

National Center for Education Statistics

IPEDS Data Center

Community College of Philadelphia

UnitID 215239

OPEID 00324900

Address 1700 Spring Garden St, Philadelphia, PA, 19130-3991

Web Address www.ccp.edu

Institution: Community College of Philadelphia (215239)

Finance - Public institutions

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35

FASB (Financial Accounting Standard Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: Community College of Philadelphia (215239)

Finance - Public institutions

**Form Version
Finance - Public Institutions**

The survey for GASB has been realigned to improve commonality and comparability of the finance data, however reporting in the new format is OPTIONAL for Fiscal Year 2007-08. Please indicate in which version you will report finance data:

GASB, using standards of GASB 34 & 35

Aligned GASB, using standards of GASB 34 & 35 (OPTIONAL in Fiscal Year 2007-08)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: Community College of Philadelphia (215239)

Finance - Public institutions

**General Information
Finance - Public Institutions (new aligned form)**

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction and references.

1. Fiscal Year calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2008.)

Beginning: month/year (MMYYYY) Month: Year:

And ending: month/year (MMYYYY) Month: Year:

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

Unqualified Qualified Don't know

3. GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution ?

Business Type Activities

Governmental Activities

Governmental Activities with Business-Type Activities

4. If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises
- Student services
- Does not participate in intercollegiate athletics
- Other (specify in box below)

5. Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

- Yes - (report endowment assets)
- No

You may use the space below to provide context for the data you've reported above.

Institution: Community College of Philadelphia (215239)

Part A - Statement of Net Assets

Fiscal Year 2008

Report in whole dollars only

Line no.		Current year amount	Prior year amount
	Current Assets		
01	Total Current Assets	40,967,786	41,577,393
	Noncurrent Assets		
31	Depreciable capital assets, net of depreciation	104,284,535	
04	Other noncurrent assets (CV) CV=[A05-A31]	6,928,776	25,785,991
05	Total noncurrent assets	111,213,311	101,402,943
06	Total assets (CV) CV=(A01+A05)	152,181,097	142,980,336
	Current Liabilities		
07	Long-term debt, current portion	6,704,466	6,241,328
08	Other current liabilities (CV) CV=(A09-A07)	21,065,406	20,313,235
09	Total current liabilities	27,769,872	26,554,563
	Noncurrent Liabilities		
10	Long-term debt	50,613,329	45,332,167
11	Other noncurrent liabilities (CV) CV=(A12-A10)	2,534,579	2,753,534
12	Total noncurrent liabilities	53,147,908	48,085,701
13	Total liabilities (CV) CV=(A09+A12)	80,917,780	74,640,264
	Net Assets		
14	Invested in capital assets, net of related debt	54,230,851	49,503,942

15	Restricted-expendable	1,873,914	920,549
16	Restricted-nonexpendable	0	12,843
17	Unrestricted (CV) CV=[A18-(A14+A15+A16)]	15,158,552	17,902,738
18	Total Net assets (CV) CV=(A06-A13)	71,263,317	68,340,072

CV= Calculated Value

You may use the space below to provide context for the data you've reported above.

Institution: Community College of Philadelphia (215239)

Part A - Statement of Net Assets (Page 2)

Fiscal Year 2008

Report in whole dollars only

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land & land improvements	20,422,304	20,232,108
22	Infrastructure	0	0
23	Buildings	135,134,290	132,078,016
32	Equipment, including art and library collections	33,185,407	
27	Construction in progress	2,543,534	2,443,756
28	Accumulated depreciation	96,548,267	90,291,687
33	Intangible assets, net of accumulated amortization	0	
34	Other capital assets	9,547,267	

You may use the space below to provide context for the data you've reported above.

Other = Software and System Software

Institution: Community College of Philadelphia (215239)

Part B - Revenues and Other Additions

Fiscal Year 2008

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
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Operating Revenues			
01	Tuition & fees, after deducting discounts & allowances	29,723,385	27,146,087
Grants and contracts - operating			
02	Federal operating grants and contracts	0	0
03	State operating grants and contracts	0	0
04	Local/private operating grants and contracts	0	74,974
	04a Local operating grants and contracts	0	
	04b Private operating grants and contracts	0	
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	1,274,163	1,132,120
26	Sales & services of educational activities	0	
08	Other sources - operating (CV) CV=[B09-(B01+ ...+B07)]	75,458	72,747
09	Total operating revenues	31,073,006	28,425,928

Institution: Community College of Philadelphia (215239)

Part B - Revenues and Other Additions

Fiscal Year 2008

Report in whole dollars only

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	31,553,888	30,855,370
12	Local appropriations, education district taxes, & similar support	20,243,025	19,643,614
Grants-nonoperating			
13	Federal nonoperating grants	30,667,795	27,391,484
14	State nonoperating grants	7,817,800	8,569,890
15	Local nonoperating grants	1,632,362	1,331,561
16	Gifts, including contributions from affiliated organizations	0	125
17	Investment income	1,083,791	1,779,763
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	1,237,038	320,834
19	Total nonoperating revenues	94,235,699	89,892,641

Institution: Community College of Philadelphia (215239)

Part B - Revenues and Other Additions

Fiscal Year 2008

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	8,316,281	7,762,472
21	Capital grants & gifts	0	34,870
22	Additions to permanent endowments	-13,655	-105,861
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	300
24	Total other revenues and additions	8,302,626	7,691,781
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	133,611,331	126,010,350

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.

Institution: Community College of Philadelphia (215239)

Part C - Expenses and Other Deductions

Fiscal Year 2008

Report in whole dollars only

Line No.	Description	Current year total	2 Salaries & wages	3 Employee fringe benefits	6 Operation and maintenance of plant	4 Depreciation	5 All other
Operating Expenses							
01	Instruction	60,432,006	35,430,461	15,675,849	5,332,169	3,104,269	889,258
02	Research	0	0	0	0	0	0
03	Public service	108,259	93,146	0	9,552	5,561	0
05	Academic support	17,341,159	7,710,947	3,453,277	1,530,083	890,780	3,756,072
06	Student services	20,659,890	12,026,618	5,163,623	1,822,909	1,061,257	585,483
07	Institutional support	24,750,872	9,982,483	4,599,819	2,083,873	1,271,402	6,813,295
08	Operation & maintenance of plant (see instructions)	0	3,016,417	1,480,231	-10,848,878	0	6,352,230
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	4,326,248					4,326,248
11	Auxiliary enterprises	796,658	73,398	32,354	70,292	40,923	579,691
14	Other expenses & deductions (CV)	0	0	0	0	0	0

15	Total operating expenses	128,415,092	68,333,470	30,405,153	0	6,374,192	23,302,277
	Prior year amount	117,539,198	64,747,505	27,767,050		5,946,958	19,077,685

Institution: Community College of Philadelphia (215239)

Part C - Expenses and Other Deductions

Fiscal Year 2008							
Report in whole dollars only							
Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	6 Operation and maintenance of plant	4 Depreciation	5 All other
Nonoperating Expenses and Deductions							
16	Interest	2,272,994					2,272,994
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	0	0	0	0	0	0
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	2,272,994	0	0	0	0	2,272,994
19	Total expenses & deductions	130,688,086	68,333,470	30,405,153	0	6,374,192	25,575,271
	Prior year amount	119,532,350	64,747,505	27,767,050		5,946,958	21,070,837

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.

Institution: Community College of Philadelphia (215239)

Part D - Summary of Changes In Net Assets

Fiscal Year 2008			
Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	133,611,331	126,010,350
02	Total expenses & deductions (from C19)	130,688,086	119,532,350

03	Change in net assets during year (CV) CV=(D01-D02)	2,923,245	6,478,000
04	Net assets beginning of year	68,340,072	61,862,072
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	71,263,317	68,340,072

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.

Institution: Community College of Philadelphia (215239)

Part E - Scholarships and Fellowships

**Part E - Scholarships and Fellowships
Fiscal Year 2008**

Report in whole dollars only

Line No.	Source	Current year amount	Prior year amount
	Institutional Expenses and Discounts & Allowances		
	Gross Scholarships and Fellowships (no loans included)		
01	Pell grants (federal)	24,861,373	22,012,576
02	Other federal grants	1,137,762	1,046,994
03	Grants by state government	4,423,633	4,971,017
04	Grants by local government	0	0
05	Institutional grants from restricted resources	489,114	587,737
06	Institutional grants from unrestricted resources (CV) CV=[E07-(E01+...+E05)]	128,308	93,782
07	Total gross scholarships and fellowships	31,040,190	28,712,106
	Discounts and Allowances		
08	Discounts & allowances applied to tuition & fees	26,713,942	24,369,921
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV) CV= (E10-E08)	0	0
10	Total Discounts & Allowances (CV) CV=(E07-E11)	26,713,942	24,369,921
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	4,326,248	4,342,185

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.

Institution: Community College of Philadelphia (215239)

Part H - Details of Endowment Assets

**Fiscal Year 2008
Report in whole dollars only**

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.			
01	Value of endowment assets at the beginning of the fiscal year	6,330,794	4,910,603
02	Value of endowment assets at the end of the fiscal year	6,307,620	6,330,794

Institution: Community College of Philadelphia (215239)

Part J - Revenue Data for Bureau of Census

**Part J - Revenues (Census Bureau)
Fiscal Year 2008**

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	56,437,327	56,437,327			
02 Sales and services	31,941,958	30,667,795	1,274,163		
03 Federal grants/contracts (excludes Pell Grants)	35,794,786	35,794,786			
Revenue from the state government:					
04 State appropriations, current & capital	7,817,800	7,817,800			
05 State grants and contracts	24,318,408	24,318,408			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	0				
08 Receipts from property and non-property taxes					
09	1,632,362				

Gifts and private grants, including capital grants		
10 Interest earnings	1,083,791	
11 Dividend earnings		
12 Realized capital gains		

You may use the space below to provide context for the data you've reported above.

Institution: Community College of Philadelphia (215239)

Part K - Expenditure Data for Bureau of Census

**Part K - Expenditures
Fiscal Year 2008**

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	68,333,470	68,260,072	73,398		
02 Employee benefits, total	30,405,153	30,372,799	32,354		
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	29,676,469	29,096,778	579,691		
Capital outlay:					
05 Construction	2,733,730	2,733,730			
06 Equipment purchases	587,217	587,217			
07 Land purchases	0				
08 Interest on debt outstanding, all funds & activities	2,272,994				
09 Scholarships/fellowships	31,040,190	31,040,190			

You may use the space below to provide context for the data you've reported above.

Institution: Community College of Philadelphia (215239)

Part L - Debt and Assets
Fiscal Year 2008

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	48,770,527
02 Long-term debt issued during fiscal year	
03 Long-term debt retired during fiscal year	5,055,527
04 Long-term debt outstanding at end of fiscal year	43,715,500
05 Short-term debt outstanding at beginning of fiscal year	
06 Short-term debt outstanding at end of fiscal year	

You may use the space below to provide context for the data you've reported above.

Institution: Community College of Philadelphia (215239)

Part L - Debt and Assets, page 2

Part L - Debt and Assets (page 2)
Fiscal Year 2008

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	
08 Total cash and security assets held at end of fiscal year in bond funds	4,825,471
09 Total cash and security assets held at end of fiscal year in all other funds	36,184,376

You may use the space below to provide context for the data you've reported above.

