and 10KSB programs.
- Investments from Comcast Rise in Power Up and 10KSB Businesses total \$152,500

STRATEGIC PRIORITY #3:

Connect students with the world of work in ways that allow them to direct their learning and future employment to fields that fuel their personal ambitions and the region’s economic opportunities.

Career Connections new Director, Michelle Talbert Horsey, started on July 25th. Michelle joins us from Harrisburg Area Community College, where she has been the director of Career Development Services. Michelle served as a career counselor at Bryn Mawr College and as the director of Job Placement and Career Services at Community College of Allegheny County (CCAC) for 10 years. Michelle started her work in this area as a Career Development counselor, academic advisor and Academic Crisis Intervention counselor at the University of Pittsburgh.

Michelle has received numerous honors for her work, including Innovation of the Year and President's Innovation Awards at CCAC, and Outstanding Student Services Award at the University of Pittsburgh. She also was a Jackson Scholar with the University Council for Educational Administration. Michelle graduated from the University of Maryland Baltimore County with a Bachelor of Arts, a Master of Education from the University of Pittsburgh and her Doctor of Education from Duquesne University. She is a member of NASPA and Phi Kappa Phi Academic Honor Society.

Beverly Halsey, Career Connections’ Associate Director, did a great job as Interim Director of the department for the last 8 months. In addition to serving in the Associate Director role, Beverly will support employer engagement activities since the Employer Outreach Manager position was frozen.

Summer Activities to Date:

- 2 Hot Job Alerts and One On-Campus Recruitment event for Saxbys (30 students participating)
- 1 Classroom Presentation (13 students)
- Catto Scholars Family Reunion (20 est. students)
- 4,415 Handshake Activations (year to date)
- 61 Completed Student Appointments
- 57 students accessed Big Interview
- 119 students accessed Virtual Job Shadow
- 705 jobs posted in Handshake (Year to Date)

Upcoming Fall Activities:

This Fall we will ramp up employer engagement activities with at least 6-8 Hot Job Alerts, 1-2 Employer Takeovers, 6-8 OCR Tabling Events, and the Fall Career Fair at the NERC in October. We will also be working

on the take over of the Credit Union Space in Bonnel and programming it with Career Connections activities.

COMMUNITY COLLEGE OF PHILADELPHIA
Proceedings of the Meeting of the Board of Trustees
Thursday, September 1, 2022 –3:00 p.m.

Present: Mr. White and Mr. Epps, presiding; Ms. Amir, Mr. Bradley, Representative Cephas, Mr. Clancy, Mr. Dubow, Ms. Fulmore-Townsend, Mr. Herzog, Ms. Ireland, Mr. McCoy, Ms. McPherson, Ms. Posoff, Mr. Soileau, Ms. Ward, Dr. Generals, Dr. Rooney, Ms. Di Gregorio, Dr. Thomas, Ms. Liautaud-Watkins, Dr. Zanjani, Ms. de Fries, Ms. Zellers, Dr. Gay, and Dr. Waller

(1) Meeting Called to Order

Mr. White called the meeting to order and reviewed the goals for the meeting.

Mr. White welcomed the new members of the Board to their first Board meeting.

(2) Public Comment

Ms. Mallory Fix, Assistant Professor, English (ESL), commented about the full-time faculty's contractual office hours and the ability to conduct office hours remotely via Zoom.

(3) Board Elections

(3a) Nominating Committee Recommendations
for Board Officers

Mr. Herzog, Chair of the Nominating Committee, presented the following slate of Board Officers for 2022-2023:

Harold T. Epps	Chair
Michael Soileau	Vice Chair
Roslyn McPherson	Vice Chair
Sheila Ireland	Secretary

Mr. White asked whether there were additional nominations. Hearing none, Mr. White closed the nominations.

Ms. Posoff moved, with Mr. Herzog seconding, that the Board approve the slate of Board Officers for 2022-2023. The motion carried unanimously.

At this point, Mr. Epps, newly-elected Chair of the Board, chaired the meeting.

Mr. Epps thanked Mr. White for his six years of service as Chair of the Board. He stated that Mr. White had demonstrated great leadership throughout his tenure. Mr. Epps stated that many things had been accomplished, but that the completion of the Career and Advanced Technology was a tremendous achievement during Mr. White's leadership. Mr. Epps thanked Mr. White for a job well done.

On behalf of the Board of Trustees, Mr. Soileau and Ms. McPherson presented Mr. White with a gift of appreciation and thanks for his extraordinary leadership as Chair of the Board of Trustees.

Mr. Epps stated that he looked forward to seeing Mr. White's portrait in the Isadore A. Shrager Boardroom.

Mr. Epps introduced the newly-appointed members of the Board of Trustees: Ms. Ajeenah Amir; Representative Morgan Cephas; Mr. Tyrell McCoy; and Ms. Dominique Ward.

(4) Report of the President

Dr. Generals welcomed the new members of the Board.

Dr. Generals thanked and congratulated Mr. White for his six years of outstanding service as Chair of the Board. He stated that the first call he received was from Jeremiah when he was first hired as President of the College. Dr. Generals thanked Mr. White for all his help and support during the last eight years, and for always being there during his tenure as Chair.

(4a) Academic Year/Fall Reopening

Dr. Generals stated that Professional Development Week began on August 29 and will end today, September 1. He asked Ms. Liautaud-Watkins to provide an update on Professional Development Week.

Ms. Liautaud-Watkins stated that that this year's theme for Professional Development Week was "We are the Change: Through Assessment, Diversity, Equity, Inclusion and Antiracist Practices." She stated that there were over 50 sessions scheduled for the week for faculty and staff, including sessions on enrichment of the student experience and anti-racist training as well as sexual harassment training. Ms. Liautaud-Watkins stated Dr. Shaunna Gold, Founder and CEO of Gold Enterprises, was the keynote speaker at the opening session. Dr. Gold had conducted a number of listening sessions around the College and developed anti-racist modules for the College. Ms. Liautaud Watkins stated that two of the modules were launched during Professional Development Week, and that over 400 faculty and staff attended the anti-racist training.

Dr. Generals stated that it is a new academic year and that we are very excited to welcome faculty and students back on campus.

Dr. Generals thanked Mr. White for delivering remarks on behalf of the Board at the opening session of Professional Development Week. He stated that Mr. Epps had also joined the opening session via Zoom.

(4b) Middle States Update

Dr. Generals stated that the College is in its last phase of the Middle States reaccreditation process. For the benefit of the new members of the Board, Dr. Generals stated that there are seven standards for reaccreditation. He stated that in Phase I, seven different task forces were established led by co-chairs to assess and analyze the seven standards. The charge was given to Dr. Jennifer Roberts, who recently left the College. Dr. Generals stated that he and a group of deep readers who have experience on Middle States visiting teams will carefully read and review each standard and the data and evidence to support each standard. Dr. Generals stated that Dr. Gay is also participating in the review process. Dr. Generals stated that the plan is to present a draft of the Self-Study to the Board in September or the first week of October.

Dr. Generals stated that the Middle States preliminary visit by the chair of the visiting team is scheduled for November 14, 2022. The team visit is scheduled for March 19-22, 2023. The final draft of the Self-Study will be forwarded to Marketing after the preliminary visit. A series of Town Halls have been scheduled to keep the College community informed about Middle States.

(4c) Enrollment

Dr. Generals reviewed and discussed a preliminary enrollment report (**see Attachment A**). He called attention to the following:

- Fall enrollment is down 3.2% compared to 10.5% in 2021;
- New students are up 25%, and applications are up 14%; and
- Full-time students are up 4%; credit hours are down by 2.8%; and returning students are down 9.9%.

Dr. Generals stated that there is a slight increase in the number of Black males from 1,113 to 1,236; new students are up from 245 to 375, and returning students are down.

Dr. Generals stated that the challenge with enrollment is returning students. He stated that there is a full court press on these areas. College navigators are making calls to help students navigate the enrollment system. Dr. Generals stated that the total enrollment for fall will be available in mid-October.

At the request of Dr. Generals, Dr. Rooney provided details for the \$100,000 College sponsorship of the Made in America concert scheduled September 3-4, 2022. Dr. Rooney

stated that staff will be on site all weekend. She stated that there will be a CCP table with giveaways. Dr. Rooney stated that the College also negotiated a rate for the usage of the College's garage for concert goers which could be potential revenue for the College. Dr. Rooney stated that the College has also received tickets for the concert for students. She stated that there is also a 10-second ad that will run between acts on stage as well as a Tik Tok ad. Dr. Rooney stated that metrics from the sponsorship should be available by the next Board meeting.

(4d) CATC Ribbon Cutting

Dr. Generals reported that the Career and Advanced Technology Ribbon Cutting was held on August 18, 2022. He stated that Mayor Kenney, Senator Vincent Hughes; State Representative Rick Krajewski; Jennifer Friedman, Regional Administrator, U.S. Department of Labor Employment and Training Administration; Kevin Roner, T-TEN Field Manager, Toyota Motor Corporation; and David Schrader, Architect, The Schrader Group, participated in the event. Dr. Generals stated that Jeremiah White delivered remarks on behalf of the Board of Trustees and Sulaiman Rahman on behalf of the Foundation Board of Directors. Harold Epps, Ronald Bradley, Representative Morgan Cephas, Pat Clancy, Tyrell McCoy, Michael Soileau, and Foundation Board member, Don Kligerman, also attended the ceremony. Dr. Generals thanked members of the Board for attending the event.

(4e) Foundation Report

Dr. Zanjani welcomed the new members of the Board and congratulated the Board officers.

Dr. Zanjani called attention to the Record of Grants and Gifts in the Board packet. She stated that for fiscal year 2021-22, \$11,394,350 was received from public and government funding, and over \$5 million was received from private/philanthropy funds. Dr. Zanjani stated that fiscal year-to-date, \$5,812,62 was received from public and governmental funding, and \$472,493 was received from private/philanthropy funds. Dr. Zanjani stated that the Annual Report of the Foundation is presently with the Marketing Department. Once it is completed, a copy of the report will be sent to both Boards.

Dr. Zanjani stated that \$5.8 million of HEERF money was received by the College. She stated that the College was part of a very competitive process to secure this grant, which will help students. Dr. Zanjani also highlighted a number of short-term workforce grants which had been received by the College.

Dr. Waller congratulated the Board officers on their election. She thanked Mr. White for his leadership as Chair of the Board. She stated that working together, great things can be accomplished. Dr. Waller congratulated Dr. Generals for his leadership, and on the positive enrollment rebound.

Dr. Waller stated that the 2022 Black and Gold Gala was a great success. Over \$900,000 was raised. She stated that planning for the 2023 Black and Gold Gala is underway. Dr. Waller stated that outstanding individuals are honored at the Gala for their work and contributions to the community, business, and education. Dr. Waller stated that nominations can be made online for the alumni achievement, community hero, and corporate leadership awards.

Dr. Waller stated that the next meeting of the Foundation Executive Committee is scheduled for September 7, 2022 at 12:00 noon in the Boardroom. She stated that the meeting was being held on campus so that Executive Committee members could attend the Saxbys Grand Opening at 11:00 a.m.

Dr. Waller congratulated Ms. Ireland on her new position as President and CEO of the Philadelphia Opportunities Industrialization Center.

Dr. Waller thanked Mr. Epps for the additional appointments of Trustees on the Foundation Board.

(4f) Awards and Recognitions

Dr. Generals reported that he had been selected for the following awards/recognitions:

- The 2022 Globy Award for Education Leadership;
- Selected to submit an editorial for the Education Power Players issue of the *Metro Philadelphia*;
- Selected to receive the “Leaders” award at the *Philadelphia Tribune’s* Most Influential African Americans Ceremony scheduled for September 22, 2022; and
- Contributing writer for *Urban Voices, Racial Justice, and Community Leadership: African American CEOs of Urban Community Colleges* publication.

(5) Board Committee Assignments

Mr. Epps reviewed and discussed the Board Committee Assignments (**see Attachment B**). He asked members of the Board to contact him with any questions regarding the Committee Assignments.

(6) Policy Committee

Ms. Posoff congratulated the newly-elected Board Officers and welcomed the new members of the Board.

Ms. Posoff reported that the Board has approved a Policy on College Policies (#319). She stated that the Policy Committee met twice, ownership of policies was assigned to the vice presidents, and the review cycle of the policies was agreed to be no more than 7 years.

Ms. Posoff stated that not all policies need Board review and approval. Some policies will come to the Board, such as a change in practice, financial matters, and the discontinuing of a policy. Ms. Posoff stated that at the October Board meeting, the Board will be informed of the list of policies that were reviewed last year, receive a list of the policies to be reviewed this year, and receive a list of policies that the College recommends discontinuing, which will need Board approval.

Ms. Posoff thanked Ms. Hurst and Ms. Zellers for all the work that they are doing on this issue. She stated that the Policy on College Policies (#319) has been institutionalized and placed in the library section of BoardEffect in a Policy folder so that all present and future Board members will have access to the materials.

(7) Student Outcomes Committee

Ms. Fulmore-Townsend reported that the Student Outcomes Committee met on June 2, 2022.

(7a) Dual Enrollment Presentation

Ms. Fulmore-Townsend stated that the College offers a number of learning options and that dual enrollment is one of the options. She stated that the majority of the students in the College's Dual Enrollment Program are seeking both high school and college credit. Ms. Fulmore-Townsend stated that the School District of Philadelphia is the largest partnership, but that the College is trying to partner with the Archdiocese. Ms. Fulmore-Townsend stated that the dual enrollment model includes the Advance at College and the ACE Summer Program. The Advance at College is the traditional dual enrollment program for high school juniors and seniors, and the ACE Summer Program is for high school students in grades 9 through 12.

Ms. Fulmore-Townsend stated that the Advance at College Program provides eligible Philadelphia 11th and 12th grade students and students pursuing a high school equivalency the opportunity to enroll in college-level and development courses. The Advanced College Experience (ACE) provides college exposure to motivated, rising 9th through 12th grade students and students under the age of 21. Ms. Fulmore-Townsend stated that dual enrollment students are eligible to take advantage of support services at the College such as tutoring, computer labs, and counseling and advising. She stated that for 2021-2022, there were 1,290 students for all dual enrollment programs. The pass rate was 86% for 2021-2022 compared with 89% in 2020-2021. She stated that dual enrollment students tend to be more successful when compared to traditional students.

Ms. Fulmore-Townsend urged members of the Board to advocate for state-wide policies for support of dual enrollment.

(7b) Early Childhood Education (AA Degree) Program Review

Ms. Fulmore-Townsend reported that the Committee reviewed the Early Childhood Education (AA Degree) Program Review. She stated that this is a strong program and one of the largest in Liberal Studies. Ms. Fulmore-Townsend stated that this program review is a little different from other program reviews as it is primarily based on the accreditation review in March 2021. Ms. Fulmore-Townsend stated that the annual review conducted five years ago indicated that changes were needed. She stated that student outcomes were modified to reach the long-term goals of national accreditation by NAEYC, the largest professional accreditation program in North America. Ms. Fulmore-Townsend stated that the Committee expressed appreciation for the enormous amount of work done by faculty and staff to obtain the accreditation and ensuring that the conditions were addressed. Ms. Fulmore-Townsend stated that with the shortage of teachers, this program offers pathways for new teachers.

Ms. Fulmore-Townsend stated that the Student Outcomes Committee unanimously recommended that the Board of Trustees accept the program review of the Early Childhood Education Program for five years. She stated that this item is part of the Consent Agenda.

Mr. Epps encouraged members of the Board to attend the Committee meetings. He thanked Ms. Fulmore-Townsend and Committee members for their thoughtfulness and great work.

(8) Audit Committee

At the request of Mr. Epps, Mr. Eapen reported that the Audit Committee met on June 8, 2022. He stated that representatives from Grant Thornton, the College's external auditor, reviewed the audit timeline and scope for the 2022 annual audit. Mr. Eapen noted that from May through July, Grant Thornton will be performing preliminary risk assessment procedures, walkthroughs, planning, and meeting with management. Field work will take place from August through September.

Mr. Eapen reported that Mr. Robert Lucas, the College's Internal Auditor, provided an update on the 2020-2021 Internal Audit Plan, a summary report of activities since the last Audit Committee meeting, and a spreadsheet of the Internal Audit Plan by email in advance of the meeting. Mr. Eapen stated that Mr. Lucas is working on developing the 2022-2024 Internal Audit Plan.

Mr. Eapen stated that the next meeting of the Audit Committee will be held on September 26, 2022 at which time Grant Thornton will present the results of the 2021-2022 Audit.

(9) Workforce Subcommittee

At the request of Mr. Epps, Ms. Posoff, who chaired the meeting on behalf of Ms. Ireland, stated that the Committee met on June 30, 2022. She stated that Ms. de Fries introduced a presentation by Ms. Whitney Jones and Mr. Chris Medford from the Submarine Industrial Base, about the need for employees that could help build the Navy's submarine fleet. Ms. Posoff stated that the presentation was very timely due to the demands in advanced manufacturing jobs and the Navy, and that the College was glad to meet those demands with programs at the new Career and Advanced Technology Center in the fall. Ms. Posoff stated that the College is working on a pre-apprenticeship-to-apprenticeship model and on ways to work with the Navy on specific skills needed by the Navy.

Ms. Posoff reported that the Committee was provided with a presentation by Shannon Rooney and Kris Henk focusing on the marketing campaign for the Workforce and Economic Innovation Division, and the Career and Advanced Technology Center. She stated that the marketing presentation, which was based around Advanced Manufacturing and employers' needs, is about getting students registered for the workforce programs. Ms. Posoff stated that the Committee commended staff on the marketing presentation, and looked forward to seeing the metrics.

Ms. Ireland stated that the presentation by the Navy was very important, and that she would be happy to work with the Navy.

(10) Subcommittee on Investments

For the benefit of the new members of the Board, Ms. Posoff, Chair of the Subcommittee on Investments, stated that she had worked with Jacob Eapen and Michael Soileau to update the College's Investment Policy. She stated that meetings were scheduled to ensure that the College maintained liquidity, clarity of roles, and diversify the College's investment portfolio. Ms. Posoff stated that an Investment Policy was created with policy goals, a diversified portfolio, and updates on stocks and bonds.

Ms. Posoff stated that the goal of the Subcommittee on Investments is to meet quarterly with the investment advisors, TIAA and the Common Fund. She stated that the Subcommittee on Investments met on July 28, 2022 to review the College's quarterly investment portfolios with the Commonfund and TIAA. Ms. Posoff stated that the Subcommittee on Investments is a subcommittee of the Business Affairs Committee. She stated that she will continue to update the Board through the Business Affairs Committee.

(11) Combined Meetings of the Business Affairs and Executive Committees of the Board

Mr. Soileau reported that the Business Affairs and Executive Committees of the Board met jointly on July 25 and August 24, 2022. He stated that the Committees reviewed and discussed the following three items which need Board approval:

- Salary Increases for Administrators and Confidential Employees;
- Exercise Right of First Refusal for the Property Located at 4701 Chestnut Street; and
- Contract with Mosaic Development Partners for Asset Review – Consulting Engagement.

(11a) Resolution for Salary Increases for Administrators and Confidential Employees

At the request of Mr. Soileau, Ms. Zellers read the following Resolution for Board approval:

On this 1st day of September, 2022, the Board of Trustees hereby ratifies the August 24, 2022 Resolution of the Joint Committee meeting of the Business Affairs Committee and the Executive Committee that, subject to satisfactory evaluations and performance, providing a salary increase of up to three percent (3%) for the Community College of Philadelphia’s Administrators (excluding Cabinet members) and Grant Administrators and an increase to the hourly rate for Confidential Employees of up to three percent (3%) effective September 1, 2022. Confidential employees will also receive a one-time bonus of \$250 in the first paycheck following September 1, 2022. Subject to satisfactory evaluation and performance, Cabinet members will be eligible for an increase to be allocated by the President between a raise and a stipend in a total amount not to exceed three percent (3%). All raises for those employed less than one year will be prorated in accordance with past practice.

Mr. Soileau stated that the Business Affairs and Executive Committees had approved the Resolution.

Mr. White, moved with Mr. Soileau seconding, that the Board approve the Resolution. The motion carried unanimously.

(11b) Resolution to Exercise Right of First Refusal

Mr. Soileau stated that the Business Affairs and Executive Committees of the Board discussed a recommendation from staff that the College Exercise Right of First Refusal under the College’s lease for the property located at 4701 Chestnut Street in order to maintain parking for the College’s new Career and Advanced Technology Center. He stated that both Committees had approved the Resolution (**see Attachment C**).

Mr. White moved, with Ms. McPherson seconding, that the Board approve the Resolution. The motion carried unanimously.

(11c) Asset Review – Consulting Engagement

Mr. Soileau stated that the College is seeking a consultant to provide an analysis of factors that impact ongoing enrollment and institutional growth. He stated that the consultant will be charged with developing a model that the College can use in building out annual educational growth strategies. Mr. Soileau stated that the consultant will analyze the Regional Centers in the Northeast, West and Northwest. He stated that the College also wants to review certain real estate assets in light of declining enrollment while there are opportunities in new and/or expanding program offerings in health and life sciences.

Ms. Soileau stated that the College issued an RFP on June 15, 2022. There was one proposal received from Mosaic Development Partners, a Philadelphia based MBE commercial real estate development and project management firm, for a cost of \$300,000. Mosaic will partner with ESI Consult Solutions for this engagement. Mr. Soileau stated that a monthly update on the process will be provided to the Board.

After discussion, Mr. White moved with Mr. Soileau seconding, that the Board approve the contract with Mosaic Development Partners for Asset Review – consulting engagement. The motion carried unanimously.

Mr. Epps asked for a motion to approve the Committees' reports. Ms. McPherson moved, with Mr. White seconding, that the Board approve the Committees' reports. The motion carried unanimously.

(12) Consent Agenda

Mr. Epps requested Board approval of the following Consent Agenda:

- (a) Proceedings and Minutes of Decisions and Resolutions, Meeting of June 2, 2022
- (b) Gifts and Grants
- (c) Early Childhood Education (AA Degree) Program Review
- (d) Award of Janitorial Services Contract to Team Clean
- (e) Miller Sports Construction Change Order One for Gymnasium
- (f) Change in Backup Service Providers from Contegix to Dell APEX Backup
- (g) CMT Services Group – Request for Additional Contract Funding
- (h) Stop Loss
- (i) Life and Disability Insurance
- (j) Delta Dental Insurance

Mr. White stated that the College has great athletes. He stated that the men's and women's basketball teams have been very successful in spite of the challenges with the floor in the Gymnasium. Mr. White stated that we need to keep our athletes at the forefront, and provide a state-of-the-art gymnasium and scoreboard.

Mr. Epps stated that he had requested a copy of former athletes of the College. He noted that the graduation rate of student athletes was greater than the average for students.

After discussion, Ms. Fulmore-Townsend moved, with Mr. Dubow seconding, that the Board approve the Consent Agenda. The motion carried unanimously.

(13) Report of the Chair

Mr. Epps welcomed the new members of the Board, and thanked them for their willingness to serve on the Board of Trustees.

Mr. Epps reported that he had attended the Ribbon Cutting of the Career and Advanced Technology Center on August 18, 2022. He stated that it was a great event. Mr. Epps stated that Ron Bradley, Pat Clancy, Michael Soileau, Representative Morgan Cephas, and Tyrell McCoy also attended the event. He stated that Jeremiah White delivered remarks on behalf of the Board of Trustees.

Mr. Epps stated that he had requested that CCP lapel pins be mailed to all members of the Board. He stated that members of the Board are leaders of the College. Mr. Epps asked that members of the Board wear the pins proudly, and advocate on behalf of the College.

Regarding Middle States, Mr. Epps informed members of the Board that they may be called upon for interviews by the Middle States visiting team. He asked that Board members make themselves available.

Mr. Epps stated that members of the Board will be contacted for their availability for the scheduling of the Board Retreat.

Mr. Epps stated that Saxbys Grand Opening is scheduled for Wednesday, September 7, 2022 at 11:00 a.m. in the Library and Learning Commons. He stated he appreciated Saxbys for providing an opportunity for students to learn about running a business.

(14) Old Business

No old business was discussed.

(15) New Business

No new business was discussed.

(16) Next Meeting

The next meeting of the Board of Trustees is scheduled for Thursday, October 6, 2022 at 3:00 p.m. in the Pavilion Klein Cube, Room P2-3. The meeting will be hybrid.

(17) Executive Session

At this point in the meeting, the Board convened in Executive Session for an update on real estate, personnel, and legal matters. The Board will not return following the Executive Session.

The meeting adjourned at 4:35 p.m.

Attachment A

Preliminary Enrollments

FALL 2022

	2021	2022
Total	- 10.5%	- 3.2%
New	-6%	+25%
Applications	-19%	+ 14 %
Full Time	-9%	+4%
Credits	-11%	-2.8%
Returning	-12%	-9.9%

Black Males

Total	1,113	1,236 = +10%
New	245	375 = + 53%
Returning	868	860 = + 009%

CATC

Non-Credit = 57
 Credit = 133 duplicated

Community College of Philadelphia

Board Committee Assignments

2022-2023

.

Audit Committee

Anthony Simonetta (Chair)

Rob Dubow

Harold T. Epps

Steve Herzog

Business Affairs

Michael Soileau (Chair)

Ron Bradley

Rob Dubow

Steve Herzog

Dominique Ward

Jeremiah White

Executive Committee

Harold T. Epps (Chair)

Chekemma Fulmore-
Townsend

Sheila Ireland

Rosalyn McPherson

Mindy Posoff

Michael Soileau

Jeremiah White

Student Outcomes

Chekemma Fulmore-Townsend (Chair)

Morgan Cephas

Patrick Clancy

Sheila Ireland

Tyrell McCoy

Rosalyn McPherson

Mindy Posoff

Workforce Subcommittee of Student Outcomes Committee

Sheila Ireland (Chair)

Ajeenah Amir

Ron Bradley

Pat Clancy

Chekemma Fulmore-Townsend

Mindy Posoff

Subcommittee on Investments

Mindy Posoff (Chair)

Michael Soileau

Dominique Ward

Policy Committee

Mindy Posoff (Chair)

Dominique Ward

Labor Relations Committee

Mindy Posoff (Chair)

Sheila Ireland

Jeremiah White

Foundation

Harold T. Epps

Michael Soileau

Dominique Ward

Morgan Cephas

Attachment C

September 1, 2022 Resolution for Board of Trustees to Exercise Right of First Refusal to Purchase 4701 Chestnut Street

WHEREAS the zoning permit for the Community College of Philadelphia's Career & Advanced Technology Center ("CATC") required the CATC to have accessory parking;

WHEREAS to meet the accessory parking requirement for the CATC, the College entered into a Lease dated January 9, 2020 (the "Lease"), between Herman J. Matthews, Bobby Davis, and Bette MacDonald, Trustees, AFSCME District Council 33, American Federation of State County and Municipal Employees, AFL-CIO (the "Landlord") and Community College of Philadelphia ("the College"), for the property at 4701 Chestnut Street, Philadelphia (the "Property"), which Lease provides 72 parking spaces for the CATC's use;

WHEREAS under the Lease, if the Landlord receives an offer for the acquisition of the Property, within sixty days after receiving a copy of such offer, the College has a Right of First Refusal to purchase the Property under the same terms and conditions set forth in the offer;

WHEREAS on July 11, 2022, the College received notice that BKP Development entered a Letter of Intent to purchase the Property for \$6,750,000, with a deposit of \$100,000, a 180-day period to conduct due diligence and a closing 60 days after the end of the due diligence period;

WHEREAS given the zoning requirement that the College have parking for the CATC, the College administration recommends that the College exercise its Right of First Refusal under the Lease;

WHEREAS, on the 24th day of August, 2022, the Business Affairs Committee and the Executive Committee of the Board of Trustees for the College approved for recommendation to the full Board of Trustees, a Resolution authorizing the College exercise its Right of First Refusal under the Lease to purchase the Property in the amount of \$6,750,000, with a deposit of \$100,000 to be held in escrow. The Letter of Intent shall provide that the College and the Landlord shall enter into an agreement of sale giving the College 120 days to conduct due diligence and proceed to closing 60 days after the conclusion of due diligence.

NOW THEREFORE, on this 1st day of September, 2022, the Board of Trustees for the College hereby ratifies the Resolution of the Joint Business Affairs Committee and the Executive Committee authorizing the College to exercise its Right of First Refusal under the Lease to purchase the Property in the amount of \$6,750,000, with a deposit of \$100,000 to be held in escrow. The Letter of Intent shall provide that the College and the Landlord shall enter into an agreement of sale giving the College 120 days to conduct due diligence and proceed to closing 60 days after the conclusion of due diligence.

COMMUNITY COLLEGE OF PHILADELPHIA
Meeting of the Board of Trustees
Thursday, September 1, 2022 –3:00 p.m.
MINUTES OF DECISIONS AND RESOLUTIONS

Present: Mr. White and Mr. Epps, presiding; Ms. Amir, Mr. Bradley, Representative Cephas, Mr. Clancy, Mr. Dubow, Ms. Fulmore-Townsend, Mr. Herzog, Ms. Ireland, Mr. McCoy, Ms. McPherson, Ms. Posoff, Mr. Soileau, Ms. Ward, Dr. Generals, Dr. Rooney, Ms. Di Gregorio, Dr. Thomas, Ms. Liataud-Watkins, Dr. Zanjani, Ms. de Fries, Ms. Zellers, Dr. Gay, and Dr. Waller

(1) Meeting Called to Order

Mr. White called the meeting to order and reviewed the goals for the meeting.

The Board welcomed the new members of the Board.

(2) Public Comment

Ms. Mallory Fix, Assistant Professor, English (ESL), commented about the full-time faculty's contractual office hours and the ability to conduct office hours remotely via Zoom.

(3) Board Elections

(3a) Nominating Committee Recommendations
for Board Officers

The Board approved the following slate of Board Officers for 2022-2023:

Harold T. Epps	Chair
Michael Soileau	Vice Chair
Roslyn McPherson	Vice Chair
Sheila Ireland	Secretary

The Board presented a gift of appreciation to Mr. White for his six years of extraordinary leadership as Chair of the Board of Trustees.

The newly-appointed members of the Board of Trustees were introduced: Ms. Ajeenah Amir; Representative Morgan Cephas; Mr. Tyrell McCoy; and Ms. Dominique Ward.

(4) Report of the President

Dr. Generals thanked and congratulated Mr. White for his six years of outstanding service as Chair of the Board. Dr. Generals thanked Mr. White for all his help and support during the last eight years, and for always being there during his tenure as Chair.

(4a) Academic Year/Fall Reopening

Professional Development Week began on August 29 and will end today, September 1. This year's theme for Professional Development Week was "We are the Change: Through Assessment, Diversity, Equity, Inclusion and Antiracist Practices." Over 50 sessions were scheduled for the week for faculty and staff, including sessions on enrichment of the student experience and anti-racist training as well as sexual harassment training. Dr. Shaunna Gold, Founder and CEO of Gold Enterprises, was the keynote speaker at the opening session.

(4b) Middle States Update

For the benefit of the new members of the Board, Dr. Generals provided an update on the Middle States Self-Study process.

The Middle States preliminary visit by the chair of the visiting team is scheduled for November 14, 2022. The team visit is scheduled for March 19-22, 2023. The final draft of the Self-Study will be forwarded to Marketing after the preliminary visit. A series of Town Halls have been scheduled to keep the College community informed about Middle States.

(4c) Enrollment

The Board was provided with a preliminary report on the status of enrollment for fall. Total enrollment for fall will be available in mid-October.

(4d) CATC Ribbon Cutting

The Career and Advanced Technology Ribbon Cutting was held on August 18, 2022.

(4e) Foundation Report

Dr. Zanjani welcomed the new members of the Board and congratulated the Board officers.

The Board was provided with a summary of Grants and Gifts received for fiscal year 2021-22, and for fiscal year-to-date (July 1, 2022 – August 15, 2022) from public and government funding and from private/philanthropy funds.

Dr. Waller congratulated the Board officers on their election.

Dr. Waller reported that the 2022 Black and Gold Gala was a great success, and that over \$900,000 was raised.

The next meeting of the Foundation Executive Committee is scheduled for September 7, 2022 at 12:00 noon in the Boardroom.

(4f) Awards and Recognitions

The Board was provided with a list of awards/recognitions for Dr. Generals.

(5) Board Committee Assignments

Mr. Epps reviewed and discussed the Board Committee Assignments.

(6) Policy Committee

Ms. Posoff provided an update of the Policy on College Policies #319.

(7) Student Outcomes Committee

The Committee met on June 2, 2022.

(7a) Dual Enrollment Presentation

The Board was provided with a summary of learning options including dual enrollment.

(7b) Early Childhood Education (AA Degree) Program Review

The Board was provided with an update of the Early Childhood Education (AA) Degree Program Review. The Student Outcomes Committee recommended approval of the Program Review. This item is listed on the Consent Agenda for Board approval.

(8) Audit Committee

The Committee met on June 8, 2022, and reviewed the audit timeline and scope for the 2022 annual audit by the College's external auditor, Grant Thornton.

(9) Workforce Subcommittee

The Committee met on June 30, 2022. The Board was informed about a presentation by Ms. Whitney Jones and Mr. Chris Medford from the Submarine Industrial Base, about the need for employees that could help build the Navy's submarine fleet.

(10) Subcommittee on Investments

Ms. Posoff, Chair of the Subcommittee on Investments, provided an update on the College's Investment Policy.

(11) Combined Meetings of the Business Affairs and Executive Committees of the Board

The Committees met jointly on July 25, and August 24, 2022.

(11a) Resolution for Salary Increases for Administrators and Confidential Employees

The Board approved the Resolution for Salary Increases for Administrators and Confidential Employees.

(11b) Resolution to Exercise Right of First Refusal

The Board approved the Resolution to Exercise Right of First Refusal for the property located at 4701 Chestnut Street in order to maintain parking for the College's new Career and Advanced Technology Center.

(11c) Asset Review – Consulting Engagement

The Board approved the contract with Mosaic Development Partners for Asset Review – consulting engagement.

The Board approved the Committees' reports.

(12) Consent Agenda

The Board approved the following Consent Agenda:

- (a) Proceedings and Minutes of Decisions and Resolutions, Meeting of June 2, 2022
- (b) Gifts and Grants
- (c) Early Childhood Education (AA Degree) Program Review
- (d) Award of Janitorial Services Contract to Team Clean
- (e) Miller Sports Construction Change Order One for Gymnasium
- (f) Change in Backup Service Providers from Contegix to Dell APEX Backup
- (g) CMT Services Group – Request for Additional Contract Funding
- (h) Stop Loss

- (i) Life and Disability Insurance
- (j) Delta Dental Insurance

(13) Report of the Chair

Mr. Epps welcomed the new members of the Board, and thanked them for their willingness to serve on the Board of Trustees.

The Ribbon Cutting of the Career and Advanced Technology Center took place on August 18, 2022. Mr. Epps thanked members of the Board for attending the event.

Mr. Epps requested that members of the Board wear the Community College of Philadelphia lapel pins proudly, and advocate on behalf of the College.

Mr. Epps informed members of the Board that they may be called upon for interviews by the Middle States visiting team. He asked that Board members make themselves available.

Mr. Epps stated that members of the Board will be contacted for their availability for the scheduling of the Board Retreat.

Mr. Epps stated that Saxbys Grand Opening is scheduled for Wednesday, September 7, 2022 at 11:00 a.m. in the Library and Learning Commons.

(14) Old Business

No old business was discussed.

(15) New Business

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(16) Next Meeting

The next meeting of the Board of Trustees is scheduled for Thursday, October 6, 2022 at 3:00 p.m. in the Pavilion Klein Cube, Room P2-3. The meeting will be hybrid.

(17) Executive Session

At this point in the meeting, the Board convened in Executive Session for an update on real estate, personnel, and legal matters. The Board will not return following the Executive Session.

The meeting adjourned at 4:35 p.m.

**Community College of Philadelphia
Office of Institutional Advancement
Record of Grants and Gifts FY23
October 6, 2022 Meeting of the Board of Trustees**

Summary by Source:

	FY 2023		FY 2022	FY2023 and FY2022
Held by College	8/16/22 - 9/15/22	Fiscal Year To Date 7/1/22 - 9/15/22	Fiscal Year To Date 7/1/21 - 9/15/21	Variance 7/1 - 9/15
Federal	\$ 675,000	\$ 6,440,781	\$ 3,989,652	\$ 2,451,129
State	\$ -	\$ 46,851	\$ -	\$ 46,851
Local	\$ -	\$ -	\$ -	\$ -
Total	\$ 675,000	\$ 6,487,632	\$ 3,989,652	\$ 2,497,980
Held by Foundation	8/16/22 - 9/15/22	Fiscal Year To Date 7/1/22 - 9/15/22	Fiscal Year To Date 7/1/21 - 9/15/21	Variance 7/1 - 9/15
Corporation	\$ 296,000	\$ 349,500	\$ 70,200	\$ 279,300
Foundation	\$ 497,931	\$ 841,537	\$ 506,897	\$ 334,640
Individual	\$ 57,696	\$ 78,058	\$ 134,988	\$ (56,930)
Organization	\$ 505	\$ 55,530	\$ 20,243	\$ 35,287
Total	\$ 852,132	\$ 1,324,625	\$ 732,328	\$ 592,297
TOTAL	\$ 1,527,132	\$ 7,812,257	\$ 4,721,980	\$ 3,090,277

**PUBLIC GRANTS SUMMARY
Since Meeting of September 1, 2022**

National Science Foundation awarded \$75,000 via pass-through entity Pasadena City College for The Micro Nano Technology Education Center (MNT-EC). The grant period is 7/1/22 to 6/30/24.

U.S. Department of Education awarded \$600,000 for year 2 of 5 for Strengthening Minority-Serving Institutions to support the Center for Male Engagement. The grant period is 10/1/22 to 9/30/23.

2022 Fall Events

October

Med Week Workshops

October 4 | at 8 a.m. | CBI, C2-28

In partnership with Med Week, serving as host sight for SCORE workshops

Black and Gold Bash

October 5 | at 10 a.m. | NERC 124

Celebrate with other students during a mid-semester event honoring your hard work.

Student Career Fair

October 5 | at 10 a.m. | Bonnell Lobby

Come and meet employers and secure your future through multiple employment opportunities

Los Bomberos de Calle- Afro-Latin Drum and Dance Company

October 5 | at 12 p.m. | Bonnell Circle

In honor of Latine Heritage Month, come and hear the sounds of this Afro-Latin Drum and Dance Company

Winter Planting Day

October 6 | at 11 a.m. | Grady's Community Garden

Join other students as we plant and develop the winter's harvest

CCP Votes, Voter Registration Pop Ups

Various Days | at 11 a.m. | Various Locations

Register to Vote and learn more information about elections during these tabling events

CCP Family Fun Day

October 10 | at 3 p.m. | Winnet Courtyard

Join the Women's Outreach & Advocacy Center as we celebrate our student parents and their families. We will have a Moon bounce, facepainting, family resources and so much more.

Taste of Latine Luncheon

October 11 | at 11:30 a.m. | NERC 124

Learn about the history and pairings of Latine foods while feasting on selections from the culture

2022 Fall Events

Middle States Town Hall Meeting

October 12 | at 2 p.m. | S2-3 Lecture Hall
Come and hear about the latest Middle States updates

Latine Heritage Month Closing Art Show

October 12 | at 3 p.m. | The Rotunda
Meet the artist, and network with students, staff, and representatives from the Latine community. There will be food and selected art pieces given away

MarcDavid LGBTQ Center, Drag Show

October 13 | at 7 p.m. | The Great Hall
Join us for our 5th year of the Coming Out Night Drag Show; fun for all! Music, Dancing, Fashions, and More

STEM Transfer Fair

Philadelphia Alliance for Minority Participation
October 14 | at 11 a.m. | Klein Cube

Transfer Fair Week

October 17-21 | at 10 a.m. | Bonnell Lobby
Learn about the numerous transfer opportunities once you've completed your associates degree

Artist in Residency Concert

October 18 | at 5 p.m. | Library and Learning Commons Exhibit Hall
Join the college for an evening of jazz and refreshments, featuring Ruth Naomi Floyd

Minority Men in Medicine Conference

October 20 | at 10 a.m. | The Great Hall
Annual conference for young men of color interested in STEM and medical fields

National Wear Pink Day

October 24
Resource tables, encourage all staff, faculty, and students to wear pink in support of Breast Cancer Awareness.

National Disabilities Month

October 26 | at 10 a.m. | Bonnell Lobby
Programming held to commemorate the many and varied contributions of people with disabilities to our country

Admissions Open House

October 26 | at 6 p.m. | Pavilion Building
Take the next step to secure your future. Learn what CCP has to offer and how it can benefit you.

2022 Fall Events

November

Artist in Residency Masterclass

November 10 | at 10 a.m. | Klein Cube

Ruth Naomi Floyd will present a music masterclass to high school students interested in the music program at CCP

Starting the Conversation: Sex and Sexuality

November 10 | at 2 p.m. | Klein Cube

Veteran's Day Ceremony

November 11 | at 10 a.m. | Bonnell Circle

Art Department Ceramics Sale

November 17 | at 9 a.m. | Bonnell Lobby

Enjoy fine works of art from students and faculty on sale just in time for the holidays.

Thanks for Giving Student Luncheon

November 17 | at 12 p.m. | Pavilion Building

December

De-stress Fest

It's finals season...relax, meditate, study, and thrive!

*Calendar current as of 9/27/2022, Events subject to change