

Agreed-Upon Procedures

Community College of Philadelphia

June 30, 2024

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

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

We have performed the procedures enumerated below related to the Community College of Philadelphia's (the "College") compliance with the requirements outlined by the Commonwealth of Pennsylvania Department of Education ("PDE") 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, 2023 to June 30, 2024 (the "Subject Matter"). The College's management is responsible for its compliance with those requirements.

The College has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of evaluating the College'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	J00285042	202340	BIOL	110	Health Services/Allied Health
2	J00398894	202335	ENGL	73	Law Enforcement/Pol Sci
3	J00115918	202335	ENGL	94	Psychology, General
4	J00230059	202410	SOC	101	Health Services/Allied Health
5	J00250227	202435	ENGL	115	Organizational Leadership
6	J00226460	202335	PSYC	101	Human Services, General
7	J00411101	202410	ENGL	102	Health Services/Allied Health
8	J00294807	202340	ENGL	98	Health Services/Allied Health
9	J00301361	202410	ENGL	115	Elementary Education/Teaching
10	J00334442	202410	MATH	121	Computer Science, General
11	J00418151	202410	PHYS	140	Liberal Arts & Sciences
12	J00284037	202410	ADC	163	Construction Site Management
13	J00352833	202335	ENGL	115	Health Services/Allied Health
14	J00412358	202340	RESP	100	Respiratory Therapy Tech
15	J00118627	202405	CHEM	110	Health Services/Allied Health
16	J00411774	202340	FNMT	118	Health Services/Allied Health
17	J00422638	202410	ENGL	101	Health Services/Allied Health
18	J00368794	202340	ENGL	81	Business & Management, General
19	J00165906	202410	MATH	150	Health Care Administration
20	J00351888	202340	MATH	171	Computer Science, General
21	J00416434	202410	GS	101	Health Services/Allied Health
22	J00375804	202340	MUS	115	Music Technology
23	J00355693	202410	NUTR	106	Physical Fitness Technician
24	J00432879	202410	FNMT	118	Organizational Leadership
25	J00425234	202340	SOC	101	Health Services/Allied Health
26	J00400976	202340	ENGL	101	Health Services/Allied Health
27	J00360218	202435	ENGL	97	Multi-/Interdisciplinary Studi
28	J00326567	202410	CHEM	110	Health Services/Allied Health
29	J01268024	202435	BIOL	106	Health Services/Allied Health
30	J00411252	202340	ENGL	84	Computer Science, General
31	J00415758	202410	FNMT	19	Health Services/Allied Health
32	J00329545	202335	SOC	101	Health Services/Allied Health
33	J00337931	202340	HUM	101	Biology/Biological Sciences
34	J00318928	202410	GS	101	Psychology, General
35	J00432082	202435	ENGL	82	Health Services/Allied Health
36	J00423832	202340	PSYC	215	Non Degree Seeking
37	J00385973	202340	BIOL	109	Health Services/Allied Health
38	J00415586	202410	HIST	121	Public Health Education and Pr
39	J00421184	202410	SOC	101	Non Degree Seeking
40	J00419659	202410	BIOL	108	Health Services/Allied Health

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 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	J00432322	202410	ESLP	13074	English as a Second Lang III
2	J00426577	202405	MANG	B9631 007	Foundations of Coaching
3	J00374623	202340	LLAB	43723	ESL Tutorial
4	J00433079	202410	ESLP	12834	English as a Second Lang III
5	J00420131	202340	DACE	44408	American Idioms
6	J00417804	202340	LLAB	43723	ESL Tutorial
7	J00427433	202410	MANG	D0002 011	Budget Basics (Grants)
8	J00427114	202405	TRAN	D0001 028	Emissions Inspector Re-Test
9	J00426353	202340	MANG	D0027 003	Emotional Intelligence in the Workplace (CT)
10	J00433570	202405	MANG	B9703 012	Problem Solving (Grants)
11	J00411389	202410	TRUB	13785	College Prep Workshop
12	J00427420	202410	MANG	D0015 002	Conflict Management (Grants)
13	J00433995	202435	TRUB	55036	Mathematics
14	J00417918	202340	ESLP	44367	English as a Second Lang I
15	J00132140	202410	HEAL	D0024 012	American Red Cross BLS CPR Certification
16	J00399419	202340	TRUB	45210	College Prep Workshop
17	J00078050	202340	LLAB	42076	ESL Tutorial
18	J00412063	202340	LLAB	41887	ESL Tutorial
19	J00427095	202435	TRUB	55108	AMERICAN SIGN LANGUAGE
20	J00427428	202405	COMM	D0002 001	Business Writing that Works (Grants)
21	J00435788	202410	MANG	B9703 016	Problem Solving (Grants)
22	J00409678	202340	ESLP	44395	English as a Second Lang III
23	J00423657	202340	ESLP	12834	English as a Second Lang III
24	J00424524	202435	ESLP	54121	English as a Second Lang II
25	J00757638	202435	MANG	D0031 002	Identifying and Addressing Racial Micro-aggressions in the Workplace
26	J00419834	202340	ABEP	45632	ABE Language Arts Skills
27	J00428237	202340	MANG	B9743 014	Working in Teams (Grants)
28	J00388776	202340	LLAB	43148	ESL Tutorial
29	J00424030	202340	ESLP	13612	English as a Second Lang II
30	J00427576	202340	MANG	D0004 005	Customer Service Skills (CT)
31	J00431980	202410	ESLP	13608	English as a Second Lang I
32	J00395078	202410	MANG	B9741 011	Interpersonal Communication (Grants)
33	J00320317	202340	ESLP	13073	English as a Second Lang II
34	J00421532	202335	TRAN	B8042 033	Safety Inspection Mechanic Training Certification
35	J00418605	202335	ACEP	54521	Intermediate Algebra
36	J00422747	202340	ABEP	45632	ABE Language Arts Skills
37	J00396195	202410	MANG	B9741 011	Interpersonal Communication (Grants)
38	J00445012	202435	TECN	D0003 009	Advanced Manufacturing Core Math Skills: Geometry and Algebra (CT)
39	J00443889	202435	HEAL	D0027 002	Clinical Medical Assisting
40	J00351144	202410	ADVM	D0010 005	Welding

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, 2024.

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 deducted from operating costs in accordance with Commonwealth of Pennsylvania guidelines for fiscal year 2023-2024.

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, 2024.

No exceptions noted.

We were engaged by the College 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 the College and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating 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 the College and the 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 11, 2024

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: 6/30/2024

	A	B	C	D	E	F	G	
	Second	2023	2024	2024	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	5	3,969		3,341	14	7,329		(a)
Part-Time	1,169	4,259	170	4,107	1,584	11,289		(b)
Total Credit FTE	1,174	8,228	170	7,448	1,598	18,618	9,309	(c)
B. NON-CREDIT								
Full-Time	3	29		13	7	52		(d)
Part-Time	60	422		444	189	1,115		(e)
Total Non-Credit FTE	63	451	-	457	196	1,167	584	(f)
TOTAL CREDIT AND NON-CREDIT FTEs	1,237	8,679	170	7,905	1,794	19,785	9,893	(g)

TUITION COMPLIANCE CALCULATION - Schedule B**FISCAL YEAR ENDED: 6/30/2024****Name and Email as Prepared by: Barry Sulzberg bsulzberg@ccp.edu****Institution: Community College of Philadelphia****TOTAL OPERATING EXPENSES *****\$ 152,245,433****DEDUCTIONS:**

Scholarships and Fellowships (Financial Aid)

\$ 10,751,090

Auxiliary Enterprise and Foundation Expenditures

\$ 380,516

Rentals/Leases approved for Capital Reimbursement

\$ 1,473,874

Student Activities Expense

\$ 1,079,452

Avocational and Recreational Expense

State Funded FICA and Retirement (PSERS)

\$ 3,044,181Tuition remission, waivers, bad debts that may be used to
determine tuition collected**- \$ 16,729,113****REIMBURSABLE OPERATING COSTS - TUITION COMPLIANCE****\$ 135,516,320 (a)****OPERATING COST BASE - TUITION COMPLIANCE (1/3)****\$ 45,172,107****TOTAL TUITION INCOME****\$ 43,229,783****DEDUCTIONS:**

66.67% of total out-of-state tuition

\$ 3,663,615

50% of total of non-sponsored tuition

\$ 1,705,10050% of contracted non-credit program revenue**
(from Contracted Training Worksheet Item (c))**\$ 229,862****\$ 5,598,577 \$ 37,631,206 (b)****Student Share Percentage of Operating Costs****27.77%***** 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: 6/30/2024

Reimbursable Operating Costs	\$ 135,516,320	(a)
Total Non-Credit and Credit FTEs	9,893	(b)
Average Costs per FTEs [(a) divided by (b)]	\$ 13,698	
Total Contracted Revenue	\$ 459,725	(c)
Contracted FTEs [annualized - divided by 2]	25.43	(d)
Average Contract Revenue per Contract FTEs [(c) divided by (d)]	\$ 18,078	

SCHEDULE OF CAPITAL MANDATED EXPENSES - STATE SHARE - Schedule C**FISCAL YEAR ENDED: 6/30/2024****Name and Email as Prepared by: Barry Sulzberg bsulzberg@ccp.edu****Institution: Community College of Philadelphia**

	<u>State Share Amount Received</u>	<u>State Share Amount Expended</u>
<u>1. Debt Service Reimbursement</u>		
(Include annual Bond Amortization and Short Term Loans/Notes - list by project, series, issue)		
2015 Series	2,318,750	2,318,750
2018 Series	1,359,506	1,359,506
2019 Series	675,250	675,250
2020 Series	231,128	231,128
Sub-total Debt Service Reimbursement	4,584,634	4,584,634
<u>2. Nonrecurring (One-time) Cash Projects</u>		
Simulation Skills Lab	362,500	362,500
Sub-total Cash Project Reimbursement	362,500	362,500
<u>3. Leases/Rental Cost - Facilities and Variable</u>		
(Include annual cost of Facilities Leases by facility - net of any rental income)		
1500 Spring Garden Street	6,815	6,815
Variable	10,000	-
Sub-total Facilities and Variable Reimbursement	16,815	6,815
<u>4. Other Leases of Equipment and Furnishings</u>		
(Provide specific listing of leases - include annual cost of Equipment and Furnishings)		
Ref#1 Dell PowerEdge R650 Servers (2) (sch 626)	4,596	2,298
Ref#2 PCs & Monitors (sch 627)	100,469	50,235
Ref#3 PCs & Monitors (sch 625)	37,500	18,750
Pending Servers	9,372	-
Sub-total Equipment and Furnishings Reimbursement	151,937	71,283
TOTAL OF DEBT SERVICE AND LEASES	5,115,886	5,025,232

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.
