

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 Standards Board), using standards of GASB 34 & 35 FASB (Financial Accounting Standards 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**General Information****GASB-Reporting Institutions (aligned form)**

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details 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, 2009.)

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 (Explain in box below) Don't know (Explain in box below)

3. Reporting Model

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. Intercollegiate Athletics**

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. Endowment Assets**

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 2009

Line no.		Current year amount	Prior year amount
	Current Assets		
01	Total current assets	42,171,423	40,967,786
	Noncurrent Assets		
31	Depreciable capital assets, net of depreciation	108,010,433	104,284,535
04	Other noncurrent assets CV=[A05-A31]	74,301,237	6,928,776
05	Total noncurrent assets	182,311,670	111,213,311
06	Total assets CV=(A01+A05)	224,483,093	152,181,097
	Current Liabilities		
07	Long-term debt, current portion	8,391,653	6,704,466
08	Other current liabilities CV=(A09-A07)	19,027,023	21,065,406
09	Total current liabilities	27,418,676	27,769,872
	Noncurrent Liabilities		
10	Long-term debt	118,788,234	50,613,329
11	Other noncurrent liabilities CV=(A12-A10)	2,265,337	2,534,579
12	Total noncurrent liabilities	121,053,571	53,147,908
13	Total liabilities CV=(A09+A12)	148,472,247	80,917,780
	Net Assets		
14	Invested in capital assets, net of related debt	60,946,658	54,230,851
15	Restricted-expendable	510,873	1,873,914
16	Restricted-nonexpendable	0	0
17	Unrestricted CV=[A18-(A14+A15+A16)]	14,553,315	15,158,552
18	Total net assets CV=(A06-A13)	76,010,846	71,263,317

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 2009

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land & land improvements	21,942,648	20,422,304
22	Infrastructure	0	0
23	Buildings	135,658,679	135,134,290
32	Equipment, including art and library collections	34,488,337	33,185,407
27	Construction in progress	9,392,381	2,543,534
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	201,482,045	191,285,535
28	Accumulated depreciation	103,135,818	96,548,267
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	9,664,206	9,547,267

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

Institution: Community College of Philadelphia (215239)

Part B - Revenues and Other Additions

Fiscal Year 2009

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition & fees, after deducting discounts & allowances	31,618,132	29,723,385
02	Grants and contracts - operating		
	Federal operating grants and contracts	0	0
03	State operating grants and contracts	0	0
04	Local government/private operating grants and contracts	0	0
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	0	0
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	1,370,386	1,274,163

26	Sales & services of educational activities	0	0
08	Other sources - operating (CV) CV=[B09-(B01+...+B07)]	95,061	75,458
09	Total operating revenues	33,083,579	31,073,006

Institution: Community College of Philadelphia (215239)

Part B - Revenues and Other Additions

Fiscal Year 2009

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	31,495,479	31,553,888
12	Local appropriations, education district taxes, & similar support	19,244,725	20,243,025
Grants-nonoperating			
13	Federal nonoperating grants	32,551,826	30,667,795
14	State nonoperating grants	5,830,977	7,817,800
15	Local government nonoperating grants	2,688,394	1,632,362
16	Gifts, including contributions from affiliated organizations	0	0
17	Investment income	249,248	1,083,791
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	354,391	1,237,038
19	Total nonoperating revenues	92,415,040	94,235,699

Institution: Community College of Philadelphia (215239)

Part B - Revenues and Other Additions

Fiscal Year 2009

Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	13,720,196	8,316,281
21	Capital grants & gifts	0	0
22	Additions to permanent endowments	0	-13,655
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	13,720,196	8,302,626
25	Total all revenues and other additions CV=(B09+B19+B24)	139,218,815	133,611,331

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 2009

Report in whole dollars only

Line No.	Description	1 Total amount	2 Salaries & wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other
Expenses and Deductions								
01	Instruction	62,713,083	36,019,637	16,631,325	5,258,007	3,176,358	910,703	717,053
02	Research	0	0	0	0	0	0	0
03	Public service	144,156	116,595	0	12,086	7,301	2,093	6,081
05	Academic support	19,775,124	8,688,431	4,052,168	1,657,991	1,001,591	287,169	4,087,774
06	Student services	21,400,931	12,287,439	5,517,270	1,794,303	1,083,937	310,779	407,203
07	Institutional support	25,130,267	9,409,845	4,545,378	2,106,979	1,272,824	364,935	7,430,306
08	Operation & maintenance of plant (see instructions)	0	3,077,285	1,513,985	-10,904,750	0	0	6,313,480
10	Scholarships and fellowships expenses, excluding discounts & allowances	4,408,611						4,408,611
11	Auxiliary enterprises	899,114	93,538	42,494	75,384	45,539	13,057	629,102
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	0	1,000	0	0	0	0	-1,001
19	Total expenses & deductions	134,471,286	69,693,770	32,302,620	0	6,587,551	1,888,736	23,998,609
	Prior year amount	130,688,086	68,333,470	30,405,153		6,374,192		25,575,271

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 2009

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	139,218,815	133,611,331

02	Total expenses & deductions (from C19)	134,471,286	130,688,086
03	Change in net assets during year CV=(D01-D02)	4,747,529	2,923,245
04	Net assets beginning of year	71,263,317	68,340,072
05	Adjustments to beginning net assets CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	76,010,846	71,263,317

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

Fiscal Year 2009

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	27,121,596	24,861,373
02	Other federal grants	1,105,116	1,137,762
03	Grants by state government	2,372,517	4,423,633
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,116,167	489,114
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	177,373	128,308
07	Total gross scholarships and fellowships	31,892,769	31,040,190
Discounts and Allowances			
08	Discounts & allowances applied to tuition & fees	27,484,158	26,713,942
09	Discounts & allowances applied to sales & services of auxiliary enterprises CV= (E10-E08)	0	0
10	Total discounts & allowances CV=(E07-E11)	27,484,158	26,713,942
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	4,408,611	4,326,248

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 2009			
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	6,307,620	6,330,794
02	Value of endowment assets at the end of the fiscal year	5,530,752	6,307,620

Institution: Community College of Philadelphia (215239)

Part J - Revenue Data for Bureau of Census

Fiscal Year 2009					
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	59,102,290	59,102,290			
02 Sales and services	1,370,386		1,370,386		
03 Federal grants/contracts (excludes Pell Grants)	0				
Revenue from the state government:					
04 State appropriations, current & capital	37,844,685	37,844,685			
05 State grants and contracts	5,830,977	5,830,977			
Revenue from local governments:					
06 Local appropriation, current & capital	26,615,715	26,615,715			
07 Local government grants/contracts	0				
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	2,688,394				
10 Interest earnings	249,249				
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

Category	Fiscal Year 2009				
	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	69,693,770	69,600,232	93,538		
02 Employee benefits, total	32,302,620	32,260,126	42,494		
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	30,586,160	29,957,058	629,102		
Capital outlay:					
05 Construction	6,935,326	6,935,326			
06 Equipment purchases	1,096,620	1,096,620			
07 Land purchases	1,433,865	1,433,865			
08 Interest on debt outstanding, all funds & activities	1,888,736				
09 Scholarships/fellowships	31,892,769	31,892,769			

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 1

Category	Fiscal Year 2009	
	Amount	
01 Long-term debt outstanding at beginning of fiscal year		43,715,000
02 Long-term debt issued during fiscal year		74,770,000
03 Long-term debt retired during fiscal year		8,340,000
04 Long-term debt outstanding at end of fiscal year		110,145,000
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

Fiscal Year 2009

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	4,498,132
09 Total cash and security assets held at end of fiscal year in all other funds	36,534,547

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

--