

# Agreed-Upon Procedures

**Community College of Philadelphia**

June 30, 2023

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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 related to Community College of Philadelphia's compliance with the requirements outlined by the Commonwealth of Pennsylvania Department of Education in the Statement of Auditing and Accounting Standards for Community Colleges related to the accompanying Schedule A – Total Eligible Full-Time Equivalent (FTE) Students, Schedule B – Tuition Compliance Calculation with Contracted Training Worksheet, and Schedule C – Schedule of Capital Mandated Expenses – State Share (the "specified requirements") during the period July 1, 2022 to June 30, 2023 (the "Subject Matter"). Community College of Philadelphia's management is responsible for its compliance with those requirements.

Community College of Philadelphia has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating Community College of Philadelphia's compliance with the Subject Matter. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. Consequently, we make no representation regarding the appropriateness of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated 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           | J00353949  | 202240    | MKTG         | 131      | Marketing                   |
| 2           | J00401450  | 202240    | FNMT         | 20       | Foundational Mathematics    |
| 3           | J00400081  | 202310    | ENGL         | 98       | English                     |
| 4           | J00391938  | 202310    | BUSL         | 101      | Business Leadership         |
| 5           | J00397135  | 202235    | MATH         | 251      | Mathematics                 |
| 6           | J00238213  | 202240    | MNGT         | 121      | Management                  |
| 7           | J00090292  | 202240    | ED           | 290      | Education                   |
| 8           | J00413913  | 202335    | SPAN         | 101      | Spanish                     |
| 9           | J00398561  | 202335    | ENGL         | 102      | English                     |
| 10          | J00393400  | 202240    | FNMT         | 118      | Foundational Mathematics    |
| 11          | J00391546  | 202240    | ENGL         | 94       | English                     |
| 12          | J00406560  | 202310    | ENGL         | 72       | English                     |
| 13          | J00289749  | 202310    | MATH         | 272      | Mathematics                 |
| 14          | J00366955  | 202310    | ENGL         | 101      | English                     |
| 15          | J00348623  | 202240    | PSYC         | 167      | Psychology                  |
| 16          | J00293874  | 202235    | MATH         | 162      | Mathematics                 |
| 17          | J00289837  | 202310    | BIOL         | 241      | Biology                     |
| 18          | J00389473  | 202240    | ENGL         | 97       | English                     |
| 19          | J01228798  | 202240    | ENGL         | 107      | English                     |
| 20          | J00389978  | 202310    | POLS         | 111      | Political Science           |
| 21          | J01326985  | 202335    | ECON         | 112      | Economics                   |
| 22          | J00376909  | 202240    | PSYC         | 215      | Psychology                  |
| 23          | J00398379  | 202235    | MATH         | 251      | Mathematics                 |
| 24          | J00097414  | 202240    | PHIL         | 151      | Philosophy                  |
| 25          | J00373754  | 202240    | ART          | 111      | Art                         |
| 26          | J00388811  | 202310    | HIST         | 121      | History                     |
| 27          | J00396639  | 202240    | ENGL         | 101      | English                     |
| 28          | J00400266  | 202310    | SOC          | 101      | Sociology                   |
| 29          | J00409125  | 202310    | ENGL         | 115      | English                     |
| 30          | J00372966  | 202310    | ART          | 105      | Art                         |
| 31          | J00393306  | 202240    | ENGL         | 98       | English                     |
| 32          | J00399693  | 202240    | ENGL         | 98       | English                     |
| 33          | J00359806  | 202310    | HIST         | 103      | History                     |
| 34          | J00290638  | 202240    | CIS          | 106      | Computer Info Sys           |
| 35          | J00400039  | 202240    | FNMT         | 118      | Foundational Mathematics    |
| 36          | J00356334  | 202240    | HIST         | 122      | History                     |
| 37          | J00373844  | 202240    | ENGL         | 102      | English                     |
| 38          | J00378162  | 202310    | ENGL         | 98       | English                     |
| 39          | J00135528  | 202310    | THM          | 285      | Tourism & Hospitality Mngmt |
| 40          | J00135498  | 202310    | MNGT         | 121      | Management                  |

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           | J00402636  | 202240    | ESLP         | 44927          | English as a Second Lang Intro                    |
| 2           | J00402334  | 202240    | ESLP         | 44404          | English as a Second Lang III                      |
| 3           | J00379689  | 202235    | ACEP         | 54519          | Business Leadership BUSL 101                      |
| 4           | J00363001  | 202310    | DACE         | DACE D0003 002 | #CCPVotes Student Leaders for Civic Action        |
| 5           | J00384903  | 202335    | TRUB         | 54713          | LANGUAGE ARTS                                     |
| 6           | J00411389  | 202335    | TRUB         | 54713          | LANGUAGE ARTS                                     |
| 7           | J00095883  | 202335    | HEAL         | 54720          | MASSAGE THERAPY (PT 2 – 220HR)                    |
| 8           | J00411370  | 202310    | MANG         | MANG D0034 003 | 10KSB Cohort 29                                   |
| 9           | J00392004  | 202240    | LLAB         | 42076          | ESL Tutorial                                      |
| 10          | J00410412  | 202310    | ESLP         | 12866          | English as a Second Lang III                      |
| 11          | J00417893  | 202335    | MANG         | MANG B9743 012 | Working in Teams (Grants)                         |
| 12          | J00246591  | 202240    | MANG         | MANG D0022 003 | Working in Teams (CT)                             |
| 13          | J00401625  | 202310    | LLAB         | 11553          | ESL Tutorial                                      |
| 14          | J00401004  | 202240    | ESLP         | 44373          | English as a Second Lang II                       |
| 15          | J00269480  | 202240    | HEAL         | HEAL D0009 002 | Nursing 915                                       |
| 16          | J00399417  | 202235    | TRUB         | 54444          | Swahili                                           |
| 17          | J00413100  | 202335    | COMP         | COMP D0007 006 | Back End Software Developer Bootcamp              |
| 18          | J00409117  | 202310    | GTWY         | 13098          | Achievement Lab                                   |
| 19          | J00416687  | 202335    | MANG         | MANG B9674 011 | Critical Thinking Skills (Grants)                 |
| 20          | J00705282  | 202335    | MANG         | MANG B9674 012 | Critical Thinking Skills (Grants)                 |
| 21          | J00405969  | 202240    | TRAN         | TRAN B8042 024 | Safety Inspection Mechanic Training Certification |
| 22          | J01268250  | 202240    | ESLP         | 44393          | English as a Second Lang III                      |
| 23          | J00402004  | 202240    | GEDP         | GEDP D0001 007 | HSE Prep - Mathematics and Science                |
| 24          | J00382331  | 202310    | ESLP         | 13620          | English as a Second Lang III                      |
| 25          | J00405345  | 202310    | HMTD         | HMTD D0001 004 | Intro to Food Truck Entrepreneurship              |
| 26          | J00394708  | 202235    | ACEP         | 54558          | History of American Diversity                     |
| 27          | J00402660  | 202240    | ESLP         | 44927          | English as a Second Lang Intro                    |
| 28          | J00344359  | 202235    | TRAN         | TRAN B8045 018 | Emissions Inspector Certification (EIC)           |
| 29          | J00402952  | 202240    | ESLP         | 44928          | English as a Second Lang Intro                    |
| 30          | J00409829  | 202310    | GTWY         | 13098          | Achievement Lab                                   |
| 31          | J00405305  | 202240    | TRAN         | TRAN B8045 023 | Emissions Inspector Certification (EIC)           |
| 32          | J00415795  | 202335    | ESLP         | 54197          | English as a Second Lang III                      |
| 33          | J00390355  | 202240    | TRUB         | 45210          | COLLEGE PREP WORKSHOP                             |
| 34          | J00400280  | 202235    | TRAN         | TRAN B8045 018 | Emissions Inspector Certification (EIC)           |
| 35          | J00416676  | 202335    | MANG         | MANG D0002 009 | Budget Basics (Grants)                            |
| 36          | J00405611  | 202240    | TECN         | TECN D0006 001 | Aerial Lift High Reach Safety (CT)                |
| 37          | J01188431  | 202240    | MANG         | MANG D0034 002 | 10KSB Cohort 28                                   |
| 38          | J00220205  | 202310    | HMTD         | HMTD D0001 004 | Intro to Food Truck Entrepreneurship              |
| 39          | J01292397  | 202240    | MANG         | MANG D0025 003 | Power Up Cohort 19 Peer-Based Learning Experience |
| 40          | J00411583  | 202310    | HEAL         | HEAL D0024 002 | American Red Cross BLS CPR Certification          |

No exceptions noted.

**Procedures Related to Schedule B - Tuition Compliance Calculation with Contracted Training Worksheet**

5. We agreed total operating expenses per Schedule B to the audited financial statements as of and for the year ended June 30, 2023.

*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 2022-23.

*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, 2023.

*No exceptions noted.*

We were engaged by Community College of Philadelphia to perform this agreed-upon procedures engagement and conducted our engagement 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.

We are required to be independent of Community College of Philadelphia and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this agreed-upon procedures report is solely to report our findings based on the specific procedures performed on the Subject Matter for the purpose of assisting Community College of Philadelphia and Commonwealth of Pennsylvania Department of Education in evaluating compliance with the specified requirements. Accordingly, this report is not suitable for any other purpose.

*Grant Thornton LLP*

Philadelphia, Pennsylvania  
December 19, 2023

**Pennsylvania Community Colleges**

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

**Name and Email as Prepared by:** Barry Sulzberg, bsulzberg@ccp.edu

**Institution:** Community College of Philadelphia

**FISCAL YEAR ENDED:** 6/30/2023

|                                         | <b>A</b>                    | <b>B</b>                 | <b>C</b>           | <b>D</b>           | <b>E</b>                   | <b>F</b>                  | <b>G</b>                                              |     |
|-----------------------------------------|-----------------------------|--------------------------|--------------------|--------------------|----------------------------|---------------------------|-------------------------------------------------------|-----|
|                                         | Second<br>Summer<br>Session | 2021<br>Fall<br>Semester | Winter<br>Semester | Spring<br>Semester | First<br>Summer<br>Session | <b>Total<br/>FTE-Base</b> | <b>Annualized FTE<br/>(FTE-Base<br/>divided by 2)</b> |     |
| <b>A. CREDIT</b>                        |                             |                          |                    |                    |                            |                           |                                                       |     |
| Full-Time                               | 8                           | 3,577                    | -                  | 3,154              | 13                         | 6,752                     |                                                       | (a) |
| Part-Time                               | 1,143                       | 4,150                    | 142                | 3,960              | 1,382                      | 10,777                    |                                                       | (b) |
| <b>Total Credit FTE</b>                 | 1,151                       | 7,727                    | 142                | 7,114              | 1,395                      | 17,529                    | 8,765                                                 | (c) |
| <b>B. NON-CREDIT</b>                    |                             |                          |                    |                    |                            |                           |                                                       |     |
| Full-Time                               | 3                           | 27                       | -                  | 28                 | 17                         | 75                        |                                                       | (d) |
| Part-Time                               | 82                          | 402                      | -                  | 431                | 209                        | 1,124                     |                                                       | (e) |
| <b>Total Non-Credit FTE</b>             | 85                          | 429                      | -                  | 459                | 226                        | 1,199                     | 600                                                   | (f) |
| <b>TOTAL CREDIT AND NON-CREDIT FTEs</b> | <b>1,236</b>                | <b>8,156</b>             | <b>142</b>         | <b>7,573</b>       | <b>1,621</b>               | <b>18,728</b>             | <b>9,364</b>                                          | (g) |



**TUITION COMPLIANCE CALCULATION - Schedule B****FISCAL YEAR ENDED: 6/30/2023****Name and Email as Prepared by: Barry Sulzberg bsulzberg@ccp.edu****Institution: Community College of Philadelphia****TOTAL OPERATING EXPENSES \*****\$ 141,108,677****DEDUCTIONS:**

Scholarships and Fellowships (Financial Aid)  
Auxiliary Enterprise and Foundation Expenditures  
Rentals/Leases approved for Capital Reimbursement  
Student Activities Expense  
Avocational and Recreational Expense  
State Funded FICA and Retirement (PSERS)  
Tuition remission, waivers, bad debts that may be used to  
determine tuition collected

|            |
|------------|
| 11,552,569 |
| 475,340    |
| 1,298,925  |
| 1,177,644  |
| -          |
| 2,795,828  |
| -          |

**17,300,306****REIMBURSABLE OPERATING COSTS - TUITION COMPLIANCE****123,808,371 (a)****OPERATING COST BASE - TUITION COMPLIANCE ( 1/3 )****41,269,457****TOTAL TUITION INCOME****41,619,750****DEDUCTIONS:**

66.67% of total out-of-state tuition

**3,527,521**

50% of total of non-sponsored tuition

**1,768,200**

50% of contracted non-credit program revenue\*\*  
from Contracted Training Worksheet Item (c)

**234,691****5,530,412****36,089,338 (b)****Student Share Percentage of Operating Costs****29.15%****\* Total Operating Expenses Must Match Audited Financial Statements****\*\*Use only if contracted revenue is included in Tuition Income and contracted FTEs are reimbursable.**

**TUITION COMPLIANCE CALCULATION - Schedule B continued**  
**CONTRACTED TRAINING WORKSHEET**  
**FISCAL YEAR ENDED: 06/30/2023**

|                                                                    |                    |
|--------------------------------------------------------------------|--------------------|
| Reimbursable Operating Costs                                       | \$ 123,808,371 (a) |
| Total Non-Credit and Credit FTEs                                   | 9,364 (b)          |
| Average Costs per FTEs [(a) divided by (b)]                        | 13,221.74          |
| Total Contracted Revenue                                           | 469,381 (c)        |
| Contracted FTEs [annualized - divided by 2]                        | 43.74 (d)          |
| Average Contract Revenue per Contract FTEs<br>[(c) divided by (d)] | 10,731.16          |

**SCHEDULE OF CAPITAL MANDATED EXPENSES - STATE SHARE - Schedule C****FISCAL YEAR ENDED: 6/30/2023****Name and Email as Prepared by: Barry Sulzberg bsulzberg@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) |                                        |                                        |
| 2015 Series                                                                                    | 3,330,300                              | 3,330,300                              |
| 2018 Series                                                                                    | 1,418,111                              | 1,418,111                              |
| 2019 Series                                                                                    | 676,500                                | 676,500                                |
| 2020 Series                                                                                    | 231,628                                | 231,628                                |
| <b>Sub-total Debt Service Reimbursement</b>                                                    | <b>5,656,539</b>                       | <b>5,656,539</b>                       |
| <b><u>2. Nonrecurring (One-time) Cash Projects</u></b>                                         |                                        |                                        |
| (List by project)                                                                              |                                        |                                        |
|                                                                                                | -                                      | -                                      |
| <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)              |                                        |                                        |
| 1500 Spring Garden Street                                                                      | 6,815                                  | 6,815                                  |
| Variable                                                                                       | 10,000                                 | -                                      |
| <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                                  | -                                      |
| 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)                                                               | 15,028                                 | 17,895                                 |
| Ref#5 Cannon Model E-Studio 757 (1)                                                            | 941                                    | -                                      |
| Ref#6 PCs (Sch 616)                                                                            | 23,128                                 | -                                      |
| Ref#13 PCs (Sch 621/4)                                                                         | 5,088                                  | -                                      |
| Ref#14 PCs (Sch 623)                                                                           | 16,721                                 | -                                      |
| Ref#15 PCs (Sch 17)                                                                            | 16,080                                 | 5,652                                  |
| Ref#16 PCs (Sch 19)                                                                            | 5,999                                  | 6,260                                  |
| Ref#17 PCs (Sch 615)                                                                           | 8,114                                  | -                                      |
| Ref#9-12 PCs (Schedule 621)                                                                    | 28,192                                 | -                                      |
| <b>Sub-total Equipment and Furnishings Reimbursement</b>                                       | <b>151,937</b>                         | <b>29,807</b>                          |
| <b>TOTAL OF DEBT SERVICE AND LEASES</b>                                                        | <b>5,825,291</b>                       | <b>5,693,161</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.**