Community College of Philadelphia

Meeting of the Board of Trustees, Thursday, September 7, 2023, 3:00 p.m. Isadore A. Shrager Boardroom Room M2-1/Hybrid

AGENDA

In-Person Attendance is Strongly Encouraged. Meeting is Likely to Run Long.

(1) Meeting Called to Order

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

- Election of Board Officers for 2023-2024
- Update the Board on the Start of the Academic Year
- Update the Board on Enrollment
- Update the Board on Campus Security

(2) Public Comment

(3) Board Elections

(a) Nominating Committee Recommendations for Board Officers (A)

(4) Report of the President

(a) Academic Year/Fall Reopening

(b) Preliminary Enrollment Update (Summer and Fall)

(c) Professional Development Week – August 28 - September 1, 2023

(d) 19130 Zip Code Project

(e) ACCT Presentation – October 10, 2023 – 10:30 a.m.

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

(g) Security Report

(5) Committee Chair Appointments

(6) Student Outcomes Committee, June 15, 2023

June 15, 2023 Student Outcomes Meeting Minutes.pdf 5

(7) Audit Committee, June 21, 2023

June 21, 2023 Audit Committee Meeting Minutes & Attachments A, B & C.pdf 12

(8) Executive Committee, June 27, 2023

June 27, 2023 Executive Committee Meeting Minutes.pdf 61

(9) Combined Meeting of the Business Affairs and Executive Committees June 21, July 20, and August 23, 2023

June 21, 2023 Combined Meeting of the Business Affairs & Executive Committees Minutes.pdf 62

July 20, 2023 Combined Meeting of Business Affairs and Executive Committees.pdf 89

August 23, 2023 Comibined Meeting of the Business Affairs and Executive Committee Minutes.pdf 93

(10) Workforce Subcommittee, August 23, 2023

August 23, 2023 Workforce Subcommittee Meeting Minutes.pdf 157

(11) Consent Agenda (A)

(a) Proceedings and Minutes of Decisions and Resolutions Meeting of June 1, 2023

June 1, 2023 Board Proceedings.pdf 161

Attachent A - Board Enrollment Update.pdf 169

Attachment B - 2023 Domestic Study Overview.pdf 175

Attachment C - Resolution on Gilroy Roberts Foundation Naming.pdf 182

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(b) Gifts and Grants

Record of Grants & Gifts FY23 (9.7.23)_8_30_23.pdf 188

Record of Grants & Gifts FY24 (9.7.23)_8_30_23.pdf 189

(c) Settlement of CM Regent Claim No. 244254

(d) Fiscal Year 2023-2024 Insurance Renewal

(e) Change Order for Allied Universal

(f) Reappointment of Fox Rothschild, LLP as Construction Counsel

(g) Award of the Winnet Student Life First Floor Kitchen Demolition to L&L Legacy Construction

(h) Allied Universal Amendment

(i) Johnson Controls Inc.

(j) Stop Loss – Granular

(k) Life and Disability Insurance – Sun Life

(l) Medical Benefits – IBX

(m) Appointment of Faegre Drinker as the College’s Labor Counsel

(n) Approval of Mass Media Associate of Arts and Communications Studies Associate of Arts Academic Programs Reviews

(12) Resolution on the Ratification of Resolutions Approved on June 21, 2023 and August 23, 2023 (A)

Resolution for Ratification of Executive Committee Resolutions Approved on June 21 and August 23, 2023.pdf 190

(a) June 21, 2023 Resolution Regarding the Discharge of Student Debt Owed to the College for Qualifying Students

(b) June 21, 2023, the Business Affairs Committee and Executive Committee of the College’s Board of Trustees, approved the Resolution for the Appointment of Directors for the CCP Career & Advanced Technology Center, Inc.

(c) June 21, 2023, the Business Affairs Committee and Executive Committee of the College's Board of Trustees approved the Resolution for the Increase in the Student Wage Rate, Part-Time Tutor Rate and Changes to College Policy Memorandum No. 103 (A)

(d) August 23, 2023, the Business Affairs Committee and the Executive Committee of the College's Board of Trustees approved the Resolution for Salary Increases for Administrators and Confidential Employees

(e) August 23, 2023, the Executive Committee of the College's Board of Trustees approved the Resolution on Officers Designated to Sign Contracts with the City of Philadelphia

(13) Report of the Chair

(a) Update on Board Self-Assessment

(b) 2023 ACCT Leadership Congress, October 9-12, 2023 Las Vegas, Nevada

(c) Board Appointments

(14) Old Business

(15) New Business

(16) Next Meeting: Committee of the Whole, October 4-5, 2023

Wednesday, October 4, 2023: 4:00 p.m. Executive Committee (if needed) Dinner and Presentation (Working Session), Board Service Recognition: 5:30 p.m., Isadore A. Shrager Boardroom, Room M2-1/Hybrid

Thursday, October 5, 2023, 3:00 p.m. Meeting of the Board of Trustees Isadore A. Shrager Boardroom, Room 2-1/Hybrid

Committee Meetings

Student Outcomes, Thursday, September 7, 2023
1:00 p.m. – 2:30 p.m. – Library and
Learning Commons, Room L1-13

Business Affairs, Wednesday, September 20, 2023
9:00 a.m., Isadore A. Shrager Boardroom
M2-1, Hybrid

Workforce Subcommittee, Thursday, October 5, 2023, 11:00 a.m. Center for Business & Industry, Room C2-5/Hybrid

Audit Committee, Monday, October 16, 2023 – 10:00 a.m.
Isadore A. Shrager Boardroom, Room M2-1
Hybrid

Upcoming Events - *Board attendance strongly encouraged

*Gilroy Roberts Reception and Exhibition Reopening Monday, September 18, 2023, 5:30 p.m. Mint Building Rotunda

*The Pastor and the Presidents, Friday, September 22, 2023
Doors Open at 5:00 p.m. Bonnell Building Auditorium

*Latine Heritage Month Activities, September 15-October 15, 2023

*Career and Advanced Technology Center 1-Year Anniversary Celebration Thursday, September 28, 2023, 10:00 a.m. 4750 Market Street

*Pennsylvania Commission for Community Colleges Virtual Statewide Trustee Meeting, Tuesday, November 14, 2023, 6:00 p.m. – 7:30 p.m.

September Calendar of Events.pdf 205

(17) Executive Session

The Board will convene in Executive Session for an update on negotiations and legal matters. The Board will not return following Executive Session.

STUDENT OUTCOMES COMMITTEE OF THE BOARD OF TRUSTEES

MINUTES

Thursday, June 15, 2023
10:00 a.m.
Hybrid

Zoom
&
Isadore A. Shrager Boardroom, M2-1
1700 Spring Garden St.
Philadelphia, PA 19130

AGENDA

Presiding: Ms. Chekemma Fulmore-Townsend

Committee Members: Ms. Mindy Posoff, Ms. Rosalyn McPherson

College Members: Dr. Donald Generals, Dr. Alycia Marshall, Dr. Vance Gray, Danielle Liautaud-Watkins, Dr. Judith Gay

Guests: Dr. Lisa Sanders, Assistant Dean/Interim Dean of Liberal Studies, Dr. Myla Morris-Skeiker, English Department Chair and Associate Professor of English, Dr. Amy Birge-Caracappa, Director of Assessment, Elizabeth Gordon, Assessment and Evaluation Coordinator, David Raskin, Assistant Professor of Communication Studies and Mass Media, Curriculum Coordinator for Communication Studies and Mass Media programs

(I.) Public Session

(a) Introductions (I)

Trustee Chekemma Fulmore-Townsend called the meeting to order. An introduction of Dr. Lisa Sanders was made who was in attendance to lead the discussions of the academic program reviews for both the Mass Media Associate of Arts program and the Communications Studies Associate of Arts program.

(b) Mass Media Associate of Arts (A.A.) Academic Program Review (A)

Dr. Lisa Sanders, the Acting Dean of Liberal Studies, began by noting a few statistics and key findings about the Mass Media program. She stated the average full-time enrollment of the Mass Media program is higher than the college average; however, enrollment in the program has decreased by 61.9%. Dr. Sanders shared that on average, the Black male enrollment in the Mass Media program is greater than college-wide enrollment for this demographic. She noted that the proportion of students within the program between 16 to 21 years of age, is greater than that of the college overall. She continued by providing information about the retention findings among students within the Mass Media program. From the Fall 2017 to Spring 2022, 65.5% of students returned to the same program or graduated, while 64.6% of students college-wide returned to the same program or graduated. Dr. Sanders continued by sharing the Mass Media department's program responses from a prior audit and action items that were carried out. The first program audit response was related to the evaluation of articulation agreements. Many of the Mass Media articulation agreements are not utilized. Currently, there are 21 articulation agreements, thirteen of which were not used during the five-year period studied. Although the Mass Media program's largest partner institution is Temple University, the program does not have a fully executed articulation agreement with Temple University, even though several students from the program transferred to Temple over the five-year period of study. She stated that since the last audit, Temple's Communication programs have been restructured, however, the COVID-19 pandemic presented some challenges with following up with curricular alignments. Since then, the department has stayed abreast of the changes with intentions to align the curriculum and develop a formal articulation agreement in the near future.

Another audit response was related to improving retention with a focus on students earning less than twelve credits. Over a five-year time period, the Mass Media program enrolled on average 89 students a year. Of the students that enrolled in the program, 152 Mass Media students left the program and college, while only 25 of those students left the program with a degree. Dr. Sanders explained that the program update reflects several courses and programs the department has developed in recent years that are aimed in part, at recruiting and retaining new students. The English department re-designated the required ENGL 114, Intro to Communication course, as an ENGL 098 "waiver" course so that students who were not at the ENGL 101 level could earn credits toward a Mass Media Associate of Arts degree. With the development of the Accelerated Learning Program and co-requisite model in English, this is no longer necessary. The department now has approved Corequisite Program versions of ENGL 115 and ENGL 107 (both required), and ENGL 116 (a Mass Media elective) under a similar pretext – this will help developmental English students earn credits toward their degrees, and hopefully be more encouraged about their prospects.

The final audit assessment discussed was related to the quality and variety of the evaluation assessment measures done to ensure alignment between the program learning outcomes and student learning outcomes; faculty collaboration on assessment planning; and the extent to which the programs incorporate mass media education trends to prepare students and ensure success after graduation. As a result of the audit, it was suggested that the department evaluate whether an alignment exists between the program learning outcomes and the student learning outcomes and ensure that this alignment is clear to faculty, students, and administration. To improve on the suggested step following the audit, Dr. Sanders stated that the department filed course and program addenda with the primary purpose of revising Course Learning Outcomes (CLOs) and Program Learning

Outcomes (PLOs) to be in better alignment so that the language of the outcomes would make them more clearly assessable. She further shared that the unit faculty have been trained on our Assessment, Evaluation, Feedback and Intervention System (AEFIS) and incorporated it into their course design with a high level of faculty adoption.

Dr. Sanders closed by stating that media dominates how most information is shared globally. Through innovation, the digital landscape will continue to evolve and present an opportunity for the Mass Media program to examine areas for growth that can better prepare students for future careers in multimedia journalism.

Following the Mass Media APR discussion, Trustee Fulmore-Townsend inquired about the timeline for combining the Communications and Mass Media degree programs. In response to Trustee Fulmore-Townsend, Dr. Marshall suggested that it would be ideal to wait to align the Mass Media program curriculum with that of Temple University. She further explained that there is usually at least a year before the curriculum can be revised and full alignment can take place though the College's curriculum development and approval process in compliance with internal and external regulations.

Trustee Fulmore-Townsend also noticed that 41% of students do not persist in completing the program and asked about the barriers students have encountered that has prevented them from graduating. Dr. Birge-Caracappa and Dr. Sanders both explained that the pandemic has negatively impacted student persistence and retention and the support services that were available during that time within the program review period.

(c) Communication Studies Associate of Arts (A.A.) Academic Program Review (A)

Dr. Sanders began by highlighting that enrollment in the Communication Studies (COMM) program that averaged 137 students per semester between Fall 2017 and Fall 2022. During that time, there was a 57% decrease in enrollment with a post-COVID low experienced in Spring 2022. However, there has been an 8.9% increase in enrollment from Fall 2021 to Fall 2022. She further explained that on average, the distribution of gender and ethnicity within the Communication Studies program is representative of the college population. The most notable difference is the percentage of Black males enrolled in Communication Studies of 23.5%, which is greater than that at the college overall percentage which is 12.8%.The number of students who are enrolled in the Communication Studies program, who are between the ages of 16 to 21 years, is 50.8% which is higher than that of the college overall at 41.3%.

Dr. Sanders then shared information regarding retention of students within the Communication Studies program. She stated the program's Fall to Spring average retention between 2017 and 2021 of those who returned to same program was 58.4%, averaging 3% lower than the college average of 61.4%. On average, 62.8% of students returned to the same program or graduated, while 64.6% of students college-wide returned to the same program or graduated. She added that the program's Fall to Fall retention increased by 10.9 % from 26.9% in Fall 2017 to 37.8% in Fall 2021. Between the years 2017 through 2022, Communication Studies awarded a total of 154 degrees. Students within the program who returned to the same program or those who graduated, increased by 10.1 % during the period studied, from 41% in Fall 2017 to 51.1% in Fall 2021.

Dr. Sanders continued by sharing the Communication Studies department's program responses from a prior audit and action items that were carried out. The first action item was regarding 15 out of 23 articulation agreements that have not been utilized and were automatically created as part of the Pennsylvania Transfer and Articulation Center. She stated that since the last audit, Temple's Communication programs underwent a significant restructuring, with their Strategic Communication programing emerging as Communication and Social Influence in Fall 2018. It was therefore a difficult time to work with them, and unfortunately, CCP did not manage to enter discussions before the COVID-19 pandemic.

Another audit response Dr. Sanders shared was related to improving on retention with a focus on students earning less than twelve credits. Over a five-year time period, the Communication Studies program enrolled on average, 254 students a year. The largest population of students to depart the college from the Communication Studies was those that earned less than twelve credits. Approximately 45% of the students who departed the Communication Studies program earned less than twelve credits. She stated that since the last audit, both recruitment and retention continue to be an area of concern for the Communication Studies program. One of the most notable changes that has occurred in recent years has been partnering with the Developmental English unit to offer linked sections of Public Speaking and Interpersonal Communication through the Corequisite Program.

Dr. Sanders stated that another audit response regarded an evaluation of the quality and variety of the evaluation assessment measures done to ensure alignment between the program learning outcomes and student learning outcomes. This has been addressed through faculty collaboration on assessment planning; the extent to which the programs incorporate mass media education trends, and changes to assessment to better prepare students and ensure success after graduation. She explained that since the last audit, the Communication Studies department filed a course and program addenda during the Spring of 2020, with the intention of revising CLOs and PLOs to be in better alignment and more accessible.

Dr. Sanders concluded by stating communication is at the root of every successful organization, business, and team, whether it's digital, interpersonal, intercultural, written or spoken. The program should investigate how Communication Studies can connect with the interests of current and prospective students in these growing occupational and professional opportunities. The Communication Studies program currently provides students with the foundational skills to succeed in upper-level courses at Temple, and other four-year local institutions. In an economy in which artificial intelligence algorithms can perform more and more knowledge and information work, human communication skills are even more essential to professional success, as these skills can't be automated.

Following Dr. Sanders' discussion on the Communication Studies APR, Trustee McPherson stated that tourism and visitation is becoming bigger in the city of

Philadelphia and mobilizing in a major way. She mentioned that Media Relations is a good skill to know along with Social Media. She expressed that students should be taught the business side of communications as well, so they can think and conduct their work within the industry strategically, or even consider consulting, or going into business for themselves.

Trustee McPherson also shared the importance of students of color to know all aspects of media and marketing within the real world. Two organizations she suggested as a means of networking that students within the Communications program should be connected to are the National Association of Black Journalists, and the National Black Public Relations Society. Through both networks, students would be introduced to diversity, mass media practices, and the opportunities for creativity, and career directions. She also mentioned it would be a good idea to strategize ways to introduce current and prospective students to the wide range of career opportunities by engaging them with the local Communications professional community through introductions, speakers, and internships. Trustee McPherson also mentioned that entrepreneurship could also be considered as a career choice of students within the program.

Dr. Marshall shared that the Interim Dean of Business and Technology is working on a Business Honors program that will complement the future STEM Honors program. This program will likely have an option for students to work with small businesses within the City through our PowerUp program which will provide great opportunities for students to engage in Communications and Mass Media projects with Philadelphia businesses.

Trustee McPherson also stated that non-profit vs. for profit communication is different, and it would be great for students to know best practices for both. Trustee Posoff suggested that a relationship be developed with crisis communication firms for students to be able to learn from and interact with while studying. Perhaps the college could have speakers visit, have classes for students, or have advisory committee members with this expertise.

Trustee Fulmore-Townsend thanked the guests and stated that if media is an evolving field, then the program will need to proactively meet the needs of students so they are successful in the Communications industry.

Following the departure of the meeting guests, Trustee Fulmore –Townsend asked why both the Communication Studies and Mass Media programs were not yet merged. She also inquired why Temple University is driving the timeline for merging the communications programs at CCP.

Dr. Marshall explained that Temple University is a top transfer institution for CCP Communications and Mass Media majors so it is to the benefit of our students to ensure program alignment and articulation. That said, we also have students who intend to transfer to other institutions that have different curricula. Curricular alignment is needed for multiple institutions if we are to meet the needs of our diverse student population. This makes curricular changes and alignment a challenging process. She also shared that significant changes to the college's curriculum involves multiple steps and approvals which takes at least a year or more. Moving forward, the department will begin conversations with faculty and staff at Temple and other top transfer institutions to best align our curriculum as soon as possible.

Trustee McPherson inquired about other schools that can be considered as college partners for CCP, such as HBCUs, Wharton, or Penn. She mentioned CCP should cast the net and make it wide. In response, Dr. Marshall pointed out the challenge of partnering that often occurs when identifying college partners is when four-year institutions and curriculums don't align well with each other and we must align our curriculum to all. However, there are some avenues and institutions we have not explored that can also be examined. Trustee McPherson commented that the schools she suggested should be looked at in addition to (Temple University), not instead of (Temple University). She further stated that we should think outside the box when partnering with local institutions. Dr. Marshall explained there is a process that will need to take place that will require a resource investment. She explained that there is a strategic approach in how we will need to identify and navigate institution partners and establish a synergy with other schools. Trustee Posoff asked if the College could also consider West Chester or LaSalle.

Dr. Gray informed the committee that the College is having discussions with 20 potential transfer partners to provide insight on CCP programs and future direction. Temple University is where most of CCP college program and curriculum credits directly transfer. Temple University is better aligned with many of our programs than some other transfer institutions. However, our students choose to transfer from to most of the 20 Dual Admission partners that the college has articulation agreements with. Trustee Posoff stated that the college should begin to develop a strategic plan and long-term goals related to this as communication is a major part of the city of Philadelphia, and that internship opportunities should be identified and explored strategically.

Trustee Fulmore –Townsend asked why there was a delay in consolidating the programs. She voiced that one program appears to be rebounding in enrollment, while the other program is struggling. She further expressed that both the Communication Studies and Mass Media programs should be merged into one program and a plan should be formed to bring the merge to fruition. Dr. Marshall stated that when programs are eliminated or consolidated, it could potentially cause problems with faculty resources and staffing. This needs to be done thoughtfully and must include intention around aligning the new merged curriculum with our transfer partners' programs. This as well as the internal curriculum revision and approval process, will take some time.

Trustee McPherson stated that fund development, and the marketing components that fall under fund development should be included within the newly merged program. She also insisted that students be taught English writing skills.

Trustee Fulmore –Townsend asked Dr. Judy Gay for clarity on the approval process of academic programs and the Board's role. Dr. Gay confirmed that academic programs are approved every five years and the Board has the authority to approve or not approve a program. They can also approve the program for another time period. The Board began to discuss ways to meet the goal of integrating both the Communication Studies and Mass Media programs to be aligned with the industry within the next three years. Trustee McPherson said that as the programs are being merged, the new program is going to look like a startup. For instance, during the first year, the framework will be developed. During the second year, the Board could hear about actions to implement, and during the third year is when the full implementation would occur.

Dr. Marshall explained that before the program merge takes place, it must be considered which courses will be added, and which courses would be revised or removed. The changes would need to be made with minimal negative input to the students. She also informed the Board that data informed decisions must be made, and that it needs to be reviewed and approved by the appropriate individuals.

At the close of the discussion, Trustee Fulmore –Townsend recommended that the Communication Studies and Mass Media programs be approved for renewal with a request that both programs be approved for 3 years and updated in 2 years. All were in favor and the recommendation was unanimously approved.

After the approval vote passed, Trustee Fulmore –Townsend requested that a shift in dates and time of the Student Outcomes Committee be made for the coming year. She stated that in the past, the Student Outcomes meetings took place before the Board meetings. She requested that Dr. Marshall consider changing the dates for next year starting in the fall as an effort to stay on target with governance.

(d) New Business (I)
There was no new business.

MEETING OF AUDIT COMMITTEE
Community College of Philadelphia
Wednesday, June 21, 2023 – 1:00 p.m.

Present for the Audit Committee: Mr. Anthony J. Simonetta (*via* Zoom), Mr. Steve Herzog (*via* Zoom), Mr. Harold Epps (*via* Zoom), Mr. Rob Dubow (*via* Zoom)

Present for the Administration: Donald Generals, Ed.D., Victoria Zellers, Esq., Mr. Gim Lim, Mr. Robert Lucas, & Mr. Derrick Sawyer

Guest: Ms. Angelica Roiz, Audit Partner, Grant Thornton
Mr. Alex Ney, Audit Senior Manager, Grant Thornton
Mr. Anthony B. Scott, Chairman & CEO, The Meridian Group (*via* Zoom)
Dr. Judith Gay, Vice President, Emerita (*via* Zoom)

AGENDA – PUBLIC SESSION

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

1. **Approve Minutes of Audit Committee Meeting on March 24, 2023 (Action Item)**:

Action: Mr. Anthony Simonetta asked whether anyone had corrections or changes to the minutes. Hearing no changes, Mr. Simonetta asked for a motion to recommend acceptance of the March 24, 2023 Audit Committee meeting minutes (Attachment A). Mr. Steve Herzog made the motion and Mr. Rub Dubow seconded the motion. The motion passed unanimously.

2. **2022-2023 Audit Process (Information Item)**:

Ms. Angelica Roiz began by asking for Mr. Anthony B. Scott to introduce himself to the Committee. Mr. Scott stated the Meridian Group is going on for almost 16 years and is based in Philadelphia. Mr. Scott stated that the Meridian Group has broad public and private sector experience. Mr. Scott stated that he wanted to take a moment to acknowledge how much he appreciates the Community College of Philadelphia's commitment to diversity. Mr. Scott stated that as he navigates through Corporate America and even in the Government sector, the Meridian Group doesn't find a significant amount of commitment to diversity. Mr. Scott stated many organizations talk about diversity but don't follow through with it. Mr. Scott stated that Meridian Group appreciates that the members of the Audit Committee have prioritized diversity as a significant priority at Community College of Philadelphia. Mr. Scott stated that he wanted to acknowledge Grant Thornton's decade long relationship with the Meridian Group and have been blessed to have worked with Grant Thornton on multitude projects both from an audit and a management consultant perspective on some relatively large engagements over the past few years. Mr. Scott thanked Ms. Roiz and Grant Thornton for their commitment to the Meridian Group and to the Community College of Philadelphia for their commitment to supply diversity in leadership. Mr. Scott stated the Meridian Group is excited about being part of the project this year with Grant

Thornton and is committed to provide quality staff and support for the engagement. Mr. Scott also mentioned that he has known Mr. Anthony Simonetta for a number of years and wanted to thank him for his support.

Ms. Roiz thanked Mr. Scott for the kind words and stated that Grant Thornton looks forward to working with the Meridian Group in this important capacity. Ms. Roiz stated that Grant Thornton has completed the client acceptance procedures and engagement letters have been shared and signed. Grant Thornton has met with management to do some preliminary discussion and the Audit Committee Meeting is also part of Grant Thornton's planning and risk assessment that they do for the audit. Ms. Roiz stated that they are required to ask the Committee if they are aware of any fraud or suspicion of fraud. Hearing none, Ms. Roiz stated that the Audit Committee is free to ask any questions or share any information at any time. Ms. Roiz stated that Grant Thornton will be contacting Ms. Zellers to get an understanding of any legal matters affecting the College. Ms. Roiz stated that Grant Thornton does not have any concerns around the timing or scope but will keep the door open for those conversations during the audit. Most of Grant Thornton's work happens in late summer/early fall timeframe. Grant Thornton will meet with the Audit Committee again at the end of September to present the results of the audit as well as get the Audit Committee's approval on the final draft financial statements that ultimately go to the City of Philadelphia by the end of September. Then Grant Thornton will come back again in the winter through early March timeframe for the compliance audit procedures.

Ms. Roiz went over the various sign-off dates of the audits (Attachment B): September is the Short Form Financial Statement, the Uniform Guidance happens in March, which is the compliance work that is due at the end of March, and Grant Thornton also does a few Agreed Upon Procedures reports that are usually in the December time frame so these are completed by the end of the year. Ms. Roiz then asked Mr. Alex Ney to take over the presentation to go over the significant risks and other areas of focus for this year's audit.

Mr. Ney stated that the first significant risk is related to revenue and it is associated with the grants that were received by Community College of Philadelphia. Grant Thornton will test a sample of these grants to insure they have been recognized appropriately and this will include testing of HEERF (which is the COVID funding) that is still continuing to be expended by Community College of Philadelphia which Grant Thornton will also use for the Uniform Guidance testing later in the year.

Mr. Ney stated the second significant risk is management's override of controls, which is a risk that is apparent in all of Grant Thornton's audits. Mr. Ney stated that Grant Thornton will again review the controls and processes in place at the College. Mr. Ney stated that Grant Thornton will test journal entries and perform fraud inquiries with management to determine whether Grant Thornton should be made aware of an issue.

Mr. Ney stated the third significant risk is evaluation of investments where Grant Thornton will confirm the existence of the College's and Foundation's investments directly with the custodians as well as evaluate the appropriateness of disclosed fair values of those investments. Mr. Ney stated the other main area of focus is tuition revenue where Grant Thornton will test the overall reasonableness of the amounts reported by the College and perform detail tests of revenue on a per student basis, which again will also feed into both the short-form audit and the uniform guidance audit later in the year.

Mr. Ney stated that Grant Thornton will also test appropriations as needed based on the materiality of the revenue streams during the year. Grant Thornton will include GASB 75 audit procedures, which is the accounting for post-retirement plans. Grant Thornton will be bringing in specialists that work specifically in this area to test the reasonableness of the assumptions used by Community College of Philadelphia and the College's actuaries to compute the liability that exists. Finally, consistent with all audits, Grant Thornton will also assess the reasonableness and the appropriateness of the accounting estimates mentioned earlier, such as the investment fair value and the completeness and accuracy of the financial statement disclosures.

Mr. Ney then mentioned the programs that Grant Thornton is planning to audit during the uniform guidance testing. These include the student financial aid cluster, HEERF (which is the remaining COVID funding) and the Career and Technology education given the expenditures are typically greater than $750,000, which is the normal threshold in determining major programs. Mr. Ney stated that these are based on preliminary numbers and preliminary determinations and they are subject to change based on final numbers.

Mr. Ney stated that the audit procedures Grant Thornton will perform is consistent with their understanding of the federal compliance requirements issued by the Federal Government each year. Ms. Roiz added that this will be the final year auditing HEERF. As of June 30, 2023, all of the HEERF money is expected to have been fully expended and closed. Ms. Roiz stated that the amount is much smaller now in 22-23 then it has been the past two years, but it will still be subject to testing to get enough coverage over all of the awards. Community College of Philadelphia is designated as a low risk auditee, which means that Grant Thornton has not had any reportable findings or significant issues in those compliance audits in the past two years as well as the few years before that as well. Ms. Roiz stated that Grant Thornton is doing a two-year look back to get 20 percent coverage for those awards and the testing Grant Thornton does is governed by compliance supplement that comes out annually and the Department of Education has its own chapter. Ms. Roiz stated that Grant Thornton has specific procedures that they are prescribed to be performing and those include compliance and control.

Ms. Roiz stated that in addition to the financial statement audit team, Grant Thornton also has an IT Audit support team that does work ahead of time around the Banner system. They look at the Financial Aid module, Administrator access and password testing. Ms. Roiz stated that Grant Thornton is testing Banner to make sure segregation of duties are appropriate and that everyone has the appropriate level of access based on their role at Community College of Philadelphia and that the design of the system is appropriate. Ms. Roiz stated that a lot of the work does center around the Financial Aid module because it is used to process, disburse and package aid and there are certain limits that Grant Thornton is looking at to make sure they are being appropriately monitored and addressed by Community College of Philadelphia.

Ms. Roiz stated that there is a new GASB standard effective with this year that is GASB 96. Last year it was GASB 87, which was the leasing standard. GASB 96 is like an incremental accounting to GASB 87 and it relates to subscription-based IT arrangements that colleges and universities are a party to. These types of arrangements were scoped out last year when the leasing standard was implemented so now they will be separately evaluated. Ms. Roiz stated that it was already discussed with management and Grant Thornton knows that Community College of Philadelphia has a good plan around how the College is going to handle the adoption from day one. Ms. Roiz stated that Grant Thornton will have it in the audit scope this year and there will be some new footnote disclosures. Additionally, there will be a gross up on the balance sheet of the College. There will be a right to use asset and a resulting liability for any of these IT arrangements that are considered in scope.

Ms. Roiz then provided a brief industry outlook beginning on Slide 14 of the handout. Ms. Roiz stated that Community College of Philadelphia's was most recently marked as stable by Moody's. According to Ms. Roiz, the industry outlook is varied so there is not one outlook that applies to all. Ms. Roiz stated that there is disparity among colleges and universities and a lot of that is driven by the fact that the HEERF funding is coming to a close and by the volatility of the capital markets and uptick of operating expenses in certain cases. She noted that in general, higher education overall did a very good job in cost containing and reducing expenses over the past couple of years. Ms. Roiz stated that Grant Thornton sees continued growth in alternative programming. Colleges and universities are looking at ways to continue to be creative in the programs they are offering to students but not at the expense of existing programming and to continue to think about who can they partner with, how can they serve and what will ultimately help the bottom line the most. Ms. Roiz stated in terms of consolidation, it is not so much of consolidation or mergers of institutions but programmatic consolidations that Grant Thornton is seeing more frequently and they expect that will likely continue.

At this point coming out of the pandemic and the end of the funding stream, Grant Thornton is looking at a shift towards strategic plans and discussions around enterprise risk management, and focus on what the next couple of years will look like. Mr. Epps asked whether there are any industry trends that Grant Thornton sees about physical plants given the nature of population stagnation and hybrid delivery. Ms. Roiz replied that she doesn't feel it is too much but higher education is still trying to figure out the right mix and that is probably why the outlook is varied depending on the type of institution and size. On the changing demographics and the lower number of high school students graduating, Ms. Roiz stated that colleges and universities are figuring out ways to combat that by determining what programs to consolidate, combine or eliminate while being thoughtful around how colleges are serving that shrinking of population of students. Mr. Epps thanked Ms. Roiz for her explanation.

Mr. Rob Dubow asked Ms. Roiz if this just focused on community colleges and would there be anything added or taken off. Ms. Roiz stated that with respect to community colleges, dependency on appropriations and public funding are especially important for that sector. Also important are the demographics of the students served and what needs those students have and what ways community colleges are engaging the students and communities that may be different with the hybrid, in-person and vocational programming. Ms. Roiz stated that it is more specific for the students and the composition of the funding.

Mr. Simonetta asked Ms. Roiz if Grant Thornton is hearing anything more about consolidation within the higher education industry. Mr. Simonetta stated that there was a recent merger between Drexel and Salus University. Ms. Roiz replied that Grant Thornton is hearing in pockets across the country but more on programmatic consolidation rather than the full merger of universities or colleges. Ms. Roiz stated that it is more focused on ways to partner with another institution to deliver programs or to reach different students, for example Drexel is partnering with Pierce College for the adult learners. Ms. Roiz stated that bigger mergers are a little more difficult and take longer to get approval as reasons why they are not as common.

Mr. Dubow asked Mr. Epps if the Audit Committee should share Moody's rating with the full board. Mr. Epps answered yes it should be shared with the full board. Ms. Roiz stated that if there was interest in Grant Thornton presenting to the full board a sector presentation, they would be happy to do it. Mr. Epps stated they may consider that for the fall Board Retreat.

3. Internal Audit Plan (Information Item):

Mr. Lucas provided an update on the 2022-2024 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, one audit report remains in discussion with management, and four audits were in various stages of progress.

Mr. Lucas provided some additional information additional audits added to the plan. First, he noted that an audit titled Degrees Conferred and Certificates Earned had been added to the plan based on a request from Mr. Epps at a prior Audit Committee meeting. This change was approved by management. Mr. Lucas also stated that he had solicited the Cabinet members in April for their input of audits they believe should be considered as potential additions to the plan. He stated that Cabinet members had requested two other potential audit subjects, which are included in the revised Internal Audit Plan under alternate audits. Mr. Lucas noted that these subjects would be evaluated for inclusion in the plan based on additional discussions with management and determination of the risks associated with the subjects.

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. Mr. Lucas noted that all of the items on the matrix were highlighted in yellow noting the action plans were in progress, or they were not highlighted indicating that the items were not yet past the due dates of their action plans.

4. <u>Internal Audit Committee (Information Item):</u>

Mr. Lucas stated that the Internal Audit Committee (IAC) continues to meet to discuss the status of items on the Internal Audit Follow Up Matrix and audit reports (<u>Attachment C</u>) for which there may be questions or concerns about recommendations or action plans in issued or draft audit reports. Mr. Lucas also noted that the committee met in May to solicit updates for items on the matrix including changes in action plans and target dates. Any such changes were included in the version provided.

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

<u>EXECUTIVE SESSION</u>

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, 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 March 24, 2023
Audit Committee Meeting

MEETING OF AUDIT COMMITTEE (HYBRID)
Community College of Philadelphia
Friday, March 24, 2023 – 11:00 a.m.

Present: Mr. Anthony J. Simonetta (*via* Zoom), Mr. Steve Herzog (*via* Zoom), Mr. Harold Epps, Mr. Rob Dubow (*via* Zoom), Donald Generals, Ed.D., Mr. Jacob Eapen, Victoria Zellers, Esq., Mr. Gim Lim, Mr. Robert Lucas, representing Grant Thornton: Ms. Angelica Roiz and Mr. Alex Ney

AGENDA – PUBLIC SESSION

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

1. **Approve Minutes of Audit Committee Meeting on September 26, 2022 (Action Item)**:

Action: Mr. Anthony Simonetta asked for a motion to recommend acceptance of the September 26, 2022 Audit Committee meeting minutes (Attachment A). Mr. Steve Herzog made the motion. Mr. Harold Epps seconded the motion. The motion passed unanimously.

2. **2021-2022 Uniform Guidance Report (Action Item)**:

Ms. Angelica Roiz, the Audit Partner from Grant Thornton presented the results of the 2022 Uniform Guidance audit (Attachment B). She informed the Committee that the attached draft was the long form version of the financial statements. The short form audit was accepted at the September, 26, 2022 meeting & submitted to the City. Ms. Roiz then pointed the group to the Schedule of Expenditures and Federal Awards (SEFA) on page 71 (Attachment C). Ms. Roiz stated that it is a final draft form and Grant Thornton does not expect to have any further adjustments or changes to the report. She stated that historically Grant Thornton focuses on the student financial assistance cluster, which this year had $48 million in expenditures. Ms. Roiz stated that Grant Thornton is now in the third year of testing the HEERF expenditures, which have continued to rise and the College has been a recipient of over $100 million in grants since the monies first came out in 2020 so this has been the subject of testing for Grant Thornton. This year was almost $69 million in total expenditures from aid under HEERF grants. The money was the balance of HEERF II as well as some spending in HEERF III. Ms. Roiz stated that some of the money will be spent in Fiscal Year 23. Ms. Roiz then pointed out that Grant Thornton also reviewed student Financial Aid for this year's audit. Grant Thornton looked at their clients to make sure money was being spent appropriately and controls were in place. She stated that Grant Thornton reviewed the expenditures and how the money was allocated to loss revenues spent on the College as well as on the students. Ms. Roiz stated that it was a clean audit and that Grant Thornton did not have any findings or issues to report.

Ms. Roiz pointed to page 78 of the report, which is Grant Thornton's long-form audit report. This is a summary of the audit and it showed that there were no findings that were reportable and that Grant Thornton looked at the major programs. Ms. Roiz stated that the College continues to be considered a low risk auditee, which means there has not been any findings in the last two fiscal years. Ms. Roiz stated that the audit is the same one that went out in September 2022 but just has a couple additional opinions as well as the Schedule of Expenditures.

Mr. Alex Ney summarized what Ms. Roiz reviewed in the areas of focus for the single audit. He stated that Grant Thornton reviewed the student financial aid cluster, which are subject to their procedures every year as well as the past two years of the education stabilization fund also referred to as HEERF. Mr. Ney stated that the presentation shows the overall process for a single audit that Grant Thornton follows and the initial starting point to determine what major programs or clusters to review. It is based on the size of the expenditures that occurred during the year. Once it is determined, Grant Thornton plans an audit to test the compliance that are requirements outlined by the Federal Government as well as to test the controls that the College has in place to insure the College is in compliance. He stated there were 12 compliance requirements for each major program. Often only 6 to 8 of them were determined to be directly material, which were the ones that Grant Thornton focused on for the audit. In addition to those procedures, Grant Thornton also tested the reconciliation of SEFA to make sure the appropriate funding was being presented within the report. Once Grant Thornton concluded with their testing, Grant Thornton will communicate any findings they may have at the Audit Committee Meeting. If not, Grant Thornton will assist in the preparation and the submission to the Federal Audit Clearinghouse of the final report.

Ms. Roiz stated that a lot of hard work was put into the report from Grant Thornton with the help of the College's Management Team and the Student Financial Aid Team that provided all of the support to Grant Thornton during their testing. Grant Thornton looked at individual student files, payment, courses, enrollments, and drops at the individual student level. The samples were quite large to satisfy the compliance requirements for the audit.

Ms. Roiz stated on the institutional side, Grant Thornton looked at Management's allocation of the funds, calculation of loss revenues, and the College's research and analysis of how the funds should be spent regarding HEERF. Grant Thornton looked at how the money was being received as well as being spent. She stated that all of this was subject to testing as well.

Mr. Harold Epps asked if the testing provided a secondary set of eyes on the audit on the College's graduation numbers, certificate, licenses and degrees. Mr. Roiz responded and stated that indirectly yes because the audit looked at enrollment and course credit hours. Mr. Lim added that satisfactory academic progress was part of the testing performed by Grant Thornton. However, testing the graduation statistics was not in scope.

Mr. Epps stated to Mr. Rob Dubow that as a Trustee, moving forward the College needs to grow. The College will need to hang their hats on progress of delivering to the marketplace graduates from the College. Mr. Epps stated that he would like to figure out how the College can make sure the numbers have been audited and validated because it is the Trustees duty to have those numbers go up.

Mr. Dubow stated that he agreed with Mr. Epps and suggested that it should be a different type of performance audit, which is also something good to do and it is definitely a conversation for the Trustees. Mr. Epps said that it is definitely an audit that should be done for the College. Mr. Dubow stated that he understood.

Mr. Anthony Simonetta asked if the audit is counting the students in the certificate programs in the number. Mr. Epps stated that increasingly the answer to that should be yes. This might be a scenario of overlap but the College needs to be able to have the conversation to figure out how the College can insure it can stand behind those graduation numbers without any questions as we increase our retention moving forward.

Ms. Roiz agrees with Mr. Dubow that indirectly the audit is affirming some of those metrics but that would be a different scope. Mr. Epps stated that Mr. Jacob Eapen will need to figure out how the College needs to proceed.

Ms. Roiz commented that Banner is the system in scope and as mentioned in the meeting back in September 2022 when Grant Thornton was only looking at the Financial Statements themselves, Grant Thornton looked at Banner in terms of the general ledger and access to make sure the information that comes out of Banner is correct so they can rely on it from an audit perspective. Primarily Grant Thornton was looking at the client's general ledger and they looked at the student financial aid portion of Banner by their IT Specialist team which is separate from Grant Thornton's audit team. Ms. Roiz stated that their IT Specialists do their audit prior to her team starting their audit and they looked at items such as are there appropriate system limits, packaging aid within the system, and segregation of duties, i.e., who is preparing and who is approving.

Mr. Ney stated that they have completed their presentation and asked if there were any questions. Mr. Simonetta asked if there were any further questions for the auditors.

Mr. Epps asked Grant Thornton if there is anything on the horizon that gives you pause for concern in the future. Mr. Roiz replied that their only concern is management turnover at the College but she stated that it is not a CCP specific issue. The College had a departure of the Assistant Controller this past Fall but the College had a replacement and Grant Thornton was able to smoothly continue their work from September 2022 through March 2023. Grant Thornton did not see any issues or immediate cause for concern. Ms. Roiz stated that it is important to fill the vacancies even though accounting and IT positions are challenging to recruit for in today's landscape.

Action: Mr. Simonetta asked for a motion to recommend acceptance of the June 30, 2022 Uniform Guidance report. Mr. Epps made a motion to accept the June 30, 2022 Uniform Guidance report. Mr. Dubow seconded the motion. The motion passed unanimously.

3. Internal Audit Plan (Information Item):

Mr. Bob Lucas provided an update on the 2022-2024 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 audit had a draft report issued for management's review, and four audits were in various stages of progress.

Mr. Dubow asked whether there were any findings in the completed audits. Mr. Lucas provided a brief review of the findings to the Committee members.

Mr. Lucas provided some additional information regarding the audits currently in progress. In regard to the audit performed by the Department of Education (DOE) last year, Mr. Jerimiah White had requested, at a previous Audit Committee meeting, that Internal Audit perform audits of federal student aid to gain assurance of the College's compliance with related College policies and procedures, as well as federal regulations. Mr. Lucas noted that one such audit is in progress and another may be performed by the end of the 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. Mr. Lucas noted that the action plans for three items had been fully addressed by management and, as such, were highlighted in green. He also noted that all of the remaining items on the matrix were highlighted in yellow noting the action plans were in progress, or they were not highlighted indicating that the items were not yet past the due dates of their action plans.

Mr. Lucas also stated additional information about two of the items which had been on the matrix for several years. He provided details about one item noted as completed on the previous version of the matrix and the efforts management made for a number of years to complete the long-term action plan to address the recommendation in the audit report. Mr. Lucas commended management of that division for their diligence in completing the agreed upon actions which included many steps and a long pause during the COVID quarantine period.

Mr. Lucas also commended management in the Business and Finance Division for their diligence in addressing action plans which were completed in fall of 2022 concurrent with the opening of the CATC center on the West Philadelphia campus. He also stated that the resolution of the action plans during construction of the new facility also improved the emergency planning and disaster recovery procedures on that campus.

Mr. Epps inquired of Mr. Lucas as to his possible knowledge of any issues which may be of concern to the College. Mr. Lucas stated that he inquires of senior management at least annually of their concerns within their divisions which may require the attention of Internal Audit. He also stated that he is able to meet with them as needed should concerns arise. Mr. Lucas also noted that the Internal Audit Plan is flexible and that he is able to redirect his attention if the need arises and he is requested by management to shift his time to other matters.

Mr. Epps inquired of Dr. Generals whether there was any additional news about the DOE audit. Dr. Generals stated that the College had not received anything back from the DOE since the College replied to the DOE's audit report.

4. Internal Audit Committee (Information Item):

Mr. Lucas stated that the Internal Audit Committee (IAC) continues to meet to discuss the status of items on the Internal Audit Follow Up Matrix and audit reports for which there may be questions or concerns about recommendations or action plans in issued or draft audit reports. Mr. Lucas also noted that with the retirement of Dr. Samuel Hirsh, VP of Academic and Student Success, from the college last year, his successor, Dr. Alycia Marshall was asked to join the IAC or have a designee attend. Dr. Marshall noted that she would have Ms. Karen Rege, Dean of Online Learning and Media Services, be her designee. Dr. Shannon Rooney, VP of Enrollment Management and Strategic Communications, joined the IAC in 2022 and she has designated the new Executive Director of Enrollment and Operations Compliance, Ms. Raye Thompson, to attend the IAC meetings as needed. Mr. Lucas noted that Ms. Rege has experience performing compliance audits, and that Ms. Thompson is a former auditor with PHEAA.

5. June 2023 Meeting Date (Information Item):

Mr. Simonetta announced that next meeting of the Committee will be in June 2023 at which time Grant Thornton will discuss their proposed Audit Plan for the 2022-2023 Fiscal Year.

Mr. Simonetta asked whether there were any questions before adjourning the meeting. Hearing no other questions, Mr. Simonetta asked for a motion to adjourn the meeting. Mr. Herzog moved and Mr. Dubow seconded the motion. The motion passed unanimously.

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, 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

Grant Thornton

PRESENTATION TO THOSE CHARGED WITH GOVERNANCE

2023 Annual Audit Planning Presentation

Community College of Philadelphia

June 21, 2023

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.

Grant Thornton Contacts

We are pleased to meet with you today to present the 2023 financial statement audit plan. We look forward to continuing to work with Community College of Philadelphia in this important capacity.

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Grant Thornton

MBE Participation: The Meridian Group

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Grant Thornton

Audit timeline & scope

April 2023	Client continuance	• Confirm independence and perform client continuance procedures • Issue engagement letters • Conduct internal client service planning meeting, including coordination with audit support teams
May / June 2023	Planning	• 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
June / July 2023	Preliminary risk assessment procedures	• 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
July 2023	Walkthroughs	• Perform walkthroughs of business processes and controls
August / September 2023	Final fieldwork	• 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
Sign Off Date	Deliverables	• Financial Statements (short-form *September*, Uniform Guidance *March*); AUP's *December* • Listing of unrecorded/recorded misstatements and omitted disclosures (if any)

Significant risks

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

Significant risk	Procedures
State and Federal Grants & Contracts	• Review contracts to obtain understanding of the terms of selected grants. • Compare revenues and recorded expenses to determine that amounts are being recorded appropriately based upon the terms of the contracts. • Review any deferred amounts for reasonableness. • Agree any subsequent collections to year-end receivable balances. • Review propriety of financial statement presentation and disclosures.
Management Override of Controls – *(presumed fraud risk and therefore significant risk in all audits)*	• Consider the design and implementation of entity-level controls, including information technology controls, designed to prevent/detect fraud. • Assess the ability of the College to segregate duties in its financial reporting, information technology, and at the activity-level. • Conduct 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. • Perform risk assessment for journal entries and detail test a sample of journal entries based on our risk assessments to ensure propriety of the entries.

Other areas of focus

The following provides an overview of other areas of focus based on our risk assessments.

Area of focus	Procedures
Valuation of investments	• Obtain independent investment valuation and monitoring reports from investment managers. • Confirm existence of investment holdings directly with custodians. • Test reasonableness of investment-related income, including unrealized appreciation/(depreciation) in fair values. • Obtain most recent independent auditors' reports for all non-marketable alternative investment positions. Review auditors' reports to assess quality of financial reporting and type of opinion received. • Obtain SSAE16 reports from investment custodians. • Evaluate prioritization of inputs used to determine fair value investment assets is reasonable and in accordance with GASB 72, *Fair Value Measurements*, and review related disclosures.
Tuition revenue, auxiliary enterprises and related receivables/deferred revenue	• Perform reasonableness test on tuition and fees, student aid and auxiliary revenue amounts. • Perform detailed testing of a sample of transactions, agreeing to source documentation • Perform deferred revenue testing to determine proper cut-off. • Assess management's analysis of allowances for doubtful accounts for reasonableness, consistency with methodology and accuracy of inputs.

Other areas of focus (continued)

The following provides an overview of other areas of focus based on our risk assessments.

Area of focus	Procedures
Appropriations revenue	• Obtain detail of appropriations received for the fiscal year. • Confirm amounts, agree to revenue recorded in the general ledger. • Review receivable balance, reconcile the cash received to amounts outstanding based on confirmations.
GASB 75, *Accounting and Financial Reporting for Postretirement Benefits Other Than Pensions*	• Review the analysis of accrued postretirement benefit obligations. • Assess the reasonableness of actuarial assumptions: discount factor, trend rates and cash flows, amongst others. • Test participant census data.

Other areas of focus (continued)

The following provides an overview of other areas of focus based on our risk assessments.

Area of focus	Procedures
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 valuation of non-exchange traded alternative investments, allowance for doubtful accounts, and the determination of post-retirement benefit obligations, amongst others. Our procedures have been designed in part, to review these estimates and evaluate their reasonableness.
Financial statement disclosures	Our procedures will 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.

Areas of focus for Single Audit

The following provides an overview of the major programs expected to be tested this year; it has been determined based on a preliminary schedule of expenditures of federal awards prepared by management.

This is subject to change after a final schedule of federal awards is provided.

Major programs	2023	2022	2021
Student financial assistance cluster	X	X	X
Education Stabilization Fund “HEERF” (ALN 84.425)	X	X	X
Career and Technical Education – Basic Grants to States (ALN 84.048)	X		

Areas of focus for Single Audit (continued)

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

Area of focus	Procedures
Compliance with Uniform Guidance	Perform compliance and controls procedures in accordance with the Uniform Guidance Requirements, including: • Planning, identification of major federal programs and risk assessment. • Review the respective federal compliance supplements and, as applicable, the specific grant/award agreements and assess and document the applicable compliance requirements. • Document/update internal controls over compliance for each of the respective major federal programs or clusters. • Test compliance and internal controls over compliance for each direct and material compliance requirement over each major federal program. • There are 12 compliance requirements for each major program. Of these, typically 6-8 have been direct and material to each major program or cluster. • Test the reconciliation of the schedule of expenditures of federal awards to the respective amounts included within the financial statements.

Technology support as part of the audit process

Phase 1	Phase 2	Phase 3	Phase 4
Understand and document business processes material to the audit	Assess IT risks	Identify IT controls that support audit objectives	Design effectiveness of technology- related controls

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**

Selected pronouncements effective for the year ending June 30, 2023, or subsequent periods - GASB

Title	Effective date
GASB 96 – Subscription-Based Information Technology Arrangements	For the College’s fiscal year ending **June 30, 2023**

Grant Thornton

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.

Industry updates

Rating agencies higher education sector outlook- an overview

1. Outlooks are varied, driven by three key determinants:
   - End to pandemic-related relief funding
   - Capital markets volatility
   - Uptick in operating expenses

2. Efforts to contain expenses- higher education was second only to hospitality in reducing expenses in the early period of the pandemic

3. Growth of alternative programming- online and hybrid courses as well as certification programs (can be credit positive but it depends on whether there is revenue sharing, avoids cannibalization of existing programs, etc.)

4. Consolidation-
   - Not anticipated to accelerate at a rapid pace (but more likely to occur with publics vs privates)
   - Programmatic consolidation/elimination is occurring more frequently

5. Communication- Rating agencies are focused on forward-looking strategic plans and communication of headwinds early

Source: Kaufman Hall, 5 Key takeaways from our conversation with the rating agencies, Feb 2023

S&P's 2023* outlook for the Higher Education sector has changed to "mixed" from "stable" in the prior year

S&P Global Ratings

"Stable but Bifurcated"

Positive Developments

- Substantial federal emergency funding to higher education since 2020 (>$152 billion awarded)
- Return to campus learning in-person has led to increase in tuition and auxiliary revenues
- Highly selective institutions have reached an all time high in applications and low in acceptance rates

Risks to Monitor

- 2023 operating margins are expected to be weaker than 2022 due to higher cost of salaries
- Enrollment pressures from troubling demographic outlook will increase financial aid to students and lead to net tuition revenue declines
- S&P's chief U.S. economist forecasts a shallow recession in 2023
- Growing gaps in credit quality is noted between higher rated and lower rated institutions

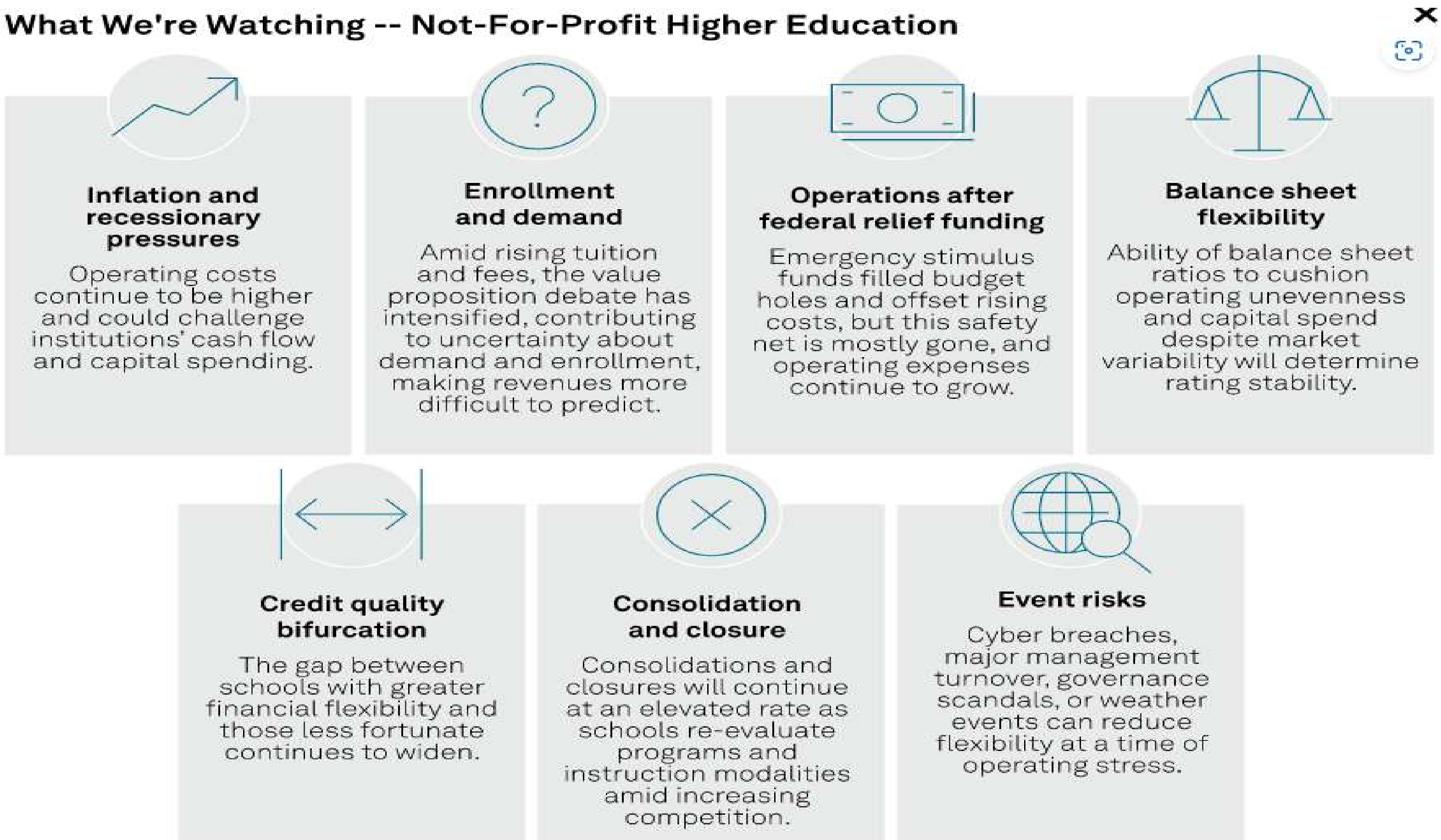
Bottom line→ Higher education sector is facing significant risks regarding future enrollment levels, rising costs and a potential recession in 2023 with lower rated institutions at risk to close or merge contrasted with highly selective institutions in a strong financial position.

*** Outlook as of January 2023**

S&P 2023 Outlook Factors, continued

S&P Global Ratings

With the large number of potential risks to monitor, 2023 is a good time to evaluate enterprise risk management plans.



Grant Thornton

S&P 2023 Outlook Factors, continued

S&P Global Ratings

U.S. Not-For-Profit Higher Education: By The Numbers

Rated not-for-profit higher education characteristics

Rating category distribution

Outlook distribution

	Negative	Stable	Positive
AAA		100%	
AA	3%	93%	4%
A	8%	87%	5%
BBB	14%	81%	5%
SG	19%	75%	6%

Median tuition increase in FY21

+2.8% for rated privates

+1.7% for rated publics

6.5% annual inflation rate for U.S.*

11 new public ratings in 2022

Average investment gain

+27.0% in fiscal 2021, versus

-10.6% in fiscal 2022

Rating and outlook actions

Downgrades to upgrades: **1.4 : 1**

Favorable to unfavorable outlook revisions: **6.4 : 1**

*For 12 months ended December 2022. Ratings data as of Dec. 31, 2022. Inflation data: U.S. Labor Department. SG--Speculative grade. Source: Investment return data per Wilshire Trust.

Moody's 2023* outlook for the Higher Education sector has changed to "negative" from "stable"

"Negative as revenue rebound stalls and expenses surge"

Positive Developments

- Cash and investments for many institutions provide a financial cushion to weather future risks
- The COVID-19 pandemic impact on higher education was not as harmful as it could have been primarily due to federal relief aid
- Institutions with strongest financial position continue to get stronger

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 remained strained

"If revenue growth is at least equal to inflation; better macroeconomic conditions, including lower inflation; improved investment returns; and sound student demand and steady enrollment could return the outlook to stable."

GrantThornton

*** Outlook as of December 2022**

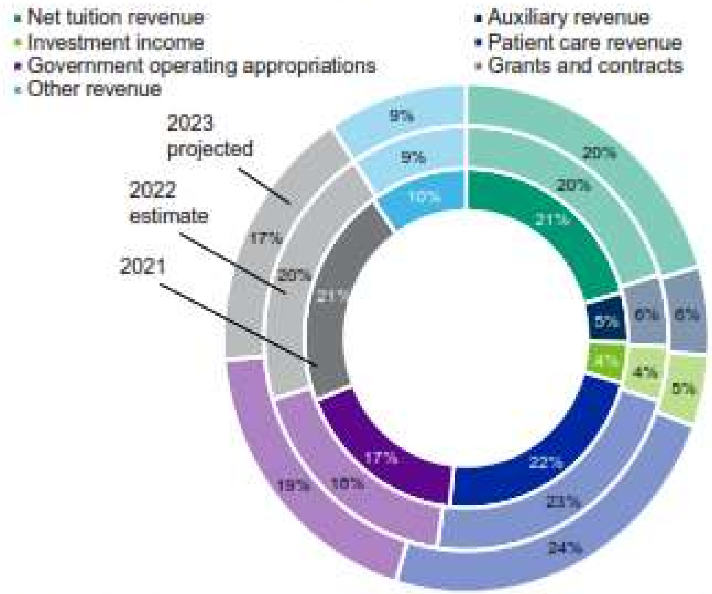
Moody's 2023 Outlook Factors, continued

MOODY'S

Exhibit 2

Public universities will endure more revenue strain than privates as federal pandemic aid winds down

% of total revenue by category by fiscal year



Federal pandemic aid is included in "Grants and contracts." Fiscal years typically end June 30.

Source: Moody's Investors Service

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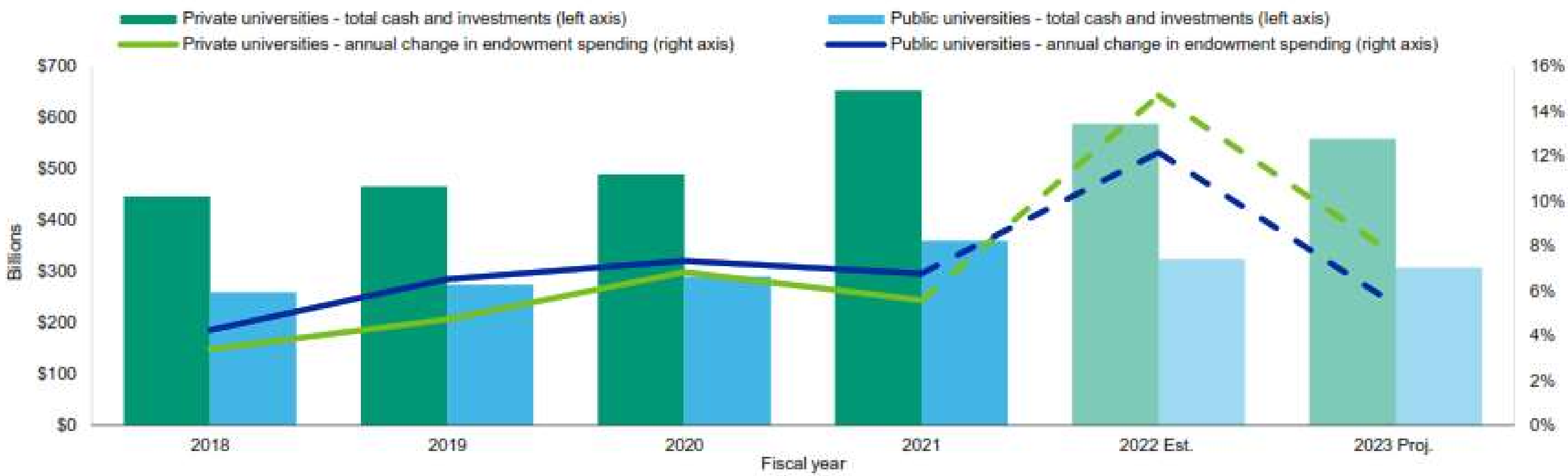
Moody's 2023 Outlook Factors, continued

Moody's

Exhibit 7

Financial reserve growth will continue to provide a cushion even as endowment spending slows



Fiscal years typically end June 30.
Source: Moody's Investors Service

Grant Thornton

The demographic cliff – national projections

S&P Global Ratings

This is the national outlook, with the West and South regions of the U.S. showing more growth and the Midwest and Northeast already leveling off and seeing some declines.

Decisions made by institutions between now and the peak U.S. high school graduations in 2026 will be paramount to future financial operations.

Growth, Then Decline, In The Number Of U.S. High School Graduates
Graduates per year

Source: Western Interstate Commission for Higher Education, "Knocking on the College Door," 2020.

Grant Thornton

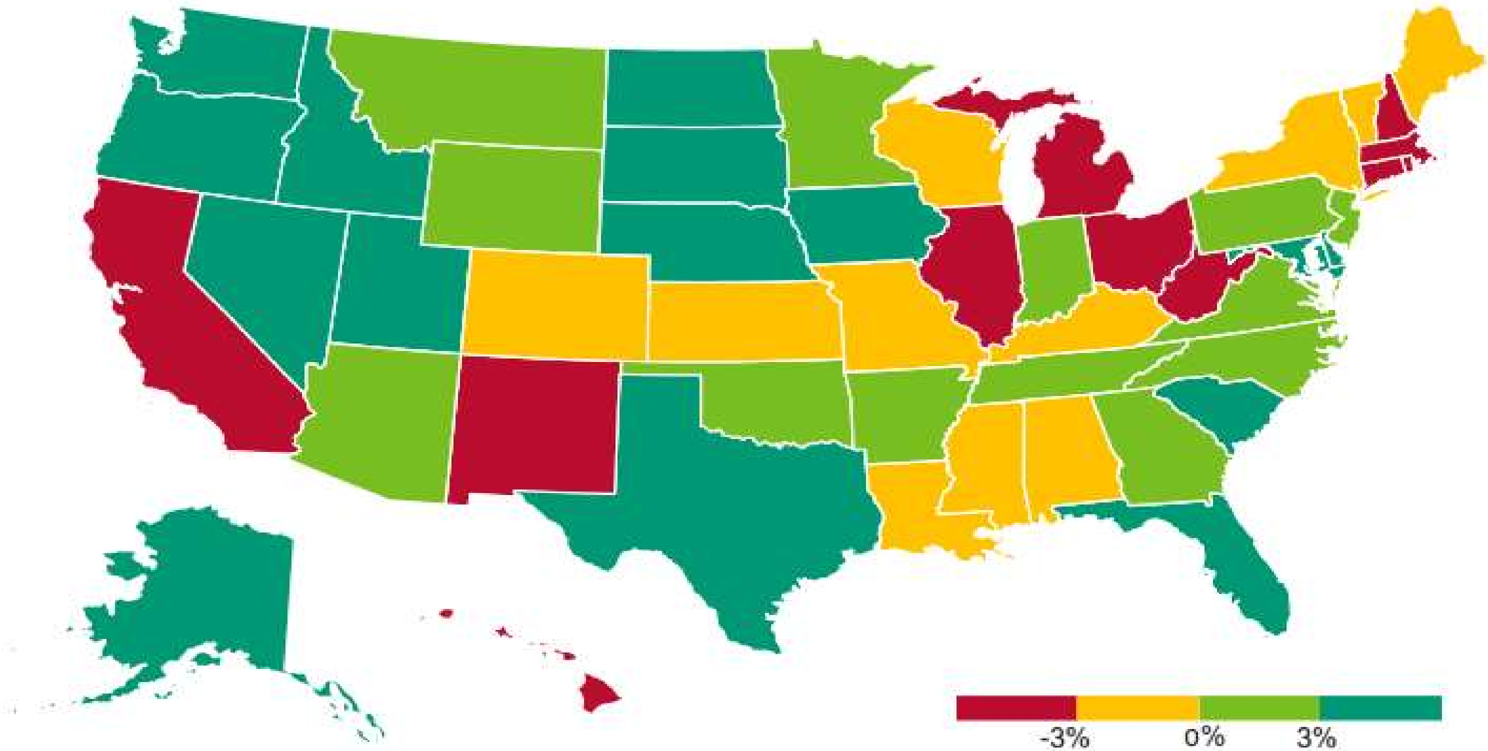
The demographic cliff – state by state projections

Moody's

Exhibit 4

Declining high school graduates in some states will intensify college and university competition for students

% change in high school graduates for academic year 2020-21 versus 2027-28



Source: Western Interstate Commission for Higher Education

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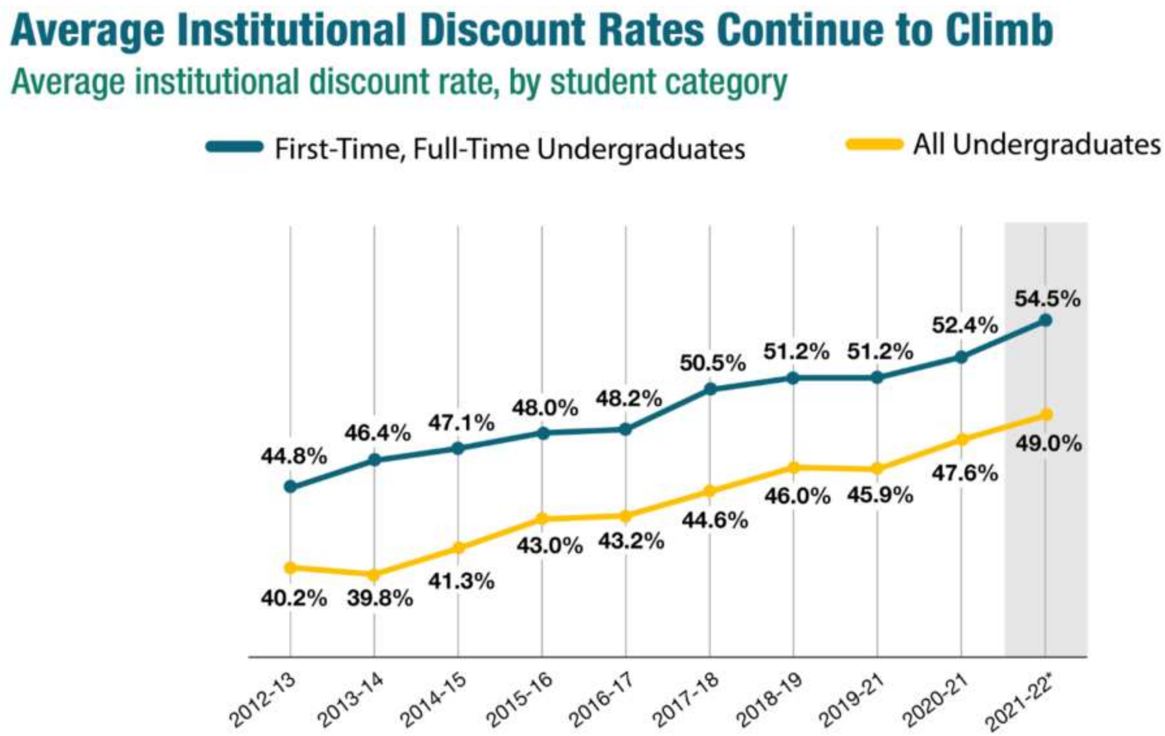
Tuition discounting trends

NACUBO



***Note:** Preliminary estimates.
Source: *2021 Tuition Discounting Study,* NACUBO, May 2022.

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Thought Leadership

Additional resources

ARTICLE

How higher education can weather endowment declines

What if sinking markets drag down your endowments?

ARTICLE

Making ESG a reality takes focus, data and disclosure

To incorporate ESG efforts into operating models, nonprofits ar...

ARTICLE

Ensure the vitality of your higher education campus

To most effectively ensure your higher education institution's ...

ARTICLE

Financial reports as a guiding light for your mission

Key financial metrics can show the path to your mission.

https://grantthornton.com/nfp

Recent & Upcoming Articles

***as of March 2023 (dates/topics are subject to change)**

Article Topic	Author	Estimated Publishing Month
4 ways to help recession-proof your not-for-profit	Nick Lazzaruolo	February 2023
When should an NFP have an exit strategy?	David Berman, Katie Cohen	March 2023
Reserves planning	Joe Mulligan	April 2023
Board term limits	Tom Brean, Moises Sanchez	April 2023
Top 3 Strategic Priorities for College and University Leaders	Robert Scott	April 2023
Board training and on-boarding	Elizabeth Ireland	May 2023
$80B for the IRS: its impact on audit examinations and foreign activities	Michelle Weber, Dan Romano	May 2023
Board member primmer: Duty of care, obedience, loyalty	Mary Torretta	June 2023
Brand management/avoiding mission drift	Jim Croft	June 2023
Conflicts of interest: Annual disclosure and evaluation process	Scott Thompsett, Ying Li	July 2023
Higher ed's focus on student success	Matt Unterman	July 2023
Intersection of audit committee and finance committee responsibilities	Jen Hoffman	August 2023
Workforce topics: trends & learnings	Ken Cameron	August 2023
The audit committee's role in overseeing ERM	Matt Lerner	September 2023
D&O insurance: Considerations and coverage	Mike Monahan	October 2023

2023 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 for more information on upcoming webcasts and to access past webcasts, which are archived for one year.

MAY 3
Today's Not-for-Profit & Higher Education Landscape: Redesigning Your Strategy for Growth

MAY 24
Today's Not-for-Profit & Higher Education Landscape: Aligning Your Operations with Strategy and Mission

AUG 30
Not-for-Profit Accounting and Uniform Guidance Compliance Update

OCT
Best Practices for Effective Board & Audit Committee Governance

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

Commitment to promote ethical and professional excellence

We are committed to promoting ethical and professional excellence. To advance this commitment, we have put in place a phone and internet-based hotline system.

The Ethics Hotline (1.866.739.4134) provides individuals a means to call and report ethical concerns.

The EthicsPoint URL link can be accessed from our external website or through this link:

https://secure.ethicspoint.com/domain/en/report_custom.asp?clientid=15191

Disclaimer: EthicsPoint is not intended to act as a substitute for a company's "whistleblower" obligations.

ATTACHMENT C

Internal Audit – Plan Status

COMMUNITY COLLEGE OF PHILADELPHIA

Date: June 15, 2023
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:

- Draft reports issued to management:
    - Employee Computer Loans (action plans are under discussion)

- Audits in progress:
    - Veterans' Benefits
    - Part-Time Faculty Medical Benefits
    - Return of Title IV Funds
    - Other Accounts Receivable – Deferred by management to September 2023

- Updated the Internal Audit Follow Up Matrix based on responses, updates, and target dates from senior management.

- Solicited updates from senior management for the FY24 period of the Internal Audit Plan. Several suggestions are being considered for additions to the plan. An audit of the procedures and controls related to the number of degrees and certificates issued has been added to the plan for FY24.

- Internal Audit Committee meetings are scheduled quarterly and continue to occur chaired by the Internal Auditor.

* * * * * * *

Community College of Philadelphia
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 adequacy of controls and procedures 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 employee loans for computer purchases	2023	6	3
Lion Card	L	Determine adequacy over controls and procedures related to prepaid card program	2024		1
Operational Audits					
403(b) Administration *	L	Determine adequacy of controls and procedures related to employee requests related to retirement savings	2024	**	2
Part-Time Faculty Benefits	L	Determine controls and accuracy of medical coverage paid by eligible faculty members	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	Determine compliance procedures related to Veterans' Education Benefits Laws	2022	4	4
Catto Scholarship	M	Determine compliance with policies, procedures and scholarship documents	2023	**	4
State Recruiting Regulations	M	Determine compliance with associated regulations / restrictions	2023		2
Family Medical Leave Act	L	Determine compliance with policies, procedures and regulations	2023	**	4
Federal Student Loans / Return of Title IV Funds	H	Determine compliance with federal regulations and College policies, procedures and controls for such loans	2023	4	3

Functional Area	Risk Rating	Risk Explanation / Reason for Audit	Fiscal Year	Stage	Planned Quarter
Pell Grants	H	Determine compliance with federal regulations and College policies, procedures and controls for such grants	2024		3
Degrees Conferred and Certificates Earned	L	Determine and verify the controls over degrees and certificates and the accuracy of the amounts stated in College documents and filed with other parties	2024		2
Federal Work Study	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
ITS					
Alternate Audits					
Affiliated Websites	#	Determine scope of known sites and existing or needed policies and/or procedures to ensure compliance with desired branding			
Perkins / Title III - Time and Effort for Funded Positions	#	Determine compliance with federal regulations and College policies, procedures and controls for such payments			
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	**
Suggested audit to be evaluated	#
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
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	 11/1/21 12/7/21 5/4/22	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. Will address this in the new Technology Plan which has been been drafted. Waiting to review will all College-wide committees to seek approval. Will be completed by end-of-May 2021. 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. Committe advise will be sought and it will be results-oriented committee. Input and recommendations from all (27) members will be taken into consideration. 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. 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.
87	6/19/2018	Emergency Operations Plan Jacob Eapen	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		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. 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.
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 4/30/21 8/31/21 10/31/23		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. The Chief of Staff accepted responsibility for working with the Cabinet to ensure recovery plans were in place where needed through the College. Disaster Recevery 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.

Community College of Philadelphia
Internal Audit Follow Up Matrix

	Report Date	Area/ Responsible Party	Recommendation	Target Date	Update Date	Management Response / Follow up
93A	9/7/2018	Non-ITS Administered Programs Vijay Sonty (Cabinet members are performing latest updates)	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 5/31/21 8/31/21	 11/1/21 12/7/21 3/29/22 5/4/22 8/31/23	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. Cyber Breach Committee will be established and timetble and goals will be addressed in the next 90 days. Previously PII Survey was completed and will be revisited in our next Data Breach and Cyber Security Group meeting. See Item 77 response. 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. Please see Item 77 response. Reviews and updates are currently being performed by Cabinet members for their respective
96	9/7/2018	Non-ITS Administered Programs Vijay Sonty (Cabinet members are performing latest updates)	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 8/31/23	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. Reviews and updates are currently being performed by Cabinet members for their respective divisions.
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	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	06/30/23	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. Draft protocol has been developed and should be finalized by June 30, 2023.
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	06/30/23	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. Draft protocol has been developed for Strategic Communications and will be used as a guide for other areas with expected finalization of the protocol by June 30, 2023.
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	6/30/2024	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. Management is discussing the implementation of a single database / product with other divisions which may help manage this process.
156	5/31/2022	50th Anniversary Scholars Program Shannon Rooney	Internal Audit recommends that the program procedures be reviewed and updated as needed, and approved by appropriate management within the Enrollment Management.	12/31/22	12/31/2023	Management will update the procedures related to administering the 50th Anniversary Scholars Program and document them by December 31, 2022. The procedures will reflect the College's position on the residency requirement for this program to match that of the College's residency requirement.

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

Community College of Philadelphia
Internal Audit Follow Up Matrix

Report Date	*Area/ Responsible Party*	*Recommendation*	*Target Date*	*Update Date*	*Management Response / Follow up*

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

HYBRID MEETING OF THE EXECUTIVE COMMITTEE
OF THE BOARD OF TRUSTEES
Community College of Philadelphia
Tuesday June 27th, 2023 – 2:00 P.M.

Present for the Executive Committee: Mr. Harold Epps (Chair)(remote), presiding, Mr. Michael Soileau (remote), Mr. Jeremiah J. White, Jr. (remote), Rosalyn McPherson (remote), and Ms. Mindy Posoff (remote).

Present for the Administration: Dr. Donald Guy Generals, Mr. Jacob Eapen, Mr. John Wiggins, Mr. Derrick Sawyer, and Victoria Zellers, Esq.

Note: This meeting was held in hybrid format. Participants attended in person unless marked "remote" above.

Mr. Epps called the meeting to order at 2:00 P.M.

AGENDA – PUBLIC SESSION

(1) Settlement of CM Regent Claim No. 244254

Discussion: Ms. Zellers reported to the Executive Committee that CM Regent Insurance Company Church Mutual Insurance Company ("CM Regent") offered an additional $250,000 to settle the insurance claim and related lawsuit filed in the Court of Common Pleas, Philadelphia County to the leak at the Northwest Regional Center. The additional offer would bring the total recovery to $941,335.84. Ms. Zellers, Mr. Eapen, Mr. Sawyer, and Mr. Wiggins all recommended the settlement.

Chair Epps asked if this would cover the repairs that were needed. Mr. Wiggins responded that the amount is reasonably estimated to cover the repairs due to the damage, but the College may be interested in having additional renovations to the Northwest Regional Center beyond the repairs needed to properly update the center. Mr. Epps noted that settling the matter would allow the College to move forward make plans for the Northwest Regional Center.

Action: Mr. Soileau moved, and Ms. McPherson seconded the motion that the Executive Committee of the Board of Trustees approve the settlement. The motion passed unanimously.

Mr. Epps closed the meeting at 2:15 P.M.

HYBRID MEETING OF THE BUSINESS AFFAIRS COMMITTEE
OF THE BOARD OF TRUSTEES
Community College of Philadelphia
Wednesday, June 21, 2023 – 9:00 A.M.

Present for the Business Affairs Committee: Mr. Michael Soileau (presiding) (*via* Zoom), Mr. Rob Dubow (*via* Zoom), Mr. Steve Herzog (*via* Zoom), Dominique Ward, Esq. (*via* Zoom), and Mr. Harold Epps (*via* Zoom)

Present for the Executive Committee: Mr. Harold Epps (presiding) (*via* Zoom); Ms. Rosalind McPherson (via Zoom), Ms. Mindy Posoff (via Zoom) and Mr. Michael Soileau;

Present for the Administration: Dr. Donald Guy Generals, Mr. Jacob Eapen, Ms. Danielle Liautaud-Watkins, Esq., Mr. Gim Lim, Dr. Shannon Rooney, Dr. Darren Lipscomb, Mr. Derrick Sawyer, Dr. Mellissia Zanjani (via Zoom), Victoria Zellers, Esq., Mr. Dan Sadwick, and Ms. Ayanna Washington

Guests: Ms. Kate McClinchey, Chief of Staff in Finance, City of Philadelphia (*via* Zoom) and Dr. Judith Gay (via Zoom), Vice President Emerita

PUBLIC SESSION
AGENDA

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 9:00 A.M. He asked Mr. Eapen to proceed with the first agenda item.

(1) Fiscal Year 2023-2024 Insurance Renewal (Action Item)

Discussion: Mr. Eapen stated that the first agenda item is the Fiscal Year 2023-2024 Insurance Renewal. He asked Mr. Sawyer to provide background information.

Mr. Sawyer stated that the College's insurance program is reviewed annually prior to the July 1 renewal with its insurance brokers, Willis Towers Watson (WTW) and One Digital (formerly Bradley & Bradley) herein after "WTW"). The commercial insurance marketplace, after nearly 4 years of exponential pricing corrections (e.g. average rate increases between 20-30% in some lines and over 40% in other lines) is finally showing signs of stabilization in 2023. Improved carrier financial results – lower combined loss ratios - coupled with increased capacity in the marketplace have helped the majority of the insurance industry generate increased competition and for the insureds, better pricing and coverage terms. Unfortunately, the commercial property marketplace has not recovered and in fact, continued to see increased pricing, reduced coverage limits and higher deductibles as the marketplace struggles with global effects of natural disasters and increased rise in labor and materials costs. The casualty market for the higher education industry remains limited and selective, with continued emphasize of adequate pricing for rising legal and medical cost inflation for serious events such as sexual misconduct and assault. The renewal strategy meeting held on February 13, 2023, focused on incumbent carrier relationships, and securing early terms to determine marketing strategy. Unfortunately, the adverse property loss development over the last 3 years of the main relationship with the College's property and liability package insurance carrier CM Regent, including a recent water damage claim experienced at the Northwest Regional Center, prompted CM Regent to non-renew the property and liability insurance portfolio as of July 1, 2023. WTW went to the marketplace for all insurance lines to replace CM Regent. Aggressive marketing coupled with leveraged market relationships with some of CCP's existing carrier partners and WTW's strong market relationships, allowed WTW to secure reasonable alternative insurance terms, replacing incumbent CM Regent with some coverage improvements despite increased insurance premiums. NOTE – WTW was able to negotiate CATC's operations and insurance needs into the existing College portfolio, saving approximately $50K in additional premiums. At the time of this report, the College has secured the portfolio terms while we review some alternative offered terms for pricing relief considerations (e.g. limits and retentions). The College's anticipated insurance renewal premium costs (including the interests of CATC and our contracted professional brokerage fees) are approximately $1.44M; a 21% increase over last year's approximate $1.19M. A highlight of the key results follows:

Property

The incumbent carrier, CM Regent, non-renewed the coverage due to unfavorable loss history. Over the last 3 years with CM Regent, incurred losses exceeded paid premiums; generating an undeveloped loss ratio of 90% (this only includes a small percentage of the NWRC water damage claim currently being addressed for additional reimbursement). During FY23, the College's property values were reviewed and, based on sound replacement cost values at current market rates (labor and material for like-minded purposes and structure) increased 2% from or approximately $9M to approximately $547M. Liberty Mutual; a leading commercial property insurance carrier, offered a $500M loss limit for a premium of approximately $359K; an increase of 27% however, compared to the expiring carrier's initial pricing indication of nearly $400K had they not non-renewed the program. Coupled with terrorism coverage secured in the London market; the combined premium is $393k. The alternative market pricing for similar coverage ranged between $450K - $500K where several markets declined. Liberty Mutual also agreed to increase the College's flood protection by over $95M for Building and Content values while increasing several coverage sub-limits and agreeing to maintain a standard deductible of $25,000 per loss, which is still one of the lowest deductible levels for similar sized institutions. This policy also now provides $8 million of business interruption insurance, which is separate from the Building and Contents blanket limit; up from $7M. Finally, WTW secured Liberty Mutual's coverage position that NWRC's current occupancy & usage does not fall under a vacancy designation and remains fully insured for all types of insured perils.

General Liability

The incumbent carrier, CM Regent, non-renewed the coverage as part of their package policy (based on adverse property loss history). WTW marketed the coverage and secured comprehensive coverage from former carrier United Educators for a premium of $253,197; an increase from expiring program ($132,410); mainly driven by the carrier's business model (United Educators is a risk retention group; a homogeneous group captive model where the College has also maintained ownership in the retention group). No alternative carriers could offer competitive pricing nor terms, which includes sexual misconduct liability coverage. A deductible of $50K per occurrence applies. The College reviewed a higher ($75K per occurrence) deductible for annual premium savings but determined the savings was not large enough to assume the additional costs for a slip, trip, fall and assault type loss event. No material changes in terms or conditions.

Automobile

The incumbent carrier, CM Regent, non-renewed as part of their package policy (adverse property loss history). WTW leveraged the existing relationship with the Workers' compensation carrier, PMA to secure favorable terms. PMA offered similar coverage terms for a renewal rate of $27,194, up from $15,957 expiring policy but partly due to a 13% (1 power unit) increase in fleet. The automobile policy covers employees driving College-owned, rented, or hired vehicles as well as providing damage protection (collision and comprehensive coverage) for the College's current fleet. No material changes in terms or conditions.

Workers' Compensation

The incumbent carrier, PMA offered a renewal premium of $298K which is approximately $19K or 6% lower than the expiring premium. This decrease is primary due to the reduction in loss experience rating, offset by a 9% increase in payroll The College's PA state loss experience modification factor (a measure of adjusting the premium) for the new year decreased from .906 to .731, a -19% decrease. PMA, continues to offer Sliding Scale Dividend which could provide CCP with the possibility of two dividend payments, applied to CCP's earned premium (not inclusive of Terrorism Premium) based on CCP's loss ratio over the next 30 months - the maximum return could be 18% with little to no loss activity. NOTE - dividends are based on the financial performance of PMA and are not guaranteed) The Human Resources Office and the College's Safety Committee continue to review all work-related claims and offer recommendations and training efforts where needed. The College's Safety Committee again received re-certification from the PA Department of Labor which automatically makes the College eligible for a 5% reduction in premium. No material changes in terms or conditions.

Umbrella & Excess Liability

Lead incumbent carrier, CM Regent, non-renewed their $20M layer as part of their package policy (due to adverse property loss experience) while $5M excess layer carrier Crum & Forster (C&F) declined to provide a lower attachment point. Fortunately, the previous carrier United Educators was able to offer once again a full $25M excess liability limit for approximately $147K; up from expiring (combined) $75K premium but enabling the College to take advantage of broader excess coverage. Like the GL policy, United Educators provides the broadest scope of sexual misconduct liability coverage in the marketplace. The pricing reflects the state of the marketplace and rise in medical and legal costs for catastrophic type loss events. No other carrier was able to improve upon the coverage, limits nor cost offered by United Educators. The College explored a lower catastrophic limit for $20M but the savings were not meaningful to relinquish the catastrophic level coverage. Aside from a policy standard 10-year reporting provision term for sexual misconduct claims, no material changes in terms or conditions.

Educator's Legal Liability (ELL)

The College's ELL policy has a limit of $15 million and provides protection for both the College's Board of Trustees and Foundation's Board of Directors against professional management liability wrongful acts as well as Institutional protection for employment practices wrongful acts, employed lawyer's professional wrongful acts, and College educators (tenured and adjunct) professional wrongful acts. Incumbent United Educators (UE), the longtime incumbent carrier, provided a renewal quote of approximately $206K – representing less than 3% increase - the lowest increase offered by United Educators to its members in 2023. The College reviewed alternative (higher) retentions than the existing $75K per claim for premium relief and determined the option was not financially feasible. The College also explored alternative (Higher) limits up to $20M but the cost did not justify the higher limits with benchmarking studies justifying the current $15M limit. A change in controlling / appointing outside defense counsel was reviewed but a rate cap and higher retention negated interest. General Counsel continues to work closely with UE and selected outside defense counsel to actively manage the College's litigation matters. No material changes in terms or conditions.

Student Medical Malpractice

CNA quoted a premium of approximately a 2% reduction from expiring $7K (approximate) based on a reduced student enrollment count for professional programs. The number of students participating in clinical settings directly affects the cost of this insurance. There has been no rate increase for this coverage over the past several years. This policy provides $1 million in coverage per claim and $5 million in the aggregate to the College and to students and faculty related to their activities in a clinical setting. No material changes in terms or conditions.

Crime

This policy provides the College with protection against 1st party (employee) theft and 3rd party theft and fraud for a limit of $5M. It also covers "social engineering fraud/ funds transfer" should an employee unwittingly transfer College assets to a fraudulent third party due to deceptive and fraudulent practices. With the lead $1M held by incumbent CM Regent and non-renewed as part of their package policy, WTW secured a complete $5M total crime limit quote from several carriers, including incumbent excess crime carrier Travelers. WTW approached several carriers for a full $5M total crime limit and secured favorable options all approximately $1-2K in premium difference from last year. Travelers revised their terms and offered the best program with higher sub limits for social engineering ($250K). The College has also secured excess social engineering coverage from Axis for a small premium of $3,600.

International Liability

This policy provides foreign-based general liability, automobile liability, and worker's compensation coverage as well as travel, medical and security assistance services for faculty and staff traveling abroad, representing the interests of The College. This policy, placed with The Hartford, also includes kidnap and extortion coverage. The premium for this coverage is slightly above last year's premium (approximately $3,700). No material changes in terms or conditions.

Fine Arts

This policy, placed with Aspen, provides comprehensive loss or damage to the College's identified Fine Arts collections as well as collections on loan with limits of $275,000 while at named CCP locations, and $100,000 at any other location, worldwide and $100,000 while in transit, worldwide. The renewal premium remained virtually the same (approximately $1,200). No material changes in terms and conditions.

CATC Operations (CCP Development LLC)

The College's investment and development of the Career & Advanced Technology Center (CATC) under the ownership structure of CCP Development LLC and various private investors has been insured separately under a builder's risk and owner's liability policies since construction commenced in December of 2020. At the time of this report, the coverages have now been arranged and included under the College's commercial property and liability insurance policies for no additional premium – a realized savings of approximately $50K. No material changes in terms and conditions - the interests involved in CATC remain protected under the new policies.

Security and Privacy (Cyber Insurance)

This insurance offers critical insurance protection to the College if there were data security breaches or compromises of student and/or employee "private" information (as determined by federal and state jurisdiction). The carrier will provide forensic and legal assistance from a panel of experts to help determine the extent of the breach and the steps required to comply with applicable laws, include the following: notification to persons who must be notified under applicable law or on a voluntary basis; offer 12 months of credit monitoring to affected individuals; identify theft-related fraud resolution services for individuals enrolled in credit monitoring who become victims of identity theft; and extend coverage for theft, loss or unauthorized disclosure of information held by business associates as defined by HIPPA. First party benefits include protection for data recovery and business interruption, extortion threats, and regulatory defense and penalties. The policy also protects the College against 3rd party legal action for damages arising from the alleged breach (including defense costs). The College currently has a policy limit of $3 million. WTW's cyber broker team worked closely with The College's information security team to secure both favorable terms from incumbent Chubb as well as an aggressively priced alternative with Coalition – both leading cyber insurance carriers in the industry. Chubb offered a renewal premium of approximately $44K – a slight increase from expiring while Coalition offered a premium of approximately $34K – a $7K or 17% reduction from expiring. Both proposals offer full 1st & 3rd party liability protection with no loss nor restriction in coverage limits nor any con-insurance requirements for ransomware events coverage – a common market condition. The retention offered by Coalition is $50K: a reduction from expiring $75K with Chubb. The actual pricing is lower than the marketplace conditions (+10-25%). At the time of this report, the College is completing some due diligence in its review of the alternative coverage terms offered by Coalition, including some subjectivities to place coverage. WTW explored increased limit options of $5M with both Chubb and Coalition but the additional premium cost did not justify purchasing the increased limits.

Broker Fee

The professional brokerage services of WTW and One Digital are captured under a multi-year (5-year term) agreement that incepted in 2021. The annual fee for 2023-24 remains at $50,000 for their risk management and insurance brokerage services.

Mr. Sawyer commented that CCP markets various carriers; who provide quotes. Some carriers have declined to submit quotes due to recent property loss ratio.

Mr. Soileau inquired about cost changes to increases and total change. Mr. Sawyer provided the detailed information which is included in Attachment B.

Mr. Epps asked if the City has seen increases as well. Mr. Dubow responded that the City is seeing similar increases with insurance. Mr. Dubow noted that this was really good work.

Mr. Epps also asked about minority participation. Mr. Sawyer responded that the broker has a minority subcontractor; however, he does not have demographics on the insurance policyholders.

Recommendation

College staff is requesting that the Business Affairs Committee recommends to the Executive Committee of the Board of Trustees that the College procure insurance as detailed in Attachment B. The 2023-2024 Property and Casualty Insurance Renewal Package, including the $50,000 broker fee, totals $1,440,815. The source of funding will come from the Operating Budget.

Mr. Soileau asked for a motion.

Action: Mr. Dubow moved and Mr. Herzog seconded the motion that the Business Affairs Committee recommends to the Executive Committee of the Board of Trustees that the College procure insurance as detailed in Attachment B. The 2023-24 Property and Casualty Insurance Renewal Package, including the $50,000 broker fee, totals $1,440,815.

The motion passed unanimously.

(2) Change Order for Allied Universal (Action Item)

Discussion: Mr. Eapen stated that Allied Universal was selected through an RFP process in May 2022 and the Board of Trustees approved the contract on June 2, 2022: Year 1 at $2,250,000; Year 2 at $2,370,000; and Year 3 at $2,485,000. The contract stipulates that Allied Universal was to subcontract with Sovereign Security, a minority firm based in Philadelphia, for 25% of the contracted amount. The College required Allied Universal to add a bike patrol security officer at the Main Campus and additional officers at CATC. This was done to ensure the safety and security of the College community. The additional security has resulted in an increase of $250,000 for Year 1. The College wants to continue additional services for Year 2 and Year 3. These additional services will result in Year 1 contract with Allied Universal to be $2,500,000; Year 2 at $2,625,000; and Year 3 at $2,756,250. The funds for this increase will be from the College's Operating Budget.

Mr. Soileau asked about the coverage hours. Mr. Eapen replied that there is bike patrol on the Main Campus on day shift. There are three (3) security officers on day shift, two security officers on the night shift, one supervisor, and two weekend security officers at CATC. The Northeast Regional Center added one supervisor. Mr. Eapen also noted that there are quarterly meetings with both Sovereign Security and Allied Universal.

Mr. Epps applauded the necessary approach and asked about the demographics. Mr. Eapen reported that there are 40-45 officers including one supervisor of which 95-98% are African American/Hispanic. Mr. Epps also asked about security cameras. Mr. Eapen confirmed that there are cameras at the Main Campus and the Regional Centers. Public Safety can monitor the cameras at the Regional Centers from the Main Campus. Mr. Eapen also noted that cameras are needed in the parking deck at both the Main Campus and CATC, and also improved lighting is needed at the parking deck.

Recommendation:

Staff is requesting that the Business Affairs Committee recommend to the Executive Committee that the College amend the contract with Allied Universal for additional services for Year 1, Year 2 and Year 3 as outlined herein. These additional services will result in Year 1 contract with Allied Universal to be $2,500,000; Year 2 at $2,625,000; and Year 3 at $2,756,250. The funds for this increase will be from the College's Operating Budget.

<u>**Action**</u>: Mr. Dubow moved and Mr. Herzog seconded the motion that the College amend the contract with Allied Universal to continue additional services for Year 2 and Year 3. These additional services will result in Year 1 contract with Allied Universal to be $2,500,000; Year 2 at $2,625,000; and Year 3 at $2,756,250.

The motion passed unanimously.

(3) Resolution of the Business Affairs Committee and Executive Committee of the Community College of Philadelphia's Board of Trustees Regarding Discharge of Student Debt owed to the College for Qualifying Students (Action Item):

Dr. Generals and the College administration are recommending the relief of student debt, owed to the College, for students who had attained more than thirty credits prior to the start of the Fall 2022 and Spring 2023 semesters for debt owed to the College during Fall 2022 and Spring 2023 for Qualifying Students as set forth in the Resolution attached as Attachment C.

The College received $5,196,028 under the Supplemental Support under the American Rescue Plan (SSARP), of which $2,598,014 is designated as institutional funds. The College is authorized by SSARP to use these institutional funds to discharge student debt incurred as a result of the COVID-19 Pandemic for students enrolled between March 13, 2020 and the present, which debt can properly be considered lost revenue to the College, and for which the College is permitted to reimburse itself. The College is requesting the Business Affairs Committee and the Executive Committee of the Board of Trustees for the Community to authorize the discharge of student debt owed to the College for tuition, fees, and other expenses permitted to be relieved under the SSARP (excluding fees assessed for damaged, lost, or unreturned laptops & equipment) using SSARP institutional funds for Qualifying Students. Qualifying Students are students who were enrolled in credit courses in the Fall 2022 semester and Spring 2023 semester provided they had attained 30 credits or more prior to the start of each semester. The debt relieved shall be limited to the debt to the College incurred by each such Qualifying Student during the Fall 2022 semester and Spring 2023 semester to the extent they were a Qualifying Student for each semester. This debt relief does not apply to student debt that is contracted to be paid by third parties. The debt relieved will be discharged after all federal and Commonwealth financial aid as well as any scholarships have been applied.

The College administration is requesting that the Business Affairs Committee recommend to the Executive Committee of the Board of Trustees the Resolution contained in Attachment C. If approved, the Executive Committee will present the Resolution for Ratification by the Board of Trustees at the College's September 7, 2023 Board Meeting.

Dr. Rooney along with Dr. Lipscomb reported that the Relief of Student Debt be offered to students with 30 or more credits. It was reported that $2.6 million of outstanding balances originally owed by the students with 30 or more credits s down to $680,000. There are currently 515 Qualifying Students with balances down from 1,500 students who had more than 30 credits at the beginning of each semester who were in danger of being dropped. Institutional funds from the SSARP are used to cover the cost for qualifying students for Fall 2022/Spring 2023.

The College administration is requesting that the Business Affairs Committee recommend to the Executive Committee of the Board of Trustees the resolution contained in Attachment C.

Mr. Soileau asked for a motion.

Action: Mr. Soileau moved and Mr. Dubow seconded the motion that the College administration is requesting that the Business Affairs Committee recommend to the Executive Committee of the Board of Trustees the Resolution contained in Attachment C.

The motion passed unanimously.

(4) Resolution to Increase the Wage Rate for Student Workers and Non-Student Part-Time (Peer) Tutors and Revise Policy Memorandum 103 (3) (Action Item)

Discussion: The Board of Trustees approved an increase of student worker wages to $9.50 per hour and for non-student, part-time, peer tutors to $11.00 per hour effective Spring 2020. The College administration is requesting that the Business Affairs Committee and the Executive Committee of the Board of Trustees hereby approve and authorize an increase in the College's wage rate for student workers to be set at a minimum of $15.00 per hour and the wage rate for non-student, (peer) part-time tutors to be set at a minimum of $16.50 per hour effective July 1, 2023. The College administration is also requesting that the Business Affairs Committee and Executive

Committee approve revisions to College Policy Memorandum No. 103(A) as set forth in Exhibit A to the attached Resolution. Please refer to the Resolution in Attachment D.

Dr. Lipscomb reported that current hourly rate trends are in significant competition from businesses off campus. He stated that increasing the rate would allow the opportunity to build student retention.

Mr. Eapen clarified that funding for work-study students are from federal funds, and non-work study students and Peer Tutors funds are from the College's operating budget (approximately $25,000).

Staff is requesting that the Business Affairs Committee recommend to the Executive Committee to approve and authorize an increase in the College's wage rate for student workers to be set at a minimum of $15.00 per hour and the wage rate for non-student, (peer) part-time tutors to be set at a minimum of $16.50 per hour effective July 1, 2023 and the revisions to Policy Memorandum 103(A). The funds for federal work study student workers will be coming from federal funds, and funds for non-federal work study students and (peer) part-time tutors will be coming from the operating budget. If approved, the Executive Committee will present this Resolution for Ratification by the Board of Trustees at the College's September 7, 2023 Board Meeting.

Mr. Soileau asked for a motion.

Action: Mr. Dubow moved and Mr. Herzog seconded the motion that the College administration is requesting that the Business Affairs Committee recommend to the Executive Committee to approve the Resolution in Attachment D and authorize an increase in the College's wage rate for student workers to be set at a minimum of $15.00 per hour and the wage rate for non-student, (peer) part-time tutors to be set at a minimum of $16.50 per hour effective July 1, 2023 and to approve the changes to Policy Memorandum 103(A)..

The motion passed unanimously.

(5) Reappointment of Fox Rothschild, LLP as Construction Counsel (Action Item)

Discussion: The College administration recommends the reappointment of Fox Rothschild, LLP, with Ron Williams, as lead attorney as the College's Construction Counsel. Other members of the current team at Fox include Kevin Boyle and Mohamed Asker. Mr. Williams is the Co-Chair of Fox's National Construction Law Practice. Fox has offered a 43% discount off Mr. Williams' current rate and a 20% discount off the rates of additional attorneys. Fox has also offered the services of Mr. Williams' assistant, (a former paralegal), to aid in the preparation of the College's AIA construction contracts free of charge. Mr. Williams and team have successfully secured insurance coverage for the

College on a large claim where the insurance carrier attempted to deny coverage, they are assisting in pursuing delinquent contractors related to the CATC, and have previously secured a multi-million-dollar jury verdict for the College. Mr. Williams has been a strong advocate and supporter for the College.

Staff is requesting that the Business Affairs Committee recommend to the Executive Committee to approve the reappointment of Fox Rothschild, LLP, with Ron Williams, as lead attorney as the College's Construction Counsel for July 1, 2023- June 30, 2024.

Mr. Soileau asked for a motion.

<u>Action</u>: Mr. Herzog moved and Mr. Soileau seconded the motion that the Business Affairs Committee recommend to the Executive Committee to approve the reappointment of Fox Rothschild, LLP, with Ron Williams, as lead attorney as the College's Construction Counsel for ongoing and new matters between July 1, 2023 through June 30, 2024.

The motion passed unanimously.

(6) <u>Appointment of CCP CATC, Inc. Directors (Action Item)</u>

<u>Discussion</u>: On or about July 6, 2021, the CCP Career & Advanced Technology Center, Inc. ("CCP CATC, Inc.,") was recognized as a 501(c)(3) non-profit organization retroactive to October 20, 2020 for the purpose of benefitting the Community College of Philadelphia.

Under the CCP CATC, Inc. bylaws, the College's Board of Trustees are to appoint five (5) Directors to the CCP CATC, Inc. each year with two directors being members of the College's Board of Trustees, one Director being the College's President and the final two (2) members of the CCP CATC, Inc. Board shall be individuals who are not currently a director, trustee, member of senior leadership, officer or employee of the College (or spouses of such persons) (each, a "Disaffiliated Director"). The current Directors appoints will end on June 30, 2023.

The College administration is recommending that the College's Business Affairs Committee and Executive Committee appoint College Trustees Robert Dubow and Jeremiah White as the College's Board of Trustees representatives, Dr. Donald Generals, *ex officio*, the College's President, and Mr. Anthony Simonetta and Dr. Ellyn Jo Waller as the Disaffiliated Directors for the CCP CATC, Inc. for the period of July 1, 2023 through June 30, 2024 or until such time as they are replaced by the College's Board of Trustees. Please refer to the Resolution in <u>Attachment E</u>. If approved, the Executive Committee will present this Resolution for Ratification by the Board of Trustees at the College's

September 7, 2023 Board Meeting.

Mr. Soileau asked for a motion.

Action: Mr. Michael Soileau moved and Mr. Steve Herzog seconded the motion that the Business Affairs Committee recommend to the Executive Committee the appointments of College Trustees' Mr. Robert Dubow and Mr. Jeremiah White as the College's Board of Trustees representatives; Dr. Donald Generals, *ex officio*, the College's President; and Mr. Anthony Simonetta and Dr. Ellyn Jo Waller as the Disaffiliated Directors for the CCP CATC, Inc. for the period of July 1, 2023 through June 30, 2024 or until such time as they are replaced by the College's Board of Trustees. Please refer to the Resolution in Attachment E.

The motion passed unanimously.

The Public Session of the Business Affairs Committee adjourned at 9:45 A.M.

Executive Committee Meeting

Chair Harold Epps called the Public Session of the Executive Committee to Order at 9:45 a.m.

Mr. Epps noted that the members of the Executive Committee had been present for the Business Affairs Committee meeting and the matters moved before it. The Business Affairs Committee members in attendance for the BAC meeting remained for the Executive Committee meeting.

(1) Fiscal Year 2023-2024 Insurance Renewal (Action Item)

Having heard the discussion during the Business Affairs Committee, Mr. Epps requested a motion for the College to procure insurance as detailed in Attachment B. The 2023-24 Property and Casualty Insurance Renewal Package, including the $50,000 broker fee, totals $1,440,815.

Action: Ms. Posoff moved, and Ms. McPherson seconded, a motion for the College to procure insurance as detailed in Attachment B. The 2023-24 Property and Casualty Insurance Renewal Package, including the $50,000 broker fee, totals $1,440,815.

The motion passed unanimously.

(2) Change Order for Allied Universal (Action Item)

Having heard the discussion of the Business Affairs Committee, Mr. Epps requested that the College amend the contract with Allied Universal for additional services for Year 1, Year 2 and Year 3 as outlined in the Business Affairs Committee Agenda. These additional services will result in Year 1 contract with Allied Universal to be $2,500,000; Year 2 at $2,625,000; and Year 3 at $2,756,250. The funds for this increase will be from the College's Operating Budget.

Action: Mr. Soileau moved and Ms. Posoff seconded the motion that the College amend the contract with Allied Universal to continue additional services for Year 1, Year 2 and Year 3. These additional services will result in Year 1 contract with Allied Universal to be $2,500,000; Year 2 at $2,625,000; and Year 3 at $2,756,250.

The motion passed unanimously.

(3) Resolution of the Business Affairs Committee and Executive Committee of the Community College of Philadelphia's Board of Trustees Regarding Discharge of Student Debt owed to the College for Qualifying Students (Action Item):

Having heard the discussions of the Business Affairs Committee, Mr. Epps requested a Motion to approve the Resolution set forth in Attachment C regarding the relief of certain student debt owed to the College for Qualifying Students as set forth in the Resolution contained in Attachment C.

Action: Ms. Posoff moved and Ms. McPherson seconded the passage of the Resolution contained in Attachment C.

The Resolution passed unanimously.

(4) Resolution to Increase the Wage Rate for Student Workers and Part-Time Tutors and Revise Policy Memorandum 103 (3)(Action Item)

Having heard the discussions of the Business Affairs Committee, Mr. Epps requested a motion to approve the Resolution set forth in Attachment D for the Executive Committee to approve and authorize an increase in the College's wage rate for student workers to be set at a minimum of $15.00 per hour and the wage rate for non-student, (peer) part-time tutors to be set at a minimum of $16.50 per hour effective July 1, 2023 and to approve the revisions to Policy Memorandum 103(A).

Action: Ms. McPherson moved and Mr. Soileau seconded the passage of the Resolution contained in Attachment D for the College to increase the College's wage rate for student workers to be set at a minimum of $15.00 per hour and the wage rate for non-student, (peer) part-time tutors to be set at a minimum of $16.50 per hour effective July 1, 2023 and to approve the changes to Policy Memorandum 103(A).

The Resolution passed unanimously.

(5) Reappointment of Fox Rothschild, LLP as Construction Counsel (Action Item)

Having heard the discussion of the Business Affairs Committee, Mr. Epps requested a motion to approve the reappointment of Fox Rothschild, LLP, with Ron Williams, as lead attorney as the College's Construction Counsel for July 1, 2023- June 30, 2024.

Action: Ms. Posoff moved and Mr. Soileau seconded the approval of the reappointment of Fox Rothschild, LLP, with Ron Williams, as lead attorney as the College's Construction Counsel for ongoing and new matters between July 1, 2023 through June 30, 2024.

The motion passed unanimously.

(6) Appointment of CCP CATC, Inc. Directors (Action Item)

Having heard the discussion of the Business Affairs Committee, Mr. Epps requested a Motion to approve the Resolution that the College appoint College Trustees Robert Dubow and Jeremiah White as the College's Board of Trustees representatives to the CCP CATC, Inc., Dr. Donald Generals, *ex officio*, the College's President, and Mr. Anthony Simonetta and Dr. Ellyn Jo Waller as the Disaffiliated Directors for the CCP CATC, Inc. for the period of July 1, 2023 through June 30, 2024 or until such time as they are replaced by the College's Board of Trustees as set forth in the Resolution attached at Attachment E.

Action: Mr. Michael Soileau moved and Ms. McPherson seconded passage of the Resolution to appoint College Trustees' Mr. Robert Dubow and Mr. Jeremiah White as the College's Board of Trustees representatives; Dr. Donald Generals, *ex officio*, the College's President; and Mr. Anthony Simonetta and Dr. Ellyn Jo Waller as the Disaffiliated Directors for the CCP CATC, Inc. for the period of July 1, 2023 through June 30, 2024 or until such time as they are replaced by the College's Board of Trustees as set forth in the Resolution attached as Attachment E.

The Resolution passed unanimously.

The Public Session adjourned at 9:45 A.M.

EXECUTIVE SESSION OF BUSINESS AFFAIRS COMMITTEE AND EXECUTIVE COMMITTEE

An Executive Session of the Executive and Business Affairs Committee followed the Public Session. Discussions centered on negotiations.

ATTACHMENT A FUNDING FOR ACTION ITEMS			
MEETING OF THE COMBINED BUSINESS AFFAIRS AND EXECUTIVE COMMITTEES OF THE BOARD OF TRUSTEES			
AGENDA: JUNE 21, 2023			
Agenda No.	**Vendor/Consultant**	**Amount**	**Source**
1.	Fiscal Year 2023-2024 Insurance Renewal	$1,440,815	Operating Budget
2.	Change Order for Allied Universal	Year 1 contract with Allied Universal to be $2,500,000; Year 2 at $2,625,000; and Year 3 at $2,756,250.	Operating Budget
3.	Resolution on the Relief of Student Debt, Owed to the College, During the Fall 2022 and/or Spring 2023 Semesters for Qualifying Students		Supplemental Support under the American Rescue Plan (SSARP)
4.	Resolution to Increase the Wage Rate for Student Workers and Part-Time Tutors	Approve and authorize an increase in the College's wage rate for student workers to be set at a minimum of $15.00 per hour and the wage rate for part-time tutors to be set at a minimum of $16.50 per hour effective July 1, 2023.	Operating Budget

ATTACHMENT B
2023-24 Property and Casualty Insurance Renewal Package

Coverage	Carrier	Renewal (2023-24)	Expiring (2022-23)
		Premium	Premium
Property	Liberty Mutual (New)	$359,052	$ 280,940
Terrorism Risks ($250M)	London Market (New)	$ 34,010	included above
General Liability ($1M)	United Educators (New)	$253,197	$132,410
Automobile	PMA (New)	$ 27,194	$15,957
Workers' Compensation	PMA	$298,061	$317,106
Excess Liability ($25M) -	United Educators (New)	$147,310	$74,560
International Liability Package	Hartford	$3,688	$2,936
Crime ($SM x $1M)	Travelers	$15,244	$15,326
Excess Crime - Social Engineering	Axis	$3,600	$0
Educators Legal Liability ($15M)	United Educators (New)	$206,714	$200,145
Student Medical Professional Liability ($1M)	CNA	$3,744	$6,683
Travel Accident	AIG	$1,154	$1,154
Fine Arts Collections	Aspen	$1,236	$1,174
Security & Privacy Events	Coalition (New)	$ 33,830	$ 40,034
CATC Package Premiums	Zurich	$0	$ 48,136
Brokerage Services Fee	WTW/B&B	$ 50,000	$ 50,000
TOTAL COSTS		**$1,440,815 (+21%)**	**$1,186,561**

ATTACHMENT C

Resolution of the Business Affairs Committee and Executive Committee of the Community College of Philadelphia's Board of Trustees Regarding Discharge of Student Debt owed to the College for Qualifying Students

Resolution of the Business Affairs Committee and Executive Committee of the Community College of Philadelphia's Board of Trustees Regarding Discharge of Student Debt owed to the College for Qualifying Students

WHEREAS, the College has received $5,196,028 under the Supplemental Support under the American Rescue Plan (SSARP), of which $2,598,014 is designated as institutional funds;

WHEREAS, the College is authorized by SSARP to use these institutional funds to discharge student debt incurred as a result of the COVID-19 Pandemic for students enrolled between March 13, 2020 and the present, which debt can properly be considered lost revenue to the College, and for which the College is permitted to reimburse itself;

NOW, therefore on this 21st day of June, 2023, the Business Affairs Committee and the Executive Committee of the Board of Trustees for the Community College of Philadelphia, hereby authorize the discharge of student debt owed to the College for tuition, fees, and other expenses permitted to be relieved under the SSARP (excluding fees assessed for damaged, lost, or unreturned laptops & equipment) using SSARP institutional funds for Qualifying Students. Qualifying Students are students who were enrolled in credit courses in the Fall 2022 semester and Spring 2023 semester provided they had attained 30 credits or more prior to the start of each semester. The debt relieved shall be limited to the debt to the College incurred by each such Qualifying Student during the Fall 2022 semester and Spring 2023 semester to the extent they were a Qualifying Student for each semester. This debt relief does not apply to student debt that is contracted to be paid by third parties. The debt relieved will be discharged after all federal and Commonwealth financial aid as well as any scholarships have been applied. The Executive Committee will present this Resolution for Ratification by the Board of Trustees at the College's September 7, 2023 Board Meeting.

Harold T. Epps, Chair of Board of Trustees

Sheila Ireland, Secretary of the Board of Trustees

Donald Generals, Ed.D., President

Jacob Eapen, Treasurer

ATTACHMENT D

Resolution to Increase the Wage Rate for Student Workers and Non-Student Peer Part-Time Tutors

Resolution for Combined Business Affairs Committee and Executive Committee Meeting June 21, 2023 for Increase in the Student Wage Rate, Part-Time Tutor Rate and Changes to College Policy Memorandum No. 103(A)

On this 21st day of June, 2023, the Business Affairs Committee and the Executive Committee of the Board of Trustees for the Community College of Philadelphia hereby approve and authorize an increase in the College's wage rate for student workers to be set at a minimum of $15.00 per hour and the wage rate for non-student (peer) part-time tutors to be set at a minimum of $16.50 per hour effective July 1, 2023. College Policy Memorandum No. 103(A) shall also be revised as set forth in Exhibit A hereto. The Executive Committee will present this Resolution for Ratification by the Board of Trustees at the College's September 7, 2023 Board Meeting.

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Harold T. Epps, Chair of Board of Trustees

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Sheila Ireland, Secretary of the Board of Trustees

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Donald Generals, Ed.D., President

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Jacob Eapen, Treasurer

Exhibit A to Attachment D -

PROCEDURES AND WAGE RATE FOR EMPLOYMENT OF STUDENTS ON A PART-TIME BASIS

Memorandum #103A Procedures and Wage Rate for Employment of Students on a Part-time Basis
Revised: June 23, 2023

Original Date of Issue: August 21, 1972

Prior Revisions:
Reissued: 84A - April 30, 1974
84B - July 20, 1978
84C -November 17, 1980
84D -May 17, 1990
103 - September 1, 1997
103A - July 16, 2001
103A-January 13, 2010

Policy Holder: Director of Financial Aid

Approved by: Board of Trustees

Effective immediately, this procedure applies to all Community College of Philadelphia students who are employed on a part-time basis at the College.

Responsibilities of Financial Aid Office

All part-time student employees, whether paid out of Federal College Work-Study Program funds or general funds of the College included in office budgets, must be processed through the Financial Aid Office.

Enrollment Requirements for FSW students

In general, a student must be enrolled at least half-time (6 credits) to be employed in a Federal Work-Study (FWS) position at the Community College of Philadelphia. A student may be employed under FWS during a period of nonattendance, such as a summer term or an equivalent vacation period.

Numbers of Hours Which Students May Work

During the regular semesters students may not work more than twenty (20) hours per week. For students working in more than one department or who have various assignments, the combined hours of all assignments in any given week may not exceed twenty (20) hours. When classes are in session for only part of the week, the twenty-hour limit applies to the entire week. Furthermore, the total number of hours worked can never exceed the work-study authorized amount on the authorization form.

Federal work-study funding can only be earned during the federal fiscal year (July 1-June 30)

Authorizations are for FWS students are issued for the academic year and also for the summer. Therefore, students must request a new authorization at the beginning of these periods. Students are not allowed to work outside the authorized period of time noted on the work-study authorization form. Students' authorized hours will vary depending on their enrollment status.

Procedures to be Followed by Students Seeking Employment

Federal Work Study Program (FWS)

All FWS awards are subject to the availability of funds and may be reduced or canceled at any time. To establish eligibility for FWS employment, a student must first apply for financial aid in accordance with the procedures outlined in the College Catalog.

Students will be notified by the Financial Aid Office of their Federal Work-Study eligibility. Students should report to the Financial Aid Office after they have been awarded work-study to:

Complete an 1-9 Form for Employment Eligibility Verification with appropriate required documentation (e.g. Driver's License and Social Security Card or unexpired U.S. Passport, etc.);

Complete a Form W-4 Employee Withholding Allowance Certificate

Obtain the Work-Study Authorization Form and other supplemental information

Additional details about job placement are available through the Federal Work-Study Coordinator in the Financial Aid Office and online at https://app.joinhandshake.com/employers/27073.

No student should be permitted to begin working before the signed authorization forms have been returned to the Financial Aid Office. The only office that can authorize a student to work is the Financial Aid Office. Additionally, all required employment forms listed above must be received and verified by the Office of Human Resources prior to a student starting their work-study assignments. If eligibility to work in the United States cannot be verified, the offer of a work-study assignment will be rescinded.

Student timesheets are approved through Kronos by the student's Supervisor.

Regular Payroll Students

Federal regulations involving financial aid eligibility require that regular payroll earnings at the College be taken into consideration in the determination of financial need the following year. Therefore, all regular payroll authorizations for students must originate in the Financial Aid Office.

A department seeking to place a student on its regular payroll will send the student to the Financial Aid Office to obtain an authorization form. The department referring must ensure that it has regular payroll money in its budget to cover all such wages.

Depending on what financial aid, if any, the student is receiving, the Financial Aid Office will make one of the following determinations:

> The student will be hired on regular payroll. In this case, the student will be given an authorization form to be signed by the supervisor. This authorization will be valid for either the duration of the academic year or the summer.
>
> The student is eligible for FWS. In this case, the student will be placed on FWS payroll instead of regular payroll.

Authorizations signed by the appropriate supervisor should be returned to the Financial Aid Office. No student is to begin working until the signed authorization form has been returned to the Financial Aid Office from the supervisor to whom the student will report.

Non-FWS students also must complete an 1-9 Form for Employment Eligibility Verification with appropriate required documentation (e.g. Driver's License and Social Security Card or unexpired U.S. Passport, etc.); and Complete a Form W-4 Employee Withholding Allowance Certificate.

Worker's Compensation

Should a student be injured while performing authorized work duties, the supervisor should immediately contact the Benefits Office in Human Resources to evaluate eligibility for worker's compensation benefits.

Wage Rate

Effective July 1, 2023, the wage rate for all student employees shall be set at a minimum of $15.00 per hour. An increase or exception to the standard wage rate may be granted by the College President or his/her/their designee. The minimum wage rate for students may be adjusted by the Board of Trustees from time to time and shall comply with all federal, state, and local laws.

ATTACHMENT E

Resolution on Appointment of CCP CATC, Inc. Directors

<u>RESOLUTION OF BUSINESS AFFAIRS COMMITTEE AND EXECUTIVE COMMITTEE</u>
<u>Appointment of Directors for CCP Career & Advanced Technology, Inc.</u>
<u>June 21, 2023</u>

WHEREAS, on or about July 6, 2021, the CCP Career & Advanced Technology Center, Inc. ("CCP CATC, Inc.,") was recognized as a 501(c)(3) non-profit organization retroactive to October 20, 2020 for the purpose of benefitting the Community College of Philadelphia;

WHEREAS, under the CCP CATC, Inc. bylaws, the College's Board of Trustees are to appoint five (5) Directors to the CCP CATC, Inc. each year with two directors being members of the College's Board of Trustees, one Director being the College's President and the final two (2) members of the CCP CATC, Inc. Board shall be individuals who are not currently a director, trustee, member of senior leadership, officer or employee of the College (or spouses of such persons) (each, a <u>"Disaffiliated Director");</u>

WHEREAS, the current Directors appoints will end on June 30, 2023;

NOW therefore on this 21st day of June, 2023, the College's Business Affairs Committee and Executive Committee of the Board of Trustees for Community College of Philadelphia appoint College Trustees Robert Dubow and Jeremiah White as the College's Board of Trustees representatives, Dr. Donald Generals, *ex officio,* the College's President, and Mr. Anthony Simonetta and Dr. Ellyn Jo Waller as the Disaffiliated Directors for the CCP CATC, Inc. for the period of July 1, 2023 through June 30, 2024 or until such time as they are replaced by the College's Board of Trustees. The Executive Committee will present this Resolution for Ratification by the Board of Trustees at the College's September 7, 2023 Board Meeting.

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Harold T. Epps, Chair of Board of Trustees

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Sheila Ireland, Secretary of the Board of Trustees

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Donald Generals, Ed.D., President

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Jacob Eapen, Treasurer

COMBINED HYBRID MEETING OF THE BUSINESS AFFAIRS AND EXECUTIVE COMMITTEES OF THE BOARD OF TRUSTEES
Community College of Philadelphia
July 20, 2023 – 10:00 A.M.

Present for the Business Affairs Committee: Mr. Michael Soileau (presiding) (via zoom), Mr. Rob Dubow (via zoom), Ms. Dominique Ward (via zoom), Mr. Jeremiah White (via zoom)

Present for the Executive Committee: Mr. Harold Epps, Chair (via zoom), Ms. Mindy Posoff, Ms. Sheila Ireland (via zoom), Ms. Rosalyn McPherson (via zoom), Mr. Michael Soileau (via zoom), and Mr. Jeremiah White (via zoom)

Present for the Administration: Dr. Donald Guy Generals, Mr. Jacob Eapen, Ms. Victoria Zellers, Esq., Dr. David Thomas, Dr. Mellissia Zanjani, Ms. Ayanna Washington, Mr. John Wiggins, Ms. Marsia Henley, and Mr. Derrick Sawyer

PUBLIC SESSION

AGENDA

Please note that Attachment A contains a spreadsheet that lists the vendor/consultant, the amount, and the source of funding.

Mr. Soileau called the meeting to order at 10:00 A.M. He asked Mr. Eapen to proceed with the first agenda item.

(1) Award of the Winnet Student Life First Floor Kitchen Demolition to L&L Legacy Construction (Action Item)

Discussion: Mr. Eapen stated that L&L Legacy Construction is the lowest responsible bidder for the demolition of Winnet Student Life First Floor kitchen area. The project has an interior demolition of approximately 10,000 square feet of the first floor. The College went through an RFP process, and the College received two bids. Mr. Eapen asked Mr. Wiggins to briefly describe the project, and also asked Ms. Marsia Henley to brief the Trustees on the demographics.

John Wiggins explained that the project is for the Student Life demolition that is associated with the old kitchen in the back as they will create a new space for Student Life activities. Mr. Wiggins explained they want to do the demolition process separate from the construction process because they usually find unforeseen conditions when they do the demolition and the construction together. They want to eliminate that and have everything captured so the construction process can move quickly. L&L Construction was the lowest bidder.

Ms. Marsia Henley reported L&L Construction is located at 5905 A Street, Philadelphia, PA. They are 100% female minority owned. They have 10 employees all of whom are persons of color/unrepresented minorities.

Ms. Henley mentioned that CCP has worked with L&L Construction in the past, with some renovations on pipe work, and they also completed painting in a breakroom in the Mint Building. Mr. Eapen said the cost for this project was $134,843.

Mr. Wiggins added that the project should take approximately 1½ months for the demolition. Mr. Wiggins also mentioned that the construction process will go out to bid. Mr. Wiggins also stated that they are currently working on the construction documents and will either finalize them, or put in an addendum if any unforeseen conditions are found that might differ from the plans that are already in place. Mr. Wiggins also added that they plan to start the construction bid process at the end of September, 2023. Mr. Wiggins gave an estimate cost of the construction at about $1,000,000.

Mr. Eapen noted that the funds for this process will be from the capital budget. In addition, we have received approximately $3,000,000 from RACP, that can be used for three projects. This includes renovations for the Gymnasium, renovations for the exterior of the Mint building, and the skylight in the Bonnell Building for a total amount of $3,000,000 in RACP funds.

Recommendation: College staff is recommending that the Business Affairs Committee enter into a contract with L&L Legacy Construction in the amount of $134,843. The funds for the contract will be from the Capital Budget with a match from RACP.

Action: Mr. Dubow moved and Mr. White seconded the motion that the College enter into a contract with L&L Legacy Construction in the amount of $134,843 for demolition work. The funds for this project will be paid with capital funds, and with a match from RACP.

The Public Session adjourned at 10:17 A.M.

AGENDA

EXECUTIVE COMMITTEE – PUBLIC SESSION

Mr. Epps opened the Executive Committee at 10:30 A.M. Based on the recommendations of the Business Affairs Committee, the Executive Committee of the Board of Trustees motioned the following action item:

Action: Ms. Posoff moved and Mr. Soileau seconded the motion that the Executive Committee of the Board of Trustees approve that the College enter into a contract with L&L Legacy Construction in the amount of 134,843. The funds for the contract will be coming from the Capital Budget with a match from RACP. The motion was passed unanimously.

COMBINED BUSINESS AFFAIRS COMMITTEE
AND EXECUTIVE COMMITTEE

EXECUTIVE SESSION

An Executive Session of the Executive and Business Affairs Committee Followed the Public Session. Discussions centered on negotiations.

Next Meeting – Combined Business Affairs and the Executive Committees of the Board of Trustees (Information Item)

The next meeting of the Combined Business Affairs and Executive Committees of the Board of Trustees will be Wednesday, August 23, 2023 at 9:00 A.M. This will be a Hybrid meeting.

ATTACHMENT A FUNDING FOR ACTION ITEMS			
MEETING OF THE COMBINED BUSINESS AFFAIRS AND EXECUTIVE COMMITTEES OF THE BOARD OF TRUSTEES			
AGENDA: JULY 20, 2023			
Agenda No.	**Vendor/Consultant**	**Amount**	**Source**
1.	L&L Legacy Construction	$134,843	Capital Funds with a match from RACP

COMBINED HYBRID MEETING OF THE BUSINESS AFFAIRS AND EXECUTIVE COMMITTEES OF THE BOARD OF TRUSTEES
Community College of Philadelphia
August 23, 2023 – 9:00 A.M.

Present for the Business Affairs Committee: Mr. Michael Soileau (presiding), Mr. Ronald Bradley (via zoom), Mr. Rob Dubow (via zoom), Ms. Dominique Ward (via zoom), and Mr. Jeremiah White (via zoom)

Present for the Executive Committee: Mr. Harold Epps, Chair (via zoom), Mr. Michael Soileau, Ms. Sheila Ireland (via zoom), Ms. Rosalyn McPherson (via zoom), and Mr. Jeremiah White (via zoom)

Present for the Administration: Dr. Donald Guy Generals, Mr. Jacob Eapen, Ms. Victoria Zellers, Esq., Dr. David Thomas (via zoom), Dr. Mellissia Zanjani (via zoom), Ms. Ayanna Washington, Mr. John Wiggins (via zoom), Ms. Marsia Henley, Mr. Derrick Sawyer (via zoom), Ms. Lisa Hutcherson, Mr. Gim Lim, Ms. Danielle Liautaud-Watkins, Esq., Dr. Shannon Rooney, Dr. Alycia Marshall, Dr. Lisa Sanders (via zoom), and Ms. Colleen Stanford

Guests: Dr. Judith Gay, Vice President Emerita

AGENDA
BUSINESS AFFAIRS COMMITTEE
PUBLIC SESSION

Please note that Attachment A contains a spreadsheet that lists the vendor/consultant, the amount, and the source of funding.

Mr. Soileau called the meeting to order at 9:00 A.M. He asked Mr. Eapen to proceed with the first agenda item.

(1) Moody's Investors Service Credit Opinion (Information Item)

Discussion: Mr. Eapen stated that the College sustained a A3 Stable credit rating. Community College of Philadelphia's (A3 stable; CCP) very good credit quality reflects its key role and large scale of operations as the sole community college in the Commonwealth of Pennsylvania's largest city. (See Attachment B). Mr. Eapen stated that CCP's ESG credit impact score is Moderately Negative CIS-3.

Mr. Soileau congratulated Mr. Eapen's team on a job well done.

(2) Actuarial Analysis for Other Post-Employment Benefits (OPEB) (Information Item)

Discussion: Mr. Eapen stated that he College offers retire benefits to full-time employees who are:

a) At least age 62 years old,
b) Have at least 10 years of full-time employment, and years of full-time service and,
c) Age plus years of full-time services is at least 77

Mr. Eapen stated that the retiree and eligible dependents remain on the College active medical insurance plans until the retiree reaches age 65 at which time the retiree may elect supplemental medical insurance provided through the College with the employee paying fifty percent of the premium.

Mr. Eapen also stated that new employees hired after October 1, 2018 shall only be eligible for OPEB benefits for a maximum period of 5 years after retirement. Additionally, employees who reached the Rule of 77 prior to January 1, 2021 were eligible for a reimbursement/setoff of their Medicare Part B premium, but employees who reach the Rule of 77 as of January 1, 2021 or thereafter are not eligible for a setoff.

The OPEB liability as of June 30, 2023 stands at $148.7 million compared to $188.4 million. The difference is largely due to the change in discount rate from 2.16% in 2022 to 3.69% in 2023.

Mr. Eapen further stated that there are 825 active employees and 647 retirees (including spouses) participating in the College's OPEB plan. The College has another 13 employees participating in SERS and 23 employees participating in PSERS. The proportionate share of liability for SERS and PSERS are $3.99 million and $1.56 million respectively.

Attached is the Actuarial Report from Sageview Consultant Group that provides the valuation of the College's OPEB liability for the 2023 rollover year. GASB 75 requires a full valuation every two years (See Attachment C).

(3) Allied Universal Amendment (Action Item)

Discussion: Mr. Eapen introduced Ms. Colleen Stanford, the new Director, Public Safety to the Trustees. Ms. Stanford is a retired Captain from the Philadelphia Police department.

Mr. Eapen stated that Allied Universal was selected through an RFP process in May 2022 and the Board of Trustees approved the contract on June 2, 2022, with a start date of July

1, 2022. The contract stipulates that Allied Universal was to subcontract with Sovereign Security, a minority firm based in Philadelphia, for 25% of the contracted amount. In FY 2021-2022 Allied provided about 86,352 hours of security service. The hours were shorter since the college delivered on-line classes and operated on a remote work schedule for about six months under the COVID protocols. In January 2022 the college transitioned into more campus classes and work schedules.

Mr. Eapen stated that in FY 2022-2023, Allied Universal provided about 112,656 hours of service which is 26,352 more hours of service. The primary reason for the increase is in the hours attributable to the college being opened for a full year rather than six months, additional hours needed in CATC, bike patrol and opening of the 17th street entrance next to the Saxby's Cafe. The College requires Allied Universal and Sovereign Security to pay minimum wages per hour for security officers at $15. The security officers are also eligible for medical benefits. Mr. Epps inquired about the $15 hourly rate. Mr. Eapen replied that $15 is the starting hourly rate; however, most are getting higher hourly rates based on length of service at approximately $18 per hour.

The Trustees approved an amendment that increased the original contract from $2,250,000 to $2,500,000. As we close out the year the actual costs are approximately $2,923,000. Given the security challenges in the City, it is imperative that the college provides adequate security to the college community.

It is strongly recommended keeping the same hours of contracted security services furthered bolstered with improved physical security measures such as lighting and technology as well as additional training for the security and the college community.

Mr. Soileau stated that the staff is requesting that the Business Affairs Committee recommends to the Executive Committee to increase the amount of the contract to $2,923,000 in Year 1, to $3,078,900 in year 2, and $3,228,300 in year 3. The funds will be from the College's operating budget.

Action: Mr. White moved and Mr. Epps seconded the motion that the Business Affairs Committee recommend to the Executive Committee of the Board of Trustees, to increase the amount of the contract to $2,923,000 in Year 1, to $3,078,900 in year 2, and $3,228,300 in year 3. The funds will be from the College's operating budget. The motion passed unanimously.

(4) Johnson Controls Inc. (Action Item)

Discussion: Mr. Eapen stated that the staff recommends the renewal of Johnson Controls Planned service agreement. With this Planned Service Agreement, Johnson Controls can help us achieve the following five objectives:

a. Identify Energy Savings Opportunities: Since HVAC equipment accounts for a major portion of a building's energy usage, keeping the system performing at optimum levels may lead to a significant reduction in energy costs.

b. Reduce Future Repair Costs: Routine maintenance may maximize the life of the equipment and may reduce equipment breakdowns.

c. Extend Asset Life: Through proactive, factory-recommended maintenance, the life of the HVAC assets may be extended, maximizing the return on your investment.

d. Ensure Productive Environments: Whether creating a comfortable place where employees can be productive or controlling a space to meet specialized needs, maintenance can help to achieve an optimal environment for the work that is being accomplished.

e. Promote Environmental Health and Safety: When proper indoor conditions and plant requirements are maintained, business outcomes may be improved by minimizing sick leave, reducing accidents, minimizing greenhouse gas emissions and managing refrigerant requirements. contract for planned service solutions deliver sustainable results, minimize equipment downtime and maximize occupant comfort.

Johnson controls have broken this down in 3 proposals all of which are broken down by 3-year terms:

Upgrade of Controls Software and Server:
Year 1 - $46,875
Year 2 - $41,810
Year 3 - $40,160

Planned Service of Cooling and Heating Equipment at NERC, NWRC, Main Campus:
Year 1 - $86,350 - $7,500= $78,850 ($7,500 Rebate)
Year 2 - $88,940
Year 3 - $91,609

Pneumatics Controls on Main Campus
Year 1 - $107,200 - $7,500 = $99,700 ($7,500 Rebate)
Year 2 - $110,416
Year 3 - $113,728

The staff requests that the Business Affairs Committee recommend to the Executive Committee of the Board of Trustees the approval of the Johnson Controls proposals in the amounts of $225,425 for year 1, $241,166 for year 2, and $245,497 for year 3.

The funds will be from the College's operating budget.

Mr. Bradley asked if the two (2) rebates noted were on the equipment or on the ecosystem with efficiency. John Wiggins stated that the rebates were on the equipment. Mr. White asked what was the life span of the HVAC system at the Northeast Regional Center (NERC). John Wiggins stated that the life span for the HVAC system at the NERC was 20-30 years. Mr. White asked about any issues at the NERC. John Wiggins stated that there was an underground water leak in the system that is being investigated for recommended repairs. Mr. Wiggins stated that he will follow-up with more details regarding any issues with the system. Mr. Bradley stated he will follow-up with Mr. Wiggins.

Action: Mr. Bradly moved and Mr. White seconded the motion that staff requests that the Business Affairs Committee recommend to the Executive Committee of the Board of Trustees the approval of the Johnson Control proposals as $225,425 in year 1, $241,166 in year 2, and $245,497 in year 3. The motion passed unanimously.

(5) Stop Loss – Granular (Action Item)

Discussion: Jacob Eapen stated that Trion/ Marsh McLennan Agency (MMA) completed a full marketing of the College's stop loss coverage. The following vendors were included in the RFP process:

CARRIER	RESULT
Berkley	Provided quote
Granular Insurance (Incumbent)	Provided renewal
QBE	Declined to quote due to uncompetitive rates
Sun Life	Provided quote
Symetra	Provided quote
TMHCC	Provided quote
Voya	Failed to quote
Wellpoint	Declined to quote due to uncompetitive rates

The initial stop loss renewal from Granular called for an 8.8% increase. Trion/Marsh McLennan Agency (MMA) was able to negotiate Granular down to a no change (0%) for9/1/2023 plan year. Berkley provided the most competitive quote. However, their quote included the "lasering" of one member at $600,000, which results in an additional $350,000 of claims liability and places their costs above Granular. Based on historical claims activity, CCP averages 3-4 claimants that exceed $275,000. Based on the breakeven analysis, CCP would have to have 7 claimants breach the $275,000 specific deductible threshold to erode all specific premium savings generated by increasing the deductible for the 2023/2024 plan year. Therefore, based on historical trends we would expect CCP to retain premium savings even though the claims exposure is increasing by $25,000 per claimant. Granular's renewal represents the most competitive offer with an estimated annual premium of $1,506,090. The current cost is $1,680,110; thereby, having a savings of $174,020.

Marsia Henley stated that Granular is a subsidy of Google, and does not have an EEO1 form filing at this time.

The staff requests that the Business Affairs Committee recommend to the Executive Committee of the Board of Trustees the approval of the contract with Granular in the amounts of $1,506,090.

The funds for this contract are from the College's operating budget.

Action: Mr. Dubow moved and Mr. White seconded the motion that the Business Affairs Committee recommend to the Executive Committee of the Board of Trustees, the approve of the contract with Granular in the amount of $1,506,0990. This motion passed unanimously.

(6) Life and Disability Insurance – Sun Life (Action Item)

Discussion: Jacob Eapen stated that Trion/Marsh McLennan Agency (MMA), the College's benefits consultant, completed a full marketing for Life, AD&D, & Disability coverage. All quoting carriers were asked to match the current life and disability contract. We received quotes from the following vendors:

- SunLife (Incumbent)
- Guardian
- Lincoln Financial Group
- MetLife
- NYLife (formerly Cigna)
- Reliance
- The Hartford
- The Standard

Mr. Eapen also stated that although Reliance and The Standard offered the most competitive pricing, the plan differences were significant, which most likely attributed to the savings quoted. Because the plan design is driven by the College's collective bargaining agreements, and

Reliance and The Standard could not provide quotes with benefits that will align with our plan design for life and disability insurance, we are unable to capitalize on the savings offered. While Sunlife (the incumbent) has agreed to hold the rate flat for the next two years. Mr. White asked what was paid last year, and Ms. Hutcherson responded $839,422 which is a flat rate for two years.

The staff requests that the Business Affairs Committee recommend to the Executive Committee of the Board of Trustees the approval of a contract with SunLife in the amount of $839,422.

The funds for this contract are from the College's operating budget. Mr. Dubow commended Mr. Eapen and his team for receiving two insurance renewals without an increase.

Action: Mr. Dubow moved, and Mr. White seconded the motion that the Business Affairs Committee recommend to the Executive Committee of the Board of Trustees, the approval of a contract with SunLife in the amount of $839,422. The motion passed unanimously.

(7) Medical Benefits - IBX (Action Item)

Discussion: Mr. Eapen stated that Independence Blue Cross administers the payment of medical claims for the College's active employees and retirees. The administrative fees include costs associated with additional programs elected by the College to support employee well-being, while helping to reduce medical claims spend incurred by the College. The current three-year contract with IBC ends on 8/31/2023. The College, in partnership with our benefits consultant – Trion, has negotiated a three-year renewal that includes no increase in Year 1, a 3.5% increase in Year 2, and a 1.8% increase in Year 3 as reflected below. The current cost is $612,387, the year 1 cost will be $612,327, year 2 will be $633,921, and year 3 will be $645,021.

The staff requests that the Business Affairs Committee recommend to the Executive Committee of the Board of Trustees the approval of the IBC cost in the amounts of:

Year 1 - $612,387
Year 2 - $633,921
Year 3 - $645,021

The funds for this contract are from the College's operating budget.

Mr. White asked how is our medical insured, and Ms. Hutcherson responded that CCP is self-insured up to $275,000 per participant. Ms. Hutcherson all stated that by being self-insured the College has significant savings for its healthcare insurance each year.

Action: Mr. Dubow moved and Mr. White seconded the motion that the Business Affairs Committee recommend to the Executive Committee of the Board of Trustees the approval IBC medical costs in the amounts of:

Year 1 - $612,387
Year 2 - $633,921
Year 3 - $645,021

The motion passed unanimously.

Both the Business Affairs Committee & Executive Committees of the Board of Trustees went into Executive Session

Executive Session included a discussion of upcoming labor negotiations, personnel matters, and legal matters.

CONTINUED PUBLIC SESSION OF THE BUSINESS AFFAIRS COMMITTEE

Mr. Soileau called the public session back to order. Mr. Dubow left the meeting due to another commitment.

(8) Appointment of Faegre Drinker as the College's Labor Counsel (Action Item)

Discussion: Ms. Zellers stated that he College will be entering labor negotiations with the Faculty & Staff Federation of the Community College of Philadelphia, AFT Local 2026 ("Federation") starting in January 2024 for successor collective bargaining agreements with the College's three bargaining units: the Full-Time Faculty, the Adjuncts and Visiting Lecturers and the Classified Employees. Preparations for the upcoming negotiations have already begun.

The College administration recommends the re-appointment of the Faegre Drinker law firm, particularly attorneys Mark Foley, Esquire, Matt Fontana, Esquire, and Julian Lukacik, Esquire to represent the College in labor negotiations as well as any related labor relations proceedings. Mr. Foley and Mr. Fontana represented the College in the 2016 labor negotiations and related labor relations proceedings with much success including but not limited to: important pedagogical, management rights and fiscal changes to the Collective Bargaining Agreements, a ruling a Hearing Examiner from the Pennsylvania Labor Relations Board ("PLRB") confirmed that assessment of student learning outcomes is a core teaching responsibility and required contractual work and an additional ruling from the PLRB that the operation of a Winter Term is a Management Right. The Faegre Drinker attorneys are very familiar with the College's Collective Bargaining Agreements based on their prior and ongoing representation of the College. The Faegre Drinker firm has offered the College a discount of 15% off its regular rates.

The College administration requests the Business Affairs Committee recommend to the Executive Committee of the Board the appointment of the Faegre Drinker firm as Labor Counsel. The fees will be paid from the College's operating budget.

Action: Mr. Epps moved and Mr. Soileau seconded the motion that the Business Affairs Committee recommend to the Executive Committee of the Board of Trustees the appointment of the Faegre firm as Labor Counsel for negotiations and labor-related proceedings. The motion passed unanimously.

(9) Recommendation on Raises for Confidential and Administrative Staff (Action Item)

Discussion: Ms. Zellers stated that in accordance with the College's budget approved for Fiscal Year 2023, and in parity with the raises already approved for the College's bargaining unit employees, the College administration recommends that the Business Affairs Committee recommend to the Executive Committee raises for Administrators, Grant Administrators, and Confidential Staff and that the Executive Committee authorize a Resolution as set forth in Attachment D, and stated below:

WHEREAS, on this 23th day of August 2023, the Business Affairs Committee of the Community College of Philadelphia's Board of Trustees recommended to the Executive Committee of the Community College of Philadelphia's Board of Trustees that it approve a resolution for salary increases as outlined herein;

Now therefore, on this 23rd day of August 2023, the Executive Committee of the Board of Trustees for the Community College of Philadelphia hereby resolves that subject to satisfactory evaluations and performance, salary increases 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, 2023 are approved. Be it further resolved that, 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 unless otherwise agreed to by contract. The Executive Committee will present this Resolution for Ratification by the Board of Trustees at the College's September 7, 2023 Board Meeting.

A motion for recommendation shall be made by the BAC.

Action: Mr. Epps moved, and Ms. Ward seconded the motion for the recommendation on raises for the Confidential and Administrative staff. The motion passed unanimously.

(10) Next Meeting – Business Affairs Committee of the Board of Trustees (Information Item)

The next meeting of the Business Affairs Committee is scheduled for **Wednesday, September 20, 2023 at 9:00 A.M.** It will be a Hybrid meeting.

AGENDA
EXECUTIVE COMMITTEE – PUBLIC SESSION

Mr. Epps opened the Executive Committee at 10:20 A.M. Based on the recommendations of the Business Affairs Committee, the Executive Committee of the Board of Trustees motioned on the following items:

(1) Based on the recommendations of the Business Affairs Committee, the Executive Committee of the Board of Trustees motioned on the following action items:

Allied Universal Amendment
Johnson Controls Inc.
Stop/Loss – Granular
Life & Disability Insurance – Sun Life
Medical Benefits – IBX
Appointment of Faegre Drinker as Labor Counsel

Action: Mr. Soileau moved and Ms. McPherson seconded the motion that the Executive Committee of the Board of Trustees to increase the amount of the contract with Allied Universal to $2,923,000 in Year 1, $3,078,900 in year 2, and $3,228,300 in year 3. The funds will be coming from the College's operating budget. The motion passed unanimously.

Action: Mr. Soileau moved and Ms. McPherson seconded the motion that the Executive Committee of the Board of Trustees approved the Johnson Controls proposals in the amount of $225,425 for year 1, $241,166 for year 2, and $245, 497 for year 3. The funds will be coming from the College's operating budget. The motion passed unanimously.

Action: Mr. Soileau moved and Ms. Ward seconded the motion that the Executive Committee of the Board of Trustees approve the contract with Granular (Stop/Loss) in the amount of $1,506,090. The funds for this contract are from the College's operating budget. The motion passed unanimously.

Action: Mr. Soileau moved and Ms. McPherson seconded the motion that the Executive Committee of the Board of Trustees approve a contract with SunLife (Life and Disability Insurance) in the amount of $839,422. The funds for this contract are from the College's operating budget. The motion passed unanimously.

Action: Mr. Soileau moved and Ms. Ward seconded the motion that the Executive Committee of the Board of Trustees approved the IBX (Medical Benefits) cost in the amounts of $612,387 in year 1, $633,921 in year 2, and $645,021 in year 3. The funds for this contract are from the College's operating budget. The motion passed unanimously.

Action: Mr. Soileau moved and Mr. Epps seconded the motion that the Executive Committee of the Board of Trustees approve the appointment of Faegre Drinker as Labor Counsel for negotiations and labor-related proceedings. This motion passed unanimously.

(2) Policy Update (Information Item)

Ms. Ward stated that in March 2022, the Community College of Philadelphia's Board of Trustees approved a policy on College policies (#319). Policy Memorandum #319 is located online in the College Policies at https://www.myccp.online/college-policies.Policy 319 includes the statement that "All College policies must be approved by the Board of Trustees ("Board") or, as delegated by the Board, by the President of the College."

Ms. Ward noted that the majority of College policies have been delegated for approval by the President, but to ensure the Board is meeting its responsibility, the Board agreed to a review procedure that states "The Office of General Counsel will update the Executive Committee no later than August, and update the full Board no later than October, regarding policies that have been reviewed in the prior academic year, all outstanding policy reviews, and the upcoming review schedule." A copy of the review procedure is in the portal (BoardEffect).

Ms. Ward stated that the Board's Policy Work Group met at the end of June and had a preview of the status of the 2022-2023 policy reviews and received an updated report from Ms. Zellers two weeks ago and asked Ms. Zellers to provide a report.

Ms. Zellers stated that for 2022-2023, the College reviewed and updated 12 policies and issued two (2) new policies. Two of the fourteen policies were reviewed and approved by the Board of Trustees including the College's Conflicts of Interest Policy and the College's Procedures and Wage Rate for Employment of Students on a Part-Time Basis. The other polices were approved by the President many of which went through the College's standing committees.

Ms. Zellers stated that the College had set an ambitious goal of reviewing 37 policies this past academic year, but due to changes in the College's legal and other departments and the Standing Committee process, many policies are still in the review process and have not been updated. The College administration is adjusting the schedule for 2023-2024 and the Policy Working Group has set three policies for Board review this Fall 2023. The policy working committee selected three Board policies which it would like to prioritize for Board review and approval this Fall: (1) Disposal of College Property; (2) Accounts Receivable Collection and Bad Debt Management Policy; and (3) Inclusion of Diverse Suppliers and Philadelphia Based Businesses in College Purchasing Activities. The remaining policies set for review in 2022-2023 will be placed on review for 2023-2024 with the remainder of the schedule pushed back by one year. The College administration may adjust the schedule based on legally required changes or other College priorities as needed and will keep the Board informed in accordance with Policy No. 319.

Mr. White left the meeting due to other commitments.

(3) Resolution for Raises for Administrators, Grant Administrators, and Confidential Employees (Action Item)

Ms. Zellers asked the Executive Committee to motion on the Resolution on Raises for Administrators, Grant Administrations and Confidential Employees based on the recommendation of the Business Affairs Committee.

The Resolution (Attached as Attachment D), reads as follows:

WHEREAS, on this 23th day of August 2023, the Business Affairs Committee of the Community College of Philadelphia's Board of Trustees recommended to the Executive Committee of the Community College of Philadelphia's Board of Trustees that it approve a resolution for salary increases as outlined herein;

Now therefore, on this 23rd day of August 2023, the Executive Committee of the Board of Trustees for the Community College of Philadelphia hereby resolves that subject to satisfactory evaluations and performance, salary increases 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, 2023 are approved. Be it further resolved that, 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 unless otherwise agreed to by contract. The Executive Committee will present this Resolution for Ratification by the Board of Trustees at the College's September 7, 2023 Board Meeting.

Action: Mr. Soileau moved and Mr. Epps seconded the motion that the Executive Committee of the Board of Trustees approve the Resolution on Raises for Administrators, Grant Administrations and Confidential Employees based on the recommendation of the Business Affairs Committee attached as Attachment D. This motion passed unanimously.

(4) Resolution on College Officers Designated to Sign City Contracts (Action Item)

Ms. Zellers stated that the City of Philadelphia is in the process of awarding various contracts for services to the Community College of Philadelphia ("the College") and has requested a Resolution from the Board designating the Officers of the College authorized to sign contracts with the City.

The College administration requests the Executive Committee to approve a Resolution as follows and attached hereto as Attachment E:

On this 23th day of August 2023, the Executive Committee of the Board of Trustees for Community College of Philadelphia hereby resolves that the following individuals are authorized to sign contracts with the City

of Philadelphia ("the City") on behalf of the Community College of Philadelphia ("the College"):

- Donald Generals, Ed.D., President
- Jacob Eapen, Vice President of Business & Finance & Treasurer

The College will promptly notify the City if there are any changes to this Resolution or the names of the Officers authorized to sign contracts with the City. The Executive Committee hereby certifies that this Resolution was approved by a majority vote of the College's Executive Committee of the College's Board of Trustees in accordance with the College's Bylaws.

The College administration requests the Executive Committee to authorize this Resolution.

Action: Mr. Soileau moved and Ms. McPherson seconded the motion to authorize the Resolution on College Officers Designated to Sign City Contracts. This motion passed unanimously.

(5) Approval of communication studies and mass media programs (Action Item)

Ms. Ireland noted that the Student Outcomes Committee reviewed two programs at the June 15, 2023 meeting and asked Dr. Marshall to provide a short overview on the status of the programs.

Dr. Marshall stated that the Communication Studies program connects with the interests of current and prospective students, given that the marketplace is becoming more specialized in digital filmmaking, emerging communication technologies, health and wellness communication, and interpersonal and strategic communications.

Dr. Marshall stated that there is an opportunity for the Mass Media program to examine areas for growth that will better prepare students for future careers in multimedia journalism, and that appeal to the interests of current and prospective students in growing occupational and professional opportunities. See Attachment F (Minutes from June 15, 2023 Student Outcomes Meeting).

Considering the rapidly evolving market, both reviews recommend merging Communication Studies and Mass Media into a single program with areas of specialization and creating an advisory board consisting of academic colleagues and professionals in the industry to bring a market perspective to the discussions. Both programs will have an updated presentation at the SOC meeting in two years.

Ms. McPherson stated that she was present at the June 15, 2023 SOC meeting was very impressed with both programs and strongly recommended the renewal of the programs in accordance with the SOC's recommendations.

Based on the recommendations of the June 15, 2023 Student Outcomes Committee, Mr. Epps requested a motion on the two programs as follows.

- Communications Studies program be approved for renewal for 3 years.
- Mass Media program be approved for renewal for 3 years.

Action: Mr. Soileau moved and Ms. McPherson seconded the motion for the approval of communications studies and mass media programs for three years with the goal to combine the programs as outlined by the SOC. This motion passed unanimously.

The meeting adjourned at 10:37 A.M.

ATTACHMENT A FUNDING FOR ACTIONS ITEMS			
MEETING OF THE COMBINED BUSINESS AFFAIRS AND EXECUTIVE COMMITTEE			
AGENDA: AUGUST 23, 2023			
Agenda No.	**Vendor/Consultant**	**Amount**	**Source**
3	Allied Universal Amendment Year 1 Year 2 Year 3	 $2,923,000 $3,078,900 $3,228,300	 Operating Budget Operating Budget Operating Budget
4	Johnson Controls, Inc. Year 1 Year 2 Year 3	 $225,425 $241,166 $245,497	 Operating Budget Operating Budget Operating Budget
5	Stop/Loss - Granular Insurance	$1,506,090	Operating Budget
6	Life and Disability Insurance – Sun Life	$839,422	Operating Budget
7	IBC Medical Benefits Year 1 Year 2 Year 3	 $612,387 $633,921 $645,021	 Operating Budget Operating Budget Operating Budget

ATTACHMENT B

MOODY'S CREDIT OPINION

MOODY'S
INVESTORS SERVICE

CREDIT OPINION
27 July 2023

Send Your Feedback

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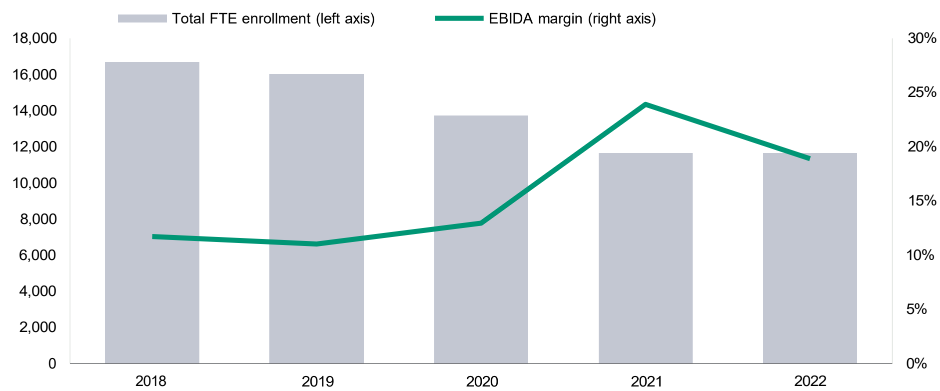
Community College of Philadelphia, PA

Update to credit analysis

Summary

Community College of Philadelphia's (A3 stable; CCP) very good credit quality reflects its key role and large scale of operations as the sole community college in the Commonwealth of Pennsylvania (Aa3 stable)'s largest city. The college's credit quality is further supported by strong financial support from the commonwealth and the City of Philadelphia (A1 stable). Together the commonwealth and city provide just under CCP's annual operating revenue, and regular capital support, contributing to consistently healthy operating performance and manageable leverage. Credit challenges include declining enrollment over the past decade due to a strong labor market and fierce competition for students. The college also maintains a fairly rigid labor model and exposure to a large OPEB liability that limit financial flexibility.

Exhibit 1
Prudent fiscal management and strong support from the commonwealth and city support healthy operations despite declining enrollment



FTE enrollment is for the fall of each academic year. EBIDA margin is by fiscal year.
Source: Moody's Investors Service

Credit strengths

» Important role as the only community college provider in Philadelphia, Pennsylvania

» Strong support from the commonwealth and city for operations and capital

» Large scope of operations for a community college, with $185 million in fiscal 2022 operating revenue

Credit challenges

» Steep enrollment declines over the last five years pressure net tuition revenue and increase reliance on appropriations from the commonwealth and city

» Limited expense flexibility given highly unionized faculty and staff

» Elevated post-retirement benefit liability

» High age of plant at 26 years in fiscal 2022

Rating outlook

The stable outlook reflects Moody's expectations that CCP will maintain healthy liquidity and generally stable operating performance. It also incorporates expectations that the college will continue to receive favorable support from the commonwealth and city, including for a portion of debt service.

Factors that could lead to an upgrade

» Sustained strengthening in student demand reflected in growing enrollment and net tuition revenue

» Material increase in total cash and investments that provide for greater coverage of operations and debt

Factors that could lead to a downgrade

» Reduction in financial support from the Commonwealth of Pennsylvania and/or City of Philadelphia

» Material and sustained decline in operating performance that results in weaker debt service coverage

» Deterioration of wealth and liquidity that limits financial flexibility

Key indicators

Exhibit 2

COMMUNITY COLLEGE OF PHILADELPHIA, PA

	2018	2019	2020	2021	2022	Median: A Rated Public Universities
Total FTE Enrollment	16,675	16,001	13,701	11,647	11,639	8,977
Operating Revenue ($000)	154,938	153,808	158,228	172,945	185,474	244,842
Annual Change in Operating Revenue (%)	1.6	-0.7	2.9	9.3	7.2	5.3
Total Cash & Investments ($000)	62,242	71,277	75,395	95,719	80,548	246,428
Total Adjusted Debt ($000)	85,690	89,337	81,798	88,265	80,801	366,930
Total Cash & Investments to Total Adjusted Debt (x)	0.7	0.8	0.9	1.1	1.0	0.7
Total Cash & Investments to Operating Expenses (x)	0.4	0.5	0.5	0.7	0.5	1.1
Monthly Days Cash on Hand (x)	127	148	156	193	149	193
EBIDA Margin (%)	11.7	11.0	13.0	23.9	18.9	12.9
Total Debt to EBIDA (x)	4.2	4.6	3.5	1.9	2.0	4.1
Annual Debt Service Coverage (x)	1.8	1.5	1.8	3.5	3.4	3.1

Source: Moody's Investors Service

Profile

Established in 1965, the Community College of Philadelphia is the only community college in Philadelphia, PA. Along with its main campus, the college has three additional locations throughout the city: Northeast Regional Center, Northwest Regional Center and West Regional Center. The college had $185 million in fiscal 2022 operating revenue and enrolled 11,639 full-time equivalent students in fall 2022.

Detailed credit considerations

Market position: important role as sole community college in Philadelphia

CCP continues to face a difficult enrollment environment, given the very strong labor market and highly competitive market for students in Pennsylvania and the northeast region. Total FTE enrollment has declined steeply over the decade, from 18,923 students in fall 2012 to 11,639 in fall 2022. As a result of declining enrollment, net tuition revenue has declined approximately 25% from fiscal 2018, leaving the college more dependent on the commonwealth and city's support for operations.

Favorably, the college's enrollment remained flat in fall 2022 following two years of large pandemic-related declines, and is projected to increase modestly in fall 2023. College leadership has set goals to grow the student population by 3% in each of the next three fiscal years. To improve student demand and meet these goals, college leadership is expanding programs in high-demand fields such as welding, automotive technology, advanced manufacturing, and computer science. The college is also expanding its partnerships with health care and pharmaceutical industry partners to expand its health sciences and lab technician programs better meet their workforce needs in Philadelphia. CCP is also continuing efforts with the Philadelphia School District (Baa3 stable) to expand its dual enrollment and summer offerings to better reach the city's high school population.

The city continues to provide support for the college's Catto Scholarship program, which provides free community college for any graduate of a Philadelphia high school. The program currently supports about 500 students each year, and the city has committed to funding the scholarships through fiscal 2027.

Operating performance: commonwealth and city support key for healthy operating results

CCP's operating performance will remain healthy long-term due to strong financial support from the commonwealth and city, but will narrow over the next two fiscal years. Fiscal 2023 results are expected to thin materially from a strong three-year average EBIDA margin of 18%, largely due to rising expenses from inflation impacts, the expiration of federal pandemic aid and declining net tuition revenue. As a result, the college is expected to utilize reserves to address gaps in its operating budget over the next two fiscal years.

Favorably, projected enrollment increases provide prospects for modest net tuition revenue growth in fiscal 2024 and beyond. College leadership is also in the process of implementing continued expense control measures to rightsize college operations to better match the lower total enrollment levels. The college's expense flexibility is tempered by its highly unionized faculty and staff, which provide for limited expense flexibility, but management reports generally positive labor relations, with the next round of collective bargaining set to begin in fiscal 2025.

The college continues to receive strong support from the commonwealth and city, including for debt service. This support will remain healthy, particularly given the City of Philadelphia's strengthening financial position. In fiscal 2022, the college received approximately $43 million from the city, of which $5.9 million was for debt service; and approximately $38 million from the commonwealth, of which $5.7 million was used for debt service. As debt service begins to decline starting in fiscal 2024, more of the city's appropriation will be available for general operating support.

CCP's revenue mix remains diverse, with approximately 24% of fiscal 2022 revenue coming from student charges; 31% from grants and contracts; 21% from the commonwealth; and 23% from the city.

Wealth and liquidity: good financial reserves and healthy liquidity

CCP will maintain solid wealth, with total cash and investments of $81 million in fiscal 2022 providing good cushion for operations and strategic program initiatives. Wealth has grown steadily over the past five fiscal years, up approximately 29% from the fiscal 2018 level. Total cash and investments cover operating expenses by 0.5x, which is below the A-rated median of 1.1x.

Liquidity

CCP continues to maintain good liquidity, providing cushion for a potential disruption in operating revenue. monthly liquidity of approximately $63 million in fiscal 2022 provided for 149 monthly days cash on hand. Material changes to liquidity are unlikely, as college maintains a highly liquid investment strategy and has limited potential calls on liquidity.

Leverage: the college's debt burden remains manageable, with growing capital needs

The college's leverage profile remains manageable given a low debt burden and regular amortization. Total cash and investments covered total adjusted debt by 1.0x in fiscal 2022, slightly above the median for A-rated public colleges and universities. An elevated age of plant at 26 years, however signals pent up demand for additional investment in college facilities. Favorably, support from the commonwealth and city for capital projects at the college has improved in recent years, and capital spending has ticked up as a result. The college has no immediate near-term debt plans at this time but is in the early stages of planning various capital projects, including improvements to health and life sciences facilities. These projects will be financed through a combination of public and private funding sources.

Legal security

All bonds are unsecured general obligations of the college, payable from any revenues, including commonwealth and local sponsor subsidy payments.

In addition, the Community College Act provides for a direct payment of debt service from commonwealth appropriations if the college fails to make a required debt service payment. Under the statute, upon notification to the Commonwealth's Secretary of Education of a community college's failure to pay debt service as scheduled, the Secretary will withhold a sufficient amount of state aid remaining to be distributed in the current fiscal year for remission to the bond trustee.

Debt structure

All of the college's outstanding bonds are fixed rate and regularly amortizing. There are no debt service reserve funds.

Debt-related derivatives

None.

Pensions and OPEB

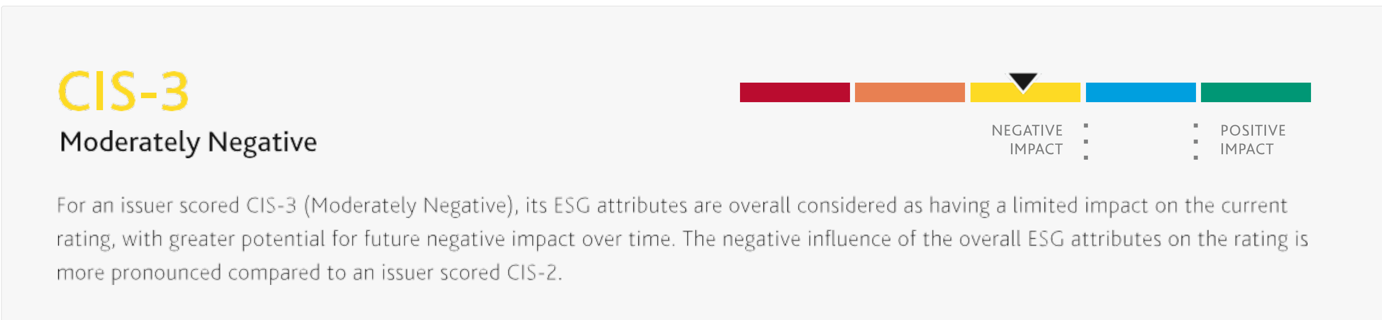
CCP's exposure to defined pension liabilities is modest, as only a limited number of employees participate in either the Public School Employees' Retirement System (PSERS) or State Employees' Retirement System (SERS), which are multiple-employer cost-sharing defined benefit pension plans. The college has a three-year Moody's adjusted net pension liability of approximately $10 million. The relatively weak funding status of these pension plans, with a Moody's adjusted funded ratio of 47%, while unlikely in the near term, could result in higher contribution levels from the college in the future. Participation in the defined benefit plans is closed to new employees.

The college's other post-employment benefit obligations, however, remain a significant annual expense. Total OPEB Expenses related to the two defined contribution plans most employees participate in and post-employment health benefits were approximately $14 million in fiscal 2022, about 9% of total operating expenses.

ESG considerations

Community College of Philadelphia, PA's ESG Credit Impact Score is Moderately Negative CIS-3

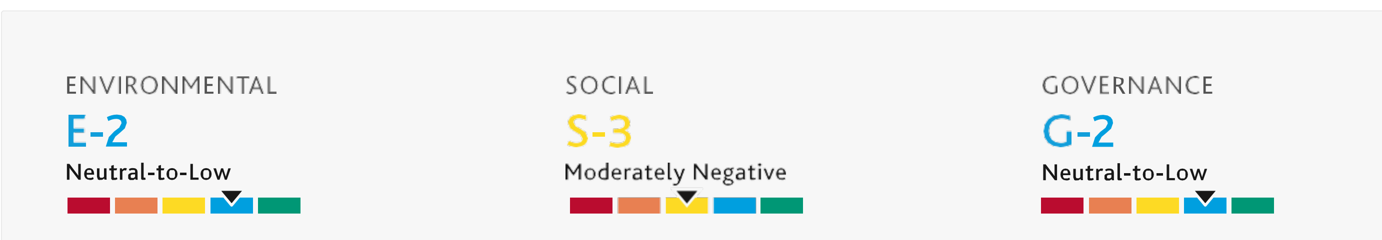
Exhibit 3
ESG Credit Impact Score



Source: Moody's Investors Service

Community College of Philadelphia's ESG credit impact score (**CIS-3**) is largely driven by its exposure to social risks, particularly demographic and societal trends and human capital risks. Its solid liquidity coupled with effective institutional leadership help mitigate ESG risks.

Exhibit 4
ESG Issuer Profile Scores



Source: Moody's Investors Service

Environmental

The college's exposure to environmental risks is (**E-2**). The college's location in Philadelphia, Pennsylvania provides for some exposure to physical climate risks that include flooding, heat stress, tropical storms, and sea level rise.

Social

The college's social issuer profile score (**S-3**) is driven by its exposure to demographic and societal trends and human capital risks. These demographic challenges and changing consumer preferences are reflected in large enrollment declines over the last decade. Favorably, strong operating support from the commonwealth and city and a low cost of attendance help offset these declines and reflect minimal customer relations risks. Like most of the higher education sector, CCP has a mission aligned with positive social impact through education. Human capital risks include high exposure to faculty and staff tenure, providing for labor rigidity.

Governance

The college's exposure to governance risks is (**G-2**). Consistent generation of healthy cash flow margins and careful expense management have aided the college in maintaining adequate financial reserves and liquidity, signaling sound financial strategy. The college's strategic investments in new academic programs to improve student demand also demonstrate good management credibility. Like many community colleges in the sector, the selection process for the college's fifteen-member board of trustees introduces some political risk, as trustees are appointed for six-year terms by the Mayor of the City of Philadelphia from a list submitted by a Nominating Panel. This introduces the potential for political considerations that may be misaligned with creditor interests.

ESG Issuer Profile Scores and Credit Impact Scores for the rated entity/transaction are available on Moodys.com. In order to view the latest scores, please click here to go to the landing page for the entity/transaction on MDC and view the ESG Scores section.

Rating methodology and scorecard factors

The principal methodology used in this rating was Higher Education Methodology published in August 2021. The Higher Education Methodology includes a scorecard that summarizes the factors that are generally most important to higher education credit profiles. Because the scorecard is a summary and may not include every consideration in the credit analysis for a specific issuer, a scorecard-indicated outcome may or may not match an assigned rating. We assess brand and strategic positioning, financial policy and strategy, and operating environment on a qualitative basis.

The two notch distinction between the scorecard-indicated outcome and the assigned rating reflects CCP's highly competitive student market evidenced by declining enrollment and expectations of thinner operating performance in the next two fiscal years.

Exhibit 5

Community College of Philadelphia, PA

Scorecard Factors and Sub-factors		Value	Score
Factor 1:	**Scale (15%)**		
	Adjusted Operating Revenue (USD Million)	185	A
Factor 2:	**Market Profile (20%)**		
	Brand and Strategic Positioning	A	A
	Operating Environment	A	A
Factor 3:	**Operating Performance (10%)**		
	EBIDA Margin	19%	Aa
Factor 4:	**Financial Resources and Liquidity (25%)**		
	Total Cash and Investments (USD Million)	81	A
	Total Cash and Investments to Operating Expenses	0.5	Baa
Factor 5:	**Leverage and coverage (20%)**		
	Total Cash and Investments to Total Adjusted Debt	1.0	A
	Annual Debt Service Coverage	3.4	Aa
Factor 6:	**Financial Policy and Strategy (10%)**		
	Financial Policy and Strategy	A	A
	Scorecard-Indicated Outcome		A1
	Assigned Rating		A3

Data is based on most recent fiscal year available. Debt may include pro forma data for new debt issued or proposed to be issued after the close of the fiscal year.

For non-US issuers, nominal figures are in US dollars consistent with the Higher Education Methodology.

Source: Moody's Investors Service

REPORT NUMBER 1372376

CLIENT SERVICES

Americas	1-212-553-1653
Asia Pacific	852-3551-3077
Japan	81-3-5408-4100
EMEA	44-20-7772-5454

MOODY'S INVESTORS SERVICE

<u>ATTACHMENT C</u>

GASB 75 ACTUARIAL VALUATION REPORT FOR FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING ON JUNE 30, 2023

Community College of Philadelphia

Community College of Philadelphia
Retiree Medical Plan

GASB 75 Actuarial Valuation Report for the Fiscal Year Beginning July 1, 2022 and Ending June 30, 2023

April 2023

SAGE VIEW

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ACTUARIAL CERTIFICATION

We are pleased to present this report that contains the results of valuation of the Community College of Philadelphia Retiree Medical Plan as of July 1, 2021 rolled forward to July 1, 2022 to meet the requirements of the Governmental Accounting Standards Board Statement No. 75 (GASB 75). This valuation is based on census data provided by Community College of Philadelphia, the plan as described in the official plan document as summarized in this report and the stated actuarial assumptions. This information is presented for the fiscal year ending June 30, 2023.

Community College of Philadelphia has retained Sageview Consulting Group to perform an actuarial valuation of the plan for the purposes of:

- Determining the OPEB expense for the fiscal year ending June 30, 2023 under GASB 75,
- Provide the note disclosures and required supplementary information for the fiscal year ending June 30, 2023 under GASB 75.

This valuation has been conducted in accordance with generally accepted actuarial principles and practices including the Actuarial Standards of Practice (ASOPS) relating to Other Post Employment Benefit (OPEB) plans. The employee census data, provided by the Community College of Philadelphia, has been reviewed for reasonableness but no attempt has been made to audit such information. The valuation was based on the provisions of the plan as amended through the beginning of the plan year. In our opinion, the actuarial assumptions used in this valuation are reasonably related to the past experience of the plan and represent reasonable expectations of future experience under the plan.

These results are for the purposes of financial reporting and may not be appropriate for funding purposes or other types of analysis. The use of this report for any other purpose other than those expressed here may not be appropriate.

The undersigned credentialed actuaries meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report. We are not aware of any direct or material indirect financial interest or relationship, including investments or other services, that could create a conflict of interest or that would impair the objectivity or independence of our work.

We appreciate the opportunity to be of service to Community College of Philadelphia and are available to answer questions regarding this report or to provide further details as may be requested.

Respectfully submitted,
SageView Consulting Group

Dan L. Homan

Daniel L. Homan, EA, MAAA
Principal

D. Sherman

Dmitriy Sherman, ASA, MAAA
Consulting Actuary

VALUATION SUMMARY

Presented in this report are the results of the actuarial valuation as of July 1, 2021 rolled forward to July 1, 2022 for the Community College of Philadelphia Retiree Medical Plan.

A. Net OPEB Liability

Under GASB 75, the Net OPEB Liability is the excess, if any, of the Total OPEB Liability over the Fiduciary Net Position. The Total OPEB Liability is determined under the Entry Age Normal actuarial cost method. The Net OPEB Liability as of June 30, 2023 and June 30, 2022 is as follows:

	June 30, 2023	**June 30, 2022**
1. Total OPEB Liability (TOL)	$148,665,760	$188,386,009
2. Fiduciary Net Position (FNP)	$0	$0
3. Net OPEB Liability (NOL)	$148,665,760	$188,386,009
4. FNP as a percentage of TOL (Funded Level)	0.00%	0.00%

B. OPEB Expense / (Income)

Under the new accounting standards, the OPEB Expense / (Income) for the fiscal year is determined at the end of the fiscal year to reflect any plan amendments, assumption changes and gain and losses during the fiscal year. The OPEB Expense / (Income) for the fiscal years ending June 30, 2023 and June 30, 2022 is as follows:

	June 30, 2023	**June 30, 2022**
1. OPEB Expense / (Income)	($14,704,554)	($1,826,238)

SECTION I - FINANCIAL STATEMENT

Summary of Results

A.	Report Dates		
	1. Valuation Date	07/01/2021	07/01/2021
	2. Reporting Date for Employer Under GASB 75	06/30/2023	06/30/2022
	3. Measurement Date for Employer Under GASB 75	06/30/2022	06/30/2021
B.	Participant Counts for the Plan Year Beginning July 1:	**2021**	**2021**
	1. Actives	825	825
	2. Retirees (including spouses)	647	647
	3. Total participants: (1) + (2)	1,472	1,472
C.	Disclosure Elements for the Fiscal Year Ending June 30:	**2023**	**2022**
	1. Service cost	$4,972,761	$5,707,368
	2. Total OPEB liability (TOL)	148,665,760	188,386,009
	3. Plan fiduciary net position (FNP)	0	0
	4. Net OPEB liability (NOL): (2) - (3)	148,665,760	188,386,009
	5. OPEB expense / (income)	($14,704,554)	($1,826,238)
	6. FNP as a percentage of TOL (funded status): (3) ÷ (2)	0.00%	0.00%

SECTION I - FINANCIAL STATEMENT

Summary of Results (continued)

D.	Single Equivalent Interest Rate Determined for the Fiscal Year Ending June 30:	**2023**	**2022**
	1. Investment rate of return	N/A	N/A
	2. Municipal bond index interest rate at measurement date	3.69%	2.16%
	3. Fiscal year in which plan's fiduciary net position is projected to be depleted	N/A	N/A
	4. Single equivalent interest rate	3.69%	2.16%
E.	Key Assumptions for the Valuation Beginning on July 1:	**2021**	**2021**
	1. Investment rate of return	N/A	N/A
	2. Rate of inflation	2.50%	2.50%
	3. Rate of salary inflation	3.00%	3.00%

SECTION I - FINANCIAL STATEMENT

Table 1 - OPEB Expense / (Income)

	Fiscal Year Ending 06/30/2023	06/30/2022
A. OPEB Expense / (Income)		
1. Service cost	$4,972,761	$5,707,368
2. Interest on the total OPEB liability	4,128,077	3,974,279
3. Current period benefit changes	0	0
4. Projected earnings on plan assets (negative for credit against expense)	0	0
5. Recognition of Outflow (Inflow) of resources due to differences between expected and actual experience in the measurement of the total OPEB liability	(15,516,569)	(15,516,568)
6. Recognition of Outflow (Inflow) of resources due to assumption change	(8,288,823)	4,008,683
7. Recognition of Outflow (Inflow) of resources due to differences between projected and actual earnings on plan investments	0	0
8. OPEB administrative expense if not included in claims costs	0	0
9. Other changes in plan fiduciary net position	0	0
10. Total OPEB expense / (income): sum of (1) through (9)	($14,704,554)	($1,826,238)

Table 2 - Increase (Decrease) in OPEB Expense From Recognizing the Effect of Differences Between Expected and Actual Experience

Plan Year Ending	Differences Between Expected & Actual Experience	Recognition Period (Years)	Annual Recognition Amount for Fiscal Year Ending 2022	2023	2024	2025	2026
2018	($47,379,552)	6.06	($7,818,408)	($7,818,408)	($8,287,512)	$0	$0
2019							
2020	(33,487,521)	4.00	(8,371,880)	(8,371,881)	0	0	0
2021							
2022	2,021,160	3.00	673,720	673,720	673,720	0	0
2023							
2024							
2025							
Total			($15,516,568)	($15,516,569)	($7,613,792)	$0	$0

Table 3 - Deferred Outflows of Resources and Deferred Inflows of Resources From The Differences Between Expected and Actual Experience

Plan Year Ending	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in OPEB Expense Through June 30, 2023 (c)	Balances as of June 30, 2023: Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2018		($47,379,552)	($39,092,040)		($8,287,512)
2019					
2020		($33,487,521)	($33,487,521)		$0
2021					
2022	$2,021,160		$1,347,440	$673,720	
2023					
2024					
2025					
Total Deferred Outflows and Inflows				$673,720	($8,287,512)

SECTION I - FINANCIAL STATEMENT

Table 4 - Increase (Decrease) in OPEB Expense From Recognizing the Effect of Changes in Assumptions

Plan Year Ending	Change in Assumptions	Recognition Period (Years)	Annual Recognition Amount for Fiscal Year Ending 2022	2023	2024	2025	2026
2018	($19,250,954)	6.06	($3,176,725)	($3,176,725)	($3,367,329)	$0	$0
2019	($9,920,463)	4.00	($2,480,115)	$0	$0	$0	$0
2020	$617,431	4.00	$154,358	$154,357	$0	$0	$0
2021	$31,763,636	4.00	$7,940,909	$7,940,909	$7,940,909	$0	$0
2022	$4,710,767	3.00	$1,570,256	$1,570,256	$1,570,255	$0	$0
2023	($44,332,861)	3.00		($14,777,620)	($14,777,620)	($14,777,621)	$0
2024							
2025							
Total			$4,008,683	($8,288,823)	($8,633,785)	($14,777,621)	$0

Table 5 - Deferred Outflows of Resources and Deferred Inflows of Resources From The Effect of Changes in Assumptions

Plan Year Ending	Increase in The Total OPEB Liability (a)	Decrease in The Total OPEB Liability (b)	Amounts Recognized in OPEB Expense Through June 30, 2023 (c)	Balances as of June 30, 2023 Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2018		($19,250,954)	($15,883,625)		($3,367,329)
2019		($9,920,463)	($9,920,463)		$0
2020	$617,431		$617,431	$0	
2021	$31,763,636		$23,822,727	$7,940,909	
2022	$4,710,767		$3,140,512	$1,570,255	
2023		($44,332,861)	($14,777,620)		($29,555,241)
2024					
2025					
Total Deferred Outflows and Inflows				$9,511,164	($32,922,570)

SECTION II - NOTES TO FINANCIAL STATEMENT

Net OPEB Liability Assumptions

The College's net OPEB liability was measured as of June 30, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50% per year
Salary increases	3.00% per year
Investment rate of return	Not applicable

Mortality rates were based on the Pub-2010 Public Retirement Plans Teachers mortality table projected generationally with Scale MP-2021 for faculty participants and Pub-2010 Public Retirement Plans General mortality table projected generationally with Scale MP-2021 for all other participants.

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 Fidelity 20-year GO AA Bond index as of the measurement dates.

Actuarial Standards of Practice

Actuarial Standards of Practice No. 6 (“ASOP 6”) provides guidance on measuring retiree group benefits obligations and determining retiree group benefits periodic costs or actuarially determined contributions.

Actuarial Standards of Practice No. 35 (“ASOP 35”) requires that each demographic and other noneconomic assumption should be reasonable individually and in conjunction with one another. At each measurement date, the actuary should consider whether the selected assumptions continue to be reasonable. If the actuary determines that one or more of the previously selected assumptions are no longer reasonable, the actuary will perform an experience study to determine the best estimate for the Plan’s population.

Actuarial Standards of Practice No. 27 Revised (“ASOP 27”) requires that each economic assumption be reasonable based on the following characteristics: (a) appropriate for the purpose of the measurement; (b) reflects the actuary's professional judgement; (c) takes into account historical and current economic data that is relevant as of the measurement date; (d) reflects the actuary's estimate of future experience, observation of the estimates inherent in market data, or a combination thereof; and (e) has no significant bias. Given the uncertain nature of the items for which assumptions are selected, different actuaries will apply different professional judgement and may choose different reasonable assumptions. As a result, a range of reasonable assumptions may develop both for an individual actuary and across actuarial practice.

SECTION II - NOTES TO FINANCIAL STATEMENT

Table 6 - Changes in the Net OPEB Liability

		Increase (Decrease)		
		Total OPEB Liability (a)	**Plan Fiduciary Net Position (b)**	**Net OPEB Liability (a) - (b)**
A.	Balances at the Fiscal Year Ending June 30, 2022	$188,386,009	$0	$188,386,009
B.	Changes for the year			
1.	Service cost	4,972,761		4,972,761
2.	Interest on the total OPEB liability	4,128,077		4,128,077
3.	Difference between expected and actual experience	0		0
4.	Changes in plan provisions	0		0
5.	Employer contributions		4,488,226	(4,488,226)
6.	Changes in assumptions	(44,332,861)		(44,332,861)
7.	Net investment income		0	0
8.	Benefit payments	(4,488,226)	(4,488,226)	0
9.	Administrative expenses		0	0
10.	Other changes	0	0	0
11.	Net changes: (1) + (2) + (3) + (4) + (5) + (6) + (7) + (8) + (9) + (10)	(39,720,249)	0	(39,720,249)
C.	Balances at the Fiscal Year Ending June 30, 2023: A + B(11)	$148,665,760	$0	$148,665,760

Sensitivity of the Net OPEB Liability

A. Impact of change in Discount Rate

The following presents the net OPEB liability of the College, calculated using the discount rate of 3.69%, as well as what the College's net OPEB liability would be if it were calculated using a discount rate that is 1% lower (2.69%) or 1% point higher (4.69%) than the current rate:

	1% Decrease (2.69%)	Current Discount Rate (3.69%)	1% Increase (4.69%)
1. Total OPEB Liability	$173,148,948	$148,665,760	$128,998,741
2. Plan Fiduciary Net Position	$0	$0	$0
3. Net OPEB Liability: (1) - (2)	$173,148,948	$148,665,760	$128,998,741

B. Impact of change in Healthcare Trend Rates

The following presents the net OPEB liability of the College, calculated using a healthcare cost trend rates of 1% higher than the assumed healthcare cost trend rates for all years and a healthcare cost trend rates that is 1% lower than the assumed healthcare cost trend rates for all years:

	1% Decrease in Trend Rates	Current Trend Rates	1% Increase in Trend Rates
1. Total OPEB Liability	$127,104,655	$148,665,760	$175,834,586
2. Plan Fiduciary Net Position	$0	$0	$0
3. Net OPEB Liability: (1) - (2)	$127,104,655	$148,665,760	$175,834,586

SECTION II - NOTES TO FINANCIAL STATEMENT

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

Since certain OPEB expense items are amortized over closed periods each year, the deferred portions of these items must be tracked annually. If the amounts increase the OPEB expense, they are labeled as deferred outflows and amounts that decrease the OPEB expense are labeled as deferred inflows. These outflows and inflows are amortized on a level dollar basis with no interest added for the deferred amounts. Deferred experience gains/losses and changes in assumptions are amortized over the average remaining service lives of all employees that are provided with benefits through the OPEB plan at the beginning of the measurement period. Investment gains/losses are amortized over a five year period. The following shows the summary of the deferred outflows and inflows as of June 30, 2023.

	Deferred Outflows of Resources	Deferred Inflows of Resources
A. Difference between expected and actual experience	$673,720	($8,287,512)
B. Changes in assumptions	$9,511,164	($32,922,570)
C. Net difference between projected and actual earnings on OPEB plan investments	$0	$0

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	Amounts
2024	($16,247,577)
2025	($14,777,621)
2026	$0
2027	$0
2028	$0
Thereafter	$0

Table 7 - Schedule of Changes in Net OPEB Liability

	Fiscal Year Ending June 30:			
A. Schedule of Changes in Net OPEB Liability	2023	2022	2021	2020
1. Total OPEB Liability				
a. Service cost	$4,972,761	$5,707,368	$3,923,045	$5,862,664
b. Interest	4,128,077	3,974,279	4,952,399	6,925,232
c. Change in benefit terms	0	0	0	(11,026,241)
d. Difference between expected and actual experience	0	2,021,160	0	(33,487,521)
e. Change in assumptions	(44,332,861)	4,710,767	31,763,636	617,431
f. Benefit payments	(4,488,226)	(4,303,681)	(3,874,038)	(4,928,779)
g. Net change in Total OPEB Liability: sum of (a) through (f)	(39,720,249)	12,109,893	36,765,042	(36,037,214)
h. Total OPEB Liability - beginning	188,386,009	176,276,116	139,511,074	175,548,288
i. Total OPEB Liability - ending	148,665,760	188,386,009	176,276,116	139,511,074
2. Plan Fiduciary Net Position				
a. Contributions - Employer	$4,488,226	$4,303,681	$3,874,038	$4,928,779
b. Contributions - Members	0	0	0	0
c. Net investment income	0	0	0	0
d. Benefit payments	(4,488,226)	(4,303,681)	(3,874,038)	(4,928,779)
e. Administrative expenses	0	0	0	0
f. Other	0	0	0	0
g. Net change in Plan Fiduciary Net Position: sum of (a) through (f)	0	0	0	0
h. Plan Fiduciary Net Position - beginning	0	0	0	0
i. Plan Fiduciary Net Position - ending	0	0	0	0
j. Net OPEB liability: (1i) - (i)	148,665,760	188,386,009	176,276,116	139,511,074
k. Plan fiduciary net position as a percentage of the total OPEB liability: (i) ÷ (1i)	0	0	0	0
l. Covered employee payroll	59,397,273	56,145,380	55,279,241	53,434,086
m. Plan net OPEB liability as a percentage of the covered employee payroll: (j) ÷ (l)	250.29%	335.53%	318.88%	261.09%

SECTION III - REQUIRED SUPPLEMENTARY INFORMATION

Table 7 - Schedule of Changes in Net OPEB Liability (continued)

A. Schedule of Changes in Net OPEB Liability	Fiscal Year Ending June 30: 2019	2018	2017	2016
1. Total OPEB Liability				
a. Service cost	$6,425,503	$10,344,089		
b. Interest	5,696,499	6,514,274		
c. Change in benefit terms	0	0		
d. Difference between expected and actual experience	0	(47,379,552)		
e. Change in assumptions	(9,920,463)	(19,250,954)		
f. Benefit payments	(4,449,107)	(4,934,030)		
g. Net change in Total OPEB Liability: sum of (a) through (f)	(2,247,568)	(54,706,173)		
h. Total OPEB Liability - beginning	177,795,856	232,502,029		
i. Total OPEB Liability - ending	175,548,288	177,795,856		
2. Plan Fiduciary Net Position				
a. Contributions - Employer	$4,449,107	$4,934,030		
b. Contributions - Members	0	0		
c. Net investment income	0	0		
d. Benefit payments	(4,449,107)	(4,934,030)		
e. Administrative expenses	0	0		
f. Other	0	0		
g. Net change in Plan Fiduciary Net Position: sum of (a) through (f)	0	0		
h. Plan Fiduciary Net Position - beginning	0	0		
i. Plan Fiduciary Net Position - ending	0	0		
j. Net OPEB liability: (1i) - (i)	175,548,288	177,795,856		
k. Plan fiduciary net position as a percentage of the total OPEB liability: (i) ÷ (1i)	0	0		
l. Covered employee payroll	51,546,358	54,241,586		
m. Plan net OPEB liability as a percentage of the covered employee payroll: (j) ÷ (l)	340.56%	327.79%		

SECTION III - REQUIRED SUPPLEMENTARY INFORMATION

Table 8 - Schedule of Contributions

Last 10 Fiscal Years

	Fiscal Year Ending June 30:			
	2023	**2022**	**2021**	**2020**
A. Actuarially Determined Contribution	$0	$0	$0	$0
B. Contribution in Relation to the Actuarially Determined Contribution	4,488,226	4,303,681	3,874,038	4,928,779
C. Contribution Deficiency (Excess): A - B	(4,488,226)	(4,303,681)	(3,874,038)	(4,928,779)
D. Covered Employee Payroll	$59,397,273	$56,145,380	$55,279,241	$53,434,086
E. Contributions as a Percentage of Covered Employee Payroll: B ÷ D	7.56%	7.67%	7.01%	9.22%

	Fiscal Year Ending June 30:			
	2019	**2018**	**2017**	**2016**
A. Actuarially Determined Contribution	$0	$16,858,363		
B. Contribution in Relation to the Actuarially Determined Contribution	4,449,107	4,934,030		
C. Contribution Deficiency (Excess): A - B	(4,449,107)	11,924,333		
D. Covered Employee Payroll	$51,546,358	$54,241,586		
E. Contributions as a Percentage of Covered Employee Payroll: B ÷ D	8.63%	9.10%		

	Fiscal Year Ending June 30:	
	2015	**2014**
A. Actuarially Determined Contribution		
B. Contribution in Relation to the Actuarially Determined Contribution		
C. Contribution Deficiency (Excess): A - B		
D. Covered Employee Payroll		
E. Contributions as a Percentage of Covered Employee Payroll: B ÷ D		

SECTION IV - PLAN DEMOGRAPHICS

Table 9 - Plan Participant Demographics

	Plan Year Beginning: July 1, 2021	Plan Year Beginning: July 1, 2021
A. Participant Count		
1. Active participants	825	825
2. Retired participants (including spouses)	647	647
3. Total participant count: (1) + (2)	1,472	1,472
B. Participant Averages		
1. Active participants		
a. Average age	51.0	51.0
b. Average service	13.6	13.6
2. Retirees average age	75.4	75.4

SECTION IV - PLAN DEMOGRAPHICS

Table 10 - Active Participant Scatter

A. Actives Attained Age/Service Scatter as of July 1, 2021

Attained Age	Years of Service									
	0 to 4	5 to 9	10 to 14	15 to 19	20 to 24	25 to 29	30 to 34	35 to 39	40+	Total
Under 25	1	0	0	0	0	0	0	0	0	1
25 to 29	18	0	0	0	0	0	0	0	0	18
30 to 34	48	11	1	0	0	0	0	0	0	60
35 to 39	43	34	9	2	0	0	0	0	0	88
40 to 44	32	33	25	16	2	0	0	0	0	108
45 to 49	30	23	21	24	6	2	0	0	0	106
50 to 54	29	21	14	16	14	11	1	0	0	106
55 to 59	17	15	10	30	17	6	13	3	0	111
60 to 64	16	11	11	21	12	17	10	15	3	116
65 to 69	5	10	6	8	10	12	3	4	6	64
70+	2	2	6	2	5	6	3	4	17	47
Total	241	160	103	119	66	54	30	26	26	825

SECTION IV - PLAN DEMOGRAPHICS

Table 11 - Inactive Participant Scatter

A. Inactives Attained Age and Average Benefit Scatter as of July 1, 2021

	Retired Participants			
Attained Age	With Spouse Coverage	Without Spouse Coverage	Surviving Spouses	Total
Under 50	0	0	1	1
50 to 54	0	0	0	0
55 to 59	0	0	0	0
60 to 64	1	5	3	9
65 to 69	30	46	0	76
70 to 74	63	59	4	126
75 to 79	51	51	2	104
80 to 84	28	54	4	86
85 to 89	15	21	3	39
90+	1	11	5	17
Total	189	247	22	458

APPENDIX A - PLAN PROVISIONS

A summary of the postemployment health plan eligibility, plan benefits and contribution provisions are as follows:

A. Eligibility and coverage	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 (77 points).
B. Benefits	
1. Health benefits	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. Retirees on Medicare disability are given the Medicare Part B reimbursement regardless of age.
2. Life insurance	Benefit continues until age 65 and spouses are not covered. Life insurance benefit is determined as follows:
a. Adminstrators	2.5 times last annual salary, rounded up to next $1,000 up to a maximum of $600,000
b. Faculty	2 times last annual salary, rounded up to next $1,000 up to a maximum of $250,000
c. Classified and confidential	2 times last annual salary, rounded up to next $1,000 up to a maximum of $150,000
d. Faculty on Pre-Retirement Half-Time Workload Option	4 times last annual salary, rounded up to next $100 up to a maximum of $250,000
C. Contributions	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. When an employee retires, the College separates the retiree and spouse and each person has their own coverage with contributions based on "employee only" premiums. 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. The college pays 100% of the premium for retired post-65 PT teachers and their spouses. Effective for the 2020 fiscal year, current full-time employees, who as of January 1, 2021 do not meet the eligibility for retirement criteria, will not be reimbursed for Medicare Part B premium if over 65. New employees hired after October 1, 2018 will only be eligible for benefits for a maximum period of 5 years after retirement and they also will not be reimbursed for Medicare Part B premium if over 65.

APPENDIX A - PLAN PROVISIONS (continued)

D. Monthly premiums[1]

1. Health care premiums

a. Pre-65

Coverage	Medical Plans: Personal Choice	Medical Plans: Keystone Point of Service
Individual	$704.53	$598.70
Individual and Spouse	$1,430.92	$1,140.26
Family	$2,143.66	$1,748.80

b. Post-65

Coverage	Medical Plans: BCBS 65 Special/Plan F	Medical Plans: Keystone 65
Individual	$251.20	$526.00

c. Prescription drug

Coverage	Cost
Single	$221.82
Two or more	$625.52

2. Dental care premiums

Coverage	Dental Plans: United Concordia	Dental Plans: Delta PPO/Premier
Individual	$19.43	$38.06
Individual and Spouse	$36.44	$100.47
Family	$57.86	$100.47

3. Major medical premium $7.22

4. Medicare Part B premium $170.10

[1] All rates effective September 1, 2021 except for the BCBS 65 Special/Plan F rate which is effective November 1, 2021 and the Keystone 65 and Medicare Part B rates which are effective January 1, 2022.

APPENDIX B - ACTUARIAL METHODS AND ASSUMPTIONS

A. Actuarial Methods

1. Actuarial Cost Method	The actuarial cost method used to determine the actuarial accrued liability and the normal cost for financial reporting purposes is the Entry Age Actuarial Cost Method. The accrued liability and the normal cost are used to determine the College's financial disclosure requirement. Under this method, the cost of each individual's benefit is allocated on a level percent of payroll basis between the time employment starts (entry age) and the assumed retirement date. The normal cost is the amount allocated for a given year and actuarial liability is the accumulation of prior normal costs as of the determination date. The total actuarial liability for retirement benefits is the sum of the actuarial liability for all members.
2. Actuarial Valuation Frequency	An actuarial valuation is prepared biennially with a 'roll-forward' valuation in the interim year, provided no significant events have occurred during the interim year warranting a new measurement. This year's fiscal 2023 valuation was based on a roll-forward valuation.
3. Amortization Method	Level dollar amortization for differences between expected and actual experience with regard to economic or demographic factors and for changes in assumptions, the amounts will be amortized over a closed period equal to the average of the expected remaining service lives of all participants (including inactives) determined at the beginning of the measurement period. The differences between projected and actual earnings on OPEB plan investments will be recognized over a closed five-year period.

B. Actuarial Assumptions

1. Valuation date	July 1, 2021
2. Measurement date	June 30, 2022
3. Measurement period	July 1, 2021 to June 30, 2022
4. Reporting date	June 30, 2023
5. Collection date of census data	July 1, 2021

6. Interest rate	Fiscal 2023 Valuation	Fiscal 2022 Valuation
a. Discount rate	3.69%	2.16%
b. Expected long term rate of return	N/A	N/A
c. Municipal bond rate	3.69%	2.16%

7. Inflation	2.50% per year
8. Salary increase rate	3.00% per year
9. Medicare Eligibility	All participants are assumed to be eligible for Medicare upon attainment of age 65.

APPENDIX B - ACTUARIAL METHODS AND ASSUMPTIONS (continued)

10. Full Attribution Age — Age at which retirement rate is 100%.

11. Mortality table

   a. Faculty participants — Pub-2010 Public Retirement Plans Teachers mortality table projected generationally with Scale MP-2021

   b. Other participants — Pub-2010 Public Retirement Plans General mortality table projected generationally with Scale MP-2021

12. Health Care and Contribution Trend Rate

Fiscal Year	Pre-65 Medical / Drug	Post-65 Medical / Drug	Dental	Medicare Part B
2023	7.50%	6.00%	3.00%	5.50%
2024	7.35%	5.93%	3.00%	5.50%
2025	7.20%	5.85%	3.00%	5.50%
2026	7.05%	5.78%	3.00%	5.50%
2027	6.90%	5.70%	3.00%	5.50%
2028	6.75%	5.63%	3.00%	5.50%
2029	6.60%	5.55%	3.00%	5.50%
2030	6.45%	5.48%	3.00%	5.50%
2031	6.30%	5.40%	3.00%	5.50%
2032	6.15%	5.33%	3.00%	5.50%
2033	6.00%	5.25%	3.00%	5.50%
2034	5.85%	5.18%	3.00%	5.50%
2035	5.70%	5.10%	3.00%	5.50%
2036	5.55%	5.03%	3.00%	5.50%
2037	5.40%	4.95%	3.00%	5.50%
2038	5.25%	4.88%	3.00%	5.50%
2039	5.10%	4.80%	3.00%	5.50%
2040	4.95%	4.73%	3.00%	5.50%
2041	4.80%	4.65%	3.00%	5.50%
2042	4.65%	4.58%	3.00%	5.50%
2043+	4.50%	4.50%	3.00%	5.50%

13. Participation — 95% of all actives are assumed to participate upon retirement. 50% of surviving spouses are assumed to participate upon the death of the participant.

14. Plan election — All future retirees are assumed to elect medical and dental coverage based on the weighted-average plan information.

15. Rates of disability — None

16. Spousal coverage — It is assumed that 50% of covered participants will be married and elect to cover a spouse upon retirement. Husbands are assumed to be three years older than wives.

17. Lapse rate — A 5% reduction in the liability is assumed due to the expected lapse rate.

APPENDIX B - ACTUARIAL METHODS AND ASSUMPTIONS (continued)

18. Rates of withdrawal

2003 SOA Pension Plan Turnover Study (Small Plan with < 1,000 lives) table. Sample rates are as follows:

Age	Rate
20	24.3%
25	19.5%
30	15.5%
35	12.1%
40	9.4%
45	7.3%
50	5.6%
55	4.2%
60	3.0%

19. Rates of retirement

Age	Rate
62	10.0%
63-64	15.0%
65	35.0%
66-69	20.0%
70	40.0%
71-74	20.0%
75	100.0%

20. July 1, 2021 Annual Health Per Capita Costs

a. Pre-65 costs

Age	Medical	Prescription Drug
55	$9,622	$1,583
56	$9,992	$1,657
57	$10,389	$1,730
58	$10,814	$1,802
59	$11,268	$1,872
60	$11,754	$1,946
61	$12,279	$2,025
62	$12,842	$2,111
63	$13,440	$2,205
64	$14,066	$2,305

b. Post-65 costs

Age	Medical	Prescription Drug
65	$2,603	$3,491
70	$2,793	$4,047
75	$2,945	$4,579
80	$3,204	$5,056
85	$3,568	$5,582
90	$3,883	$6,163

21. July 1, 2021 Annual Major Medical Claims $86

22. July 1, 2021 Annual Dental Care Claims — $445

C. Changes from Prior Valuation

1. Interest rate — The discount rate was updated from 2.16% as of June 30, 2021 to 3.69% as of June 30, 2022.

3. Trend rates — The medical trend rate table was changed to the separate pre-65 and post-65 tables shown above.

APPENDIX C - HEALTH CARE DEVELOPMENT

A. General Description

Benefits provided are pre-65 and post-65 medical, prescription drug and dental coverage to eligible retirees and their dependents.

B. Plan Options

Beginning September 1, 2009, medical and prescription drug coverage for actives and pre-65 retirees is self-insured. Beginning November 1, 2015, medical coverage for post-65 retirees in Blue Cross 65 Special and Medigap Plan F is self-insured. Post-65 Keystone 65 retiree medical coverage is fully-insured. Post-65 prescription drug coverage is self-insured. Dental coverage is fully-insured.

C. Information Provided for Study

Premium-equivalent rates were provided.

D. Analysis of Data

Average ages and average costs were calculated for the group. The average costs that were calculated reflect the expected cost for the average plan design within the group and also reflect the average age.

E. Determination of Starting Per Capita Medical Costs

As represented to us, the premium rates charged to pre-65 retiree group are the same as the rates for the College's active health plans. As such, the premium-equivalent rates for the College are viewed as composite rates for the combined active groups. According to GASB 75, when an employer provides benefits to both active employees and retirees through the same plan, the benefits to retirees should be segregated and measured independently for actuarial measurement purposes. The projection of future retiree benefits should be based on claims costs, or age-adjusted premiums approximating claims costs, for retirees, in accordance with actuarial standards issued by the Actuarial Standards Board. The resulting "implicit rate subsidy", as defined in GASB 75, is the difference between the calculated claims cost and the cost upon which retiree contributions are determined (in this case, the premium-equivalent rates). Retiree premium-equivalent rates were estimated for the pre-65 retiree group as if they were rated on a stand-alone basis. The premium-equivalent rates being charged were adjusted to reflect a premium for a pre-65 retiree group only. The results were then disaggregated into age-specific starting costs based on average ages and assumptions on the relationships of costs and increasing age.

Medical premium rates for post-65 retirees were provided and utilized for calculating the costs for this retiree population. It was assumed that the premium rates were representative of the average cost of benefits for post-65 retirees. The results were then disaggregated into age-specific starting costs based on average ages and assumptions on the relationships of costs and increasing age.

Dental benefits are fully-insured. Since costs typically remain stable as a participant gets older, the dental premium was assumed to be representative of the cost of benefits.

ATTACHMENT D

RESOLUTION ON SALARY INCREASES FOR ADMINISTRATORS AND CONFIDENTIAL EMPLOYEES

Community College of Philadelphia

Resolution – Fiscal Year 2024 -- No. 001

Resolution for Combined Business Affairs Committee and Executive Committee Meeting August 23, 2023 for Salary Increases for Administrators and Confidential Employees

WHERES, on this 23thth day of August, 2023, the Business Affairs Committee of the Community College of Philadelphia's Board of Trustees recommended to the Executive Committee of the Community College of Philadelphia's Board of Trustees that it approve a resolution for salary increases as outlined herein;

Now therefore, on this 23rd day of August 2023, the Executive Committee of the Board of Trustees for the Community College of Philadelphia hereby resolves that subject to satisfactory evaluations and performance, salary increases 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, 2023 are approved. Be it further resolved that, 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 unless otherwise agreed to by contract. The Executive Committee will present this Resolution for Ratification by the Board of Trustees at the College's September 7, 2023 Board Meeting.

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Haorld T. Epps, Chair

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Sheila Ireland
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Sheila Ireland, Secretary

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Jacob Eapen
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Jacob Eapen, Treasurer

DocuSigned by:
Donald Generals
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Donald Generals, President

ATTACHMENT E

RESOLUTION ON COLLEGE OFFICERS DESIGNATED TO SIGN CITY CONTRACTS

Community College of Philadelphia

Resolution – Fiscal Year 2024 -- No. 002

Resolution for Officers Designated to Sign Contracts with the City of Philadelphia

On this 23rd day of August, 2023, the Executive Committee of the Board of Trustees for Community College of Philadelphia hereby resolves that the following individuals are authorized to sign contracts with the City of Philadelphia ("the City") on behalf of the Community College of Philadelphia ("the College"):

Donald Generals, Ed.D., President

Jacob Eapen, Vice President of Business & Finance & Treasurer

The College will promptly notify the City if there are any changes to this Resolution or the names of the Officers authorized to sign contracts with the City. The Executive Committee hereby certifies that this Resolution was approved by a majority vote of the College's Executive Committee of the College's Board of Trustees in accordance with the College's Bylaws.

Attest:

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HTE
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Harold T. Epps, Chair

DocuSigned by:
Sheila Ireland
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Sheila Ireland, Secretary

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Jacob Eapen
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Jacob Eapen, Treasurer

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Donald Generals
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Donald Generals, Ed.D., President

<u>ATTACHMENT F</u>

MINUTES OF THE JUNE 15, 2023 STUDENT OUTCOMES COMMITTEE OF THE BOARD OF TRUSTEES

STUDENT OUTCOMES COMMITTEE OF THE BOARD OF TRUSTEES

MINUTES

Thursday, June 15, 2023
10:00 a.m.
Hybrid

Zoom
&
Isadore A. Shrager Boardroom, M2-1
1700 Spring Garden St.
Philadelphia, PA 19130

AGENDA

Presiding: Ms. Chekemma Fulmore-Townsend

Committee Members: Ms. Mindy Posoff, Ms. Rosalyn McPherson

College Members: Dr. Donald Generals, Dr. Alycia Marshall, Dr. Vance Gray, Danielle Liautaud-Watkins, Dr. Judith Gay

Guests: Dr. Lisa Sanders, Assistant Dean/Interim Dean of Liberal Studies, Dr. Myla Morris-Skeiker, English Department Chair and Associate Professor of English, Dr. Amy Birge-Caracappa, Director of Assessment, Elizabeth Gordon, Assessment and Evaluation Coordinator, David Raskin, Assistant Professor of Communication Studies and Mass Media, Curriculum Coordinator for Communication Studies and Mass Media programs

(I.) Public Session

(a) Introductions (I)

Trustee Chekemma Fulmore-Townsend called the meeting to order. An introduction of Dr. Lisa Sanders was made who was in attendance to lead the discussions of the academic program reviews for both the Mass Media Associate of Arts program and the Communications Studies Associate of Arts program.

(b) Mass Media Associate of Arts (A.A.) Academic Program Review (A)

Dr. Lisa Sanders, the Acting Dean of Liberal Studies, began by noting a few statistics and key findings about the Mass Media program. She stated the average full-time enrollment of the Mass Media program is higher than the college average; however, enrollment in the program has decreased by 61.9%. Dr. Sanders shared that on average, the Black male enrollment in the Mass Media program is greater than college-wide enrollment for this demographic. She noted that the proportion of students within the program between 16 to 21 years of age, is greater than that of the college overall. She continued by providing information about the retention findings among students within the Mass Media program. From the Fall 2017 to Spring 2022, 65.5% of students returned to the same program or graduated, while 64.6% of students college-wide returned to the same program or graduated. Dr. Sanders continued by sharing the Mass Media department's program responses from a prior audit and action items that were carried out. The first program audit response was related to the evaluation of articulation agreements. Many of the Mass Media articulation agreements are not utilized. Currently, there are 21 articulation agreements, thirteen of which were not used during the five-year period studied. Although the Mass Media program's largest partner institution is Temple University, the program does not have a fully executed articulation agreement with Temple University, even though several students from the program transferred to Temple over the five-year period of study. She stated that since the last audit, Temple's Communication programs have been restructured, however, the COVID-19 pandemic presented some challenges with following up with curricular alignments. Since then, the department has stayed abreast of the changes with intentions to align the curriculum and develop a formal articulation agreement in the near future.

Another audit response was related to improving retention with a focus on students earning less than twelve credits. Over a five-year time period, the Mass Media program enrolled on average 89 students a year. Of the students that enrolled in the program, 152 Mass Media students left the program and college, while only 25 of those students left the program with a degree. Dr. Sanders explained that the program update reflects several courses and programs the department has developed in recent years that are aimed in part, at recruiting and retaining new students. The English department re-designated the required ENGL 114, Intro to Communication course, as an ENGL 098 "waiver" course so that students who were not at the ENGL 101 level could earn credits toward a Mass Media Associate of Arts degree. With the development of the Accelerated Learning Program and co-requisite model in English, this is no longer necessary. The department now has approved Corequisite Program versions of ENGL 115 and ENGL 107 (both required), and ENGL 116 (a Mass Media elective) under a similar pretext – this will help developmental English students earn credits toward their degrees, and hopefully be more encouraged about their prospects.

The final audit assessment discussed was related to the quality and variety of the evaluation assessment measures done to ensure alignment between the program learning outcomes and student learning outcomes; faculty collaboration on assessment planning; and the extent to which the programs incorporate mass media education trends to prepare students and ensure success after graduation. As a result of the audit, it was suggested that the department evaluate whether an alignment exists between the program learning outcomes and the student learning outcomes and ensure that this alignment is clear to faculty, students, and administration. To improve on the suggested step following the audit, Dr. Sanders stated that the department filed course and program addenda with the primary purpose of revising Course Learning Outcomes (CLOs) and Program Learning

Outcomes (PLOs) to be in better alignment so that the language of the outcomes would make them more clearly assessable. She further shared that the unit faculty have been trained on our Assessment, Evaluation, Feedback and Intervention System (AEFIS) and incorporated it into their course design with a high level of faculty adoption.

Dr. Sanders closed by stating that media dominates how most information is shared globally. Through innovation, the digital landscape will continue to evolve and present an opportunity for the Mass Media program to examine areas for growth that can better prepare students for future careers in multimedia journalism.

Following the Mass Media APR discussion, Trustee Fulmore-Townsend inquired about the timeline for combining the Communications and Mass Media degree programs. In response to Trustee Fulmore-Townsend, Dr. Marshall suggested that it would be ideal to wait to align the Mass Media program curriculum with that of Temple University. She further explained that there is usually at least a year before the curriculum can be revised and full alignment can take place though the College's curriculum development and approval process in compliance with internal and external regulations.

Trustee Fulmore-Townsend also noticed that 41% of students do not persist in completing the program and asked about the barriers students have encountered that has prevented them from graduating. Dr. Birge-Caracappa and Dr. Sanders both explained that the pandemic has negatively impactedstudent persistence and retention and the support services that were available during that time within the program review period.

(c) Communication Studies Associate of Arts (A.A.) Academic Program Review (A)

Dr. Sanders began by highlighting that enrollment in the Communication Studies (COMM) program that averaged 137 students per semester between Fall 2017 and Fall 2022. During that time, there was a 57% decrease in enrollment with a post-COVID low experienced in Spring 2022. However, there has been an 8.9% increase in enrollment from Fall 2021 to Fall 2022. She further explained that on average, the distribution of gender and ethnicity within the Communication Studies program is representative of the college population. The most notable difference is the percentage of Black males enrolled in Communication Studies of 23.5%, which is greater than that at the college overall percentage which is 12.8%.The number of students who are enrolled in the Communication Studies program, who are between the ages of 16 to 21 years, is 50.8% which is higher than that of the college overall at 41.3%.

Dr. Sanders then shared information regarding retention of students within the Communication Studies program. She stated the program's Fall to Spring average retention between 2017 and 2021 of those who returned to same program was 58.4%, averaging 3% lower than the college average of 61.4%. On average, 62.8% of students returned to the same program or graduated, while 64.6% of students college-wide returned to the same program or graduated. She added that the program's Fall to Fall retention increased by 10.9 % from 26.9% in Fall 2017 to 37.8% in Fall 2021. Between the years 2017 through 2022, Communication Studies awarded a total of 154 degrees. Students within the program who returned to the same program or those who graduated, increased by 10.1 % during the period studied, from 41% in Fall 2017 to 51.1% in Fall 2021.

Dr. Sanders continued by sharing the Communication Studies department's program responses from a prior audit and action items that were carried out. The first action item was regarding 15 out of 23 articulation agreements that have not been utilized and were automatically created as part of the Pennsylvania Transfer and Articulation Center. She stated that since the last audit, Temple's Communication programs underwent a significant restructuring, with their Strategic Communication programing emerging as Communication and Social Influence in Fall 2018. It was therefore a difficult time to work with them, and unfortunately, CCP did not manage to enter discussions before the COVID-19 pandemic.

Another audit response Dr. Sanders shared was related to improving on retention with a focus on students earning less than twelve credits. Over a five-year time period, the Communication Studies program enrolled on average, 254 students a year. The largest population of students to depart the college from the Communication Studies was those that earned less than twelve credits. Approximately 45% of the students who departed the Communication Studies program earned less than twelve credits. She stated that since the last audit, both recruitment and retention continue to be an area of concern for the Communication Studies program. One of the most notable changes that has occurred in recent years has been partnering with the Developmental English unit to offer linked sections of Public Speaking and Interpersonal Communication through the Corequisite Program.

Dr. Sanders stated that another audit response regarded an evaluation of the quality and variety of the evaluation assessment measures done to ensure alignment between the program learning outcomes and student learning outcomes. This has been addressed through faculty collaboration on assessment planning; the extent to which the programs incorporate mass media education trends, and changes to assessment to better prepare students and ensure success after graduation. She explained that since the last audit, the Communication Studies department filed a course and program addenda during the Spring of 2020, with the intention of revising CLOs and PLOs to be in better alignment and more accessible.

Dr. Sanders concluded by stating communication is at the root of every successful organization, business, and team, whether it's digital, interpersonal, intercultural, written or spoken. The program should investigate how Communication Studies can connect with the interests of current and prospective students in these growing occupational and professional opportunities. The Communication Studies program currently provides students with the foundational skills to succeed in upper-level courses at Temple, and other four-year local institutions. In an economy in which artificial intelligence algorithms can perform more and more knowledge and information work, human communication skills are even more essential to professional success, as these skills can't be automated.

Following Dr. Sanders' discussion on the Communication Studies APR, Trustee McPherson stated that tourism and visitation is becoming bigger in the city of

Philadelphia and mobilizing in a major way. She mentioned that Media Relations is a good skill to know along with Social Media. She expressed that students should be taught the business side of communications as well, so they can think and conduct their work within the industry strategically, or even consider consulting, or going into business for themselves.

Trustee McPherson also shared the importance of students of color to know all aspects of media and marketing within the real world. Two organizations she suggested as a means of networking that students within the Communications program should be connected to are the National Association of Black Journalists, and the National Black Public Relations Society. Through both networks, students would be introduced to diversity, mass media practices, and the opportunities for creativity, and career directions. She also mentioned it would be a good idea to strategize ways to introduce current and prospective students to the wide range of career opportunities by engaging them with the local Communications professional community through introductions, speakers, and internships. Trustee McPherson also mentioned that entrepreneurship could also be considered as a career choice of students within the program.

Dr. Marshall shared that the Interim Dean of Business and Technology is working on a Business Honors program that will complement the future STEM Honors program. This program will likely have an option for students to work with small businesses within the City through our PowerUp program which will provide great opportunities for students to engage in Communications and Mass Media projects with Philadelphia businesses.

Trustee McPherson also stated that non-profit vs. for profit communication is different, and it would be great for students to know best practices for both. Trustee Posoff suggested that a relationship be developed with crisis communication firms for students to be able to learn from and interact with while studying. Perhaps the college could have speakers visit, have classes for students, or have advisory committee members with this expertise.

Trustee Fulmore-Townsend thanked the guests and stated that if media is an evolving field, then the program will need to proactively meet the needs of students so they are successful in the Communications industry.

Following the departure of the meeting guests, Trustee Fulmore –Townsend asked why both the Communication Studies and Mass Media programs were not yet merged. She also inquired why Temple University is driving the timeline for merging the communications programs at CCP.

Dr. Marshall explained that Temple University is a top transfer institution for CCP Communications and Mass Media majors so it is to the benefit of our students to ensure program alignment and articulation. That said, we also have students who intend to transfer to other institutions that have different curricula. Curricular alignment is needed for multiple institutions if we are to meet the needs of our diverse student population. This makes curricular changes and alignment a challenging process. She also shared that significant changes to the college's curriculum involves multiple steps and approvals which takes at least a year or more. Moving forward, the department will begin conversations with faculty and staff at Temple and other top transfer institutions to best align our curriculum as soon as possible.

Trustee McPherson inquired about other schools that can be considered as college partners for CCP, such as HBCUs, Wharton, or Penn. She mentioned CCP should cast the net and make it wide. In response, Dr. Marshall pointed out the challenge of partnering that often occurs when identifying college partners is when four-year institutions and curriculums don't align well with each other and we must align our curriculum to all. However, there are some avenues and institutions we have not explored that can also be examined. Trustee McPherson commented that the schools she suggested should be looked at in addition to (Temple University), not instead of (Temple University). She further stated that we should think outside the box when partnering with local institutions. Dr. Marshall explained there is a process that will need to take place that will require a resource investment. She explained that there is a strategic approach in how we will need to identify and navigate institution partners and establish a synergy with other schools. Trustee Posoff asked if the College could also consider West Chester or LaSalle.

Dr. Gray informed the committee that the College is having discussions with 20 potential transfer partners to provide insight on CCP programs and future direction. Temple University is where most of CCP college program and curriculum credits directly transfer. Temple University is better aligned with many of our programs than some other transfer institutions. However, our students choose to transfer from to most of the 20 Dual Admission partners that the college has articulation agreements with. Trustee Posoff stated that the college should begin to develop a strategic plan and long-term goals related to this as communication is a major part of the city of Philadelphia, and that internship opportunities should be identified and explored strategically.

Trustee Fulmore –Townsend asked why there was a delay in consolidating the programs. She voiced that one program appears to be rebounding in enrollment, while the other program is struggling. She further expressed that both the Communication Studies and Mass Media programs should be merged into one program and a plan should be formed to bring the merge to fruition. Dr. Marshall stated that when programs are eliminated or consolidated, it could potentially cause problems with faculty resources and staffing. This needs to be done thoughtfully and must include intention around aligning the new merged curriculum with our transfer partners' programs. This as well as the internal curriculum revision and approval process, will take some time.

Trustee McPherson stated that fund development, and the marketing components that fall under fund development should be included within the newly merged program. She also insisted that students be taught English writing skills.

Trustee Fulmore –Townsend asked Dr. Judy Gay for clarity on the approval process of academic programs and the Board's role. Dr. Gay confirmed that academic programs are approved every five years and the Board has the authority to approve or not approve a program. They can also approve the program for another time period. The Board began to discuss ways to meet the goal of integrating both the Communication Studies and Mass Media programs to be aligned with the industry within the next three years. Trustee McPherson said that as the programs are being merged, the new program is going to look like a startup. For instance, during the first year, the framework will be developed. During the second year, the Board could hear about actions to implement, and during the third year is when the full implementation would occur.

Dr. Marshall explained that before the program merge takes place, it must be considered which courses will be added, and which courses would be revised or removed. The changes would need to be made with minimal negative input to the students. She also informed the Board that data informed decisions must be made, and that it needs to be reviewed and approved by the appropriate individuals.

At the close of the discussion, Trustee Fulmore –Townsend recommended that the Communication Studies and Mass Media programs be approved for renewal with a request that both programs be approved for 3 years and updated in 2 years. All were in favor and the recommendation was unanimously approved.

After the approval vote passed, Trustee Fulmore –Townsend requested that a shift in dates and time of the Student Outcomes Committee be made for the coming year. She stated that in the past, the Student Outcomes meetings took place before the Board meetings. She requested that Dr. Marshall consider changing the dates for next year starting in the fall as an effort to stay on target with governance.

(d) New Business (I)
There was no new business.

Attachments:

Meeting of the Workforce Subcommittee
Wednesday, August 23, 2023 (11:00am-12:00pm)
Room C2-5

Present: Ms. Sheila Ireland, Presiding: Dr. Donald Generals, Dr. Alycia Marshall, Dr. Vance Gray, Ms. Ayanna Washington, Dr. David Thomas, Dr. Judith Gay, Mr. Pat Clancy, Mr. Harold Epps, Dr. Vishal Shah, Dr. Shannon Rooney, Dr. Mellissia Zanjani, Ms. Danielle Liautaud-Watkins, Ms. Andrea Malloy, Ms. Ajeenah Amir, Mr. Gim Lim, Mr. Derrick Sawyer, Ms. Theresa Neal, Ms. Theresa Payne.

Ms. Sheila Ireland called the meeting to order and the minutes from the previous Workforce Subcommittee were approved. Ms. Ireland talked about understanding the operational alignment of the college so it is still a priority of the college and some projects that have come up in the community.

Dr. Vance Gray talked about Workforce Development and that it is now part of the Division of Academic and Student Success. The goal is to align the work we do in support of Colleges Mission. Workforce Development will be outcomes driven, they will be working with Dr. Generals and Dr. Marshall to develop the Key Performance Indicators and assessment processes. He spoke about programs that will be financial aid eligible like Massage Therapy, Welding, Nurse Aide, and Sterile Processing that will be prioritized for assessment.

Dr. Gray stated the operational alignment meetings with Ms. Ayanna Washington, himself, Dr. Generals and Ms. Danielle Liautaud-Watkins are to discuss strategic Objectives and to make sure it is in alignment with the Office of the Provost and the Strategic Plan Pillars.

Ms. Ayanna Washington presented a slide presentation regarding CATC enrollment for the Fall attached to the agenda/materials. The presentation showed in 2022 there were 300 applications, 57 accepted and 24 enrolled. As of 8/21/23 there are 421 applications, 69 accepted and 40 enrolled. We had 30 students for the Sterile Processing, 16 for Safety Inspection Mechanic Training, 13 for the Emissions Inspector training, 17 for the Nurse Aide training, 6 for the Pharmacy Tech training, 4 students for Welding training, and 6 for the Dental Assisting training.

Mr. Harold Epps asked if we were referring students/applicants to other programs and where is the opportunity and where is the gap and interest for the marketplace. Ms. Washington responded that they are working with Dr. Rooney’s and Mr. Chris Lewis’ area and that they already have hosted weekly tours, block party initiatives on Sept. 28, 2023, and free haircuts etc.

Mr. Epps asked if these programs are available for Duel Enrollment. Ms. Washington responded with Not yet, Dr. Thomas is working toward that with the Act 158 Initiative.

Dr. Gray stated in addition to the pre-apprenticeship with the School District of Philadelphia at Randolph and at Ben Franklin High Schools, they are also meeting with Dr. Rooney's team working on how to strategize marketing and recruitment.

Dr. Dave Thomas stated that there are no dedicated funds available for high school students to take these classes and earn the credentials because high school student are not eligible. The District recently released an RFP and it goes before the board in Sept. and it is very likely we will receive this contract and we built it in the enroll high school student in various programs.

Additional Thoughts from Dr. Thomas:

As a result of the WEI reorg, the unit now housed in Dr. Thomas's Division of Strategic Initiatives and Community Engagement (SICE) has been renamed *Office of Apprenticeships and School-to-Work Programs.* This new name better outlines the work in this unit as the K-12 starting point of the pipeline into the College's credit and credit-free workforce programs.

Current conversations are underway with School District of Philadelphia (SDP), Center for Black Educator Development (CBED) and the College through SICE to explore responding to the recently released US DOE grant opportunity for career-connected high school programs. Funding is for 3 years with a max annual award of $1,475,000 per awarded consortia (applicants must be a consortia of higher ed, school district or LEA, industry partner/workforce system partner).

Award notices for Act 158 Services RFP through SDP will be announced at the September 2023 School Board meeting. The College through SICE responded to the RFP with a submission to offer programming to District high school students in the following pathways:

-Pathway to Industry Certification
-Pathway to National Career Readiness Certification
-Pathway to Pre-Apprenticeship
-Pathway to College (dual enrollment)

Ms. Ireland asked the status of the Welding program and how do we entice students into this profession. Ms. Danielle Liautaud-Watkins stated that CCP approached the Navy about their willingness to invest in our welding program, on Aug. 11th we were informed that the Navy will invest 2.7 million dollars to expand CATC's welding program. We will be enhancing the existing welding labs, additive manufacturing training (3D). A small team will go to Danville, Virginia at the Institute for Advanced Learning and Research (IALR) and Model after their program in Early September. We are looking to expand welding booths from 8 to 28. We hired Kris Jones, Consultant with the Naval Welding Institute for phase one, we will also utilize some of the moneys on specialized equipment with regards to exhaust/HVAC. CCP project charter and implementation plan is in development.

Dr. Gray stated that we are up 14% of overall workforce development head count over where we were last year. Head Count this year 2905 vs. last year 2554 in workforce development.

Ms. Ireland asked if we were strategizing around how graduates can move to the 2.0 level of welding and get jobs with the Navy.

Dr. Gray stated that we are addressing two things.

-What the state of PA wants in terms of teaching and task list.

-What the Navy and Defense lists are.

Ms. Washington also added that the consultant we hired is heavily involved with 14 employers around the city.

Mr. Clancy asked if the 2.0 is incorporated or will students be paying for training. Ms. Liautaud-Watkins confirmed that yes cost is included.

Ms. Danielle Liautaud-Watkins spoke about Workforce Development convening hosted at CCP and sponsored by Deloitte on October 17, 2023. It is meant to bring together representatives of the Workforce Development Echo System to include private sector, Public Sector, Non-Profit and Post-secondary institutions. Dr. Gray and Ms. Liautaud-Watkins were asked to sit on the advisory committee as well as Ms. Ireland and Mr. Clancy. We approximate between 125-170 participants and will have 4 breakout groups and will last 6 hours.

Ms. Ajeenah Amir talked about the Sterilization Processing Program which were detailed in the two memo's attached to the agenda/materials. Ms. Amir offered to connect Ms. Ayanna Washington and Health and Science program area to meet recruiters and discuss needs of Penn Medicine which they did in May of this year.

Ms. Ireland asked about the turnover rate. Ms. Amir stated graduates who travel make more money and also covid issues.

Mr. Clancy asked how we can build the pipeline deeper so customers have many options.

Ms. Washington stated there are 75-100 openings in Philadelphia County.

Dr. Gray stated that the clinical piece to this program is 400 hours and is very difficult to get placement for students. We have 75 student and 60 have not found placement. Ms. Washington is working with Brad Kovaleski and Career Connections to find more opportunities to deepen our placement opportunities, hopefully with Penn Medicine, Einstein, Temple Health and Jefferson.

Ms. Washington stated that she spoke to Ms. Amir about Penn Medicine donating equipment so the students can have the hands-on experience and so we can get away from our 3rd party vendors and create our own curriculum.

Ms. Amir said having hands-on experience would give our program a leg up. Ms. Amir asked Mr. Clancy if the program was externship eligible and he state he would double check but was sure it was.

Dr. Vishal Shah discussed the Aseptic Technician Training Program via a power point presentation attached to the agenda/materials. May 30, 2023, we started the program and we are 1 week away from the end of the program. We received 30 applications and accepted 20 students. On day one we had 17 students. By Module 4, we had 14 students. 70% overall success rate. All students have been interviewed.

Nest steps is how to find out how to give stipend to students. Thanks to Gim Lim and Jacob Eapen for helping with that project. Also, is it possible to convert this program into a credit program. We are slotted at receive ¾ of a million for this program and will run it again.

Each student received $15 an hour to participate in the program.

Meeting Adjourned at 12:03pm

COMMUNITY COLLEGE OF PHILADELPHIA
Proceedings of the Meeting of the Board of Trustees
Thursday, June 1, 2023–3:00 p.m.
Pavilion Klein Cube, Room P2-3/Hybrid

Present: Mr. Harold T. Epps, presiding: Ms. Ajeenah Amir, Mr. Ronald Bradley, Mr. Rob Dubow, Ms. Chekemma Fulmore-Townsend, Mr. Steve Herzog, Mr. Tyrell McCoy, Ms. Mindy Posoff, Mr. Michael Soileau, Mr. Jeremiah White, Dr. Donald Generals, Dr. Shannon Rooney, Ms. Josephine Di Gregorio, Dr. David Thomas, Ms. Danielle Liautaud-Watkins, Dr. Mellissia Zanjani, Dr. Alycia Marshall, Ms. Victoria Zellers, Ms. Ayanna Washington, Dr. Darren Lipscomb, Ms. Lisa Sanders, and Dr. Ellyn Jo Waller

(1) Meeting Called to Order

Mr. Epps called the meeting to order and reviewed the goals for the meeting.

(2) Public Comment

There were no requests for public comment.

(3) Report of the President

(a) May 6, 2023 Commencement Recap

Dr. Generals reported that Commencement took place on May 6, 2023. He stated that he was very pleased to see the display of pride by the graduates, their families, faculty, Board of Trustees, and staff. Dr. Generals stated that the program was very uplifting, and that Mayor Kenny delivered inspirational remarks to the graduates. Dr. Generals stated that overall, it was a great day. Dr. Generals stated that staff plan to discuss ways to expedite the Ceremony.

Mr. Epps informed the Board that next year's Commencement Ceremony is scheduled for Saturday, May 4, 2024, at Temple Liacouras Center.

(b) Act 158

At the request of Dr. Generals, Dr. Thomas stated that Act 158 is the State legislation that changed high school graduation requirements for all students in Pennsylvania. Students who do not meet the required performance level on the Pennsylvania-required Keystone exams, can also demonstrate their readiness to earn a high school diploma in other ways. Some of those ways are through dual enrollment, CTE/workforce programs, service learning, and preapprenticeships. Dr. Thomas stated that the School District released an RFP for interested organizations to apply and who want to offer relevant academic and workforce experiences for Philadelphia high school students. The College submitted our response to the RFP, offering programming to meet Act 158 under four pathways: dual enrollment, preapprenticeship, national career readiness certification; and industry-recognized credentials.

Dr. Thomas stated that the College has already met with the School District to discuss how to roll out programming, should we receive a contract, which we are highly optimistic that we will. He stated that recipients of the RFP contracts are slated for a School Board vote at the August School Board meeting.

Dr. Generals stated that students need a high school credential to get a job. He stated that Act 158 will make a great impact as students will be able to come to the College and earn the credential.

(c) Update on Senior-Level Vacancies

Dr. Generals updated the Board on the status of senior level vacancies. Regarding the Dean of Business and Technology position, an offer had been made but was not accepted. Dr. Generals stated that for the Dean of Liberal Studies, a reengaged search is underway, and that the Government Relations Officer position search is in its final stages.

(d) Enrollment

At the request of Dr. Generals, Dr. Lipscomb provided an update on enrollment by term, international enrollment trends, recent efforts initiated, and transition in Enrollment Services (**Attachment A**). Dr. Lipscomb stated that headcount and credit hours are up for Summer session I as well as for fall 2023. Dr. Lipscomb also provided an update on international enrollments trends. He stated that 713 applications are up for fall as compared to 481 in 2022. Dr. Lipscomb stated that 192 students attended in spring 2023 as compared to 158 in spring 2022; 48 students are attending for summer 2023 as compared to 46 in summer 2022; and that in fall, 78 students have registered as compared to 86 in fall 2022 (fall 2023 recruiting lags 3 weeks). Dr. Lipscomb noted that students are taking more credit hours.

Dr. Lipscomb stated that limiting the drops for non-payment helped enrollment. He stated that a pilot program protected students with 30+ credits giving them more time to satisfy balances. Dr. Lipscomb also reviewed and discussed the transitioning to an integrated enrollment services model by repurposing positions and creating a One-stop-shop that integrates student facing services, such as financial aid, records and registration, and student tuition services.

At the request of Dr. Generals, Ms. Washington provided a report on enrollment and revenue at the Career and Advanced Technology Center (CATC) for the fall, spring, and summer terms. Ms. Washington stated that she was looking forward to the fall and adding more sections. Ms. Washington reported that she has also been involved in conversations with Penn Medicine in an effort to create internship ideas as well as job opportunities for students.

Mr. Epps requested that staff provide a report on the break-even point for the programs at the Career and Advanced Technology Center (CATC).

(e) Study Tours

Dr. Marshall introduced Dr. Lisa Sanders, Acting Dean, Liberal Studies, who provided a presentation on the Study Abroad (**Attachment B**) Program. She stated that the Study Abroad Program is funded by a grant through the Monell Foundation. She stated that this year, four domestic study trips are scheduled to Alabama, New Mexico, South Carolina, and Wyoming. Dr. Sanders reviewed and discussed each of the trips and the points of interest.

Dr. Sanders stated that the faculty planned domestic study trips due to the State Department's recommendations at the time travel was being planned. Although the program is called "Study Abroad," other domestic study experiences have run through the program, and this is not unusual at other institutions, i.e., having domestic study trips under the study abroad office/department/program.

In response to a question that domestic trips do not cover the definition of study abroad and that it is misleading, Dr. Sanders stated that the Ambrose Monell Foundation who fund the program is supporting the domestic trips. Additionally, she stated that with the addition of the 6^{th} Pillar to the Strategic Plan, it was agreed to visit the designated cities as the Study Abroad 2023 Global Summit is focusing on social justice.

Mr. Epps requested staff to provide a report of the race and gender of participants in the Study Abroad Program.

(f) Foundation Report

Dr. Zanjani called attention to the Record of Grants and Gifts from both public/governmental and private/philanthropic which was included in the Board meeting packet.

Dr. Zanjani stated that for public and governmental funding, $13.4 million was received since July 1, 2022. She noted that for public/governmental funding, $60,000 was received from the Pennsylvania Department of Education to be used to expand and enhance the Sexual Harassment and Rape Prevention Program (SHARP) for the period of 1/1/2023 - 5/31/2024. Dr. Zanjani stated that for private/philanthropic funding, $3,367,000 has been raised since July 1, 2022. Dr. Zanjani noted that this period includes a $25,000 gift for Single Stop; an anonymous donor donation of $51,000 towards the Gala; and many other generous Gala sponsorships.

Alumni Engagement Update

Dr. Zanjani reported that this summer, a career development event will be held for recent alumni with One Ten and Diverse Force at the Career and Advanced Technology Center (CATC) as part of our partnership with One Ten. Several significant events are in the planning stages to enhance alumni, former students, and friends' engagement.

Dr. Waller reported that fundraising for the Annual Giving Campaign continues through the end of the fiscal year, and there is still time to support the Black & Gold Gala. Dr. Waller thanked Mr. Soileau for sending a personalized email to each trustee. She stated that she is looking forward to the winner of the friendly Board competition for 100% total giving/getting to the Gala and/or other needs of the College.

Dr. Waller reported that the Major Gifts and Capital Campaign continues to move forward. The consultants will train in late summer for all participating in the ask and prepare the discussion for our contributions to support the comprehensive campaign.

Dr. Waller stated that the Black and Gold Gala is scheduled for June 7, 2023. She stated that we are nearing $619,000 in funds raised and/or pledged. Everyone continues to engage as many people as possible to support this critical initiative. Dr. Waller stated that she is looking forward to welcoming the 400 registered attendees. Dr. Waller stated that the Institutional Advancement staff team did a final walkthrough of Vie by Cescaphe. There will be select reserved seating for trustees, directors, sponsors, and honorees. Dr. Waller noted that the event is intended to be a celebration of students and what each of us do to honor them by raising funds to help them succeed.

(4) Student Outcomes Committee, May 18, 2023

Ms. Fulmore-Townsend reported that the Student Outcomes Committee met on May 18, 2023.

(a) Academic Program Reviews

Ms. Fulmore-Townsend reported that the Committee reviewed and discussed program reviews for the Mathematics Associate of Science; the Liberal Arts Associate of Art, and the Business General Associate of Art. She stated that the Mathematics Department has a strong record of student success and student transfer. She stated that the Mathematics faculty are dedicated to teaching and mathematics research. Ms. Fulmore-Townsend stated that recent assessments indicate that the Mathematics Department has been closing the loop and making improvement to improve student learning. Ms. Fulmore-Townsend stated that the Mathematics Program is one of the most rigorous programs in the region and ranks in top programs in the number of graduates with a mathematics degree from community colleges.

Ms. Fulmore-Townsend reported that the Committee reviewed the Liberal Arts Associate of Art Program. She stated that the program prepares students between the ages of 16 and 21, many of whom are undecided, while helping them to develop communication and critical thinking skills with a strong focus on diversity, equity and inclusion (DEI) infused throughout. Ms. Fulmore-Townsend stated that program credits are transferable and that students' retention outcomes have increased. Ms. Fulmore-Townsend noted that the Liberal Arts Program helps students develop strong foundational skills and competencies while offering more flexibility than any other program at the College. She stated that while enrolled, many students are provided a pathway to transfer and develop career goals through the Liberal Arts curriculum.

Ms. Fulmore-Townsend reported that the Committee reviewed the Business General Associate of Arts Program. She stated that the average full-time enrollment for the program is 14.7% higher than the College average, and that retention fall to fall is also higher than the College average. Ms. Fulmore-Townsend stated that there is interest within the department to embed a capstone project into the program, and to add a DEI component as an elective to strengthen the students' learning and skills beyond graduation. Ms. Fulmore-Townsend stated that up to 63 credits are transferable into a four-year program.

Ms. Fulmore-Townsend stated that after discussion, the Student Outcomes Committee approved each of the Academic Program Reviews for another five years.

(b) Faculty Promotions

Ms. Fulmore-Townsend reported that the Business Affairs Committee had discussed faculty promotions. She stated that Dr. Marshall had discussed the process for faculty promotions as well as the criteria. Ms. Fulmore-Townsend stated that the Committee was recommending the promotion of four faculty from Assistant to Associate Professor and one faculty from Associate to Full Professor.

Ms. Fulmore-Townsend moved, with Ms. Posoff seconding, that the Board approve the promotions. The motion carried unanimously.

(5) Business Affairs Committee, May 24, 2023

Mr. Soileau reported that the Business Affairs Committee met on May 24, 2023. He stated that the Committee reviewed and approved two action items that are part of the Consent Agenda.

(a) 2023-2024 Budget

At the request of Mr. Soileau, Dr. Generals reviewed and discussed the 2023-2024 budget. Dr. Generals noted the following:

- The operating budget totals $137.3 and the total budget $158.6 million;
- There is no tuition increase for FY 2024. This is the seventh year that there has been no tuition increase;
- City support has increased to $51 million which includes $11.7 million for CATTO and $15 million for capital projects;
- The Governor's budget includes a $600,000 increase. Dr. Generals stated that he was pleased with the State's support of community colleges;
- The College is projecting a 3% increase in enrollment; and
- A 3% pay increase for employees and student workers.

There was a discussion regarding the amount of reserves used to balance the budget. Mr. Epps noted that he will continue to advocate for a balanced budget without using reserves.

After discussion, Mr. Bradley moved, with Mr. Dubow seconding, that the Board approve the 2023-2024 College budget. The motion carried unanimously.

Dr. Generals thanked Mayor Kenney and Rob Dubow for the City's support of the College.

(b) Resolution on Gift Agreement and Naming Opportunity

Mr. Soileau read the Resolution (**Attachment C**) for the naming of the Dr. Stanley Merves Open Study in the Library and Learning Commons. He noted that the Gilroy and Lillian P. Roberts Foundation confirmed its intent to direct contributions totaling $1,000,000 to Community College of Philadelphia. He stated that the College has a gifting policy that was put into place last year. Mr. Soileau stated that this is the second major gift from the Gilroy Roberts Foundation. He stated that half of the money will be used to set up a travel exhibit which will allow for travel.

Mr. Soileau moved, with Mr. Dubow seconding, that the Board approve the Resolution on the naming of the Dr. Stanley Merves Open Study in the Library and Learning Commons. The motion carried unanimously.

(6) Consent Agenda

Mr. Epps presented the following Consent Agenda for Board approval:

(a) Proceedings and Minutes of Decisions and Resolutions

Meeting of May 4, 2023
(b) Gifts and Grants
(c) Mathematics Associate of Science (A.S.) Academic Program Review
(d) Liberal Arts Associate of Art (A.A.) Academic Program Review
(e) Business General Associate of Arts (A.A.) Academic Program Review
(f) Proposal for Instructure (Canvas LMS) Contract Renewal
(g) Winnet Roof Replacement/Restoration

Mr. Bradley moved, with Mr. Herzog seconding, that the Board approve the Consent Agenda. The motion carried unanimously.

(7) Report of the Chair

(a) Nominations – Slate of Board Officers

At the request of Mr. Epps, Mr. Herzog stated that the following slate of Board officers will be presented at the September 7, 2023 Board meeting for approval:

Chair	Harold T. Epps
Vice Chair	Rosalyn McPherson
Vice Chair	Michael Soileau
Secretary	Dominique Ward

Mr. Epps thanked members of the Board for their willingness to serve.

(b) Update on Board Self-Assessment

Mr. Epps reported that as of today, 9 Trustees had completed the self-assessment. He asked that members of the Board who have yet to complete the self-assessment do so by Monday, June 5, 2023.

(c) Graduation

Mr. Epps thanked members of the Board who attended the May Graduation Ceremony. He encouraged Board members to attend this important event.

(d) Summer Executive Committee Meetings

Mr. Epps stated that he planned to schedule Executive Committee meetings during July and August.

(e) Nurses Pinning and Academic Awards Ceremonies

Mr. Epps thanked Ms. Fulmore-Townsend and Ms. McPherson for representing the Board at the Nurses Pinning and the Academic Awards ceremonies respectively on May 4, 2023.

(f) Black and Gold Gala, June 7, 2023

Mr. Epps encouraged members of the Board to attend the Black and Gold Gala on June 7, 2023.

(g) 2023 ACCT Leadership Congress
October 9-12, 2023, Las Vegas, Nevada

Mr. Epps reported that the Association of Community College Trustees (ACCT) Leadership Congress is scheduled October 9-12, 2023 in Las Vegas, Nevada. Members of the Board interested in attending may call the President's Office for meeting arrangements.

(8) Old Business

There was no old business discussed.

(9) New Business

There was no new business discussed.

(10) Next Meeting

The next meeting of the Board of Trustees is scheduled for Thursday, September 7, 2023 at 3:00 p.m. in the Isadore A. Shrager Boardroom, Room M2-1. The meeting is hybrid.

The meeting adjourned at 4:40 p.m.

(11) Executive Session

At this point in the meeting, the Board convened in Executive Session for an update on personnel, legal matters, and real estate. The Board will not return following the Executive Session.

Attachment A

June 2023 Board Enrollment Update

Agenda

- Enrollment by Term
- International enrollment trends
- Limiting the Drop for Non-Payment
- Integrated Enrollment Services?

Upcoming Terms Enrollment Overview (as of midnight, 5/30/2023)

	Headcount	YoY % +/-	Credit count	YoY % +/-
Spring 2023	10,924	4.8%	93,472	8.2%
Summer I 2023	3,835	5%	17,432	5%
Summer II 2023	3,261	11%	14,135	12%
Fall 2023	4,174	3%	38,535	8.1%

International enrollment trends

- Applications
  - Spring 2023: 298 (360 last year; up 21%)
  - Fall 2023: 713 apps (481 last year; up 48.2%)
- Enrollments
  - Spring: 192 students (158 last year; up 21.5%)
  - Summer: 48 students (46 last year; up 4.3%)
  - Fall: 78 students (86 last year; down 10.2%)

Limiting the Drop for Non-Payment

- Protection for students with 30+ credits
  - 1,018 students protected from the spring drop
  - 1,150 students protected from the fall drop
- Pique aggregate balance of $2.6M among these students
- $1.9M paid off since the start of the Fall 2022 term
- Bottom line
  - These protections allowed us to retain students that would have normally been dropped
  - The College generated $1.9M that would have been lost if these students were dropped

Integrated Enrollment Services

- Transitioning to an integrated enrollment services model
  - One stop shop model
  - Integrates student facing services in…
    - Financial Aid
    - Records and Registration
    - Student Tuition Services
- Purpose
  - Enhanced student experience
  - Logistical enhancement
  - Aligns with industry trends
- Implementation phases (Three phases through June 2024)

Attachment B

STUDY ABROAD 2023: GLOBAL SUMMIT ON SOCIAL JUSTICE

Domestic Study Trips to Alabama, New Mexico, South Carolina, and Wyoming

Study Abroad
Community College of Philadelphia

- Study Abroad Program Background
  - The Program is funded by a grant from the Ambrose Monell Foundation.
  - Since 2012, more than 200 students and 25 faculty have participated.

- The purpose is to develop students' intercultural competencies and promote awareness of diverse and interdependent world.

- Highlights of what students have gained from the experience include:
  - more civic engagement.
  - changes of majors to align with global studies and/or international programs personal growth.
  - understanding major historical, social, and cultural events, and geographical features that have influenced the present.
  - appreciating art, architecture, literature, music, and dance produced at the site.
  - understanding social, economic, and/or political issues, problems and concerns of the area and responses to improve people’s lives,
  - learning and understanding the nature of the language(s) spoken in the area.

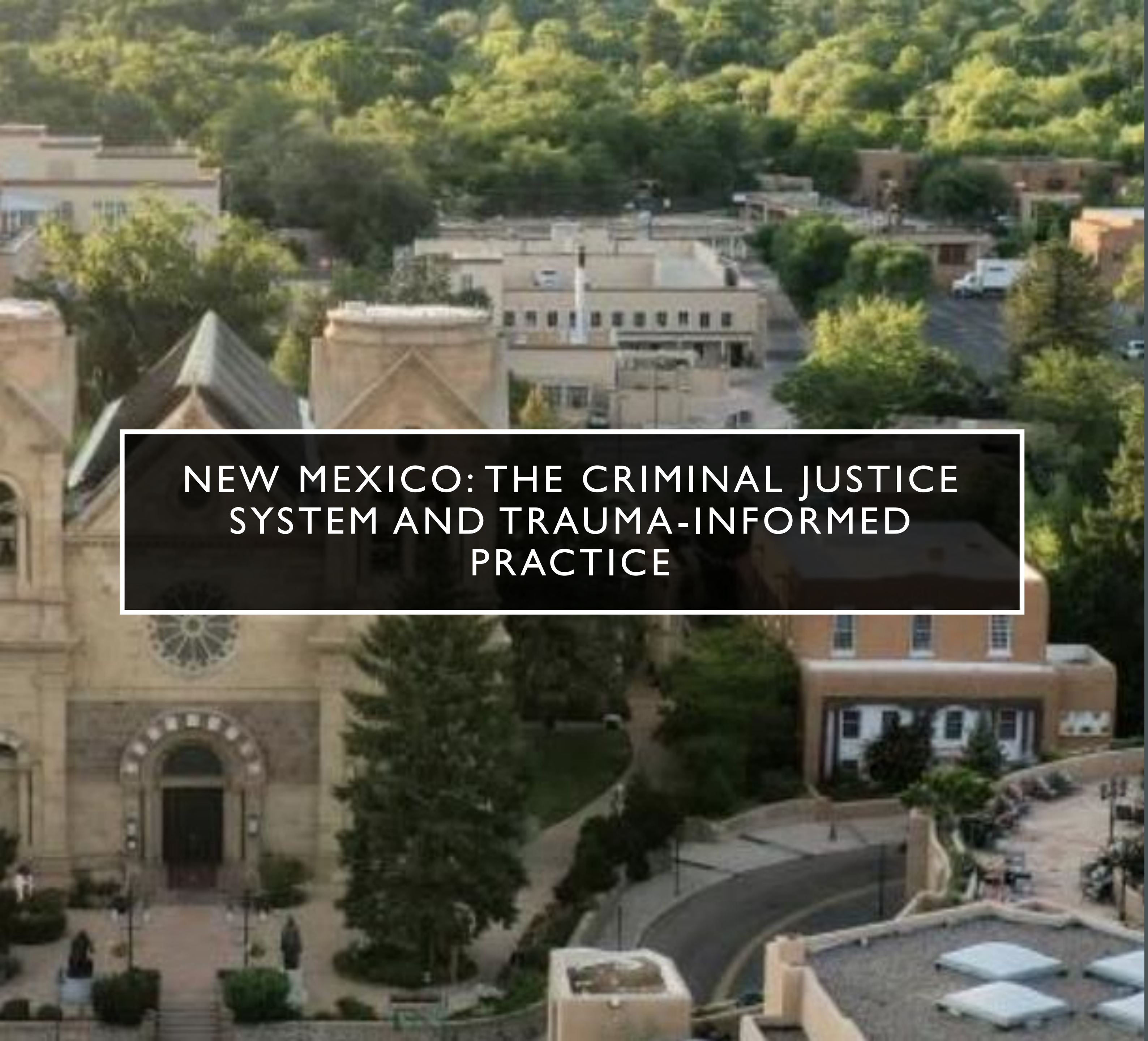
CCP Students Who Study Abroad

- Take more foreign language courses than those who do not.
- Have higher average progress scores (percentage of courses passed) – 86%, than students who do not study abroad – 64%.
- Nearly all surveyed CCP study abroad students would recommend CCP study abroad to other students.
- Participation in CCP study abroad influenced alumni to incorporate global experiences into their future studies and work.
- Hands-on/experiential research, course content, site visits and the program location all contributed to the impacts experienced by students.

CCP Study Abroad Program Evaluation Report, 2019, Nina Hoe Gallagher, Ph.D. and Kempie Blythe, M.A.

ALABAMA AND THE CIVIL RIGHTS AND BLACK POWER MOVEMENTS

- **Study Team:** Faculty Members Dr. Anyabwile Love, Assistant Professor of History and Black Studies and Nwenna Gates, Adjunct Faculty in English and Black Studies will travel with four students.
- **Study Location and Dates:** Traveling to Montgomery, Alabama from June 3 – June 7.
- **Importance of Location:** Montgomery, Alabama home of the Civil Rights Memorial and site of the pivotal Montgomery Bus Boycotts that lasted from December 5, 1955 to December 22, 1956 will provide the backdrop for this important exploration of the Civil Rights Movement.
- **Focus of Program:** Alabama is the cradle of the confederacy, but it is also one of the birthplaces of the Civil Rights and Black Power Movements. This immersive program will explore historical events, sites and communities of Alabama that reflect the breadth of these movements, and their legacies.



NEW MEXICO: THE CRIMINAL JUSTICE SYSTEM AND TRAUMA-INFORMED PRACTICE

- **Study Team:** Dr. Ilze Nix, Assistant Professor of Psychology, and Judy Cruz-Ransom, Assistant Professor of Criminal Justice, will travel with eight students.
- **Study Locations and Dates:** Traveling to Albuquerque and Santa Fe, New Mexico from June 7 – June 12.
- **Importance of Locations:** New Mexico is the home of multiple indigenous communities, including the nineteen Pueblo Indian Tribes, three Apache tribes, and the Navajo Nation. Santa Fe has one of the earliest histories of Spanish colonization, with the first settlement in 1609, thirteen years before the Plymouth Colonies were settled.
- **Focus of Program:** The indigenous history of New Mexico with a special focus on victimology and trauma-informed practices.

SOUTH CAROLINA: GULLAH GEECHEE COMMUNITIES AND CULTURAL PRESERVATION

- **Study Team:** Dr. Lynsey Madison, Associate Professor of Hospitality, and Gayathri Banavara, Assistant Professor and Department Head of Business Leadership, Fashion and Hospitality traveling with four students.
- **Study Location and Dates:** Charleston, South Carolina and surrounding areas from June 12- June 17.
- **Importance of Location:** Home to the Gullah Geechee communities whose isolation on the barrier islands of the lower Atlantic states allowed them to preserve elements of their African heritage from the time enslavement to the present day.
- **Focus of Program:** Gullah Geechee cultural heritage and preservation is an important living element of African American history in which the food traditions, music, arts, and creole language of formerly enslaved Americans has been preserved for generations and is a testament to the endurance and rich cultural heritage of Americans of African descent.

WYOMING: DECONSTRUCTING THE MYTH OF MANIFEST DESTINY
RESTORATIVE JUSTICE FOR INDIGENOUS PEOPLE

- **Study Team:** Dr. Sarah Ipeson, Professor and Department Head, Art History, and Dr. Faye Allard, Associate Professor and Department Head, Sociology with eight students.
- **Study Location and Dates:** Sheridan, Wyoming from June 10 – June 17.
- **Importance of Location:** Located next to Bighorn National Forest and halfway between Yellow Stone National Park and Mount Rushmore, Sheridan, Wyoming is home to the host institution, Sheridan College and at the crossroads of the territory inhabited by the Shoshone as well as the Crow, Arapahoe, Blackfeet, Cheyenne, and Lakota, the later groups who arrived in the area following displacement.
- **Focus of Program:** Through an interdisciplinary approach, students will explore the histories, cultures, and art of native groups in Philadelphia and the Wyoming area, learn of various restorative practices that have been implemented in the west, and have a chance to advocate for local tribes as they fight for recognition and cultural restoration.

Attachment C

Resolution on the Dr. Stanley Merves Open Study in the Library and Learning Commons

WHEREAS, on May 4, 2023, the Gilroy and Lillian P. Roberts Foundation ("GLR Foundation") confirmed its intent to direct contributions totaling $1,000,000 to the Community College of Philadelphia Foundation ("Foundation") over a period of ten (10) years per the payment schedule outlined below as part of a Gift Agreement to be entered by and between the Foundation, the GLR Foundation and the Community College of Philadelphia ("the College") hereinafter ("Gift Agreement"):

A. First payment of $200,000 by June 30, 2023, with $75,000 designated for the operating support and $125,000 designated for the naming opportunity;
B. Second payment of $200,000 by June 30, 2024, with $25,000 designated for the operating support and $175,000 designated for the naming opportunity;
C. Third payment of $200,000 by June 30, 2025, with $50,000 designated for the operating support and $150,000 designated to support the naming opportunity;
D. Fourth payment of $100,000 by June 30, 2026, with $50,000 designated for the operating support, and $50,000 designated the naming opportunity;
E. Fifth payment of $100,000 by June 30, 2027, with $50,000 designated for the operating support, and $50,000 designated for the naming opportunity;
F. Sixth payment of $40,000 by June 30, 2028, with $40,000 designated for the operating support, and $0 designated for the naming opportunity;
G. Seventh payment of $40,000 by June 30, 2029, with $40,000 designated for the operating support, and $0 designated the naming opportunity;
H. Eighth payment of $40,000 by June 30, 2030, with $40,000 designated for the operating support, and $0 designated for the naming opportunity;
I. Ninth payment of $40,000 by June 30, 2031, with $40,000 designated for the operating support and $0 designated for the naming opportunity;
J. Tenth payment of $40,000 by June 30, 2032, with $40,000 designated for the operating support, and $0 designated for the naming opportunity.

WHEREAS, upon approval by the College, the GLR Foundation will enter into the Gift Agreement with the Foundation and the College, confirming a pledge of $550,000 as part of the $1,000,000 Gift Agreement to name the Open Study in the Library and Learning Commons on the Main Campus of the College the "Dr. Stanley Merves Open Study."

WHEREAS, in accordance with the College's Naming Policy and the terms of the Gift Agreement, the College desires to properly recognize the donation from the Gilroy and Lillian P. Roberts Foundation;

NOW THEREFORE, on this June 1, 2023, the Board of Trustees hereby resolves that the College shall accept the Gift Agreement and name the Open Study area in the Library and Learning Commons, "The Dr. Stanley Merves Open Study."

COMMUNITY COLLEGE OF PHILADELPHIA
Meeting of the Board of Trustees
Thursday, June 1, 2023–3:00 p.m.
Pavilion Klein Cube, Room P2-3/Hybrid
MINUTES OF DECISIONS AND RESOLUTIONS

Present: Mr. Harold T. Epps, presiding: Ms. Ajeenah Amir, Mr. Ronald Bradley, Mr. Rob Dubow, Ms. Chekemma Fulmore-Townsend, Mr. Steve Herzog, Mr. Tyrell McCoy, Ms. Mindy Posoff, Mr. Michael Soileau, Mr. Jeremiah White, Dr. Donald Generals, Dr. Shannon Rooney, Ms. Josephine Di Gregorio, Dr. David Thomas, Ms. Danielle Liautaud-Watkins, Dr. Mellissia Zanjani, Dr. Alycia Marshall, Ms. Victoria Zellers, Ms. Ayanna Washington, Dr. Darren Lipscomb, Ms. Lisa Sanders, and Dr. Ellyn Jo Waller

(1) Meeting Called to Order

Mr. Epps called the meeting to order and reviewed the goals for the meeting.

(2) Public Comment

There were no requests for public comment.

(3) Report of the President

(a) May 6, 2023 Commencement Recap

The Commencement Ceremony took place on May 6, 2023.

(b) Act 158

The Board was provided with an update regarding Act 158, the State legislation that changed high school graduation requirements for all students in Pennsylvania.

(c) Update on Senior-Level Vacancies

The Board was provided with an update on the status of senior level vacancies.

(d) Enrollment

The Board was provided with an update on enrollment by term, international enrollment trends, recent efforts initiated, and transition in Enrollment Services.

The Board was provided with an update on enrollment and revenue at the Career and Advanced Technology Center (CATC) for the fall, spring, and summer terms.

(e) Study Tours

The Board was provided with an update on the Study Abroad Program.

Staff were asked to provide a report of the race and gender of participants in the Study Abroad Program.

(f) Foundation Report

The Board was provided with updates on the following Foundation activities:

- Total funding received from public/governmental and private/philanthropic fundraising;
- Alumni events that have taken place in an effort to enhance alumni engagement;
- Annual Giving Campaign and an update on the Major Gifts and Capital Campaign; and
- The Black and Gold Gala which is scheduled for Thursday, June 7, 2073 at Vie.

(4) Student Outcomes Committee, May 18, 2023

The Committee met on May 18, 2023.

(a) Academic Program Reviews

The Student Outcomes Committee reviewed and discussed program reviews for the Mathematics Associate of Science; the Liberal Arts Associate of Art, and the Business General Associate of Art. The Committee approved each of the Academic Program reviews for five years. The Academic Program reviews are part of the Consent Agenda for Board approval.

(b) Faculty Promotions

The Board approved the promotion of four faculty from Assistant to Associate Professor and one faculty from Associate to Full Professor.

(5) Business Affairs Committee, May 24, 2023

The Business Affairs Committee met on May 24, 2023, and reviewed and approved two action items that are part of the Consent Agenda.

(a) 2023-2024 Budget

The Board approved the 2023-2024 College budget.

(b) Resolution on Gift Agreement and Naming Opportunity

The Board approved the Resolution on the naming of the Dr. Stanley Merves Open Study in the Library and Learning Commons.

(6) Consent Agenda

The Board approved the following Consent Agenda:

(a) Proceedings and Minutes of Decisions and Resolutions
Meeting of May 4, 2023
(b) Gifts and Grants
(c) Mathematics Associate of Science (A.S.) Academic Program Review
(d) Liberal Arts Associate of Art (A.A.) Academic Program Review
(e) Business General Associate of Art (A.A.) Academic Program Review
(f) Proposal for Instructure (Canvas LMS) Contract Renewal
(g) Winnet Roof Replacement/Restoration

(7) Report of the Chair

(a) Nominations – Slate of Board Officers

The following slate of Board officers will be presented at the September 7, 2023 Board meeting for approval:

Chair	Harold T. Epps
Vice Chair	Rosalyn McPherson
Vice Chair	Michael Soileau
Secretary	Dominique Ward

(b) Update on Board Self-Assessment

Members of the Board who have yet to complete the self-assessment were requested to do so by Monday, June 5, 2023.

(c) Graduation

Mr. Epps thanked members of the Board who attended the May Graduation Ceremony.

(d) Summer Executive Committee Meetings

Mr. Epps stated that he planned to schedule Executive Committee meetings during July and August.

(e) Nurses Pinning and Academic Awards Ceremonies

Mr. Epps thanked Ms. Fulmore-Townsend and Ms. McPherson for representing the Board at the Nurses Pinning and the Academic Awards ceremonies respectively on May 4, 2023.

(f) Black and Gold Gala, June 7, 2023

Mr. Epps encouraged members of the Board to attend the Black and Gold Gala on June 7, 2023.

(g) 2023 ACCT Leadership Congress
October 9-12, 2023 Las Vegas, Nevada

The Association of Community College Trustees (ACCT) Leadership Congress is scheduled October 9-12, 2023 in Las Vegas, Nevada.

(8) Old Business

There was no old business discussed.

(9) New Business

There was no new business discussed.

(10) Next Meeting

The next meeting of the Board of Trustees is scheduled for Thursday, September 7, 2023 at 3:00 p.m. in the Isadore A. Shrager Boardroom, Room M2-1. The meeting is hybrid.

The meeting adjourned at 4:40 p.m.

(11) Executive Session

At this point in the meeting, the Board convened in Executive Session for an update on personnel, legal matters, and real estate. The Board will not return following the Executive Session.

Community College of Philadelphia
Meeting of the Board of Trustees
September 7, 2023
Office of Institutional Advancement
Record of Grants and Gifts FY23

Summary by Source:

	FY 2023		**FY 2022**	**FY2023 and FY2022**
Held by College	***since last report*** **5/16/23 -6/30/23**	**Fiscal Year To Date 7/1/22 -6/30/23**	**Fiscal Year To Date 7/1/21- 6/30/22**	**Variance 7/1 - 6/30**
Federal	$ -	$ 10,238,989	$ 5,461,013	$ 4,777,976
State	$ -	$ 3,190,873	$ 5,647,126	$ (2,456,253)
Local / City	$ 250,000	$ 250,000	$ -	$ 250,000
Total	**$ 250,000**	**$ 13,679,862**	**$ 11,108,139**	**$ 2,571,723**
Held by Foundation (Cash-in-Hand)	***since last report*** **5/16/23 -6/30/23**	**Fiscal Year To Date 7/1/22 -6/30/23**	**Fiscal Year To Date 7/1/21- 6/30/22**	**Variance 7/1 - 6/30**
Corporation	$ 102,000	$ 863,113	$ 673,867	$ 189,246
Foundation	$ 1,414,451	$ 3,248,528	$ 2,974,272	$ 274,256
Individual	$ 44,501	$ 450,501	$ 813,461	$ (362,960)
Organization	$ 14,029	$ 432,211	$ 125,127	$ 307,084
Total	**$ 1,574,981**	**$ 4,994,353**	**$ 4,586,727**	**$ 407,626**
TOTAL	**$ 1,824,981**	**$ 18,674,215**	**$ 15,694,866**	**$ 2,979,349**

PUBLIC / GOVERNMENT SUMMARY (Since June 1, 2023 Meeting)

- The Philadelphia Authority for Industrial Development awarded $250,000 to the College for the Diverse Aseptic Technician Workforce program. Funds will be used to train a cohort of 20 students to address the workforce shortage in the Cell and Gene Therapy sector – primarily for Manufacturing Associate – I and Aseptic Technician positions. The grant period is January 1, 2023 – December 31, 2023.

PRIVATE / PHILANTHROPIC SUMMARY (Since June 1, 2023 Meeting)

- Highlighted Gala Sponsors included Hilco Redevelopment Partners ($25,000) and Julian A. and Lois G. Brodsky Foundation ($25,000).
- The Hassel Foundation awarded $20,000 for the 50th Anniversary Promise Scholarship and The Hassel Foundation Scholarship for students enrolled in one of the College's career and technical education programs.
- The W. W. Smith Charitable Trust awarded $20,000 to the W.W. Smith Basic Needs Fund.
- The Patricia Kind Family Foundation awarded $25,000 to Single Stop.
- Independence Blue Cross Foundation awarded $33,541 to the Nurses for Tomorrow program.
- Wanamaker Institute of Industries awarded $108,000 for the Wanamaker Scholars Program.
- The Gilroy and Lillian Roberts Foundation made a $200,000 payment on a $1,000,000 pledge for operating and naming support to be called the Dr. Stanley Merves Open Study.
- An anonymous donor made a $451,684.78 payment on a pledge for a college program.

Community College of Philadelphia
Meeting of the Board of Trustees
September 7, 2023
Office of Institutional Advancement
Record of Grants and Gifts FY24

Summary by Source:

	FY 2024		FY 2023	FY2024 and FY2023
Held by College	*since last report* **7/1/23 -8/15/23**	**Fiscal Year To Date 7/1/23 - 8/15/23**	**Fiscal Year To Date 7/1/22 -8/15/22**	**Variance 7/1 - 8/15**
Federal	$ 681,219	$ 681,219	$ 5,765,781	$ (5,084,562)
State	$ -	$ -	$ 46,581	$ (46,581)
Local / City	$ -	$ -	$ -	$ -
Total	**$ 681,219**	**$ 681,219**	**$ 5,812,362**	**$ (5,131,143)**
Held by Foundation (Cash-in-Hand)	*since last report* **7/1/23 -8/15/23**	**Fiscal Year To Date 7/1/23 - 8/15/23**	**Fiscal Year To Date 7/1/22 - 8/15/22**	**Variance 7/1 - 8/15**
Corporation	$ 45,000	$ 45,000	$ 53,500	$ (8,500)
Foundation	$ 65,004	$ 65,004	$ 343,606	$ (278,602)
Individual	$ 30,979	$ 30,979	$ 20,562	$ 10,417
Organization	$ 25	$ 25	$ 55,025	$ (55,000)
Total	**$ 141,008**	**$ 141,008**	**$ 472,693**	**$ (331,685)**
TOTAL	**$ 822,227**	**$ 822,227**	**$ 6,285,055**	**$ (5,462,828)**

PUBLIC / GOVERNMENT SUMMARY (Since June 1, 2023 Meeting)

- The U.S. Department of Education awarded $362,941 for year 2 of a 5-year commitment to the College's Upward Bound Program. This project period is 9/1/2023 – 8/31/2024.
- The U.S. Department of Education awarded $318,278 for year 4 of a 5-year commitment to the College's TRiO Student Support Services (SSS) program. This project period is 9/1/2023 – 8/31/2024.

PRIVATE / PHILANTHROPIC SUMMARY (Since June 1, 2023 Meeting)

- The Sam and Kate Sidewater Foundation awarded $25,000 for the Sidewater Scholarship Fund.
- Hilco Redevelopment Partners awarded $25,000 for the Hilco Helps Scholarship.
- The Philadelphia Poverty Action Fund made a first payment of $30,000 towards a pledge of $60,000 for The Promise: Record Clearing and Employment Access.
- The Joan M. Wismer Foundation awarded $49,994 for the Joan M. Wismer Scholarship for Pharmacy Technician Certification Studies.
- The Hilda & Preston Davis Foundation awarded $50,000 for the Davis Scholarship in Automotive Technology.
- The Joseph and Marie Field Foundation made a $200,000 payment towards their $1,000,000 pledge to the Field Opportunity Scholarship.

Community College of Philadelphia

Resolution – Fiscal Year 2024 -- No. 003

Resolution for Ratification of Executive Committee Resolutions Approved on June 21, 2023 and August 23, 2023

WHEREAS, pursuant to the Amended Bylaws of the Community College of Philadelphia (the "College"), the Executive Committee of the College's Board of Trustees is authorized to take actions on behalf of the Board of Trustees in between meetings of the Board of Trustees and such actions shall be ratified at the next regular meeting of the Board of Trustees;

WHEREAS, on June 21, 2023, the Business Affairs Committee and Executive Committee of the College's Board of Trustees, approved the Resolution Regarding the Discharge of Student Debt Owed to the College for Qualifying Students (attached hereto as Exhibit A);

WHEREAS, on June 21, 2023, the Business Affairs Committee and Executive Committee of the College's Board of Trustees, approved the Resolution for the Appointment of Directors for the CCP Career & Advanced Technology Center, Inc. (attached hereto as Exhibit B;)

WHEREAS, on June 21, 2023, the Business Affairs Committee and Executive Committee of the College's Board of Trustees approved the Resolution for the Increase in the Student Wage Rate, Part-Time Tutor Rate and Changes to College Policy Memorandum No. 103 (A)(attached hereto as Exhibit C);

WHEREAS, on August 23, 2023, the Business Affairs Committee and the Executive Committee of the College's Board of Trustees approved the Resolution for Salary Increases for Administrators and Confidential Employees (attached hereto as Exhibit D);

WHEREAS, on August 23, 2023, the Executive Committee of the College's Board of Trustees approved the Resolution on Officers Designated to Sign Contracts with the City of Philadelphia (attached hereto as Exhibit E);

NOW THEREFORE, on this 7th Day of September, 2023, the Board of Trustees for the Community College of Philadelphia hereby ratifies the following Resolutions:

The June 21, 2023 Resolution Regarding the Discharge of Student Debt Owed to the College for Qualifying Students;

The June 21, 2023 Resolution for the Appointment of Directors for the CCP Career & Advanced Technology Center, Inc.;

The June 21, 2023, Resolution for the Increase in the Student Wage Rate, Part-Time Tutor Rate and Changes to College Policy Memorandum No. 103 (A);

The August 23, 2023, Resolution for Salary Increases for Administrators and Confidential Employees;

The August 23, 2023, Resolution on Officers Designated to Sign Contracts with the City of Philadelphia;

Each of these Resolutions are incorporated by Reference as if fully set forth herein.

Attest:

____

Harold T. Epps, Chair

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Sheila Ireland, Secretary

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Jacob Eapen, Treasurer

____

Donald Generals, Ed.D., President

EXHIBIT A

Resolution of the Business Affairs Committee and Executive Committee of the Community College of Philadelphia's Board of Trustees Regarding Discharge of Student Debt owed to the College for Qualifying Students

WHEREAS, the College has received $5,196,028 under the Supplemental Support under the American Rescue Plan (SSARP), of which $2,598,014 is designated as institutional funds;

WHEREAS, the College is authorized by SSARP to use these institutional funds to discharge student debt incurred as a result of the COVID-19 Pandemic for students enrolled between March 13, 2020 and the present, which debt can properly be considered lost revenue to the College, and for which the College is permitted to reimburse itself;

NOW, therefore on this 21st day of June, 2023, the Business Affairs Committee and the Executive Committee of the Board of Trustees for the Community College of Philadelphia, hereby authorize the discharge of student debt owed to the College for tuition, fees, and other expenses permitted to be relieved under the SSARP (excluding fees assessed for damaged, lost, or unreturned laptops & equipment) using SSARP institutional funds for Qualifying Students. Qualifying Students are students who were enrolled in credit courses in the Fall 2022 semester and Spring 2023 semester provided they had attained 30 credits or more prior to the start of each semester. The debt relieved shall be limited to the debt to the College incurred by each such Qualifying Student during the Fall 2022 semester and Spring 2023 semester to the extent they were a Qualifying Student for each semester. This debt relief does not apply to student debt that is contracted to be paid by third parties. The debt relieved will be discharged after all federal and Commonwealth financial aid as well as any scholarships have been applied. The Executive Committee will present this Resolution for Ratification by the Board of Trustees at the College's September 7, 2023 Board Meeting.

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Harold Epps
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Harold T. Epps, Chair of Board of Trustees

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Sheila Ireland
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Sheila Ireland, Secretary of the Board of Trustees

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Donald Generals
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Donald Generals, Ed.D., President

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Jacob Eapen
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Jacob Eapen, Treasurer

EXHIBIT B

RESOLUTION OF BUSINESS AFFAIRS COMMITTEE AND EXECUTIVE COMMITTEE
Appointment of Directors for CCP Career & Advanced Technology, Inc.
June 21, 2023

WHEREAS, on or about July 6, 2021, the CCP Career & Advanced Technology Center, Inc. ("CCP CATC, Inc.,") was recognized as a 501(c)(3) non-profit organization retroactive to October 20, 2020 for the purpose of benefitting the Community College of Philadelphia;

WHEREAS, under the CCP CATC, Inc. bylaws, the College's Board of Trustees are to appoint five (5) Directors to the CCP CATC, Inc. each year with two directors being members of the College's Board of Trustees, one Director being the College's President and the final two (2) members of the CCP CATC, Inc. Board shall be individuals who are not currently a director, trustee, member of senior leadership, officer or employee of the College (or spouses of such persons) (each, a "Disaffiliated Director");

WHEREAS, the current Directors appoints will end on June 30, 2023;

NOW therefore on this 21st day of June, 2023, the College's Business Affairs Committee and Executive Committee of the Board of Trustees for Community College of Philadelphia appoint College Trustees Robert Dubow and Jeremiah White as the College's Board of Trustees representatives, Dr. Donald Generals, *ex officio*, the College's President, and Mr. Anthony Simonetta and Dr. Ellyn Jo Waller as the Disaffiliated Directors for the CCP CATC, Inc. for the period of July 1, 2023 through June 30, 2024 or until such time as they are replaced by the College's Board of Trustees. The Executive Committee will present this Resolution for Ratification by the Board of Trustees at the College's September 7, 2023 Board Meeting.

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Harold Epps
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Harold T. Epps, Chair of Board of Trustees

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Sheila Ireland
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Sheila Ireland, Secretary of the Board of Trustees

DocuSigned by:
Donald Generals
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Donald Generals, Ed.D., President

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Jacob Eapen
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Jacob Eapen, Treasurer

EXHIBIT C

Resolution for Combined Business Affairs Committee and Executive Committee Meeting June 21, 2023 for Increase in the Student Wage Rate, Part-Time Tutor Rate and Changes to College Policy Memorandum No. 103(A)

On this 21st day of June, 2023, the Business Affairs Committee and the Executive Committee of the Board of Trustees for Community College of Philadelphia hereby approve and authorize an increase in the College's wage rate for student workers to be set at a minimum of $15.00 per hour and the wage rate for non-student (peer), part-time tutors to be set at a minimum of $16.50 per hour effective July 1, 2023. College Policy Memorandum No. 103(A) shall also be revised as set forth in Exhibit A hereto. The Executive Committee will present this Resolution for Ratification by the Board of Trustees at the College's September 7, 2023 Board Meeting.

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Harold Epps
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Harold T. Epps, Chair of Board of Trustees

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Sheila Ireland, Secretary of the Board of Trustees

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Donald Generals
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Donald Generals, Ed.D., President

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Jacob Eapen
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Jacob Eapen, Treasurer

Exhibit A

PROCEDURES AND WAGE RATE FOR EMPLOYMENT OF STUDENTS ON A PART-TIME BASIS

Memorandum #103A Procedures and Wage Rate for Employment of Students on a Part-time Basis
Revised: June 23, 2023

Original Date of Issue: August 21, 1972

Prior Revisions:

Reissued: 84A - April 30, 1974

84B - July 20, 1978

84C - November 17, 1980

84D - May 17, 1990

103 - September 1, 1997

103A - July 16, 2001

103A- January 13, 2010

Policy Holder: Director of Financial Aid

Approved by: Board of Trustees

Effective immediately, this procedure applies to all Community College of Philadelphia students who are employed on a part-time basis at the College.

Responsibilities of Financial Aid Office

All part-time student employees, whether paid out of Federal College Work-Study Program funds or general funds of the College included in office budgets, must be processed through the Financial Aid Office.

Enrollment Requirements for FSW students

In general, a student must be enrolled at least half-time (6 credits) to be employed in a Federal Work-Study (FWS) position at the Community College of Philadelphia. A student may be employed under FWS during a period of nonattendance, such as a summer term or an equivalent vacation period.

Numbers of Hours Which Students May Work

During the regular semesters students may not work more than twenty (20) hours per week. For students working in more than one department or who have various assignments, the combined hours of all assignments in any given week may not exceed twenty (20) hours. When classes are in session for only part of the week, the twenty-hour limit applies to the entire week. Furthermore, the total number of hours worked can never exceed the work-study authorized amount on the authorization form.

Federal work-study funding can only be earned during the federal fiscal year (July 1-June 30)

Authorizations are for FWS students are issued for the academic year and also for the summer. Therefore, students must request a new authorization at the beginning of these periods. Students are not allowed to work outside the authorized period of time noted on the work-study authorization form. Students' authorized hours will vary depending on their enrollment status.

Procedures to be Followed by Students Seeking Employment

Federal Work Study Program (FWS)

All FWS awards are subject to the availability of funds and may be reduced or canceled at any time. To establish eligibility for FWS employment, a student must first apply for financial aid in accordance with the procedures outlined in the College Catalog.

Students will be notified by the Financial Aid Office of their Federal Work-Study eligibility. Students should report to the Financial Aid Office after they have been awarded work-study to:

Complete an I-9 Form for Employment Eligibility Verification with appropriate required documentation (e.g. Driver's License and Social Security Card or unexpired U.S. Passport, etc.);

Complete a Form W-4 Employee Withholding Allowance Certificate

Obtain the Work-Study Authorization Form and other supplemental information

Additional details about job placement are available through the Federal Work-Study Coordinator in the Financial Aid Office and online at https://app.joinhandshake.com/employers/27073.

No student should be permitted to begin working before the signed authorization forms have been returned to the Financial Aid Office. The only office that can authorize a student to work is the Financial Aid Office. Additionally, all required employment forms listed above must be received and verified by the Office of Human Resources prior to a student starting their work-study assignments. If eligibility to work in the United States cannot be verified, the offer of a work-study assignment will be rescinded.

Student timesheets are approved through Kronos by the student's Supervisor.

Regular Payroll Students

Federal regulations involving financial aid eligibility require that regular payroll earnings at the College be taken into consideration in the determination of financial need the following year. Therefore, all regular payroll authorizations for students must originate in the Financial Aid Office.

A department seeking to place a student on its regular payroll will send the student to the Financial Aid Office to obtain an authorization form. The department referring must ensure that it has regular payroll money in its budget to cover all such wages.

Depending on what financial aid, if any, the student is receiving, the Financial Aid Office will make one of the following determinations:

The student will be hired on regular payroll. In this case, the student will be given an authorization form to be signed by the supervisor. This authorization will be valid for either the duration of the academic year or the summer.

The student is eligible for FWS. In this case, the student will be placed on FWS payroll instead of regular payroll.

Authorizations signed by the appropriate supervisor should be returned to the Financial Aid Office. No student is to begin working until the signed authorization form has been returned to the Financial Aid Office from the supervisor to whom the student will report.

Non-FWS students also must complete an I-9 Form for Employment Eligibility Verification with appropriate required documentation (e.g. Driver's License and Social Security Card or unexpired U.S. Passport, etc.); and Complete a Form W-4 Employee Withholding Allowance Certificate.

Worker's Compensation

Should a student be injured while performing authorized work duties, the supervisor should immediately contact the Benefits Office in Human Resources to evaluate eligibility for worker's compensation benefits.

Wage Rate

Effective July 1, 2023, the wage rate for all student employees shall be set at a minimum of $15.00 per hour. An increase or exception to the standard wage rate may be granted by the College President or his/her/their designee. The minimum wage rate for students may be adjusted by the Board of Trustees from time to time and shall comply with all federal, state, and local laws.

EXHIBIT D

Community College of Philadelphia

Resolution – Fiscal Year 2024 -- No. 001

Resolution for Combined Business Affairs Committee and Executive Committee Meeting August 23, 2023 for Salary Increases for Administrators and Confidential Employees

WHERES, on this 23th[th] day of August, 2023, the Business Affairs Committee of the Community College of Philadelphia's Board of Trustees recommended to the Executive Committee of the Community College of Philadelphia's Board of Trustees that it approve a resolution for salary increases as outlined herein;

Now therefore, on this 23[rd] day of August 2023, the Executive Committee of the Board of Trustees for the Community College of Philadelphia hereby resolves that subject to satisfactory evaluations and performance, salary increases 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, 2023 are approved. Be it further resolved that, 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 unless otherwise agreed to by contract. The Executive Committee will present this Resolution for Ratification by the Board of Trustees at the College's September 7, 2023 Board Meeting.

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Haorld T. Epps, Chair

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Sheila Ireland
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Sheila Ireland, Secretary

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Jacob Eapen, Treasurer

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Donald Generals
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Donald Generals, President

EXHIBIT E

Community College of Philadelphia

Resolution – Fiscal Year 2024 -- No. 002

Resolution for Officers Designated to Sign Contracts with the City of Philadelphia

On this 23rd day of August, 2023, the Executive Committee of the Board of Trustees for Community College of Philadelphia hereby resolves that the following individuals are authorized to sign contracts with the City of Philadelphia ("the City") on behalf of the Community College of Philadelphia ("the College"):

Donald Generals, Ed.D., President

Jacob Eapen, Vice President of Business & Finance & Treasurer

The College will promptly notify the City if there are any changes to this Resolution or the names of the Officers authorized to sign contracts with the City. The Executive Committee hereby certifies that this Resolution was approved by a majority vote of the College's Executive Committee of the College's Board of Trustees in accordance with the College's Bylaws.

Attest:

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Harold T. Epps, Chair

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Sheila Ireland
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Sheila Ireland, Secretary

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Jacob Eapen
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Jacob Eapen, Treasurer

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Donald Generals
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Donald Generals, Ed.D., President

Community College of Philadelphia

September 2023 Events

Welcome Week!
Love the Student Experience at CCP!

September 5 – 8
Welcoming all students back to campus the first week of classes on Main Campus and Regional Centers. During Welcome Week, you'll find us with delicious treats, giveaways and helpful information and critical resources that will help you to get through the first weeks on campus, and the rest of the year! Sponsored by the Division of Student Development

Black and Gold Bash!
September 6 at 11 a.m.; Winnet Courtyard
Get to meet your fellow Lions. Make new friends. Network. Connect. Learn about the various student organizations, how to start a club, and develop your leadership skills. There will be LOTS of FREE fun interactive games, food, and music. Visit College Resource tables with critical information from various College departments.

STEM Pathways Welcoming Back Event
September 7 at 11 a.m.; Winnet Building, The Great Hall
Calling all STEM Students! Come and meet your dean, professors, and fellow students. This event is designed to connect and engage students from all STEM pathways to welcome new and returning students to campus.

LatinE Heritage Month

LatinE Art Exhibition & Showcase
Mint Building, Rotunda
All Students & Staff are welcome to experience the unique works of art created by students & staff.

LatinE Month Collegewide Luncheon
September 14 at 12:00 p.m.; Winnet Building, The Great Hall
Celebration of Art, Culture and Food. Celebrate LatinE Month with a mouth-watering sit-down lunch and program with fellow students and staff. FREE. All Students & Staff are welcome. Featuring keynote speaker, Yamilet Lines of the Del Carmen Foundation/CCP alumni.

LatinE Fireside Chat
September 21 at 11:00 a.m.; Winnet Building, Lobby
Please join President Generals for an interactive discussion around LatinE culture.

Lucas Rivera book reading and book signing
September 26

Taste of LatinE Luncheons hosted at the Regional Centers and other events will continue in October

Grady's Community Garden

Each Tuesday & Wednesday 10:00-3:00 p.m.
Volunteer Days - Garden maintenance, pruning, watering and cleaning the garden.
The Grady's Community Garden is a healthy initiative and part of the Food Collaborative along with Snack Rack Food Pantry

Other Events

Patriot Day Ceremony (9/11 Remembrance) September 11 at 10:00 a.m.; Bonnell Circle

Career Connections Open House
September 11 at 11:00 a.m.; Career Connections Office
Looking for a job? Hoping to get feedback on your resume? During this event, you will have a chance to meet with Career Connections Pathway Coordinators and learn about the services offered in an informal drop-in space.

Popcorn Wednesdays at the Regional Centers
Join us for Popcorn Wednesday's which will include information from different departments around the college. A chance for students to get information about services on campus & engage with their peers in a social setting.

Volunteer Exploration Day
September 14 at 12:45 p.m.; Winnet Building, S2-03
Join the Institute for Community Engagement and Civic Leadership's Fall volunteer orientation. You'll learn about current opportunities to volunteer and upcoming civic engagement opportunities to serve.

Gilroy Roberts Reception and Exhibition Reopening
September 18 at 5:30 p.m.; Mint Building, Rotunda
Please join the Office of Institutional Advancement and the Gilroy Roberts Foundation in the reopening of the Gilroy Roberts Exhibit and LLC renaming ceremony.

National Voter Registration Day Fall Kick-Off Event
September 19 at 11:00 a.m.; Bonnell Building, Lobby
Come get registered to vote and enjoy free food, swag and fun activities with your friends! There will be a variety of community organizations in attendance as well as campus resource teams.

The Pastor and the Presidents
September 22, Doors open at 5:00 p.m.; Bonnell Building, Large Auditorium
A one night musical concert featuring Dr. Donald Generals, Dr. Alyn Waller, Enon Tabernacle, and Dr. Ronald A. Matthews, Eastern University. Sponsored by the Office of Institutional Advancement

Student Leader Officer Installation Ceremony and Reception
September 27 at 12:00 p.m.; Bonnell Building, Lobby
Join the newly elected and installed executive boards of the SGA, PTK International Honor Society and the Vanguard Student Newspaper to the '23-'24 Student Leader Officer Installation Ceremony and Reception.

10KSB 10-Year Anniversary Celebration
September 27; Winnet Building, The Great Hall
The 10,000 Small Business Program is celebrating 10 years by recognizing small businesses, honoring leaders, and providing continued resources and tools to small business.

Power Up Graduation
September 27 at 5:00 p.m.; Center for Business and Industry, C2-28

Dual Admissions Transfer Fair
September 28 at 9:30 a.m.; Bonnell Building, Lobby
Visit with Representatives of our Dual Admissions institutions to learn about transfer & scholarship opportunities.

Career and Advanced Technology Center 1-Year Anniversary Celebration
September 28 at 10:00 a.m.; 4750 Market Street
Join us as we celebrate 1 year at the college's newest technology center. There will be an open house, food, games, and fun. Learn about all the wonderful programs the center has to offer.

Addiction and Recovery Awareness Day
September 29 at 9:00 a.m.; The Winnet Building, The Great Hall
The Office of Collegiate Recovery (OCR) is holding a day-long conference to raise addiction and recovery awareness for students and faculty, as part of the re-opening of the OCR in partnership with our BHHS program.