

# Agreed-Upon Procedures

**Community College of Philadelphia**

June 30, 2020

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**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS**

Board of Trustees  
Community College of Philadelphia and  
Commonwealth of Pennsylvania Department of Education

We have performed the procedures enumerated below, which were agreed to by management of the Community College of Philadelphia (the "College"), based on criteria as outlined by the Commonwealth of Pennsylvania Department of Education ("PDE") in the Statement of Auditing and Accounting Standards for Community Colleges (the "Statement") related to the College's compliance of the accompanying Schedule A - Total Eligible Full-Time Equivalent (FTE) Students, Schedule B- Tuition Compliance Calculation, and Schedule C – Schedule of Capital Mandated Expenses - State Share with the requirements of the Statement during the period July 1, 2019 to June 30, 2020 (the "Subject Matter"). The College's management is responsible for its compliance with those requirements. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed, and our findings, are as follows.

**General**

1. We read Chapter 35, "Community Colleges" (Chapter 35), and Chapter 335, "Community College Courses" (Chapter 335), of Commonwealth of Pennsylvania Code Title 22.

**Procedures Related to Schedule A - Total Eligible Full-Time-Equivalent (FTE) Students**

2. We agreed amounts in Schedule A to detailed supporting schedules prepared by the College.

*No exceptions noted.*

3. We selected a sample of 40 "Credit" students, obtained supporting documentation from the College, and performed the following procedures:
  - a. Determined whether the student was enrolled in an eligible course.
  - b. Determined whether the student was appropriately registered.
  - c. Determined whether the student was enrolled as of the end of the refund period, as defined in Chapter 35.
  - d. Determined whether the student was a Pennsylvania resident.
  - e. Determined whether the student was appropriately included in or excluded from Schedule A.

We selected the following records:

| Selection # | Student ID | Term Code | Subject Code | Course # | Course Name                 |
|-------------|------------|-----------|--------------|----------|-----------------------------|
| 1           | J00276668  | 201940    | FNMT         | 17       | Foundational Mathematics    |
| 2           | J00293177  | 202010    | PHIL         | 101      | Philosophy                  |
| 3           | J00301569  | 202010    | BIOL         | 110      | Biology                     |
| 4           | J00340805  | 201940    | ENGL         | 101      | English                     |
| 5           | J00310505  | 202010    | BUSL         | 101      | Business Leadership         |
| 6           | J00333976  | 201940    | ENGL         | 101      | English                     |
| 7           | J00332648  | 201940    | BIOL         | 109      | Biology                     |
| 8           | J00781690  | 201940    | SOC          | 101      | Sociology                   |
| 9           | J00332566  | 202010    | AH           | 101      | Allied Health               |
| 10          | J00328053  | 202010    | MUS          | 196H     | Music                       |
| 11          | J00101575  | 201940    | CIS          | 103      | Computer Info Sys           |
| 12          | J00223004  | 202035    | SPAN         | 101      | Spanish                     |
| 13          | J00302087  | 201940    | JUS          | 131      | Justice                     |
| 14          | J01235166  | 202010    | PSYC         | 101      | Psychology                  |
| 15          | J00154805  | 202010    | BIOL         | 110      | Biology                     |
| 16          | J00024039  | 201935    | ACCT         | 101      | Accounting                  |
| 17          | J00337730  | 201935    | JUS          | 101      | Justice                     |
| 18          | J00177041  | 202010    | MLT          | 265      | Medical Lab Technology      |
| 19          | J00219541  | 202035    | ED           | 105      | Education                   |
| 20          | J00121594  | 202010    | BIOL         | 106      | Biology                     |
| 21          | J00290804  | 202010    | MATH         | 251      | Mathematics                 |
| 22          | J00121424  | 201935    | PSYC         | 101      | Psychology                  |
| 23          | J00326213  | 202010    | JUS          | 101      | Justice                     |
| 24          | J00261043  | 202010    | BUSL         | 101      | Business Leadership         |
| 25          | J00343071  | 202010    | JUS          | 101      | Justice                     |
| 26          | J00242247  | 202010    | MNGT         | 262      | Management                  |
| 27          | J00304751  | 202010    | PSYC         | 101      | Psychology                  |
| 28          | J00288900  | 201940    | BIOL         | 106      | Biology                     |
| 29          | J00342187  | 201940    | CIS          | 103      | Computer Info Sys           |
| 30          | J00169458  | 201935    | CHEM         | 101      | Chemistry                   |
| 31          | J00326472  | 202010    | AH           | 103      | Allied Health               |
| 32          | J00305584  | 201940    | ENGL         | 108      | English                     |
| 33          | J00309679  | 202010    | CIS          | 270      | Computer Info Sys           |
| 34          | J00157157  | 202010    | BHHS         | 293      | Behavioral Health Human Svc |
| 35          | J00305793  | 202010    | ANTH         | 112      | Anthropology                |
| 36          | J00138146  | 202010    | AH           | 116      | Allied Health               |
| 37          | J00281024  | 201935    | HIST         | 221      | History                     |
| 38          | J00319019  | 201940    | ART          | 125      | Art                         |
| 39          | J00046301  | 201940    | BMET         | 101      | Biomedical Equipment Tech   |
| 40          | J00186574  | 201940    | MATH         | 162      | Mathematics                 |

*No exceptions noted.*

4. We selected a sample of 40 "Noncredit" students, obtained supporting documentation from the College, and performed the following procedures:
  - a. Determined whether the student was enrolled in an eligible course. Avocational/Recreational courses as defined in Chapter 335 are specifically excluded.
  - b. Determined whether the student was appropriately registered.
  - c. Determined whether the student was enrolled and not having withdrawn as of the end of the refund period, as defined in Chapter 35.
  - d. Determined whether the student was a Pennsylvania resident.
  - e. Determined whether the student was appropriately included in or excluded from Schedule A.

We selected the following records:

| Selection # | Student ID | Term Code | Subject Code | Course # | Course Name                 |
|-------------|------------|-----------|--------------|----------|-----------------------------|
| 1           | J00869054  | 201949    | HEAL         | 17       | Foundational Mathematics    |
| 2           | J00227084  | 201949    | ESLP         | 101      | Philosophy                  |
| 3           | J00351557  | 202017    | ESLP         | 110      | Biology                     |
| 4           | J00305385  | 202017    | TECN         | 101      | English                     |
| 5           | J00347871  | 202017    | EDCA         | 101      | Business Leadership         |
| 6           | J00350812  | 202017    | ESSW         | 101      | English                     |
| 7           | J00117520  | 201949    | ADVM         | 109      | Biology                     |
| 8           | J00296773  | 201949    | CPAC         | 101      | Sociology                   |
| 9           | J00347871  | 201949    | EDCA         | 101      | Allied Health               |
| 10          | J00346316  | 202017    | GTWY         | 196H     | Music                       |
| 11          | J00342437  | 201949    | ESLP         | 103      | Computer Info Sys           |
| 12          | J00346406  | 201949    | TRUB         | 101      | Spanish                     |
| 13          | J00117520  | 201949    | MANG         | 131      | Justice                     |
| 14          | J00340321  | 202017    | TRUB         | 101      | Psychology                  |
| 15          | J00341989  | 202010    | LLAB         | 110      | Biology                     |
| 16          | J00345169  | 202017    | GTWY         | 101      | Accounting                  |
| 17          | J00241517  | 202017    | DACE         | 101      | Justice                     |
| 18          | J00346867  | 201949    | TRUB         | 265      | Medical Lab Technology      |
| 19          | J00329011  | 201940    | LLAB         | 105      | Education                   |
| 20          | J00345090  | 201949    | SERV         | 106      | Biology                     |
| 21          | J00326286  | 201938    | ESSW         | 251      | Mathematics                 |
| 22          | J00295832  | 201940    | LLAB         | 101      | Psychology                  |
| 23          | J00331720  | 202017    | ESSW         | 101      | Justice                     |
| 24          | J00302662  | 202010    | LLAB         | 101      | Business Leadership         |
| 25          | J00136182  | 202017    | HEAL         | 101      | Justice                     |
| 26          | J00337332  | 201940    | LLAB         | 262      | Management                  |
| 27          | J00331105  | 201949    | ABEP         | 101      | Psychology                  |
| 28          | J00313269  | 202017    | ESSW         | 106      | Biology                     |
| 29          | J00150228  | 201949    | HEAL         | 103      | Computer Info Sys           |
| 30          | J00330750  | 201949    | ESLP         | 101      | Chemistry                   |
| 31          | J00782483  | 201949    | HEAL         | 103      | Allied Health               |
| 32          | J00341390  | 201938    | PHAR         | 108      | English                     |
| 33          | J00657078  | 202017    | PHAR         | 270      | Computer Info Sys           |
| 34          | J00327361  | 201949    | GTWY         | 293      | Behavioral Health Human Svc |
| 35          | J00333953  | 201935    | ACEP         | 112      | Anthropology                |
| 36          | J01077219  | 202017    | SERV         | 116      | Allied Health               |
| 37          | J00325977  | 201938    | ESSW         | 221      | History                     |
| 38          | J00332272  | 201949    | GEDP         | 125      | Art                         |
| 39          | J00283177  | 201940    | LLAB         | 101      | Biomedical Equipment Tech   |
| 40          | J00337045  | 201935    | ACEP         | 162      | Mathematics                 |

*No exceptions noted.*

#### Procedures Related to Schedule B - Tuition Compliance Calculation

- We agreed total operating expenses per Schedule B to the audited financial statements as of and for the year ended June 30, 2020.

*No exceptions noted.*

- We traced and agreed the amounts in Schedule B to source documents.

*No exceptions noted.*

- We verified whether depreciation and amortization costs were not deducted from operating costs in accordance with Commonwealth of Pennsylvania guidelines for fiscal year 2019-20.

*No exceptions noted.*

**Procedures Related to Schedule C - Schedule of Capital Mandated Expenses - State Share**

8. We agreed "Debt Service Reimbursement" amounts to debt service schedules for 100% of the projects for which state reimbursement of up to 50% is provided and recalculated PDE reimbursement amounts.

*No exceptions noted.*

9. If applicable, we agreed 100% of the "Nonrecurring (One-time) Cash Projects" for which state reimbursement of up to 50% is provided to supporting documentation and recalculated PDE reimbursement amounts.

*No exceptions noted.*

10. We agreed 100% of "Leases/Rental Cost - Facilities and Variable" for which state reimbursement of up to 50% is provided to supporting facilities leases and terms, and recalculated PDE reimbursement amounts.

*No exceptions noted.*

11. We agreed "Other Leases of Equipment and Furnishings" items for which state reimbursement of up to 50% is provided to supporting agreements and recalculated PDE reimbursement amounts.

*No exceptions noted.*

12. We agreed the amounts that represents 50% of the negotiated lease payments for other leases of equipment and furnishings for the year ended June 30, 2020.

*No exceptions noted.*

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with the specified requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of management and the board of trustees of the Community College of Philadelphia and the Commonwealth of Pennsylvania Department of Education, and is not intended to be, and should not be, used by anyone other than these specified parties.



Philadelphia, Pennsylvania  
December 14, 2020

Pennsylvania Community Colleges

**Schedule A - Total Eligible Full-Time Equivalent (FTE) Students**

Name and Email as Prepared by: Derrick Sawyer, dsawyer@ccp.edu

Institution: Community College of Philadelphia

FISCAL YEAR ENDED: 6/30/2020

|                                         | <b>A</b><br>Second<br>Summer<br>Session | <b>B</b><br>2019<br>Fall<br>Semester | <b>C</b><br>Winter<br>Semester | <b>D</b><br>Spring<br>Semester | <b>E</b><br>First<br>Summer<br>Session | <b>F</b><br>Total<br>FTE-Base | <b>G</b><br>Annualized FTE<br>(FTE-Base<br>divided by 2) |     |
|-----------------------------------------|-----------------------------------------|--------------------------------------|--------------------------------|--------------------------------|----------------------------------------|-------------------------------|----------------------------------------------------------|-----|
| <b>A. CREDIT</b>                        |                                         |                                      |                                |                                |                                        |                               |                                                          |     |
| Full-Time                               | 8                                       | 4,435                                | -                              | 3,818                          | 31                                     | 8,292                         |                                                          | (a) |
| Part-Time                               | 1,568                                   | 6,120                                | 95                             | 5,765                          | 1,809                                  | 15,357                        |                                                          | (b) |
| <b>Total Credit FTE</b>                 | 1,576                                   | 10,555                               | 95                             | 9,583                          | 1,840                                  | 23,649                        | 11,825                                                   | (c) |
| <b>B. NON-CREDIT</b>                    |                                         |                                      |                                |                                |                                        |                               |                                                          |     |
| Full-Time                               | -                                       | -                                    | -                              | 17                             | -                                      | 17                            |                                                          | (d) |
| Part-Time                               | 59                                      | 285                                  | -                              | 232                            | 45                                     | 621                           |                                                          | (e) |
| <b>Total Non-Credit FTE</b>             | 59                                      | 285                                  | -                              | 249                            | 45                                     | 638                           | 319                                                      | (f) |
| <b>TOTAL CREDIT AND NON-CREDIT FTEs</b> | <b>1,635</b>                            | <b>10,840</b>                        | <b>95</b>                      | <b>9,832</b>                   | <b>1,885</b>                           | <b>24,287</b>                 | <b>12,144</b>                                            | (g) |

**Schedule B - TUITION COMPLIANCE CALCULATION****FISCAL YEAR ENDED: 6/30/2020****Name and Email as Prepared by: Anela Kruse (akruse@ccp.edu)****Institution: Community College of Philadelphia****TOTAL OPERATING EXPENSES \*****\$ 132,973,354****DEDUCTIONS:**

|                                                                                       |            |            |
|---------------------------------------------------------------------------------------|------------|------------|
| Scholarships and Fellowships (Financial Aid)                                          | 12,052,409 |            |
| Auxiliary Enterprise and Foundation Expenditures                                      | 616,976    |            |
| Rentals/Leases approved for Capital Reimbursement                                     | 1,989,791  |            |
| Student Activities Expense                                                            | 1,727,855  |            |
| Avocational and Recreational Expense                                                  | -          |            |
| State Funded FICA and Retirement (PSERS)                                              | 2,956,924  |            |
| Tuition remission, waivers, bad debts that may be used to determine tuition collected | -          | 19,343,955 |

**REIMBURSABLE OPERATING COSTS - TUITION COMPLIANCE****113,629,399 (a)****OPERATING COST BASE - TUITION COMPLIANCE ( 1/3 )****37,876,466****TOTAL TUITION INCOME****52,864,146****DEDUCTIONS:**

|                                                                                                 |           |           |                |
|-------------------------------------------------------------------------------------------------|-----------|-----------|----------------|
| 66.67% of total out-of-state tuition                                                            | 4,278,321 |           |                |
| 50% of total of non-sponsored tuition                                                           | 1,643,424 |           |                |
| 50% of contracted non-credit program revenue**<br>(from Contracted Training Worksheet Item (c)) | 151,413   | 6,073,158 | 46,790,988 (b) |

**Student Share Percentage of Operating Costs****41.18%****\* Total Operating Expenses Must Match Audited Financial Statements****\*\*Use only if contracted revenue is included in Tuition Income and contracted FTEs are reimbursable.**

**Schedule B - TUITION COMPLIANCE CALCULATION - CONTINUED**  
**CONTRACTED TRAINING WORKSHEET**  
**FISCAL YEAR ENDED: 6/30/2020**  
**Institution: Community College of Philadelphia**

|                                                                    |             |     |
|--------------------------------------------------------------------|-------------|-----|
| Reimbursable Operating Costs                                       | 113,629,399 | (a) |
| Total Non-Credit and Credit FTEs                                   | 12,144      | (b) |
| Average Costs per FTEs [(a) divided by (b)]                        | 9,357       |     |
| Total Contracted Revenue                                           | 302,826     | (c) |
| Contracted FTEs [annualized - divided by 2]                        | 24          | (d) |
| Average Contract Revenue per Contract FTEs<br>[(c) divided by (d)] | 12,493      |     |

**Schedule C - SCHEDULE OF CAPITAL MANDATED EXPENSES - STATE SHARE**

FISCAL YEAR ENDED: 6/30/2020

Name and Email as Prepared by: Part 1: Anela Kruse (akruse@ccp.edu) / Part 2: Derrick Sawyer (dsawyer@ccp.edu)

Institution: Community College of Philadelphia

|                                                                                                | <u>State Share<br/>Amount Received</u> | <u>State Share<br/>Amount Expended</u> |
|------------------------------------------------------------------------------------------------|----------------------------------------|----------------------------------------|
| <b><u>1. Debt Service Reimbursement</u></b>                                                    |                                        |                                        |
| (Include annual Bond Amortization and Short Term Loans/Notes - list by project, series, issue) |                                        |                                        |
| Revolving Loan Obligation - 2013 Series                                                        | 162,776                                | 162,776                                |
| 2015 Series                                                                                    | 3,328,972                              | 3,328,972                              |
| 2018 Series                                                                                    | 1,651,712                              | 1,651,712                              |
| 2019 Series                                                                                    | 675,750                                | 675,750                                |
| <b>Sub-total Debt Service Reimbursement</b>                                                    | <b>5,819,210</b>                       | <b>5,819,210</b>                       |
| <b><u>2. Nonrecurring (One-time) Cash Projects</u></b>                                         |                                        |                                        |
| None                                                                                           | -                                      | -                                      |
| <b>Sub-total Cash Project Reimbursement</b>                                                    | <b>-</b>                               | <b>-</b>                               |
| <b><u>3. Leases/Rental Cost - Facilities and Variable</u></b>                                  |                                        |                                        |
| (Include annual cost of Facilities Leases by facility - net of any rental income)              |                                        |                                        |
| Variable                                                                                       | 10,000                                 | -                                      |
| 1500 Spring Garden Street                                                                      | 6,815                                  | 6,815                                  |
| <b>Sub-total Facilities and Variable Reimbursement</b>                                         | <b>16,815</b>                          | <b>6,815</b>                           |
| <b><u>4. Other Leases of Equipment and Furnishings</u></b>                                     |                                        |                                        |
| (Provide specific listing of leases - include annual cost of Equipment and Furnishings)        |                                        |                                        |
| Ref#1 Dell PowerEdge R830 Servers (2) (Sch 619)                                                | 5,895                                  | 4,421                                  |
| Ref#2 Dell PowerEdge R820 Servers (4) (Sch 615)                                                | 17,251                                 | 1,438                                  |
| Ref#3 Dell PowerEdge R820 Servers (2) (Sch 12)                                                 | 9,500                                  | 7,125                                  |
| Ref#4 High Speed Copiers (Canon)                                                               | 15,028                                 | 21,474                                 |
| Ref#5 Cannon Model E-Studio 757 (1)                                                            | 941                                    | 942                                    |
| Ref#6 PCs (Sch 616)                                                                            | 23,128                                 | 5,782                                  |
| Ref#13 PCs (Sch 621/4)                                                                         | 5,088                                  | 5,088                                  |
| Ref#14 PCs (Sch 623)                                                                           | 16,721                                 | 16,721                                 |
| Ref#15 PCs (Sch 17)                                                                            | 16,080                                 | 16,080                                 |
| Ref#16 PCs (Sch 19)                                                                            | 5,999                                  | 5,999                                  |
| Ref#17 PCs (Sch 615)                                                                           | 8,114                                  | 676                                    |
| Ref#9-12 PCs (Schedule 621)                                                                    | 28,192                                 | 28,192                                 |
| <b>Sub-total Equipment and Furnishings Reimbursement</b>                                       | <b>151,937</b>                         | <b>113,938</b>                         |
| <b>TOTAL OF DEBT SERVICE AND LEASES</b>                                                        | <b>5,987,962</b>                       | <b>5,939,963</b>                       |

**NOTE: State Amount Expended should not exceed State Amount Received. If a difference does exist, please provide a footnote to this page explaining the variance.**