

Agreed-Upon Procedures

Community College of Philadelphia

June 30, 2021

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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 the 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, 2020 to June 30, 2021 (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	J00336002	202110	HUM	101	Humanities
2	J00264910	202040	CSCI	111	Computer Science
3	J00298945	202110	ENGL	115	English
4	J00258767	202110	PSYC	222	Psychology
5	J00336720	202035	BIOL	109	Biology
6	J00320825	202110	PSYC	215	Psychology
7	J00216955	202040	BIOL	109	Biology
8	J00341077	202040	ENGL	117	English
9	J00149669	202135	AH	103	Allied Health
10	J00362083	202035	CIS	105	Computer Info Sys
11	J00336222	202035	ENGL	101	English
12	J00375323	202135	BIOL	211	Biology
13	J00183719	202040	FNMT	118	Foundational Mathematics
14	J00137397	202035	BIOL	106	Biology
15	J00339847	202040	FNMT	16	Foundational Mathematics
16	J00332363	202035	BIOL	241	Biology
17	J00052976	202040	ENGL	102	English
18	J00326995	202040	ART	150	Art
19	J01298545	202110	CIS	244	Computer Info Sys
20	J00362885	202110	ART	103H	Art
21	J00031825	202110	ENGL	99	English
22	J00279311	202035	ENGL	102	English
23	J00327169	202110	HIST	121	History
24	J00312692	202040	NURS	101	Nursing
25	J00310109	202040	ENGL	99	English
26	J00300713	202040	MNGT	121	Management
27	J00352910	202040	FNMT	118	Foundational Mathematics
28	J00335518	202110	HIST	221	History
29	J00333843	202040	MATH	251	Mathematics
30	J00119416	202110	ART	150	Art
31	J00285282	202035	MATH	251	Mathematics
32	J00339629	202110	FNMT	19	Foundational Mathematics
33	J00138328	202040	CULA	171	Culinary Arts
34	J00264982	202110	PHIL	111	Philosophy
35	J00347523	202110	BUSL	125	Business Leadership
36	J00373699	202110	SPAN	101	Spanish
37	J00301597	202040	CHEM	121	Chemistry
38	J00168942	202110	ECON	181	Economics
39	J00343233	202110	ENGL	73	English
40	J01298938	202040	MATH	251	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	J00373819	202049	MANG	B3747	Business and Financial Service
2	J00357095	202040	LLAB	E8336	Learning Lab
3	J00148309	202040	HEAL	B9104	Health Care
4	J00340321	202049	TRUB	E8541	Trio Upward Bound Program
5	J00365103	202049	ESLP	A8620	ESL Program Courses
6	J00340322	202038	TRUB	E8588	Trio Upward Bound Program
7	J00365426	202110	ESLP	A8620	ESL Program Courses
8	J00223587	202049	TRAN	B8045	Automotive Services
9	J00364778	202049	MANG	B9631	Business and Financial Service
10	J00345220	202110	GTWY	A7005	Gateway to College Program
11	J00331714	202038	TRUB	E8594	Trio Upward Bound Program
12	J00663507	202049	CPAC	B7038	Certified Public Accountant CE
13	J00373425	202049	MANG	B9678	Business and Financial Service
14	J00337022	202049	TRUB	E8541	Trio Upward Bound Program
15	J00372191	202049	MANG	B9678	Business and Financial Service
16	J00350213	202110	GTWY	A7002	Gateway to College Program
17	J00365107	202110	ESLP	A8619	ESL Program Courses
18	J00159972	202110	ESLP	A8619	ESL Program Courses
19	J00365704	202049	ESLP	A8619	ESL Program Courses
20	J00346405	202038	TRUB	E8591	Trio Upward Bound Program
21	J00352988	202049	HEAL	B9102	Health Care
22	J00367015	202049	ADVM	B7007	Advanced Manufacturing
23	J00320289	202049	GTWY	A7001	Gateway to College Program
24	J01372423	202049	TECN	B7104	Information Technology Program
25	J00349044	202110	LLAB	E8340	Learning Lab
26	J00289490	202110	LLAB	E8307	Learning Lab
27	J00291258	202135	DACE	A7033	Div. Adult Community Ed Course
28	J00339618	202049	EDCA	B8077	Education Services Con't Ed
29	J00334797	202049	GEDP	A8815	GED Program Courses
30	J00355656	202135	ESLP	A8619	ESL Program Courses
31	J00202153	202049	EDCA	B8077	Education Services Con't Ed
32	J00960826	202049	MANG	B9674	Business and Financial Service
33	J00330600	202110	GTWY	A7003	Gateway to College Program
34	J00364662	202049	ABEP	A8016	Adult Basic Education Courses
35	J00367011	202049	ADVM	B7004	Advanced Manufacturing
36	J00187115	202110	LLAB	E8307	Learning Lab
37	J00350470	202040	LLAB	E8338	Learning Lab
38	J00316142	202110	LLAB	E8307	Learning Lab
39	J00371044	202135	ESLP	A8619	ESL Program Courses
40	J00353938	202038	TRUB	E8593	Trio Upward Bound Program

No exceptions noted.

Procedures Related to Schedule B - Tuition Compliance Calculation

5. We agreed total operating expenses per Schedule B to the audited financial statements as of and for the year ended June 30, 2021.

No exceptions noted.

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

No exceptions noted.

7. We verified whether depreciation and amortization costs were not deducted from operating costs in accordance with Commonwealth of Pennsylvania guidelines for fiscal year 2020-21.

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 represent 50% of the negotiated lease payments for other leases of equipment and furnishings for the year ended June 30, 2021.

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.

Dant Thornton LLP

Philadelphia, Pennsylvania
December 20, 2021

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: 6/30/2021

	A	B	C	D	E	F	G	
	Second	2020			First			
	Summer	Fall	Winter	Spring	Summer			
	<u>Session</u>	<u>Semester</u>	<u>Semester</u>	<u>Semester</u>	<u>Session</u>	<u>Total</u>	<u>Annualized FTE</u>	
						<u>FTE-Base</u>	<u>(FTE-Base</u>	
							<u>divided by 2)</u>	
A. CREDIT								
Full-Time	8.00	4,051.00	-	3,300.00	24.00	7,383.00		(a)
Part-Time	1,651.00	5,080.00	122.00	4,689.00	1,650.00	13,192.00		(b)
Total Credit FTE	1,659.00	9,131.00	122.00	7,989.00	1,674.00	20,575.00	10,288.00	(c)
B. NON-CREDIT								
Full-Time	-	11.00	-	11.00	-	22.00		(d)
Part-Time	37.00	152.00	-	111.00	56.00	356.00		(e)
Total Non-Credit FTE	37.00	163.00	-	122.00	56.00	378.00	189.00	(f)
TOTAL CREDIT AND NON-CREDIT FTEs	1,696.00	9,294.00	122.00	8,111.00	1,730.00	20,953.00	10,477.00	(g)

Schedule B - TUITION COMPLIANCE CALCULATION
FISCAL YEAR ENDED: 6/30/2021
Name and Email as Prepared by: Anela Kruse, akruse@ccp.edu
Institution: Community College of Philadelphia

TOTAL OPERATING EXPENSES * \$ 143,006,869

DEDUCTIONS:

Scholarships and Fellowships (Financial Aid)	12,644,020	
Auxiliary Enterprise and Foundation Expenditures	353,131	
Rentals/Leases approved for Capital Reimbursement	3,117,886	
Student Activities Expense	1,351,609	
Avocational and Recreational Expense	-	
State Funded FICA and Retirement (PSERS)	2,942,304	
Tuition remission, waivers, bad debts that may be used to determine tuition collected		20,408,950

REIMBURSABLE OPERATING COSTS - TUITION COMPLIANCE 122,597,919 (a)

OPERATING COST BASE - TUITION COMPLIANCE (1/3) 40,865,973

TOTAL TUITION INCOME 46,547,279

DEDUCTIONS:

66.67% of total out-of-state tuition	2,614,144	
50% of total of non-sponsored tuition	1,432,829	
50% of contracted non-credit program revenue** (from Contracted Training Worksheet Item (c))	158,203	42,342,103 (b)
		4,205,176

Student Share Percentage of Operating Costs 34.54%

*** 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 continued - TUITION COMPLIANCE CALCULATION
CONTRACTED TRAINING WORKSHEET
FISCAL YEAR ENDED: 6/30/2021

Reimbursable Operating Costs	\$ 122,597,919 (a)
Total Non-Credit and Credit FTEs	10,477 (b)
Average Costs per FTEs [(a) divided by (b)]	11,702
Total Contracted Revenue	367,387 (c)
Contracted FTEs [annualized - divided by 2]	14.44 (d)
Average Contract Revenue per Contract FTEs [(c) divided by (d)]	25,451

Schedule C - SCHEDULE OF CAPITAL MANDATED EXPENSES - STATE SHARE**FISCAL YEAR ENDED: 6/30/2021****Name and Email as Prepared by:****Anela Kruse (akruse@ccp.edu) Part 1****Derrick Sawyer (dsawyer@ccp.edu) Part 2****Community College of Philadelphia****Institution:****State Share
Amount Received****State Share
Amount Expended****1. Debt Service Reimbursement**(Include annual Bond Amortization and
Short Term Loans/Notes - list by
project, series, issue)

Revolving Loan Obligation - 2013 Series

162,775

162,775

2015 Series

3,328,156

3,328,156

2018 Series

1,417,508

1,417,508

2019 Series

676,750

676,750

2020 Series

226,947

226,947

Sub-total Debt Service Reimbursement

5,812,136

5,812,136

2. Nonrecurring (One-time) Cash Projects

(List by project)

-

-

Sub-total Cash Project Reimbursement

-

-

3. Leases/Rental Cost - Facilities and Variable*(Include annual cost of Facilities Leases by
facility - net of any rental income)

Variable

10,000

-

1500 Spring Garden Street

6,815

6,815

Sub-total Facilities and Variable Reimbursement

16,815

6,815

4. Other Leases of Equipment and Furnishings**(Provide specific listing of leases -
include annual cost of Equipment
and Furnishings)

Ref#1 Dell PowerEdge R830 Servers (2) (Sch 619)

5,895

-

Ref#2 Dell PowerEdge R820 Servers (4) (Sch 615)

17,251

-

Ref#3 Dell PowerEdge R820 Servers (2) (Sch 12)

9,500

-

Ref#4 High Speed Copiers (Canon)

18,090

21,474

Ref#5 Cannon Model E-Studio 757 (1)

941

942

Ref#6 PCs (Sch 616)

23,128

-

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

-

Ref#9-12 PCs (Schedule 621)

28,192

28,192

Sub-total Equipment and Furnishings Reimbursement

154,999

94,496

TOTAL OF DEBT SERVICE AND LEASES

5,983,950

5,913,447

**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.**

* No new property rentals during FY20-21

** We have not replaced our lease equipment during FY20-21