



Baltimore City Community College

Dr. Debra L. McCurdy
President

Board of Trustees **Open Session**

Mr. Kurt L. Schmoke
Chair

WEDNESDAY | NOVEMBER 18, 2020



BOARD OF TRUSTEES
BALTIMORE CITY COMMUNITY COLLEGE

Open Session

BOARD OF TRUSTEES

Kurt L. Schmoke, Esq.
Chair

Leonor Tannhauser Blum

John Brothers

Jason Perkins-Cohen

John D. Lewis

Lelia F. Parker, Esq.

Rachel Y. Pfeifer, PhD

John C. Weiss, III

Oluwafemi S. Toriola
Student Trustee

PRESIDENT

Debra L. McCurdy, PhD



BOARD OF TRUSTEES
BALTIMORE CITY COMMUNITY COLLEGE

TAB 1 | Approval of the November 18, 2020 Agenda



BOARD OF TRUSTEES BALTIMORE CITY COMMUNITY COLLEGE

Open Session Agenda | November 18, 2020 (Virtual Zoom Meeting)

<https://us02web.zoom.us/j/83094968613>

- | | |
|---|--|
| I. Call to Order | Mr. Kurt L. Schmoke, <i>Chair</i> |
| Adoption of Agenda (Vote) | Mr. Kurt L. Schmoke, <i>Chair</i> |
| a. Approval of the November 18, 2020 Agenda (Tab 1) | |
| II. Board Actions / Consent Agenda (Vote) | Mr. Kurt L. Schmoke, <i>Chair</i> |
| a. Approval of the October 21, 2020 Minutes (Tab 2) | |
| b. Student Government Association Report (Tab 3) | |
| c. Faculty Senate Report (Tab 5) | |
| III. Items Removed from the Agenda (Tab 6) | Mr. Kurt L. Schmoke, <i>Chair</i> |
| a. AFSCME Local #1870 at BCCC Report (Tab 4) | |
| IV. New Business (Tab 7) | Mr. Kurt L. Schmoke, <i>Chair</i>
Dr. Debra L. McCurdy, <i>President</i> |
| ▪ Student Board of Trustees Member (Introduction)
<i>Mr. Oluwafemi S. Toriola</i> | |
| V. College Policies (Tab 8) | Mr. Kurt L. Schmoke, <i>Chair</i> |
| ▪ None | |
| VI. Presentations (Tab 9) | Dr. Debra McCurdy, <i>President</i>
Ms. Channa Williams,
<i>Interim VP Finance</i>
<i>Clifton, Larson, Allen Auditors</i> |
| ▪ College Financial Audit, BCCC Foundation Audit, &
WBJC Radio Station Audit (Vote) | |
| ▪ Enterprise Resources Planning System (Vote) | Dr. Debra McCurdy, <i>President</i>
Mr. Stephan Byam,
<i>Chief Information Officer</i> |
| ▪ Facilities Master Plan (Information) | Dr. Debra McCurdy, <i>President</i>
Mr. Michael Thomas,
<i>VP Workforce Development</i>
Ms. Katherine Dixon,
<i>AVP Facilities</i> |
| VII. President's Report (Tab 10) | |
| a. Cabinet Division Reports (Information) | Dr. Debra McCurdy, <i>President</i> |
| b. Realignment Tasks Update (Information) | |
| c. College Enrollment Report | Dr. Rose Reinhart,
<i>VP Student Affairs</i>
Ms. Becky Burrell,
<i>VP Institutional Effectiveness</i> |



VIII. Active Search Listing (Tab 11)

Mr. Kurt L. Schmoke, *Chair*

IX. Motion for Adjournment

Mr. Kurt L. Schmoke, *Chair*



BOARD OF TRUSTEES
BALTIMORE CITY COMMUNITY COLLEGE

TAB 2 | Approval of the October 21, 2020 Minutes



BOARD OF TRUSTEES

BALTIMORE CITY COMMUNITY COLLEGE

Open Session Minutes | October 21, 2020 (Virtual Zoom Meeting)

Board Members Present: Chairman Kurt L. Schmoke, Esq., Mr. Jason Perkins-Cohen, Mr. J.C. Weiss, III, Mr. John D. Lewis, Dr. Rachel Pfeifer, Ms. Leonor Tannhauser Blum, Dr. John Brothers, LP.D., Ms. Lelia F. Parker, Esq.

Board Member Absent: NA

CALL TO ORDER

Chairman Schmoke called the Open Session Board Meeting to order at 4:03 p.m.

ADOPTION OF THE AGENDA

A. Adoption of the October 21, 2020 Agenda

ACTION: Chairman Schmoke requested a motion to adopt the October 21, 2020 Meeting Agenda. Trustee Leila Parker motioned for the adoption of the October 21, 2020 Agenda and Trustee J.C. Weiss seconded the motion. The Board unanimously approved the motion.

BOARD ACTIONS / CONSENT AGENDA

Chairman Schmoke requested a motion to accept the following agenda items:

- A. Approval of the September 16, 2020 Minutes**
- B. Student Government Association Report**
- C. Faculty Senate Report**

ACTION: Chairman Schmoke requested a motion to approve the Board Actions / Consent Agenda. Trustee J.C. Weiss motioned for approval of the Board Actions / Consent Agenda, and it was seconded by Leonor Tannhauser Blum. The Board unanimously approved the motion.

Items Removed from the Agenda

- A. AFSCME Local #1870 at BCCC Report**

NEW BUSINESS

A. Maryland Higher Education Commission Performance Accountability Report

Ms. Becky Burrell shared a summary of the Maryland Higher Education Commission (MHEC) Performance Accountability Report (PAR). The College has been providing the report since 1996. MHEC requires that each institution's governing board approve their PAR. The Office of Institutional Research works across the College to develop and compile data for 34 mandated performance indicators. The College has been performing well in a number of areas.

The Report has three (3) goals:

Goal 1: Access – Ensure equitable access to affordable and quality postsecondary education for all Maryland residents.

BCCC's annual unduplicated credit headcount increased by 10.6% in FY 2019. The market share of first-time, full-time freshmen continued to increase for fall 2019 to 27.5% and the market share of part-time undergraduates increased 12.3 percentage points to 35.4%, representing an increase of 933 students. The market share of recent, college-bound high school graduates increased from 9.4% in fall 2017 to 38.2% in fall 2018, representing an increase of 417 students, primarily due to the launch of the Mayor's Scholars Program (MSP), a partnership between BCCC, the Baltimore City Mayor's Office, and Baltimore City Public Schools (BCPS).

Goal 2: Success – Promote and implement practices and policies that will ensure student success.

The four-year developmental completer rate increased by 4.2 percentage points for the fall 2015 cohort to 33.1%. BCCC's successful-persister rate for all students in the fall 2015 cohort increased from 51.1% to 57.1% and the developmental completers' rate increased 76.7%. The successful-persister rate for African-American students mirrored the increased of the overall cohort at 54.5%. The overall four-year graduation-transfer rate increased to 41.5% and to 51.7% for the developmental completers. The increase in the graduation-transfer rate for African-American students was similar to that for the total cohort at 39.3%.

Goal 3: Innovation – Foster innovation in all aspects of Maryland higher education to improve access and student success.

Responses to the 2018 Graduation Follow-Up Survey show that 83.3% were employed in a field related to their BCCC program and 86.4% were satisfied with the job preparation they received at BCCC. The most recent data from the Jacob France Institute show that the FY 2016 graduates' median income more than doubled from one year prior to three years after graduation. The unduplicated headcount in contract training increased to 1,740 and course enrollments increased to 2,837. Employer satisfaction with contract training remained at 100%. BCCC provided contract training and services to a variety of organizations including the Maryland Department of Public Works, Bon Secours Community works, Goodwill Industries, Johns Hopkins Health System Washington Mutual Homes, and Mercy Medical Center.

Trustee Pfeifer noted the remedial coursework initiative. City Schools is seeing that students' Pell Grants are extending longer, and it helps progress students towards graduation. Dr. Rachel Durham at the Baltimore Education Research Consortium (BERC) has done some research around these students.

Chairman Schmoke asked if the data that has been produced can be used for the Realignment requirements from the state legislature. Ms. Burrell shared that the College is realigning all processes and incorporating Realignment fully into the operations of the College to make sure BCCC is making a measurable impact. Chairman Schmoke noted that the legislators want to see results, not just what is intended to happen. This report will be helpful to show what is happening.

Dr. McCurdy stated that Realignment will be one model for continuous improvement along the way. Realignment for BCCC is not just turning reports in but involves continuity and the incorporation into the fabric of the College.

Trustee Perkins-Cohen acknowledged the strong report and clarity of the data. He also asked about the raw number of graduates, not just percentages. Ms. Burrell shared that the College is always looking at the raw number along with the completion rate percentage.

Trustee Blum asked if it is known why so many City students are going to CCBC. Ms. Burrell said that the College is digging into that data along with Trustee Pfeifer. Institutional Research will look to add questions when a student decides to withdraw from a class as well as develop a survey to help answer this question. Dr. McCurdy noted that the College is continually evaluating what barriers exist for potential students that make it more difficult for them to enroll and register.

Chairman Schmoke asked what the Board needs to do with the report. Dr. McCurdy stated that the Board needs to approve the report.

ACTION: Chairman Schmoke requested a motion to approve the Performance Accountability Report. Trustee J.C. Weiss motioned for approval of the Performance Accountability Report, and it was seconded by Trustee Leonor Tannhauser Blum. The Board unanimously approved the motion.

COLLEGE POLICIES

None.

PRESIDENT'S REPORT

Dr. McCurdy shared recent appointments of new administrators at the College and introduced Mr. Robert Roop, new Director of Human Resources. Mr. Roop comes to BCCC most recently from Montgomery College. Chairman Schmoke asked if Mr. Roop worked with AFSCME at Montgomery College. Mr. Roop stated that yes. The full list of recent appointments will be sent to the College community. BCCC is proceeding with what was included in the Realignment report to identify new, qualified staff to lead all areas of the College. Faculty positions are also being posted and some retirements have been submitted.

Dr. McCurdy noted that the College is in the final stage of the Facilities Master Plan and is working with an outside consultant. A full summary of the Master Plan will be brought to the November Board meeting.

Dr. McCurdy drew attention to the recent budget hearings and presentations when the College participated with the Maryland Higher Education Commission (MHEC) and the State's Capital Debt Affordability Committee (CDAC). The full presentation from the MHEC meeting, which contained the major capital projects as well as operating funds, was provided within the Board packet.

The full presentation from CDAC was also provided in the Board packet. Dr. McCurdy noted that BCCC does not carry any debt and that the College may have done better by carrying some debt to fund needed

capital projects in the past. Carrying small debt may allow for the College to benefit from expansion. The College has no wellness or fitness facilities and there is no place on campus for the community to come together besides the auditorium. The College is also lacking a functional student center. Dr. McCurdy said that the College needs to be a place for students and members of the community to come together. When you look at the numbers of City students going to CCBC, you can see the facility differences.

Chairman Schmoke asked about BCCC being a state institution and what flexibility the College has to borrow. Dr. McCurdy stated that the College is looking into that now and noted that USM has the capacity to borrow and carry debt. The library and life sciences buildings should have been renovated years ago.

Dr. McCurdy reported that the College is on the last stage of getting state approval for the new ERP System and that she expects to bring back the approval from the Board of Public Works (BPW) to the November Board meeting to fully execute the contract.

Dr. McCurdy noted that the CIO, Mr. Stephan Byam, has worked with Comcast to bring sponsored internet to our students. The College will pay for the service by utilizing funds from the Institutional portion of the CARES Act.

The College has received approval by the Maryland Department of Budget and Management (DBM) to utilize \$775,000 in unencumbered funds for systems improvements. Dr. McCurdy shared that the funds came from the Administrative Wing project that came in under budget. The funds will be used to replace two existing cooling towers and associated structural steel, and the installation of a building automation system. This is just the latest example of improved collaboration and a free flow of information with the State.

Dr. McCurdy discussed the ways BCCC continues to support the community. Support includes a new CVS Health partnership that is providing free, rapid COVID-19 testing to the community through the end of December. There is also ongoing discussion with CVS Health to establish a “MinuteClinic” at BCCC focused on vaccinations such as flu, shingles, and allergies.

Dr. McCurdy provided an update on the use of CARES Act funding to support students and the College. The College has so far provided one disbursement of the Student portion of the CARES Act to eligible students based on established criteria. In total, \$951,880 was disbursed. Of that, \$56,050 has been returned to the College because either the student information on file was not accurate or the live check was not cashed. Planning will occur to ensure that returned funding gets to the proper students as well as the planning for the next disbursement of funds to eligible students. The College has utilized the Institutional portion of the CARES Act funding to pay for summer textbooks, including shipping (\$265,000); dual enrollment fall textbooks, including shipping (will be summarized at a later Board meeting); shipping of fall textbooks to other enrolled students (will be summarized at a later Board meeting); and sponsored internet for students (up to \$49,000).

Dr. McCurdy shared that the College had recently submitted a required report to the Maryland legislature’s joint budget chairs on contractual employees. In the report, the College noted that data integrity and accuracy is at the forefront and a review of employees has been a significant priority. As a result, the College modified the categorical employee classifications to reflect accurately by isolating the contractual conversion employees based on Board approved parameters. Prior year reports included adjuncts, grant funded employees, employees working less than 30 hours, tutors, and secondary employment. These classifications should not have been included as they are ineligible for contractual conversion.

Dr. McCurdy briefly mentioned ongoing audits and that an audit report will be brought to the November Board meeting.

Chairman Schmoke asked about legislative outreach and if the College is briefing legislative leaders on a regular basis. Dr. McCurdy shared that yes, that engagement continues, and BCCC will be sending additional information to them.

Enrollment Presentation

Dr. Reinhart shared that she is in her fifth week at BCCC. She noted that the College has a very manual process which leads to a significant number of inefficiencies and productivity issues. As Dr. Reinhart is evaluating the entire Student Affairs area, she is determining what needs to be improved and what actions can be taken. The following are areas of Enrollment:

- Admissions
 - There are challenges with tracking students. There are 19,000 applicants who have applied to the College and were admitted but did not register. Admissions is looking at this relevancy of the pool. The College also knows that a number of these are spam and not real students.
- Registration
 - This is an area where additional work is needed. The College needs to properly sequence courses to keep students on track. Work is occurring with Academic Affairs to evaluate the courses that are offered.
- Advising
 - Retention is a major focus in Student Affairs and advisors serve a primary role in that process. The advising area continues to work with new and current students to identify the appropriate courses for the student to take. The advisors are also a major component of the virtual helpdesk as many of the calls coming into the campus are from current students who have registration questions surrounding advising.
- Financial Aid
 - A review is taking place on how the College can make financial aid more seamless and electronic. BCCC continues to promote the Free Tuition initiative which allows eligible students to combine federal, state, city, and institutional awards. As with other areas in Student Affairs, processes and procedures in Financial Aid are being reviewed and simplified.
- Dual Enrollment
 - The 10-week and second 8-week sessions helped with the overall enrollment for Fall 2020. As was previously shared, the 10-week session assisted with the dual enrollment registrations. The College registered 304 students from 5 high schools into 15 sections and discussions are underway on Spring 2021 offerings. BCCC meets with representatives from Baltimore City Public Schools on a regular basis to discuss current enrollments and to begin planning for the coming semester.

Dr. Reinhart noted that as of October 16, 2020, BCCC is down 9.1% over fall of 2019. Headcount last fall (2019) was 4,601 during this fall (2020) it stands at 4,181. BCCC has processed most of the withdrawals for non-attendance so Dr. Reinhart does not expect the number to change much beyond this.

Dr. McCurdy shared that the enrollment decline at the College is experiencing is in the middle of where other Maryland community colleges are experiencing. Dr. McCurdy also noted that the College is eliminating barriers that were not necessary within financial aid, admissions, and registration. Issues included packaging financial aid for students and the point when students received financial aid to purchase books.

Historical Fall Enrollment Headcount Trends (2000-2010)

Ms. Burrell shared a chart of the historical fall enrollment headcount trends. Looking back from 2000-2010, the total headcount was around 7,000. During this period, the College had a larger number of part-time headcount compared to full-time. Another variable that was looked at was the purge process. Looking at prior years, the purge process was consistently high.

Historical Fall Enrollment Headcount Trends (2010-2020)

Trends have shown a change to part-time headcount from over 4,000 in 2010 to just under 3,000 in 2020 as of October 16. In 2011, headcount remained flat around 7,000. In 2012, there was a sharp decline in total headcount down to 5,474. Some changes were made at the federal level. The College also went on probation in 2011 by not meeting Middle States requirements. Another factor was the purge process. In 2012, the number of purges increased from 6 the prior year to 45. The total headcount has continued to trend downward. COVID-19 has had a real impact on 2020 headcount. Historically, 7,000 is the College's target.

Chairman Schmoke said that the inefficiencies and barriers that were identified are likely impacting students deciding to go to other institutions. Trustee Pfeifer said how much she appreciates the honest look that is happening with data and the operations to make the needed improvements for City students.

Trustee's Perkins-Cohen and Weiss noted the information and the deep dive that has occurred to develop the presentation. Trustee Brothers said that while the College looks at the dynamics that exist that may be unique to Maryland, it should also look at what exists for community colleges, for example, located in Cleveland that have made great strides. Dr. McCurdy said that in her prior experience, costs were cut, and student success was prioritized. The College is also reviewing the high cost of textbooks. Previously, some vendors worked with individual faculty which likely resulted in higher costs for our students.

MOTION FOR ADJOURNMENT

ACTION: Chairman Schmoke requested a motion, under the State's Open Meeting Law to adjourn the October 21, 2020 Open Session Meeting at 5:31 p.m., and to reconvene for the Closed Session. Trustee J.C. Weiss motioned for the adjournment of the October 21, 2020, Open Session Meeting and Trustee Leonor Tannhauser Blum seconded the motion. The vote was unanimous.

NEXT MEETING: November 18, 2020

Attendance:

- Dr. Debra L. McCurdy, President
- Ms. Maria Rodriguez, Esq., General Counsel
- Dr. Rose Reinhart, VP of Student Affairs
- Ms. Dawn Kirstaetter, VP of Advancement and Strategic Partnerships
- Dr. Liesl Jones, VP of Academic Affairs
- Dr. Debora Johnson-Ross, Director of Mayor's Scholars Program
- Mr. Stephan Byam, Chief Information Officer
- Ms. Lyllis Green, Chief Internal Auditor
- Ms. Channa Williams, Interim VP for Finance and Administration
- Ms. Becky Burrell, VP of Institutional Effectiveness and Planning
- Mr. Robert Roop, Director, Human Resources
- Mr. Kevin Large, Special Assistant to the President and Director of Government Relations

BCCC Staff Present:

Charles Wilson, Edward Ennels, Eileen Hawkins, Scott Born, Pat Mikos, Sylvia Rochester, Valerie Grays, Denise Holland

Others Present:

Kristin McFarlane, Assistant Attorney General, Office of the Attorney General



BOARD OF TRUSTEES
BALTIMORE CITY COMMUNITY COLLEGE

TAB 3 | Student Government Association Report

**Baltimore City Community College
Student Government Association
Board Report – November 2020**

Student Government Association

The new SGA officers President – Favour Okonkwo, Vice President – Victoria Akingbehin. Parliamentarian – Kerstyn Myers, Secretary – Florence Akingbehin, Treasurer – Chirs Mukendi Senators – Temiolaoluwa Amusan, Victor Omoniyodo and Ifeoluwa Olasehinde (worked during the second half of October for planning). There are 2 vacant senator and 2 auxiliary positions available. The SGA meetings are biweekly on Fridays 11am – 12:30 pm and the November and December meetings are as follows: November 6, 20, and December 4th 2020, and December 11th, 2020

Since the school is still closed and students are not able to visit the SGA office, SGA has worked together with the Virtual Help Desk staff and have now established virtual office hours on that platform.

Activities and Events -

October 7th – Vice Presidential Debate Watch Party - The Student Government Association and the Office of Student Life and Engagement held a virtual watch party for the 2020 US vice presidential candidates (Kamala Harris and Mike Pence). The event was held from 9pm until 11pm. The event was well attended by students, faculty, and staff with over 40 participants. An insightful discussion with attendees followed the debate.

October 22nd – 2nd Presidential Debate Watch Party - The Student Government Association and the Office of Student Life and Engagement held a virtual watch party for the 2020 US presidential candidates (Joe Biden and Donald Trump). The event was held from 9pm until 11:35pm. The event was well attended by students, faculty, and staff, and this time with over 50 participants with discussions continuing for over an hour after the debate was concluded.

October 28 – 30th The Maryland Community College Activities Directors Association (MCCADA) held its Annual Maryland Community College Leadership Conference with the theme “Lead Through Change”.

The conference this year was held virtually and over three days. This multiday format allowed students to participate in as many workshops, activities and networking events as their schedules allowed. Members of the BCCC SGA team participated in this annual conference which allowed them to gain skills and meet new students in similar leadership positions.

The conference kicked off with Keynote Speaker Tawan Perry and a virtual School Mixer with a DJ. Students represented their schools with paraphernalia and Zoom school backdrops.

The next two days were filled with workshops that covered topics such as mental health strategies for success, voting registration information sessions, leadership and leaving a legacy, continuing to reach your goals, and programming in a zoom world just to name a few. The conference ended on a fun note with a Halloween party and costume contest.



BOARD OF TRUSTEES

BALTIMORE CITY COMMUNITY COLLEGE

TAB 4 | AFSCME Local #1870 at BCCC Report

- No Report Submitted



BOARD OF TRUSTEES
BALTIMORE CITY COMMUNITY COLLEGE

TAB 5 | Faculty Senate Report

BALTIMORE CITY COMMUNITY COLLEGE
Faculty Senate President's Report to Board of Trustees
Prepared by Prof. Edward Ennels, President

November 10, 2020

Since my one-on-one meeting with our Vice President of Academic Affairs Dr. Liesl Jones on October 7, 2020, there appears to be better communication and more engagement with the Faculty Senate on a range of academic issues. Dr. Jones and I both agreed to a strategic plan to build a stronger and more unified Academic Affairs Division, which I discussed with the faculty body. I have begun to reframe discussions in a more positive light giving the VPAA my full support and confidence as Faculty Senate President as we continue addressing key challenges facing the Academy and we work collaboratively to address ongoing issues of concern. Over the last month, the VPAA and I have had more frequent communication through Zoom meetings and phone conferences that I greatly appreciate. VPAA Dr. Jones has attended two Faculty Senate Executive meetings since my last report to the Board of Trustees. The conversations were very productive and clearly show an administration willing to be more collaborative as challenges within the Academy are being addressed. While there have been a number of positive changes, there are still ongoing issues within the Academy and concerns regarding the future of the Academic Affairs Division.

High Turnover Rate of Faculty: Faculty Senate leadership is deeply concerned with the recent spike in the turnover rate within the Academic Affairs Division. We have never seen so many faculty and administrators leave within such a short period of time leaving the Division in a very vulnerable and unstable position. We had 10 faculty, 1 associate dean, and 3 deans resign or retire over the last 12 months and there appears to be at least 5 faculty that I know who plan to leave within this academic year. While we understand that the institution is facing a severe deficit, departments have expressed critical needs to fill some of the full-time faculty positions. The response of the administration has been to fill four faculty positions this semester, which we feel do not meet the needs of the institution if we hope to strengthen existing programs and develop new ones. Filling full-time faculty positions with more adjuncts will have an adverse effect on the long-term stability and growth of the Academic Affairs Division. There is a plethora of research which shows the positive effects on student success given the involvement a full-time faculty over adjuncts, and we hope that additional full-time faculty positions will be advertised.

Lack of Institutional and Program level Assessment: During our last Middle States Accreditation visit we were mandated by Middle States to develop a process for student learning outcomes assessment at the institution, program, and course level. The BCCC Assessment Guide, updated in 2018, was a college-wide effort submitted to and approved by Middle States that included oversight from the creation of a BCCC Assessment Office and Director of Assessment, which was strongly suggested by Middle States. Even though it has now been two years since the resignation of BCCC's Director of Assessment, we have an Assessment Guide which clearly shows how the student learning outcomes assessment process is to be carried out that is not being followed at the program and institution level. While faculty are collecting course level student learning outcomes assessment data, which is the basis for program level assessment, there is not consistent program level assessment occurring across all programs. Furthermore, institutional

assessment data has not been collected in over 3 years since the retirement of Prof. Linda Benjamin who was given 6 hour of release time to serve as the General Education Coordinator charged with collecting, analyzing, summarizing, and reporting institutional student learning outcomes assessment. The Faculty Senate created, under my first tenure as Faculty Senate President (2016-2018), the General Education Institutional Core Competency Committee made up of faculty, staff, and administrators to provide support to institutional assessment. This committee has not been active for two years. If we are going to make changes to assessment, then this discussion needs to happen now so we can provide at least two years of assessment data prior to our next accreditation visit.

Clinical Labs and Delay in Meeting Graduation Requirements: Serious consideration needs to be given to students enrolled in our Allied Health Programs who are now unable to graduation in May 2021 because accommodations were not given to allow them to complete their clinical labs. It's very troubling and frustrating when our students hear that their peers at other institutions are able to do on campus clinical labs in small group settings, alternating days to ensure all students meet the program requirements in order to graduate and BCCC has not provide the same support. Something must be done in the Spring 2021 Semester to address this issue or BCCC may face a higher than usual number of students leaving our Allied Health Programs to finish at other institutions. It is unfair to require students to spend an extra year making up program requirements because we did not put systems and support measures in place to ensure their timely graduations.

Missing Academic Master Plan: The Academic Affair Division has been without an Academic Master Plan since 2018. Flowing from the Academic Master Plan are documented goals and objectives that guide each academic year and allow for the planning and allocation of fiscal resources to meet objections. How are we supporting student success within the Academy? What professional development opportunities should faculty be focusing on? How are we going to strengthen existing programs? What is the target for new program development over the next 1-5 years? As data is being collected and discussed regarding the needs of Baltimore and the surrounding areas, faculty should be brought into the discussion to begin the process of new program develop to address those needs. We also need to update our policy on Academic Program Advisory Boards. Program Advisory Board should be meeting each semester with Program Coordinators to provide input to existing programs in updating curriculum to meet current market needs.

Program resources are still an issue and now Program Coordinators are unclear as to how to market their own programs beyond the generic brochures handed out by the College. Program Coordinators have been restricted in hosting virtual open house events to market their programs to existing and potential students and guidance regarding how program coordinators can use social media to market their programs have not been addressed. It's the personal touch that only Program Coordinators provide that help increase enrollment in programs that is lacking in the College marketing plan. We need to empower and incentivize our Program Coordinators if we want to see growth as most of the coordinators feel that they do not have all of the resources or support needed to excel.

Concerns with Student Registration for Spring 2021 Semester: The issue with the system blocking students from self-registering for courses when pre-requisites have not been met is still an ongoing concern for faculty in the upcoming Spring 2021 Semester and there have been no reassurances that IT has fixed the issue. This fall semester, students were allowed to remain in courses where pre-requisites were not met which is a serious course policy violation. Faculty cannot allow students to enroll in courses they are teaching without pre-requisites being met and will be taking a strong stance on this position in the upcoming semester.

Ongoing Issues with Dual Enrollment and P-Tech Students: A projection of 400 high school students are expected to enroll at BCCC this academic year, and the administration has made clear that it plans to increase this number ever academic year. We need to step up our training and professional development of faculty working with this special population in order to achieve optimal student success. There continues to be ongoing issues with students not showing up for classes who remain on the course roster after being reported as “Never Attending” by the faculty or students coming to class but not keeping up with assignments or taking assignments seriously. Higher standards and better screening measures are needed prior to placing high school students in our college level courses as faculty are facing severe challenges within the classroom meeting student learning outcome benchmarks for this population of students, some of whom have undisclosed learning disabilities requiring special accommodations unbeknownst to the instructor. Of great concern to the Academy is there have been very little responses and no collective meetings with faculty to discuss how to address the challenges being reported to the administration.

A Look to the Future: The history of BCCC has been characterized by underachievement and missed opportunities. The College is at a pivotal point – will we take safe, incremental steps or will we make bold, visionary strides to build the 21st Century BCCC that the citizens of Baltimore deserve? The Faculty Senate remains committed to ensuring academic and institutional integrity. Additionally, the Faculty Senate is committed to redefining the future of the College through shared governance and academic excellence. Our BCCC President Dr. McCurdy is providing bold, visionary leadership that has moved the needle and rebuilding public trust. Only when that trust is restored will the College see its true potential. Only working together can we implement the major reforms BCCC so desperately needs. When all is said and done, BCCC will not be the same. It will be better because of the foundation that we are laying now for the generations of students, faculty, staff, administrators, and Board members who will follow us.

Respectfully Submitted,

Prof. Edward Ennels
President of the Faculty Senate



BOARD OF TRUSTEES
BALTIMORE CITY COMMUNITY COLLEGE

TAB 6 | Items Removed from the Agenda

- AFSCME Local #1870 at BCCC Report



BOARD OF TRUSTEES
BALTIMORE CITY COMMUNITY COLLEGE

TAB 7 | New Business

- Introduction of Mr. Oluwafemi S. Toriola (Student Member, Board of Trustees)

Oluwafemi Samuel Toriola

- Baltimore -Washington - Metropolitan Area • (443)-622-9880 • Toriolafemi2000@yahoo.com

Summary

Oluwafemi is relentless and determined in identifying, analyzing, managing, and leading when it comes to decision making. Over the years, he has managed and lead big food chain industry, businesses and in the healthcare industry. He has been actively involved in extra curriculum activities in Baltimore City Community College. He would like the opportunity to acuminare his leadership skills and be part of a dynamic team. Ultimately, Oluwafemi is an excellent communicator and skilled multi-tasker with tremendous Leadership and interpersonal skills.

Functional and Technical Skills

UNIX, Office 365, IT help desk, Information Management, Organizational management, Effective communication, science research, Planning and Human Services.

Professional Certifications

Recognized student Leader – National Conference on Student Leadership (Florida, USA)
Scrum Master Accredited certification – International Scrum Institute (USA)
Effective team building and Leadership for Organizational Change - Tomflims Consulting (Nigeria)
Fire and safety training – Mega Fires Protection Nigeria

Work Experience

Help desk and Daily program manager, September 2018 to December 2018
WBJC – 91.5 FM), Baltimore, MD

- Capturing, analyzing, and documenting Business Requirements, Functional requirements.
- Participate in the design, development, analysis, and implementation of system and software application changes; participate in Root Cause Analysis and Incident remediation.
- Managing and sorting radio program selection schedules.
- Review and analyze other Change Request initiatives providing early notification of prerequisite and corequisite dependencies.
- Work as part of a team to perform quality assurance reviews of specifications for internal and external delivery.
- Conducts meetings, JAD sessions, and presentations to share ideas and findings.

Business Operations Manager, October 2013 to March 2016

Domino's Pizza, Lagos, Nigeria

- Fast-track promotion from Customer Service, Store Manager due to exceptional KPIs for customer service and operations support.
- Maximizing the use of business applications for over 35 Point of Sale terminals, Updating Requisition Applications, Cost Control Applications, Opera Management Systems (Billing & CRM), data aggregation to provide concise and advance reporting
- Involved in preparation of Business Requirement Documents and supporting documents that contains the essential business elements and detailed definitions

- Gathered user and business requirements through open-ended discussions, brainstorming sessions and role playing while managing workloads, schedules and coordinating status review meetings
- Created Mock-up forms in MS word for better visualization and understanding of the requisition software.
- Facilitated JAD sessions with management, development team, users, and other stakeholders to refine functional requirements.
- Scheduled meetings with Operation Manager, System Analysts, and testers to collaborate resource allocation and project completion.
- Created and managed project templates, use case templates, requirement types and traceability matrix in Requisite Pro.
- Created schedules to track business efforts so deliverables are turned in on time and business needs are met.
- Led a team of 33 staffs to enforce food safety and maintain standards to improve time management and boost productivity leading to 12.5% on food cost reduction annually.

Education

Associates Degree in Computer Information Systems
 Associates Degree in General studies with Honors
 Bachelor of Science in Biology

Baltimore City Community College -In view
 Baltimore City Community College, USA
 Lagos state University, Nigeria

References

Available on Request.

STATE OF MARYLAND
OFFICE OF THE GOVERNOR



LAWRENCE J. HOGAN, JR.
GOVERNOR

STATE HOUSE
100 STATE CIRCLE
ANNAPOLIS, MARYLAND 21401-1923
(410) 974-3901
(TOLL FREE) 1-800-811-8336

TTY USERS CALL VIA AID RELAY

November 10, 2020

Oluwafemi S. Toriola
7212 Oak Haven Circle, Apartment 201
Windsor Mill, Maryland 21244

Dear Mr. Toriola:

Having great confidence in your dedication to public service, it is my pleasure to appoint you the student member of the **Board of Trustees of Baltimore City Community College** for the remainder of a term of one year from July 1, 2020. Your appointment, which is effective immediately, will require confirmation by the Maryland State Senate. Therefore, on the first day of the next legislative session, I will submit your name for advice and consent of the Senate. Thank you for making this strong personal and professional commitment to serve the best interests of our citizens. I know we will succeed in our goal to make a positive difference for all Marylanders, especially with your assistance and support.

It will be necessary for you to take an oath of office within the next thirty days as required by law. For your convenience, your commission has been forwarded to the Clerk of the Circuit Court in Towson, 401 Bosley Avenue, where you are to appear. Please contact the Clerk at 410-887-2607 to schedule an appointment.

Persons who serve on most State boards and similar entities are subject to the Maryland Public Ethics Law. For further information and questions regarding conflict of interest matters and annual financial disclosure statements, please contact the State Ethics Commission at 410-260-7770.

Once again, thank you for your commitment and service to our great state. If you have any questions, you should contact my appointments office at 410-974-2611. Staff will be able to answer any questions you might have.

Sincerely,

A handwritten signature in cursive script that reads "Lawrence J. Hogan, Jr." followed by a period.

Lawrence J. Hogan, Jr.
Governor



BOARD OF TRUSTEES
BALTIMORE CITY COMMUNITY COLLEGE

TAB 8 | College Policies

- None



BOARD OF TRUSTEES
BALTIMORE CITY COMMUNITY COLLEGE

TAB 9 | Presentations

- College Financial Audit & BCCC Foundation Audit (Vote)
 - Presentation
 - BCCC Foundation Financial Statements FY20 (Draft)
 - WBJC Financial Statements - Comparative 2020-2019 (Draft)
 - BCCC Financial Statements - Comparative 2020-2019 (Draft)
- Enterprise Resource Planning (Vote)
 - Presentation
- Facilities Master Plan (Information)
 - Executive Summary
 - BCCC Part 2 Programming Workgroups Timeline
 - Learning Commons Program Summary
 - Nursing Building Program Summary
 - Project Meeting Agenda

Baltimore City Community College

FY20 Audit Results

November 18, 2020

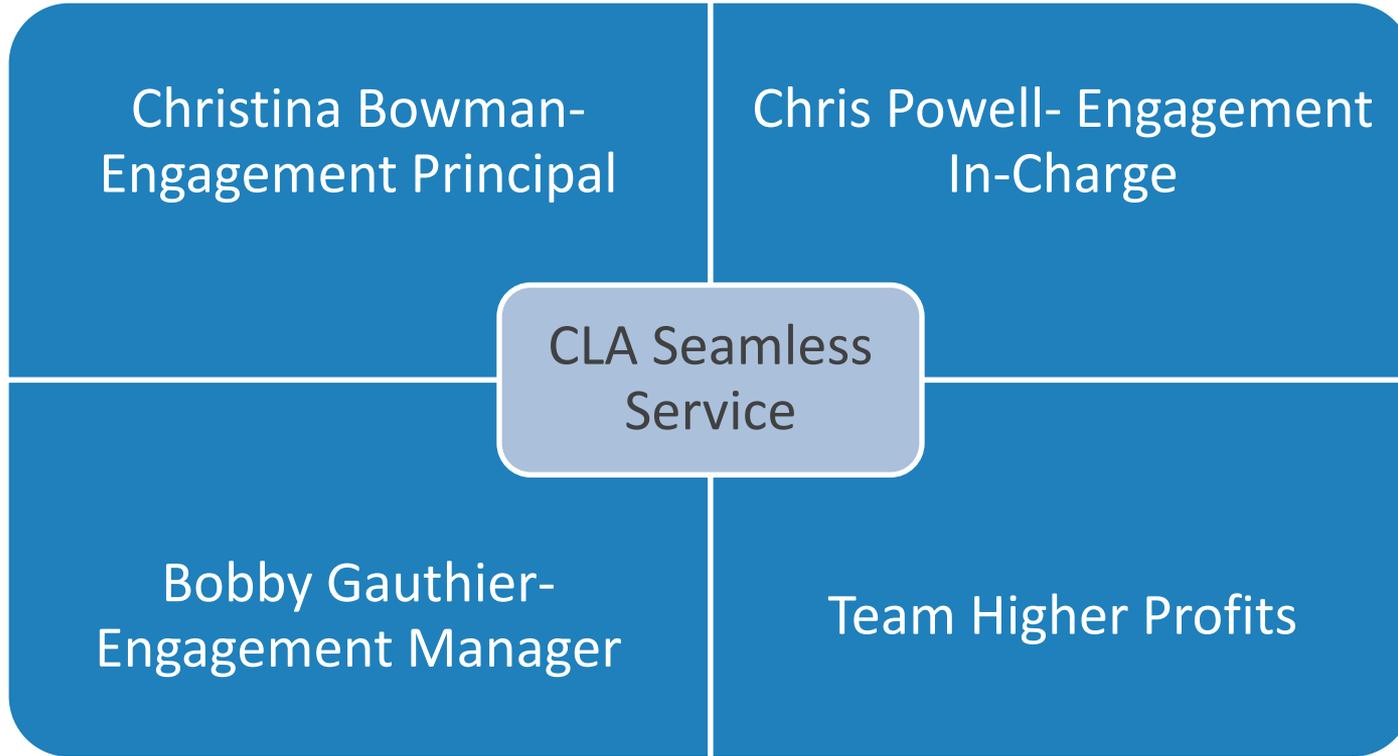
WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor



Create Opportunities

Service Team



Scope of Services and Deliverables- College

Financial Statements & CC-4

- Express an opinion on the College's financial statements for the year ending June 30, 2020
 - *Principal review complete. Quality review in Process*
 - *RESULT: Expected unmodified opinion*
- Express an opinion on Maryland Higher Education Commission (MHEC-CC-4) Report
 - *Principal review complete. Quality review in Process*
 - *RESULT: Expected unmodified opinion*
- Reports on internal control and compliance (audit conducted under Government Auditing Standards)
 - *Principal review complete. Quality review in Process*
 - *RESULT: No material weakness or significant deficiency reported*

Communications with Governance

- Governance communications letter
- Management letter on operational internal control and financial matters

Single Audit

- Perform compliance audit of federal funds in accordance with Uniform Guidance as part of the State single audit
 - ****NEW**** CARES Act- *Not yet started*

Scope of Services and Deliverables- WBJC Radio

Financial Statements & Annual Financial Report – Corporation for Public Broadcasting

- Express an opinion on the Radio Station’s financial statements for the year ending June 30, 2020
 - *Principal review complete. Quality review in Process*
 - *RESULT: Expected unmodified opinion*
- Express an opinion on AFR
 - *In Process*

Communications with Governance

- Governance communications letter
- Management letter on operational internal control and financial matters



Scope of Services and Deliverables- Foundation

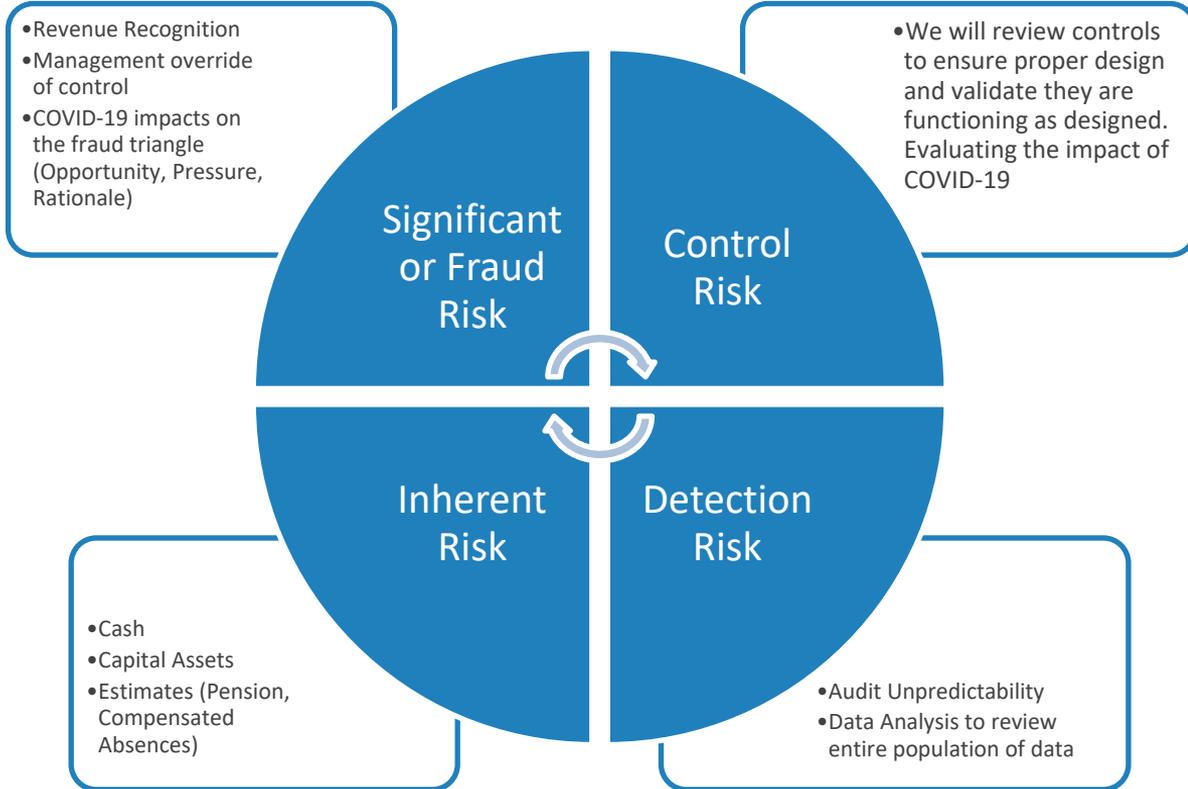
Financial Statements

- Express an opinion on the Foundation's financial statements for the year ending June 30, 2020
 - *QC review complete. Ready to Issue.*
 - *RESULT: Unmodified opinion*

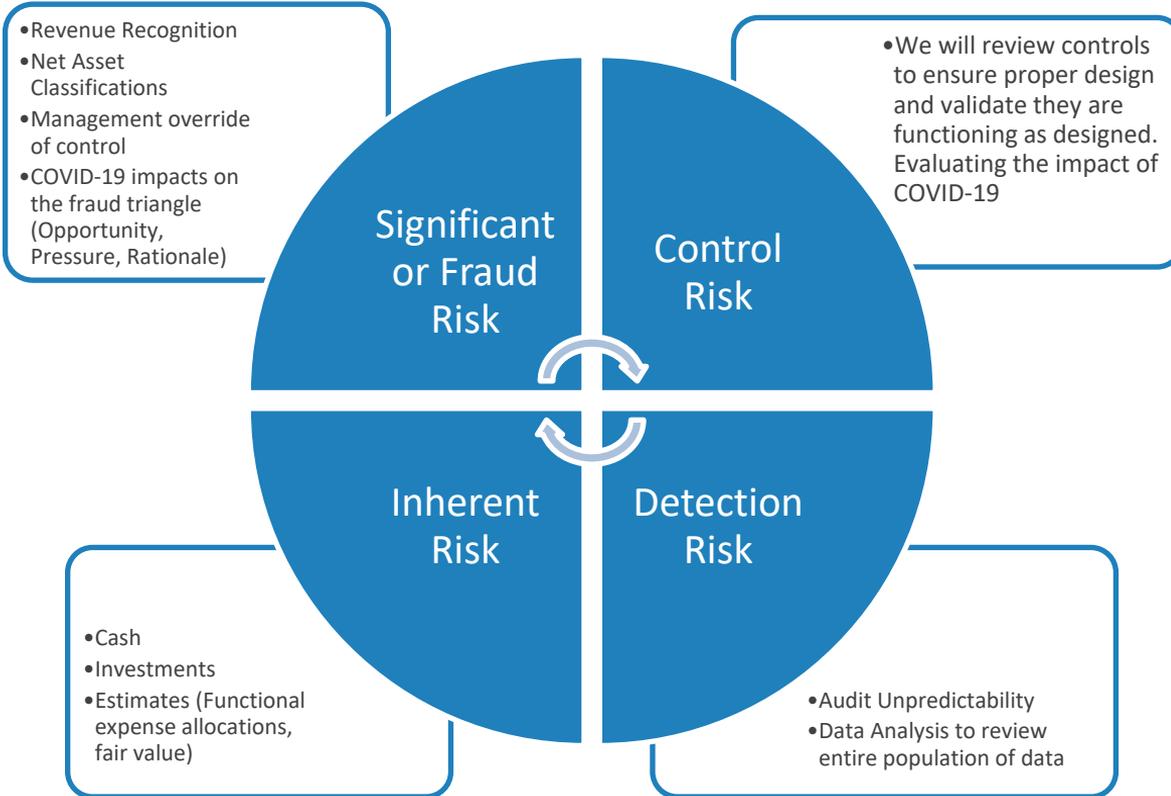
Communications with Governance

- Governance communications letter
- Management letter on operational internal control and financial matters

Audit Focus Areas- College



Audit Focus Areas- Foundation



Required Communications

- Our Responsibility Under U.S. Generally Accepted Auditing Standards, Government Auditing Standards and Uniform Guidance
 - Plan and perform the audit to obtain reasonable, not absolute, assurance that the financial statements are free of material misstatement
 - Express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. GAAP
 - ◇ Expect an unmodified opinion on the financial statements
 - Consider internal controls for the purpose of determining the nature, timing and extent of audit procedures
 - ◇ No assurance provided regarding internal controls
 - Communicate significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process



Required Communications (Continued)

- Significant Accounting Policies
 - Management is responsible for the selection and use of appropriate accounting policies
 - Significant accounting policies are described in Note 2 to the financial statements
 - No new GASB standards were adopted or changed in FY20
- Significant Accounting Estimates
 - Allowance for uncollectible receivables
 - Selection of useful lives of capital assets for depreciation
 - Accrued vacation and liability for compensated absences
 - Liability for pension
- No corrected misstatements
- Uncorrected misstatements
 - Negative balances in Accounts Receivable in the amount of \$272,117
- No disagreements with management
- Difficulties encountered in performing the audit
 - Delays in receiving Foundation related information

Management Letter- College

Material Weaknesses

- None

Significant Deficiencies

- None

Other Recommendations

- Operational reviews consistent with realignment- Internally perform or engage externally to identify areas for improvement
- Pension Accounting- Revise methodology to ensure accurate inputs
- Negative balances in accounts receivable- Financial reporting process should identify and reclassify these amounts
- Allowance for uncollectible accounts receivable- Revise methodology to ensure inputs are supportable
- Payroll controls- Improve controls to ensure timesheets are reviewed
- Cash difference with State Treasurer (WBJC Radio)- Resolve with State GAD

Management Letter- Foundation

Material Weaknesses

- Lack of segregation of duties and management oversight- Assess skillset of department staffing and roles of management
- Audit adjustments- Implement closing process

Significant Deficiencies

- Journal entries- Procedures do not identify what documentation is required
- Prepaid expenses- Review expenses for period which it applies
- Documentation of grants, contributions and scholarships- Procedures do not identify what documentation is required

Other Recommendations

- Online vendor payment- Procedures do not identify what documentation is required
- Transfer accounts out of balance- Should be part of the closing process
- Functional allocation of expenses- Review whether expenses are properly categorized, specifically salaries.



GASB 95, Postponement of the Effective Dates of Certain Authoritative Guidance



The screenshot shows the GASB website's 'NEWS & MEDIA' section. The main article is titled 'GASB Postpones Effective Dates of Upcoming Pronouncements'. The text states: 'Norwalk, CT, May 8, 2020—The Governmental Accounting Standards Board (GASB) today issued Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. The Statement is intended to provide relief to governments and other stakeholders in light of the COVID-19 pandemic...'. Below the text are links for 'Media Advisory' and 'Statement No. 95'. To the right, a sidebar lists three dates: 'MAY 8, 2020' (GASB Postpones Effective Dates of Upcoming Pronouncements), 'APRIL 23, 2020' (GASB Provides Guidance to Assist Stakeholders with Implementing Its Pronouncements), and 'APRIL 20, 2020' (GASB Issues Guidance on Accounting for P3s).



Upcoming GASB Pronouncements

June 30, 2021

- GASB 84, *Fiduciary Activities*

June 30, 2022

- GASB 87, *Leases*
- GASB 89, *Accounting for Interest Cost before the End of a Construction Period*

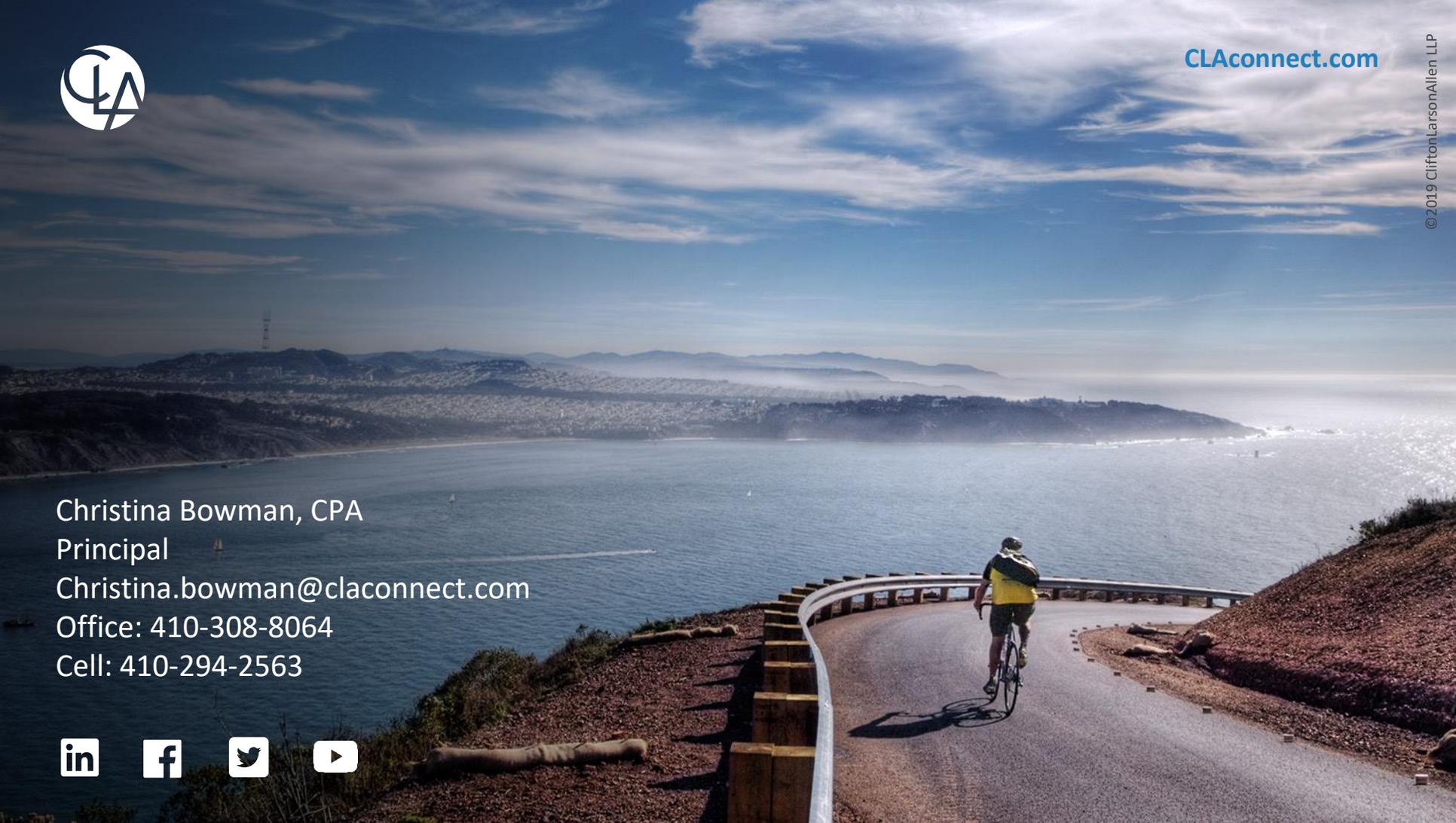
CLA Opportunity Wheel

With the new changes in our daily lives and the impact on the College, how can we help?





Christina Bowman, CPA
Principal
Christina.bowman@claconnect.com
Office: 410-308-8064
Cell: 410-294-2563



BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM Radio
(A Department of Baltimore City Community College)

Financial Statements Together with
Report of Independent Public Accountants

For the Years Ended June 30, 2020 and 2019

JUNE 30, 2020 AND 2019

CONTENTS

INDEPENDENT AUDITORS' REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	3
FINANCIAL STATEMENTS	
Statements of Net Position	12
Statements of Revenue, Expenses and Change in Net Position	13
Statements of Cash Flows	14
Notes to the Financial Statements	15

DRAFT

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

To the Board of Trustees
Baltimore City Community College

Report on the Financial Statements

We have audited the accompanying financial statements of Baltimore City Community College WBJC-FM Radio (a department of BCCC), which comprise the statements of net position as of June 30, 2020 and 2019, and the related statements of revenue, expenses and change in net position and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Station's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Station's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Station as of June 30, 2020 and 2019, and its changes in financial position and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

As discussed in Note 1, the financial statements of the Station are intended to present the financial position, changes in financial position and cash flows of only that portion of the financial reporting segment of the Baltimore City Community College (BCCC) that is attributable to the transactions of the Station. They do not purport to, and do not, present fairly the financial position, changes in financial position and cash flows of BCCC as of and for the years ended June 30, 2020 and 2019.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Baltimore, Maryland
_____, 2020

BALTIMORE CITY COMMUNITY COLLEGE WBJC-FM RADIO

Management's Discussion and Analysis Years Ended June 30, 2020 and 2019

In accordance with Governmental Accounting Standards Board (GASB), the management of Baltimore City Community College (BCCC or the College) presents this Management's Discussion and Analysis of the financial statements of the Baltimore City Community College WBJC-FM Radio (the Station) for the years ended June 30, 2020 and 2019.

Overview of the Financial Statements and Financial Analysis

The Management's Discussion and Analysis (MD&A) provides an overview of the financial position and activities of the Station for the years ended June 30, 2020 and 2019 with 2018 for comparative purposes, and should be read in conjunction with the financial statements and notes thereto. This overview is required by GASB, by a primary government or component but is not required by the Station; however, management has elected to provide one. The MD&A, financial statements and notes thereto, are the responsibility of the Station's management. The Station is operated by Baltimore City Community College (a component unit of the State of Maryland) located in Baltimore City, Maryland.

Financial Highlights

The financial statements provide both short-term and long-term information about the Station's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net position and a statement of revenue, expenses, and change in net position that are designed to provide financial information about the activities of the Station presented on the accrual basis of accounting. The statement of net position provides information about the Station's financial position, its assets and liabilities, using an economic resources measurement focus. The difference between the assets and liabilities, the net position, is one way to measure the Station's financial health. The statements of revenue, expenses, and change in net position present information about the change in the Station's net position, and the results of operations during the fiscal year. An increase or decrease in net position can be an indication of whether the Station's financial health is improving or deteriorating.

Pursuant to GASB, the Station's financial statements consist of the statement of net position; the statement of revenue, expenses, and change in net position; the statement of cash flows; and notes to the financial statements. In addition to the financial statements, the MD&A is included as required supplementary information.

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Management’s Discussion and Analysis
Years Ended June 30, 2020 and 2019**

Statement of Net position

One of the most important questions asked about the Station’s finances is, “Is the Station, as a whole, better or worse off as a result of the year’s activities?” The statement of net position and the statement of revenue, expenses, and change in net position report information on the Station as a whole and on its activities in a way that helps answer this question. When revenue and other support exceed expenses, the result is an increase in net position. When the reverse occurs, the result is a decrease in net position. The relationship between revenue and expenses may be thought of as the Station’s operating results. These two statements report the Station’s net position and changes in them. You can think of the Station’s net position, the difference between assets and liabilities, as one way to measure the Station’s financial health, or financial position. Over time, increases or decreases in the Station’s net position are one indication of whether its financial health is improving or deteriorating. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector institutions. All of the current fiscal year’s revenue and expenses are taken into account regardless of when cash is received or paid.

As of June 30, 2020, the Station’s financial health remains strong, with assets exceeding liabilities by \$3,310,857. This compares with total net position of \$2,987,473 and \$2,839,988, as of June 30, 2019 and 2018, respectively. The table below presents summary-level information of the Station’s assets, liabilities, and net position as of June 30, 2020, 2019 and 2018.

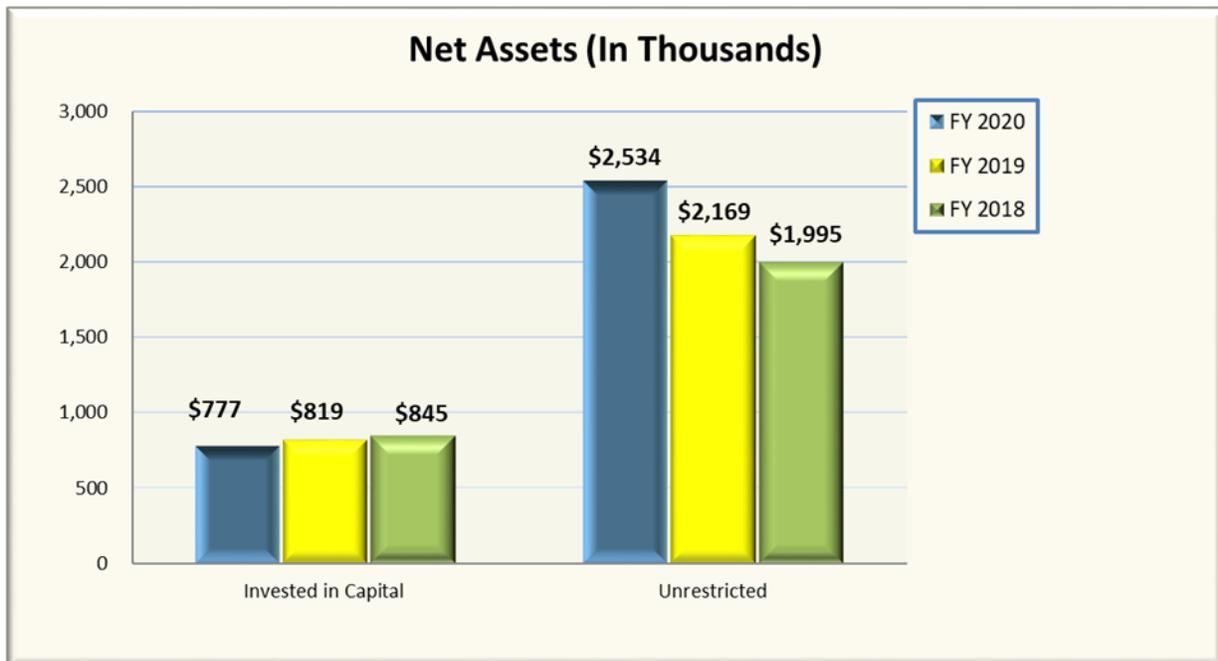
Condensed Statements of Net Position			
As of June 30			
	2020	2019	2018
Assets			
Current Assets	\$ 2,654,641	\$ 2,305,453	\$ 2,113,882
Non-Current Assets	847,680	876,243	899,630
Total Assets	3,502,321	3,181,696	3,013,512
Liabilities			
Current Liabilities	120,318	80,218	47,062
Non-Current Liabilities	71,326	114,005	126,462
Total Liabilities	191,644	194,223	173,524
Net Position			
Net investment in capital assets	776,818	818,573	844,659
Unrestricted	2,534,039	2,168,900	1,995,329
Total Net Position	\$ 3,310,857	\$ 2,987,473	\$ 2,839,988

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Management’s Discussion and Analysis
Years Ended June 30, 2020 and 2019**

Statement of Net position (continued)

A review of the statements of net position reveal that the total net position of the Station increased by \$323,384 for the year ended June 30, 2020, compared to June 30, 2019. Total net position increased by \$147,485 for the year ended June 30, 2019, compared to June 30, 2018. Unrestricted net position represents the portion of assets, after factoring into account liabilities, which can be used to meet ongoing obligations and fund new initiatives.



Statement of Revenue, Expenses, and Changes in Net position

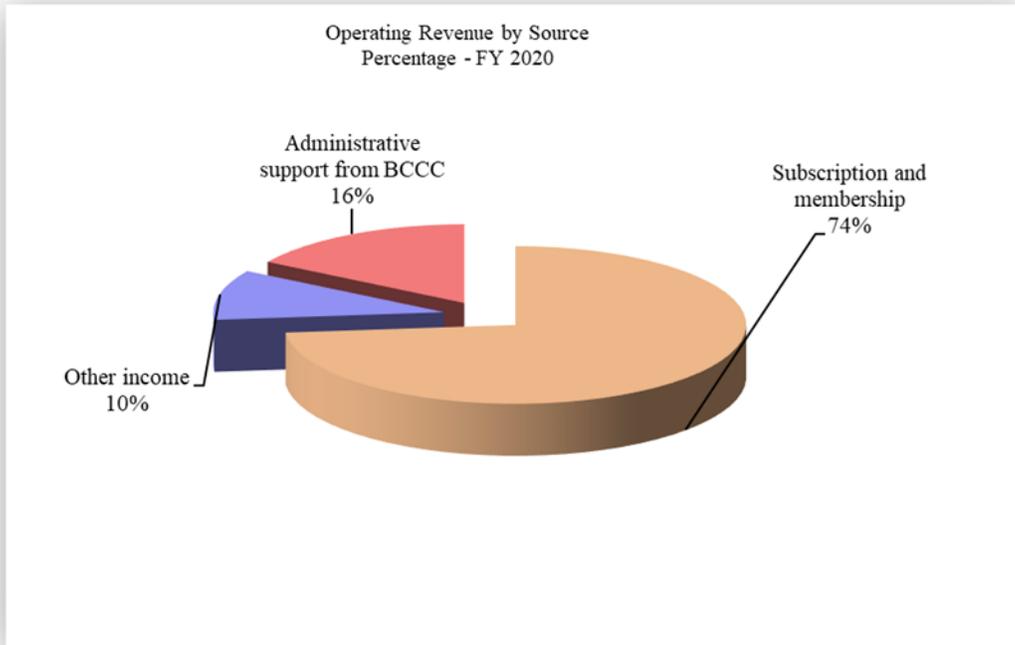
Changes in total net position as presented on the statements of net position are based on the activity presented in the statements of revenue, expenses, and changes in net position. The purpose of this statement is to present the revenue received by the Station, both operating and non-operating; the expenses paid by the Station, operating and non-operating; and any other revenue, expenses, gains and losses received or spent by the Station.

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Management's Discussion and Analysis
Years Ended June 30, 2020 and 2019**

Statement of Revenue, Expenses, and Changes in Net position (continued)

The following chart provides a graphical presentation of revenue by category for the 2020 fiscal year: (See accompanying table)



**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Management's Discussion and Analysis
Years Ended June 30, 2020 and 2019**

Statement of Revenue, Expenses, and Changes in Net position (continued)

The table below represents summary-level information on revenue, expenses, and other changes in the Station's net position for the years ended June 30, 2020, 2019 and 2018.

**Condensed Statements of Revenue, Expenses and Changes in Net position
Years Ended June 30**

	2020	2019	2018
Operating Revenue			
Subscription and membership income	\$ 1,304,557	\$ 1,204,664	\$ 1,221,910
Other income	182,816	204,258	214,214
Administrative support from BCCC	288,714	380,477	385,297
Total operating revenue	<u>1,776,087</u>	<u>1,789,399</u>	<u>1,821,421</u>
Operating Expenses	<u>1,510,169</u>	1,738,846	1,797,233
Operating income/(loss)	<u>265,918</u>	<u>50,553</u>	<u>24,188</u>
Non-Operating Revenue (Expenses)			
Community service grant from Corporation for Public Broadcasting	143,233	146,453	145,521
Unrealized gain (loss) on investments	13,192	2,699	8,846
Other grants	101,041	97,780	81,506
Transfer to BCCC	(200,000)	(150,000)	(175,000)
Total non-operating revenue	<u>57,466</u>	<u>96,932</u>	<u>60,873</u>
Change in net position	<u>323,384</u>	147,485	85,061
Net Position, beginning of year	<u>2,987,473</u>	2,839,988	2,754,927
Net Position, End of Year	<u>\$ 3,310,857</u>	<u>\$ 2,987,473</u>	<u>\$ 2,839,988</u>

Operating Revenue

Operating revenue decreased by 0.7% or \$13,312, for fiscal year 2020, compared to fiscal year 2019. Operating revenue decreased by 1.8% or \$32,022, for the fiscal year ended June 30, 2019, when compared to fiscal year 2018.

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Management's Discussion and Analysis
Years Ended June 30, 2020 and 2019**

Operating Revenue (continued)

Changes in operating revenue were due to the following factors:

- Subscription and membership revenue increased by \$99,893 or 8.3% to \$1,304,557 for fiscal year 2020, compared to fiscal year 2019. Subscription and membership revenues decreased \$17,246 or 1.4% to \$1,204,664 for fiscal year 2019, compared to fiscal year 2018.
- Administrative support decreased by \$91,763 for fiscal year 2020, compared to fiscal year 2019, and decreased by \$4,820 for fiscal year 2019, compared to fiscal year 2018. In fiscal year 2020, the requirements for the calculations were changed by the oversight agency, the Corporation for Public Broadcasting to simplify the process.
- Other income consists of underwriting, matching and miscellaneous income, which decreased by \$21,442 to \$182,816 for fiscal year 2020, when compared to fiscal year 2019, and decreased by \$9,956 to \$204,258 for fiscal year 2019, when compared to fiscal year 2018.

Non-Operating Revenue

Changes were due the following factors:

- The Community Service Grant (CSG) decreased by \$3,220 and other grants increased by \$3,261 for fiscal year 2020, when compared to fiscal year 2019. CSG increased by \$932 and other grants increased by \$16,274 for fiscal year 2019 when compared to fiscal year 2018. The CSG is based on the Federal formula applicable to the amount of Non-Federal Financial Support (NFFS) the Station received two years prior to the current fiscal year.

Operating Expenses

The Station has chosen to report the expenses in their functional classification on the statements of revenue, expenses, and changes in net position and has displayed the natural classification in the notes to the financial statements. Operating expenses are detailed by employee costs, other payments, and depreciation expense in the notes to the financial statements, in order to provide an alternative presentation of operating expenses.

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Management's Discussion and Analysis
Years Ended June 30, 2020 and 2019**

Operating Expenses (continued)

Operating expenses for the Station for the respective fiscal years are shown in the following table:

	Years Ended June 30		
	2020	2019	2018
Programming and production	\$ 490,807	\$ 481,363	\$ 494,442
Broadcasting	188,441	162,613	239,367
Management and general	274,985	357,573	328,344
Fundraising	267,222	356,820	349,783
Administrative support	288,714	380,477	385,297
Total Operating Expenses	\$ 1,510,169	\$ 1,738,846	\$ 1,797,233

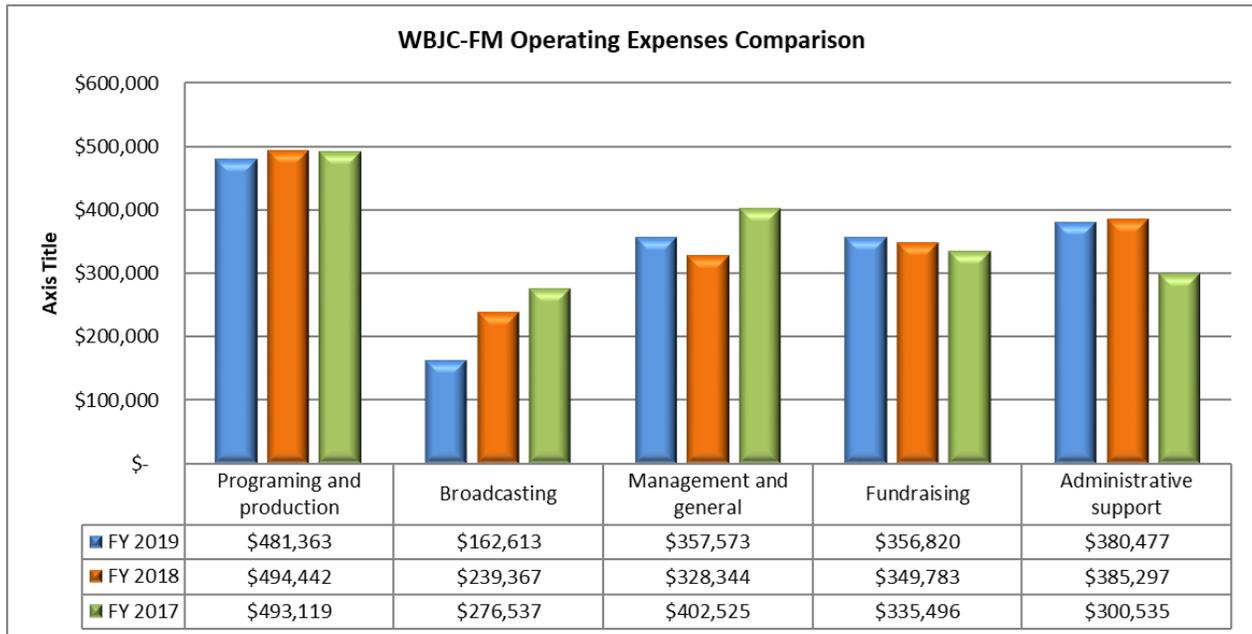
Operating expenses in fiscal year 2020 amounted to \$1.51 million, reflecting a net decrease of \$228,677, when compared to fiscal year 2019. In comparison, operating expenses in fiscal year 2019 amounted to \$1.74 million, reflecting a net decrease of \$58,387 when compared to fiscal year 2018. Changes were the result of the following factors:

- Decrease in salaries and benefits,
- Decrease in contractual services.

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Management’s Discussion and Analysis
Years Ended June 30, 2020 and 2019**

The following chart provides a graphical presentation of expenses by category for fiscal years 2020, 2019, and 2018:



Statement of Cash Flows

Another way to assess the Station’s financial health is to look at the statement of cash flows. Its primary purpose is to provide relevant information about the cash receipts and cash payments of an entity during a period. The statement of cash flows also helps users assess:

- An entity’s ability to generate future net cash flows,
- An entity’s ability to meet its obligations as they come due,
- An entity’s need for external financing.

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Management's Discussion and Analysis
Years Ended June 30, 2020 and 2019**

A summary of the Station's cash flows for the years ended June 30, 2020, 2019 and 2018, are presented in the following table:

Condensed Statements of Cash Flows

	Years Ended June 30		
	2020	2019	2018
Cash provided by (used in):			
Operating activities	\$ 302,606	\$ 104,405	\$ (3,247)
Noncapital financing activities	44,274	94,233	52,027
Capital and related financing activities	(1,113)	(8,772)	-
Net change in cash	345,767	189,866	48,780
Cash, beginning of year	2,283,791	2,093,925	2,045,145
Cash, End of Year	\$ 2,629,558	\$ 2,283,791	\$ 2,093,925

During fiscal year 2020, cash used in operating activities increased by \$198,201, cash provided by noncapital financing activities decreased by \$49,959, cash used in capital and related financing activities increased by \$7,659, for an overall increase in cash of \$345,767 compared to 2019.

During fiscal year 2019, cash used in operating activities increased by \$107,652, cash provided by noncapital financing activities increased by \$42,206, cash used in capital and related financing activities decreased by \$8,772 for an overall increase in cash of \$189,866 compared to 2018.

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Management's Discussion and Analysis
Years Ended June 30, 2020 and 2019**

Capital Assets

The Station is required to depreciate capital assets. The Station recognized \$42,868 of depreciation expense for the 2020 fiscal year, compared to \$34,858 and \$34,878 of depreciation expense for fiscal years 2019 and 2018, respectively. Refer to the notes to the financial statements for additional information on capital asset activity.

**Summary Information
Capital Assets, Net**

	As of June 30,		
	2020	2019	2018
Capital assets:			
Furniture, fixtures and equipment	\$ 2,104,335	\$ 2,103,222	\$ 2,094,450
Less: accumulated depreciation	1,327,517	1,284,649	1,249,791
Net Capital Assets	\$ 776,818	\$ 818,573	\$ 844,659

Requests for Information

The MD&A is designed to provide donors, members, investment managers, foundations, and taxpayers with a general overview of the financial position and activities of the WBJC-FM Radio Station. Questions concerning any of the information provided in this report, or requests for additional information should be addressed to the Office of the Vice President for Finance and Administration, 2901 Liberty Heights Avenue, Baltimore, Maryland 21215.

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Statements of Net Position
As of June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
ASSETS		
Current Assets		
Cash	\$ 2,629,558	\$ 2,283,791
Other current assets	25,083	21,662
Total Current Assets	<u>2,654,641</u>	<u>2,305,453</u>
Non-Current Assets		
Capital assets, net	776,818	818,573
Investments	70,862	57,670
Total Non-Current Assets	<u>847,680</u>	<u>876,243</u>
Total Assets	<u>3,502,321</u>	<u>3,181,696</u>
LIABILITIES		
Current Liabilities		
Accounts payable-trade	4,963	36,540
Accrued compensated absences	4,553	4,819
Accrued payroll	29,471	33,875
Due to other funds	1,439	1,439
Accrued expenses	4,712	3,545
Deferred Revenue	75,000	-
Total Current Liabilities	<u>120,138</u>	<u>80,218</u>
Non-Current Liabilities		
Accrued compensated absences	71,326	114,005
Total Liabilities	<u>191,464</u>	<u>194,223</u>
Net Position		
Net investment in capital assets	776,818	818,573
Unrestricted	2,534,039	2,168,900
Total Net Position	<u>\$ 3,310,857</u>	<u>\$ 2,987,473</u>

The accompanying notes are an integral part of these financial statements.

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Statements of Revenue, Expenses, and Change in Net Position
For the Years Ended June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
Operating Revenue		
Subscription and membership income	\$ 1,304,557	\$ 1,204,664
Other income	182,816	204,258
Administrative support from BCCC	288,714	380,477
Total Operating Revenue	<u>1,776,087</u>	<u>1,789,399</u>
Operating Expenses		
Program Services:		
Programming and production	490,807	481,363
Broadcasting	188,441	162,613
Total program services	<u>679,248</u>	<u>643,976</u>
Support Services:		
Management and general	274,985	357,573
Fundraising	267,222	356,820
Administrative support from BCCC	288,714	380,477
Total support services	<u>830,921</u>	<u>1,094,870</u>
Total Operating Expenses	<u>1,510,169</u>	<u>1,738,846</u>
Operating Income	<u>265,918</u>	<u>50,553</u>
Non-Operating Revenue (Expenses)		
Community service grant from Corporation for Public Broadcasting	143,233	146,453
Unrealized gain on investments	13,192	2,699
Other grants	101,041	97,780
Transfer to BCCC	(200,000)	(150,000)
Total Non-Operating Revenue	<u>57,466</u>	<u>96,932</u>
Change in net position	323,384	147,485
Net position, beginning of year	2,987,473	2,839,988
Net Position, End of Year	<u>\$ 3,310,857</u>	<u>\$ 2,987,473</u>

The accompanying notes are an integral part of these financial statements.

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Statements of Cash Flows
For the Years Ended June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
Cash Flows from Operating Activities		
Subscription and membership receipts	\$ 1,304,557	\$ 1,204,664
Other receipts	182,816	204,258
Payments to employees	(818,371)	(947,578)
Payments to suppliers and contractors	(366,396)	(356,939)
Net Cash Provided by Operating Activities	<u>302,606</u>	<u>104,405</u>
Cash Flows from Noncapital Financing Activities		
Transfer to Baltimore City Community College	(200,000)	(150,000)
Community Service Grant from Corporation for Public Broadcasting	143,233	146,453
Other grants receipts	101,041	97,780
Net Cash Provided by Noncapital Financing Activities	<u>44,274</u>	<u>94,233</u>
Cash Flows from Capital and Related Financing Activities		
Purchases of capital assets	(1,113)	(8,772)
Net change in cash	345,767	189,866
Cash, beginning of year	2,283,791	2,093,925
Cash, End of Year	<u>\$ 2,629,558</u>	<u>\$ 2,283,791</u>
Reconciliation of Operating Loss to Net Cash from Operating Activities		
Operating loss	\$ 265,918	\$ 50,553
Adjustments to reconcile operating loss to net cash from operating activities:		
Depreciation	42,868	34,858
Effect of change in non-cash operating assets and liabilities:		
Other assets	(3,421)	(1,705)
Accounts payable - trade	(31,577)	28,747
Accrued compensated absences	(42,945)	(13,685)
Accrued payroll	(4,404)	4,539
Deferred Revenue	75,000	-
Due to other funds	-	1
Accrued expenses	1,167	1,097
Net Cash Provided by Operating Activities	<u>\$ 302,606</u>	<u>\$ 104,405</u>

The accompanying notes are an integral part of these financial statements.

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Notes to the Financial Statements
June 30, 2020 and 2019**

1. REPORTING ENTITY

The WBJC-FM Radio Station (the Station or WBJC) is operated by Baltimore City Community College (the College or BCCC) (a component unit of the State of Maryland), located in Baltimore City, Maryland. The College is governed by its Board of Trustees (the Board); the Board is appointed by the Governor of the State of Maryland (the State), with the advice and consent of the Maryland State Senate. The Station is operated as a separate department of the College. Accordingly, the Station's financial statements are combined and reported in the College's financial statements for the years ended June 30, 2020, and 2019. The Station's financial statements as of and for the years ended June 30, 2020, and 2019, are intended to present that portion of the College's financial position, and the change in financial position and cash flows, that are attributable to the Station's transactions.

Relationship with the College

Administrative support from Baltimore City Community College consists of allocated financial costs and certain other expenses incurred by the College on behalf of the Station, and are reported as operating revenue and expenses in accordance with valuation guidelines prescribed by the Corporation for Public Broadcasting. Revenue and expenses for administrative support totaling \$288,714 and \$380,477, were reported for the years ended June 30, 2020, and 2019, respectively. This allocation from the College is not necessarily representative of the Station's cost as if they were a stand-alone entity and could significantly change in the future.

The Station's accompanying financial statements are not indicative of the Station as if it were a stand-alone entity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Station's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenue is recognized when earned, and expenses are recorded when an obligation has been incurred.

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Notes to the Financial Statements
June 30, 2020 and 2019**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management of the Station to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingencies as of the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Investments

Investments with readily determinable fair values are reported at fair value in the statements of net position. Gains and losses on investments for the year are reported in the statement of revenue, expenses and changes in net position as part of unrealized gain (loss) on investments.

Capital Assets

Capital assets are recorded at cost at the date of acquisition, or fair value at the date of donation. The Station's capitalization policy includes all equipment with a unit cost of \$100 or more, and an estimated useful life of greater than one year. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets. The useful lives of the following categories of capital assets are as follows:

Transmission antenna	40 years
Studio and other equipment	5-15 years
Furniture and fixtures	5-15 years

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Notes to the Financial Statements
June 30, 2020 and 2019**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences

Compensated absences are accrued at year-end for financial statement purposes. The liability and expense incurred are recorded at year-end as compensated absences in the statements of net position and as a component of the appropriate functional category of expense in the statement of revenue, expenses, and changes in net position.

Classification of Revenue and Expenses

The Station has classified its revenue as either operating or non-operating according to the following criteria:

(1) Operating

Operating revenue includes activities that have the characteristics of exchange transactions, such as subscription and membership income and other income.

(2) Non-operating

Non-operating revenue include activities that have the characteristics of nonexchange transactions, such as gifts and contributions, and other revenue sources that are defined as non-operating revenues by generally accepted accounting principles, such as community service grant from Corporation of Public Broadcasting, and other grants.

Risk Management

The Station is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to and illnesses of employees; and natural disasters. The Station, through the College, participates in the State's various self-insurance programs. The State is self-insured for general liability, property and casualty, workers' compensation, environmental and antitrust liabilities, and certain employee health benefits.

The State allocates the cost of providing claims servicing and claims payment by charging a "premium" to the College based on a percentage of the College's estimated current-year payroll or based on the average loss experienced by the College. This charge considers recent trends in actual claims experience of the State as a whole and makes provisions for catastrophic losses.

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Notes to the Financial Statements
June 30, 2020 and 2019**

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Implementation of Accounting Pronouncements

As of the year ended June 30, 2020, GASB issued Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. The Statement is intended to provide relief to governments and other stakeholders in light of the COVID-19 pandemic. The guidance postpones by one year the effective dates of certain provisions in Statement No. 83, Certain Asset Retirement Obligations; Statement No. 84, Fiduciary Activities; Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements; Statement No 92, Omnibus 2020; Implementation Guide No. 2017-3, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions (and Certain Issues Related to OPEB Plan Reporting), Implementation Guide No 2018-1, Implementation Guidance Update – 2018; Implementation Guide No. 2019-1, Implementation Guidance Update – 2019; and Implementation Guide No. 2019-2, Fiduciary Activities. In addition, the statement postpones the effective dates of Statement No. 87, Leases and Implementation Guide No 2019-3, Leases. These statements may have a material effect on WBJC’s financial statements once implemented, if applicable. The College will be analyzing the effects of these pronouncements and plans to adopt them as applicable by their effective date.

3. CASH

As of June 30, 2020 and 2019, the Station had cash on deposit in an internal pooled cash account with the Maryland State Treasurer (Treasurer) in the amount of \$2,626,765 and \$2,282,981, respectively. The Treasurer has statutory responsibility for the State’s cash management activities. The Treasurer maintains these and other State agency funds on a pooled basis in accordance with State statutes. As of June 30, 2020 and 2019, the Station’s amount due from the Treasurer was less than 1% of total deposits with the Treasurer. For additional information on cash risk, see the State of Maryland Comprehensive Annual Financial Report for the year ended June 30, 2020.

Cash of June 30, 2020 and 2019, consisted of the following:

	<u>2020</u>	<u>2019</u>
Cash in Bank	\$ 2,793	\$ 810
Held by Treasurer	<u>2,626,765</u>	<u>2,282,981</u>
Total Cash	<u><u>\$ 2,629,558</u></u>	<u><u>\$ 2,283,791</u></u>

Cash in the bank was fully covered by deposit insurance.

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Notes to the Financial Statements
June 30, 2020 and 2019**

4. INVESTMENTS

The Station categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Station has the following recurring fair value measurements as of June 30, 2020 and 2019:

	2020			
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual stock funds	\$ 4,872	\$ 4,872	\$ -	\$ -
Stock	65,657	65,657	-	-
Bonds	333	333	-	-
Total Investments	\$ 70,862	\$ 70,862	\$ -	\$ -
	2019			
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual stock funds	\$ 5,769	\$ 5,769	\$ -	\$ -
Stock	51,575	51,575	-	-
Bonds	326	326	-	-
Total Investments	\$ 57,670	\$ 57,670	\$ -	\$ -

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Notes to the Financial Statements
June 30, 2020 and 2019**

4. INVESTMENTS (continued)

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Station adheres to the State Treasurer's policy for managing its exposure to fair value loss arising from increasing interest rates.

The State Treasurer's investment policy states that to the extent possible, it will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the State Treasurer will not directly invest in securities maturing more than five years from the date of purchase.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Station's policy for reducing its exposure to credit risk is to comply with the State Treasurer's policy, which requires that the State Treasurer's investments in repurchase agreements be collateralized by U.S. Treasury and agency obligations. In addition, investments may be made directly in U.S. Treasuries or agency obligations.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Station's policy for reducing this risk of loss is to comply with the State Treasurer's policy, which limits the amount of repurchase agreements to be invested with a particular institution to 30% of the portfolio. Otherwise, there is no limit on the amount that may be invested in any one issuer.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the Station's deposits may not be returned to it. Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are (a) uncollateralized, (b) collateralized with securities held by the pledging financial institution, or (c) collateralized with securities held by the pledging financial institutions' trust department or agent but not in the Station's name. The Station does not have a formal deposit policy for custodial credit risk, but follows the State Treasurer's policy which states that the State Treasurer may deposit in a financial institution in the State, any unexpended or surplus money in which the State Treasurer has custody. As of June 30, 2020 and 2019, 99.9% of the Station's cash was deposited with the State Treasury and was not subject to custodial risk.

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Notes to the Financial Statements
June 30, 2020 and 2019**

5. CAPITAL ASSETS

Below are the changes in capital assets at historical costs for the years ended June 30, 2020 and 2019:

	<u>Balance as of June 30, 2019</u>	<u>Additions</u>	<u>Retirements/ Transfers</u>	<u>Balance as of June 30, 2020</u>
Capital Assets				
Furniture, fixtures and equipment (includes Tower and Antenna)	\$ 2,103,222	1,113	\$ -	\$ 2,104,335
Less: Accumulated Depreciation	1,284,649	42,868	-	1,327,517
Capital Assets, Net	\$ 818,573	\$ (41,755)	\$ -	\$ 776,818

	<u>Balance as of June 30, 2018</u>	<u>Additions</u>	<u>Retirements/ Transfers</u>	<u>Balance as of June 30, 2019</u>
Capital Assets				
Furniture, fixtures and equipment (includes Tower and Antenna)	\$ 2,094,450	\$ 8,772	\$ -	\$ 2,103,222
Less: Accumulated Depreciation	1,249,791	34,858	-	1,284,649
Capital Assets, Net	\$ 844,659	\$ (26,086)	\$ -	\$ 818,573

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Notes to the Financial Statements
June 30, 2020 and 2019**

6. NONCURRENT LIABILITIES

Changes in noncurrent liabilities consisted of the following for the years ended June 30, 2020 and 2019:

	<u>Balance as of June 30, 2019</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance as of June 30, 2020</u>	<u>Amount Due Within One Year</u>
Accrued compensated absences	<u>\$ 118,824</u>	<u>\$ 51,545</u>	<u>\$ (94,490)</u>	<u>\$ 75,879</u>	<u>\$ 4,553</u>
	<u>Balance as of June 30, 2018</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance as of June 30, 2019</u>	<u>Amount Due Within One Year</u>
Accrued compensated absences	<u>\$ 132,509</u>	<u>\$ 59,465</u>	<u>\$ (73,150)</u>	<u>\$ 118,824</u>	<u>\$ 4,819</u>

7. RETIREMENT PLANS

Certain employees of the College are provided with pensions through the Employees Retirement System of the State of Maryland (ERS) - a cost-sharing multiple-employer defined benefit pension plan administered by the Maryland State Retirement and Pension System (MSRPS). The State Personnel and Pensions Article of the Annotated Code of Maryland (the Article) grants the authority to establish and amend the benefit terms of TPS and ERS to the MSRPS Board of Trustees. MSRPS issues a publicly available financial report that can be obtained at www.sra.state.md.us/Agency/Downloads/CAFR/.

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Notes to the Financial Statements
June 30, 2020 and 2019**

8. COMMITMENTS

The Station entered into an operating lease agreement for the use of certain real estate. The Station currently subleases portions of the real estate.

Future minimum lease payments under non-cancelable operating leases were as follows as of June 30, 2020:

<u>Years Ending June 30,</u>	<u>Minimum Annual Lease Payments</u>	<u>Operating Rental Income</u>
2021	84,389	17,646
2022	22,417	17,646
2023	19,145	17,646
2024	-	17,646
2025	-	17,646
Thereafter	-	147,122
Total	<u>\$ 125,951</u>	<u>\$ 235,352</u>

Lease expense for the years ended June 30, 2020 and 2019 was \$95,971 and \$95,773, respectively.

**BALTIMORE CITY COMMUNITY COLLEGE
WBJC-FM RADIO**

**Notes to the Financial Statements
June 30, 2020 and 2019**

9. NATURAL CLASSIFICATIONS WITH FUNCTIONAL CLASSIFICATIONS

WBJC operating expenses by functional classification were as follows for the years ended June 30, 2020 and 2019:

	2020				
	Natural Classification				
	Payments to Employees	Payments to Suppliers and Depreciation	Administrative Support BCCC		Total
Programming and production	\$ 424,685	\$ 66,122	\$ -	\$ -	\$ 490,807
Broadcasting	100,817	87,624	-	-	188,441
Management and general	95,784	136,333	42,868	-	274,985
Fundraising	197,085	70,137	-	-	267,222
Administrative support from BCCC	-	-	-	288,714	288,714
TOTAL	\$ 818,371	\$ 360,216	\$ 42,868	\$ 288,714	\$ 1,510,169

	2019				
	Natural Classification				
	Payments to Employees	Payments to Suppliers and Depreciation	Administrative Support BCCC		Total
Programming and production	\$ 412,081	\$ 69,282	\$ -	\$ -	\$ 481,363
Broadcasting	91,378	71,235	-	-	162,613
Management and general	169,367	153,348	34,858	-	357,573
Fundraising	274,752	82,068	-	-	356,820
Administrative support from BCCC	-	-	-	380,477	380,477
TOTAL	\$ 947,578	\$ 375,933	\$ 34,858	\$ 380,477	\$ 1,738,846

BALTIMORE CITY COMMUNITY COLLEGE

**Financial Statements Together with
Report of Independent Public Accountants**

For the Years Ended June 30, 2020 and 2019

JUNE 30, 2020

CONTENTS

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS 1

MANAGEMENT'S DISCUSSION AND ANALYSIS 3

FINANCIAL STATEMENTS

Statements of Net Position 16

Statements of Revenue, Expenses and Changes in Net Position 17

Statements of Cash Flows 18

Statements of Financial Position – BCCC Foundation 20

Statements of Activities – BCCC Foundation 21

Notes to the Financial Statements 22

REQUIRED SUPPLEMENTARY INFORMATION

Schedules of Proportionate Share of Net Pension Liability 52

Schedules of Contributions 54

SUPPLEMENTARY DATA

Combining Schedules of Net Position 56

Combining Schedules of Revenue, Expenses and Changes in Net Position 60

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

To the Board of Trustees
Baltimore City Community College

Report on the Financial Statements

We have audited the accompanying financial statements of Baltimore City Community College (the College), a component unit of the State of Maryland, as of and for the years ended June 30, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We did not audit the component unit financial statements of Baltimore City Community College Foundation, Inc. (the Foundation) as of and for the years ended June 30, 2020 and 2019. Those financial statements were audited by another auditor whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for that entity, is based solely on the report of that auditor. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, based on our audits and the report of the other auditor, the financial statements referred to above present fairly, in all material respects, the respective financial position of the College and Foundation, as of June 30, 2020 and 2019, and the respective changes in their financial position and, where applicable, the cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, Schedule of Proportionate Share of Net Pension Liability and Schedule of Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, are required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the College's basic financial statements. The Combining Schedule of Net Position and the Combining Schedule of Revenue, Expenses and Changes in Net Position are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Baltimore, Maryland
[REDACTED], 2020

BALTIMORE CITY COMMUNITY COLLEGE

Management's Discussion and Analysis Years Ended June 30, 2020 and 2019

In accordance with Governmental Accounting Standards Board (GASB), the management of Baltimore City Community College (the College or BCCC) presents this Management's Discussion and Analysis of the financial statements of the Baltimore City Community College, for the years ended June 30, 2020 and 2019, with comparative totals for 2018.

Overview of the Financial Statements and Financial Analysis

This discussion and analysis of the College's financial statements provides an overview of the College's financial activities for the years ended June 30, 2020 and 2019 with fiscal year 2018 data presented for comparative purposes. The emphasis of discussion about these statements is on the current-year activity. Management has prepared the financial statements and the related footnote disclosures along with this discussion and analysis.

The College has included the financial information of the Baltimore City Community College Foundation, Inc. (Foundation) in its basic financial statements as a component unit. The Foundation is a legally separate, tax-exempt component unit of the College. The Foundation acts primarily as a fund-raising organization to supplement the resources that are available to the College in support of its programs. The financial data used in this section excludes the Foundation. Complete financial statements for the Foundation can be obtained from its Administrative Office at 2901 Liberty Heights Ave, Baltimore, MD 21215. The emphasis of this Management's Discussion and Analysis is on the College itself. Reference should be made to the separately audited financial statements of the Foundation for additional information.

Financial Highlights

The College's financial statements consist of three basic financial statements and the notes that provide information on the accounting alternatives used, and explanatory information and detail on certain financial statement elements. The three basic financial statements are the Statement of Net Position, the Statement of Revenues, Expenses and Changes in Net Position, and the Statement of Cash Flows.

The *Statement of Net Position* presents information on the College's assets and deferred outflows of resources, liabilities and deferred inflows of resources and net position, all as of the end of the reporting period. Net position represents the difference between assets and liabilities, and is detailed into classifications that help readers understand the constraints that the College must consider in making decisions on expending assets. Over time, changes in net position can help in understanding whether the financial condition of the College is improving or deteriorating.

Net position is divided into three major categories. The first category, net investment in capital assets, provides the College's equity in property, plant and equipment owned by the College. The next category is expendable restricted net position which is available for expenditure by the College but which must be spent for purposes as determined by donors or external agencies that have placed time or use restrictions on the use of the assets. The final category is unrestricted net position, which is available at the discretion of the College.

BALTIMORE CITY COMMUNITY COLLEGE

Management's Discussion and Analysis Years Ended June 30, 2020 and 2019

Financial Highlights (continued)

The *Statement of Revenue, Expenses and Changes in Net Position* presents information on the changes in net position during the fiscal year. All changes in net position are reported immediately, regardless of the timing of the related cash flows. Thus, revenues and expenses are recorded for some items that will result in cash flows in future fiscal years (for example tuition and fees owed by students, or employees' unused vacation time at year-end).

The *Statement of Cash Flows* presents information on sources and uses of cash during the year. This statement details the changes in cash and cash equivalents from the amounts reported at the end of the preceding year, to the amounts reported in the Statement of Net Position at the end of the current year. Sources and uses of cash are organized into operating activities, noncapital financing activities, capital and related financing activities, and investing activities.

Statement of Net Position

The *Statement of Net Position* presents the assets and deferred outflows, liabilities and deferred inflows, and net position of the College as a whole at fiscal year-end. The purpose of this point in time statement is to present a fiscal snapshot of the College. The Statement of Net Position includes year-end information concerning current and non-current assets and deferred outflows, current and non-current liabilities and deferred inflows, and net position (assets and deferred outflows less liabilities and deferred inflows). Over time, readers of the financial statements will be able to determine the College's financial position by analyzing the increases and decreases in net position.

The table below presents summary-level information of BCCC's assets and deferred outflows, liabilities and deferred inflows, and net position as of June 30, 2020, 2019 and 2018.

BALTIMORE CITY COMMUNITY COLLEGE

Management's Discussion and Analysis Years Ended June 30, 2020 and 2019

Statement of Net Position (continued)

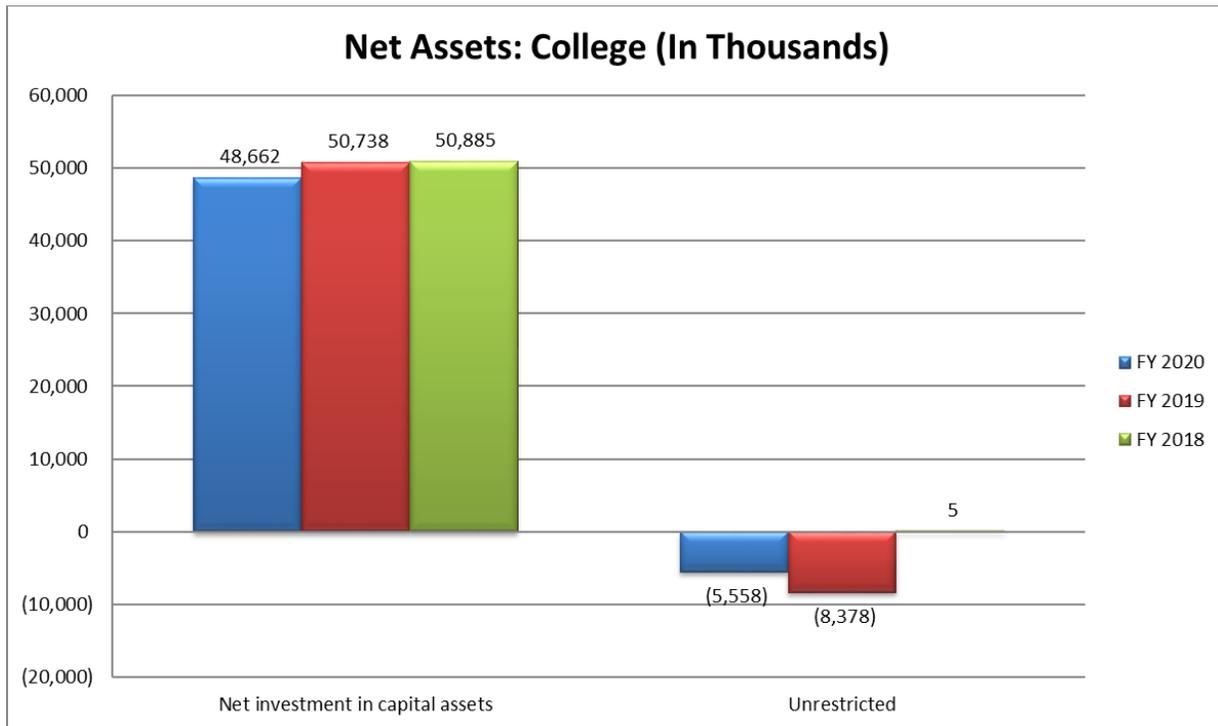
	<u>2020</u>	<u>2019</u>	<u>2018</u>
Assets			
Current assets	\$ 40,034,508	\$ 33,224,073	\$ 38,884,280
Non-current assets	49,411,341	51,526,578	51,720,372
Total Assets	89,445,849	84,750,651	90,604,652
Deferred Outflows of Resources- Pensions	7,584,009	11,054,663	8,733,574
Liabilities			
Current liabilities	7,115,548	6,997,571	6,261,426
Non-current liabilities	41,921,485	42,406,163	37,847,337
Total Liabilities	49,037,033	49,403,734	44,108,763
Deferred Inflows of Resources - Pensions	4,888,362	4,042,354	4,339,324
Net Position			
Net investment in capital assets	48,662,104	50,737,647	50,884,876
Unrestricted	(5,557,641)	(8,378,421)	5,263
Total Net Position	\$ 43,104,463	\$ 42,359,226	\$ 50,890,139

As of June 30, 2020, the College's financial health remains strong, with assets and deferred outflows exceeding liabilities and deferred inflows by \$43,104,463. This compares with Total Net Position of \$42,359,226 as of June 30, 2019.

A review of the Statements of Net Position reveals that the total net position of the College increased by \$745,237 for the year ended June 30, 2020. The increase in net position is as a result of management's effort to reduce costs despite the onset of COVID-19. The increase was reduced by the additional pension expense as required by GASB Statement number 68.

BALTIMORE CITY COMMUNITY COLLEGE

Management's Discussion and Analysis Years Ended June 30, 2020 and 2019



Total liabilities decreased by \$366,701 for a total of \$49,037,033 for the year ended June 30, 2020 compared to June 30, 2019 at \$49,403,734. The decrease is primarily attributable to the decrease in accrued vacation costs.

Statement of Revenue, Expenses and Changes in Net Position

Changes in total net position as presented on the Statements of Net Position are based on the activity presented in the Statements of Revenue, Expenses, and Changes in Net Position. The purpose of this statement is to present the revenue received by the College, both operating and non-operating; the expenses paid by the College, operating and non-operating; and any other revenues, expenses, or gains and losses received or expended by the College.

Statement of Revenue, Expenses, and Changes in Net Position (continued)

Generally speaking, operating revenues are received for providing services to students of the College. Operating expenses are expenses paid directly to or produce the services that carry out the mission of the College. Non-operating revenues are revenues received for which goods and services are not provided. For example, the College's state appropriation is non-operating revenue because it is provided to the College by the Maryland State Legislature without providing services for that revenue.

The table below present's summary-level information on revenue, expenses, and other changes in the College's net positions for the years ended June 30, 2020, 2019 and 2018.

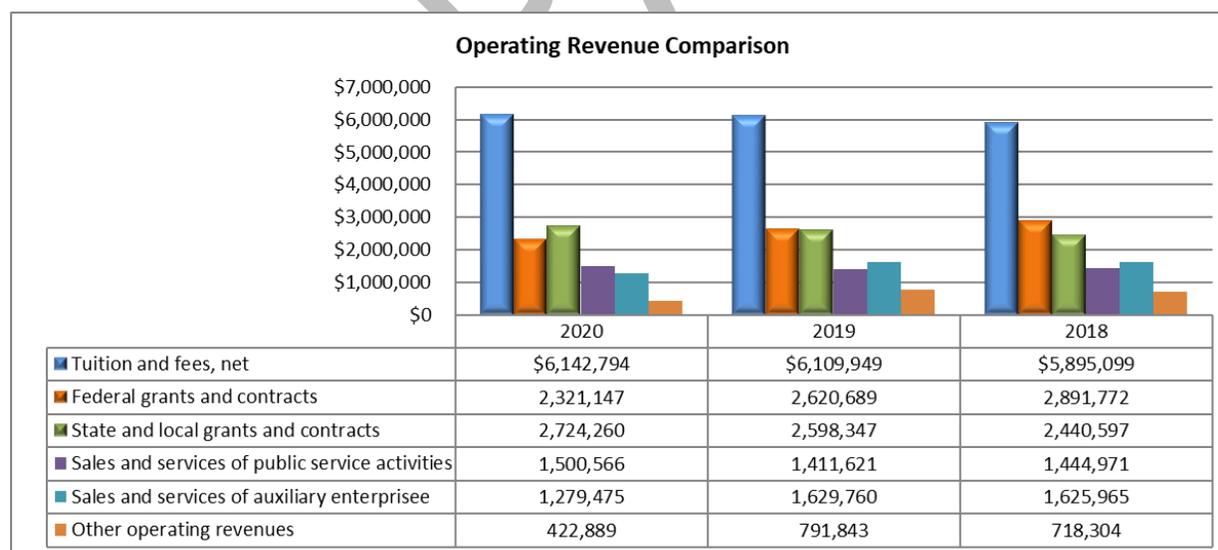
BALTIMORE CITY COMMUNITY COLLEGE

Management's Discussion and Analysis Years Ended June 30, 2020 and 2019

Statement of Revenue, Expenses, and Changes in Net Position (continued)

	2020	2019	2018
Operating revenue	\$ 14,391,131	\$ 15,162,209	\$ 15,016,708
Operating expenses	68,543,457	76,497,706	67,574,678
Operating loss	(54,152,326)	(61,335,497)	(52,557,970)
State appropriations	40,129,773	40,381,052	40,602,171
Change in State appropriations	874,486	-	(1,170,947)
Local appropriations	599,999	403,058	588,359
Other non-operating revenue, net	13,293,305	12,020,474	11,895,069
Net non-operating revenue	54,897,563	52,804,584	51,914,652
Net increase/(decrease) in net position	745,237	(8,530,913)	(643,318)
Net position, beginning of year	42,359,226	50,890,139	51,533,457
Net Position, End of Year	\$ 43,104,463	\$ 42,359,226	\$ 50,890,139

For the years ended June 30, 2020 and 2019, operating revenue, which under the definitions used by Governmental Accounting Standards Board (GASB) excludes state appropriations, are detailed below:



Tuition and State appropriations are the primary sources of funding for the College's academic programs. Net tuition and fees have increased by \$32,845 or 0.5% for the year ended June 30, 2020 compared to June 30, 2019.

Changes in operating revenue were due to the following factors:

BALTIMORE CITY COMMUNITY COLLEGE

Management's Discussion and Analysis Years Ended June 30, 2020 and 2019

Student tuition and fee revenue increased \$578,033 or 4.6% to \$13,262,452 for the year ended June 30, 2020 compared to a 2019 increase of \$949,988 or 8.1% to \$12,684,419 compared to 2018. The 2020 and 2019 increases are due to increases in the credit enrollment.

Statement of Revenue, Expenses, and Changes in Net Position (continued)

GASB Statement No. 35, Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities requires student aid such as scholarship allowances to be presented as a discount or allowance that reduces gross tuition and fee revenue in the financial statements. There were five new programs in 2020 that provided more scholarships to students to assist with their tuition.

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Scholarship Allowances	\$ 7,119,658	\$ 6,574,470	\$ 5,839,332

Federal grants decreased by \$299,542 or 11.4% in fiscal year 2020 compared to fiscal year 2019. State and Local grants and contracts increased by \$125,913 or 4.8% in fiscal year 2020 compared to fiscal year 2019. In comparison, Federal grants decreased by \$271,083 in fiscal year 2019 compared to fiscal year 2018. State and Local grants and contracts increased by \$157,750 in fiscal year 2019 compared to fiscal year 2018.

Auxiliary enterprises, primarily driven by the College's Bookstore, decreased by \$350,285 in fiscal year 2020 compared to fiscal year 2019. This decrease was driven by the closure of the Bookstore in March 2020 primarily due to COVID-19. In comparison, auxiliary enterprises increased by \$3,795 in fiscal year 2019 compared to fiscal year 2018.

The College continues to aggressively seek funding from all sources consistent with its mission in order to supplement student tuition revenue.

BALTIMORE CITY COMMUNITY COLLEGE

Management's Discussion and Analysis Years Ended June 30, 2020 and 2019

Statement of Revenue, Expenses, and Changes in Net Position (continued)

	Years Ended June 30,		
	2020	2019	2018
Non-Operating Revenue (Expenses)			
State appropriations	\$ 40,129,773	\$ 40,381,052	\$ 40,602,171
Reduction in State appropriations	874,486	-	(1,170,947)
Local appropriations	599,999	403,058	588,359
Investment income	469,173	676,103	617,272
Rental income	1,892,339	1,994,530	2,064,497
Community service grant from Corporation for Public Broadcasting	143,233	146,453	145,521
Public service other grants	101,041	97,780	81,506
Grants and contracts	9,739,682	9,110,970	8,988,757
CARES ACT Funding	951,880	-	-
Other	(4,043)	(5,362)	(2,484)
Net Non-Operating Revenue	\$ 54,897,563	\$ 52,804,584	\$ 51,914,652

Changes in Non-Operating Revenue were due to the following factors:

- Grants and Contracts increased in 2020 compared to 2019 primarily due to an increase in Federal Pell grant awards. This increase is due to the increase in credit enrollment.
- Congress set aside approximately \$14.25 billion of the \$30.75 billion allotted to the Education Stabilization Fund through the Coronavirus Aid, Relief, and Economic Security (CARES) Act for the Higher Education Emergency Relief Fund (HEERF). BCCC was awarded \$1,438,078 of Emergency Financial Aid Grants to Students and \$1,438,077 of the Emergency Relief as the Institutional Portion. \$951,880 was distributed from the Emergency Financial Aid Grants to Students as of June 30, 2020.
- The 2020 appropriation consisted of a net appropriation of \$41,004,259, an increase of \$623,207 from the net appropriation from 2019 primarily due to supplemental funding of \$874,486 to cover Public Safety and COVID-19 expenses. The appropriation of \$40,381,052 in fiscal year 2019 increased by \$949,828 as compared to fiscal year 2018. For the years ended June 30, 2020, 2019, and 2018, BCCC's State appropriations consisted of the following components:

	2020	2019	2018
State appropriations	\$ 40,129,773	\$ 40,381,052	\$ 40,602,171
Increase/(decrease)	874,486	-	(1,170,947)
Net State Appropriations	\$ 41,004,259	\$ 40,381,052	\$ 39,431,224

BALTIMORE CITY COMMUNITY COLLEGE

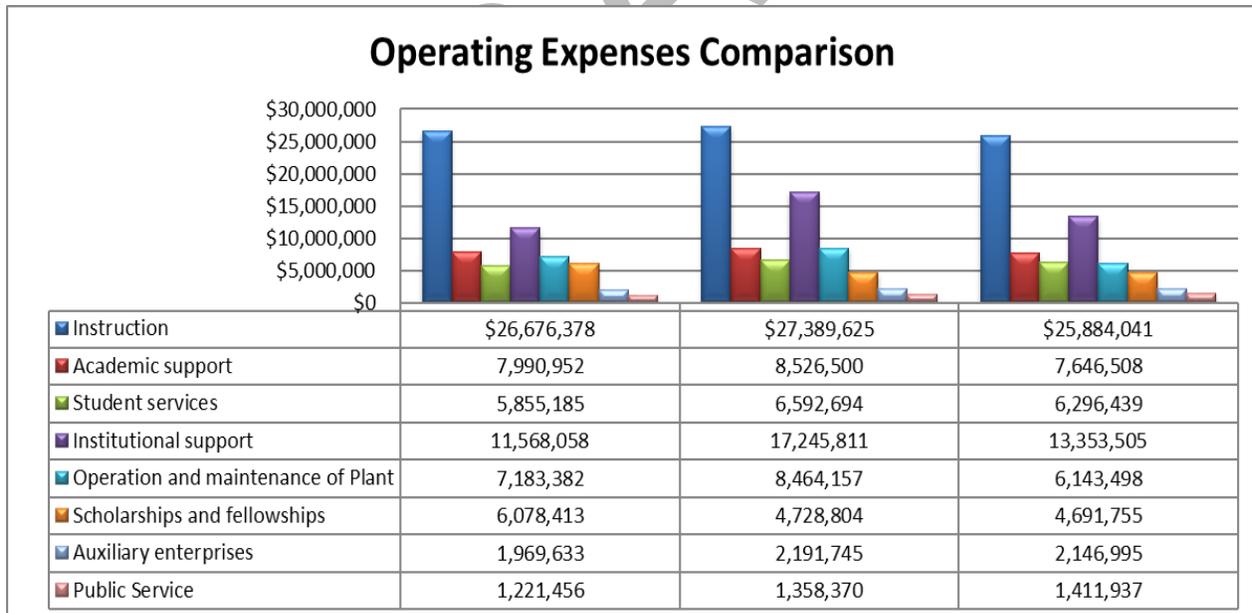
Management's Discussion and Analysis Years Ended June 30, 2020 and 2019

Statement of Revenue, Expenses, and Changes in Net Position (continued)

Operating Expenses

Expenses are categorized as operating or non-operating. The majority of the College's expenses are operating expenses as defined by GASB Statement No. 35. GASB No. 35 gives financial reporting entities the choice of reporting operating expenses in the functional or natural classifications. The functional classification of an operating expense (instruction, academic support, etc.) is assigned to a department based on the nature of the activity, which represents the material portion of the activity attributable to the department. For example, activities of an academic department for which the primary departmental function is instruction may include some activities other than direct instruction such as public service. However, when the primary mission of the department consists of instructional program elements, all expenses of the department are reported under the instruction classification.

The College has chosen to report the expenses in their functional classification on the statement of revenues, expenses, and changes in net position and has displayed the natural classification in the notes to financial statements. Operating expenses are detailed by employee costs, other payments, and depreciation expense in the notes to the financial statements, in order to provide an alternative presentation of operating expenses.



BALTIMORE CITY COMMUNITY COLLEGE

Management's Discussion and Analysis Years Ended June 30, 2020 and 2019

Statement of Revenue, Expenses, and Changes in Net Position (continued)

The following functional expenses are presented by classifications as recommended by the National Association of College and University Business Officers (NACUBO) for the years ended June 30, 2020 and 2019:

	2020		2019		2018	
Instruction	\$26,676,378	38.9 %	\$27,389,625	35.8 %	\$25,884,041	38.3 %
Academic support	7,990,952	11.7	8,526,500	11.1	7,646,508	11.3
Student services	5,855,185	8.5	6,592,694	8.6	6,296,439	9.3
Institutional support	11,568,058	16.9	17,245,811	22.5	13,353,505	19.8
Operations and maintenance of plant	7,183,382	10.4	8,464,157	11.1	6,143,498	9.1
Scholarships and fellowships	6,078,413	8.9	4,728,804	6.2	4,691,755	6.9
Auxiliary enterprises	1,969,633	2.9	2,191,745	2.9	2,146,995	3.2
Public service	1,221,456	1.8	1,358,370	1.8	1,411,937	2.1
Total	\$68,543,457	100.0 %	\$76,497,706	100.0 %	\$67,574,678	100.0 %

Operating expenses in fiscal year 2020 amounted to \$68,543,457, a decrease of \$7,954,249 when compared to fiscal year 2019. Changes were the result of the following factors:

- Organizational realignment reallocated expenditures to various programmatic areas.
- Expenses were directed toward strategic initiatives and critical success factors in support of the College's strategic plan including funding for improvement in student recruitment, retention, enrollment, and performance; responsiveness to workforce and community needs; infrastructure enhancements; information technology and business process review; branding and marketing initiatives; and customer service.
- Instruction expenses decreased by \$713,247, in fiscal year 2020 due to decreased salaries to align costs with enrollment.
- Student services expenses decreased by \$737,509 in fiscal year 2020 due to decreased salaries to align costs with enrollment.
- Academic Support expenses decreased by \$535,548 in fiscal year 2020 due to decreased salaries to align costs with enrollment.
- Operations and maintenance of plant expenditures decreased by \$1,280,775 to \$7,183,382 in 2020 compared to \$8,464,157 in fiscal year 2019 due to decreased salaries to match the strategic needs of the College and to align costs with enrollment.

BALTIMORE CITY COMMUNITY COLLEGE

Management's Discussion and Analysis Years Ended June 30, 2020 and 2019

Operating Expenses (continued)

- Institutional Support decreased by \$5,677,753 in fiscal year 2020 mostly due to one-time charges in FY2019 of equipment for classrooms and new Admin Building, rebranding efforts, new licenses for software campus wide, and upgrade of various computer systems for faculty, staff, and students.
- In fiscal year 2020, scholarships and fellowship expenses increased \$1,349,609 mostly due to new scholarship programs and more students eligible for existing scholarship programs. During the same period, public service (WBJC) expenses decreased by \$136,914 due to the retirement of two employees.

Statement of Cash Flows

An additional method to assess the financial health of the College is to look at the Statement of Cash Flows. Its primary purpose is to provide relevant information about the cash receipts and cash payments of the College during a defined period. The Statement of Cash Flows also helps users access:

- the College's ability to generate future net cash flows
- its ability to meet its obligations as they come due
- its needs for external financing

Cash received from operations primarily consists of student tuition, sponsored program grants and contracts, and other revenues. Significant sources of cash provided by noncapital financing activities, as defined by GASB, include State appropriations and private gifts used to fund operating activities. Cash and cash equivalents increased \$3,857,854 in 2020, compared to a decrease of \$6,396,147 in fiscal year 2019.

BALTIMORE CITY COMMUNITY COLLEGE

Management's Discussion and Analysis Years Ended June 30, 2020 and 2019

Statements of Cash Flows (continued)

Summary Information

	Years Ended June 30,		
	2020	2019	2018
Cash provided by (used in):			
Operating activities	\$ (49,552,090)	\$ (56,144,698)	\$ (48,584,918)
Noncapital financing activities	54,415,197	52,125,780	51,288,534
Capital and related financing activities	(1,474,426)	(3,053,332)	(3,041,294)
Investing activities	469,173	676,103	617,272
Net change in cash and cash equivalents	3,857,854	(6,396,147)	279,594
Cash and cash equivalents, beginning of year	28,901,004	35,297,151	35,017,557
Cash and Cash Equivalents, End of Year	\$ 32,758,858	\$ 28,901,004	\$ 35,297,151

During 2020, net cash used in operating activities increased by \$6,592,608, due to a decrease in payments to suppliers and contractors and a decrease in payments to employees. Cash provided by noncapital financing activities increased in 2020 by \$2,289,417, due to the increase in net State Appropriations and an increase in payments to students for Pell grants and CARES Act funding.

Net cash used in capital and related financing activities increased by \$1,578,906, due to one-time spending of capital assets in FY2019 and by an decrease in cash provided by investing activities of \$206,930, for an overall increase in cash of \$3,857,854.

Capital Assets

As of June 30, 2020, the College had recorded \$141,280,580 in capital assets, \$91,940,101 in accumulated depreciation and \$49,340,479 in net capital assets. This represents a \$1,421,540 increase in capital assets over fiscal year 2019 and a \$1,782,375 increase over fiscal year 2019.

	As of June 30,		
	2020	2019	2018
Capital assets			
Land and improvements	\$ 8,937,515	\$ 8,616,574	\$ 14,957,632
Building and improvements	94,866,499	94,101,602	86,317,820
Furniture, fixtures and equipment	32,789,846	32,454,144	32,114,493
Library materials	4,686,720	4,686,720	4,686,720
Total	141,280,580	139,859,040	138,076,665
Less accumulated depreciation	(91,940,101)	(88,390,132)	(86,411,264)
Net Capital Assets	\$ 49,340,479	\$ 51,468,908	\$ 51,665,401

BALTIMORE CITY COMMUNITY COLLEGE

Management's Discussion and Analysis Years Ended June 30, 2020 and 2019

Enrollment Statistics and Analysis

For the year ended June 30, 2020, the College served 7,025 credit and 4,193 noncredit students (unduplicated headcount). Student enrollment data is defined and reported annually to the Maryland Higher Educational Commission (MHEC) in terms of full-time equivalent (FTE), students which represent 30 hours of instruction. For the year ended June 30, 2020, the 7,025 credit students and 4,193 non-credit student for a total annual unduplicated count of 11,119 across credit and non-credit course offerings. BCCC submitted 2,590.8 and 1,053.8 credit and non-credit eligible FTEs, respectively to MHEC in August 2020.

	2020	2019	2018	2017	2016	2015	2014	2013	2012
Credit	2,590.8	2,478.0	2,205.6	2,302.1	2,529.0	2,990.2	3,164.6	3,310.3	4,163.4
Noncredit	1,053.8	1,505.2	1,768.0	2,290.8	2,102.0	2,388.1	2,595.9	2,635.8	2,585.5
Total Eligible FTEs	3,644.6	3,983.2	3,973.6	4,592.9	4,631.0	5,378.3	5,760.5	5,946.1	6,748.9

Economic Outlook

BCCC provides outstanding educational, cultural, and social experiences to the citizens of Baltimore, the State of Maryland and surrounding areas. The College's accessible, affordable, comprehensive programs include college transfer and career preparation, technical training, and life skills training. The College provides a variety of student services that meet and support the learning needs of an increasingly diverse student population. BCCC is a dynamic higher education institution that is responsive to the changing needs of its stakeholders: individuals, businesses, government, and educational institutions of the community at large. BCCC strives to be the leader in providing quality education that responds to and meets the needs of a diverse population of learners, adding value to the community.

Executive management believes that the College is well positioned to maintain its strong financial condition and to continue providing excellent service to its students and the community. Enrollment demand, availability of funding for contracts and grants, and the State of Maryland support through operating and capital appropriations are the three most significant drivers of BCCC's revenue base.

The economy of the State of Maryland is experiencing many of the same effects that the rest of the nation and is still experiencing the impact from the global pandemic from Coronavirus (COVID-19). The impact of the pandemic, and its impact on state government revenue, is expected to extend beyond fiscal year 2020. BCCC has held tuition rates constant during the last three fiscal years.

As executive management wrestles with today's uncertain economic factors, the College's prudent use of resources, cost-containment efforts, and development of other sources of revenue will

BALTIMORE CITY COMMUNITY COLLEGE

Management's Discussion and Analysis Years Ended June 30, 2020 and 2019

strengthen the institution and will ensure that it is well positioned to take advantage of the next upturn in the business cycle.

Requests for Information

This financial report is intended to provide a general overview of Baltimore City Community College's finances. Questions concerning any of the information provided in this report, or requests for additional information should be addressed to the Office of the Vice President for Finance and Administration, 2901 Liberty Heights Avenue, Baltimore, Maryland 21215.

DRAFT

BALTIMORE CITY COMMUNITY COLLEGE

Statements of Net Position As of June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 32,758,858	\$ 28,901,004
Tuition receivable, net of allowance for doubtful accounts of \$3,484,549 and \$3,481,790, respectively	4,334,217	2,734,911
Grants receivable, net of allowance for doubtful accounts of \$428,194	2,110,022	802,023
Accounts receivable - other	523,513	260,211
Inventories	268,079	312,793
Other assets	39,819	213,131
Total Current Assets	<u>40,034,508</u>	<u>33,224,073</u>
Non-Current Assets		
Investments	70,862	57,670
Capital assets, net	49,340,479	51,468,908
Total Non-Current Assets	<u>49,411,341</u>	<u>51,526,578</u>
Total Assets	<u>89,445,849</u>	<u>84,750,651</u>
Deferred Outflows of Resources- Pensions	<u>7,584,009</u>	<u>11,054,663</u>
Total Assets and Deferred Outflows	<u>97,029,858</u>	<u>95,805,314</u>
LIABILITIES, DEFERRED INFLOWS, AND NET POSITION		
Current Liabilities		
Accounts payable	3,113,915	3,337,551
Accrued salaries and other accrued expenses	2,657,622	2,889,969
Accrued workers' compensation, current portion	124,650	128,100
Accrued vacation costs, current portion	162,055	179,394
Obligations under capital lease agreements, current portion	56,450	52,865
Deferred revenue	1,000,856	409,692
Total Current Liabilities	<u>7,115,548</u>	<u>6,997,571</u>
Non-Current Liabilities		
Accrued workers' compensation	706,350	725,900
Accrued vacation costs	2,538,856	2,810,497
Capital lease obligations	621,925	678,396
Net Pension Liability	38,054,354	38,191,370
Total Non-Current Liabilities	<u>41,921,485</u>	<u>42,406,163</u>
Total Liabilities	<u>49,037,033</u>	<u>49,403,734</u>
Deferred Inflows of Resources - Pensions	<u>4,888,362</u>	<u>4,042,354</u>
Total Liabilities and Deferred Inflows	<u>53,925,395</u>	<u>53,446,088</u>
Net Position		
Net investment in capital assets	48,662,104	50,737,647
Unrestricted	(5,557,641)	(8,378,421)
Total Net Position	<u>\$ 43,104,463</u>	<u>\$ 42,359,226</u>

The accompanying notes are an integral part of these financial statements.

BALTIMORE CITY COMMUNITY COLLEGE

**Statements of Revenue, Expenses and Changes in Net Position
Years Ended June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
Operating Revenue		
Tuition and fees	\$ 13,262,452	\$ 12,684,419
Less: Scholarship allowances	(7,119,658)	(6,574,470)
Tuition and fees, net	6,142,794	6,109,949
Federal grants and contracts	2,321,147	2,620,689
State and local grants and contracts	2,724,260	2,598,347
Sales and services of public service activities	1,500,566	1,411,621
Sales and services of auxiliary enterprise	1,279,475	1,629,760
Other	422,889	791,843
Total Operating Revenue	<u>14,391,131</u>	<u>15,162,209</u>
Operating Expenses		
Instruction	26,676,378	27,389,625
Academic support	7,990,952	8,526,500
Student services	5,855,185	6,592,694
Institutional support	11,568,058	17,245,811
Operation and maintenance of plant	7,183,382	8,464,157
Scholarships and fellowships	6,078,413	4,728,804
Auxiliary enterprises	1,969,633	2,191,745
Public service	1,221,456	1,358,370
Total Operating Expenses	<u>68,543,457</u>	<u>76,497,706</u>
Operating Loss	<u>(54,152,326)</u>	<u>(61,335,497)</u>
Non-Operating Revenue (Expenses)		
State appropriations	40,129,773	40,381,052
Supplemental State appropriations	874,486	-
Local appropriations	599,999	403,058
Investment income	469,173	676,103
Rental income	1,892,339	1,994,530
Community service grant from Corporation of Public Broadcasting	143,233	146,453
Public service other grants	101,041	97,780
Pell Grants	9,739,682	9,110,970
CARES ACT Funding	951,880	-
Other non-operating expense, net	(4,043)	(5,362)
Net non-operating revenue	<u>54,897,563</u>	<u>52,804,584</u>
Net increase/(decrease) in net position	745,237	(8,530,913)
Net position, beginning of year	<u>42,359,226</u>	<u>50,890,139</u>
Net Position, End of Year	<u>\$ 43,104,463</u>	<u>\$ 42,359,226</u>

The accompanying notes are an integral part of these financial statements.

BALTIMORE CITY COMMUNITY COLLEGE

Statements of Cash Flows Years Ended June 30, 2020 and 2019

	2020	2019
Cash Flows From Operating Activities		
Tuition and fees	\$ 5,134,652	\$ 5,575,169
Research contracts and grants	3,474,106	5,336,964
Sales & services of public services activities	1,500,566	1,411,621
Auxiliaries sales and services	1,279,475	1,629,760
Payments to employees	(45,421,611)	(48,527,157)
Payments to suppliers and contractors	(15,942,167)	(22,362,898)
Other	422,889	791,843
Net Cash Used By Operating Activities	(49,552,090)	(56,144,698)
Cash Flows From Noncapital Financing Activities		
State appropriations	41,004,259	40,381,052
Local appropriations	599,999	403,058
Community service grant from the Corporation of Public Broadcasting	143,233	146,453
Public service other grants	101,041	97,780
Grants and contracts	9,739,682	9,110,970
CARES ACT Funding	951,880	
Loan fund, net	(4,043)	(5,362)
Other assets	(13,192)	(2,699)
Other	1,892,339	1,994,528
Net Cash Provided By Noncapital Financing Activities	54,415,197	52,125,780
Cash Flows Used By Capital And Related Financing Activities		
Purchases of capital assets	(1,421,540)	(3,004,068)
Payments on capital leases	(52,886)	(49,264)
Net Cash Used By Capital and Related Financing Activities	(1,474,426)	(3,053,332)
Cash Flows Provided By Investing Activities		
Investment income	469,173	676,103
Net Cash Provided By Investing Activities	469,173	676,103
Net change in cash and cash equivalents	3,857,854	(6,396,147)
Cash and cash equivalents, beginning of year	28,901,004	35,297,151
Cash and Cash Equivalents, End of Year	\$ 32,758,858	\$ 28,901,004

The accompanying notes are an integral part of these financial statements.

BALTIMORE CITY COMMUNITY COLLEGE

**Statements of Cash Flows (continued)
Years Ended June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
Reconciliation of Operating Loss to Net Cash		
From Operating Activities		
Operating loss	\$ (54,152,326)	\$ (61,335,497)
Adjustments to reconcile operating loss to net cash from operating activities:		
Depreciation	3,549,969	3,200,561
Effective of Changes in Non-Cash Operating Assets and Liabilities		
Tuition receivables, net	(1,599,306)	(627,042)
Grantors and other receivables	(1,571,300)	117,927
Inventory	44,714	(67,398)
Other Assets	173,313	(159,427)
Accounts payable	(223,636)	74,600
Accrued salaries and other accrued expenses	(232,347)	625,271
Net Pension liability	4,179,645	2,278,064
Workers' compensation	(23,000)	(430,000)
Accrued vacation	(288,980)	85,981
Deferred revenue	591,164	92,262
Net Cash Used By Operating Activities	<u>\$ (49,552,090)</u>	<u>\$ (56,144,698)</u>

The accompanying notes are an integral part of these financial statements.

BALTIMORE CITY COMMUNITY COLLEGE**Statements of Financial Position – BCCC Foundation
As of June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 2,805	\$ 28,047
Investments	1,149,899	1,117,508
Restricted Investments	195,005	195,005
Prepaid expenses	500	20,609
Due from related party	124,578	263,191
Student loans receivable, net	-	1,079
Property and equipment, net	-	-
Total Assets	<u><u>1,472,787</u></u>	<u><u>1,625,439</u></u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable	\$ 50,056	\$ 6,448
Deferred revenue	94,184	266,268
Total Liabilities	<u>144,240</u>	<u>272,716</u>
Net Assets		
Without Donor Restrictions	72,045	84,420
With Donor Restrictions	1,256,502	1,268,303
Total Net Assets	<u>1,328,547</u>	<u>1,352,723</u>
Total Liabilities and Net Assets	<u><u>\$ 1,472,787</u></u>	<u><u>\$ 1,625,439</u></u>

The accompanying notes are an integral part of these financial statements.

BALTIMORE CITY COMMUNITY COLLEGE**Statements of Activities – BCCC Foundation
Years Ended June 30, 2020 and 2019**

	<u>2019</u>	<u>2019</u>
Revenue, Grants and Other Support		
Contributions and grants	\$ 482,097	\$ 312,303
Contributions and in-kind	277,315	302,505
Special events and Other income	49,520	35,081
Investment income	22,358	42,413
Total Revenue, Grants and Other Support	<u>831,290</u>	<u>692,302</u>
Expenses		
Program services:		
Scholarships and fellowships	469,490	271,004
Supporting services:		
Management and general	373,139	377,781
Special events	12,837	25,475
Total Expenses	<u>855,466</u>	<u>674,260</u>
Change in Net Assets	<u>(24,176)</u>	<u>18,042</u>
Net Assets, beginning of year	1,352,723	1,334,681
Net Assets, End of Year	<u>\$ 1,328,547</u>	<u>\$ 1,352,723</u>

The accompanying notes are an integral part of these financial statements.

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

1. ORGANIZATION AND PURPOSE

Baltimore City Community College (BCCC or the College) is a component unit of the State of Maryland (the State) and is governed by its Board of Trustees (the Board); The Board is appointed by the governor of the State of Maryland, with the advice and consent of the Maryland State Senate.

BCCC's accessible, affordable, comprehensive programs include college transfer and career preparation, technical training, and life skills training. The College provides a variety of student services that meet and support the learning needs of an increasingly diverse student population. BCCC is a dynamic higher education institution that is responsive to the changing needs of its stakeholders: individuals, businesses, government, and educational institutions of the community at large.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed by the College are summarized below:

Reporting Entity - The accompanying financial statements of the College include all funds and organizations included in the legal entity encompassed by the College, and other legally separate entities for which the College is financially accountable. Amounts held in BCCC accounts on behalf of separately organized entities are included as assets, with a corresponding liability reflected.

The College has recognized, as an affiliated foundation, one organization created and operated in support of the interests of the College, Baltimore City Community College Foundation, Inc. (the Foundation). The affiliated Foundation is considered to (1) receive or hold economic resources that are to be used for the benefit of the College, (2) receive or hold economic resources which the College entitled to or otherwise have the ability to access, and (3) are significant to the financial statements of the College with which the foundation is affiliated. As a result, the affiliated foundation meets the criteria for inclusion in the financial reporting entity. The affiliated foundation is shown in a discrete presentation.

During the years ended June 30, 2020 and 2019, the College managed the distribution of \$37,571, from the Foundation, for restricted purposes for use as an Emergency Student Loan Program. Complete financial statements for the Foundation can be obtained from its Administrative Office at 2901 Liberty Heights Ave, Baltimore, MD 21215.

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus and Basis of Accounting - For financial reporting purposes, the College is considered a special-purpose government engaged only in business-type activities. Accordingly, the College's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All significant intra-college transactions have been eliminated.

Operating and Non-operating Revenue and Expenses - Operating revenue and expenses are generally associated with those activities that relate directly to the core activities of instruction, and public service that form the essence of the College's mission. Non-operating revenue, expenses, gains and losses represent amounts that recur regularly but are not included in operating revenue and expenses. State appropriations are considered non-operating revenue.

Cash and Cash Equivalents - Cash and cash equivalents include demand deposits with financial institutions, as well as highly liquid investments that are both readily convertible to known amounts of cash and are so near to their maturity that they present an insignificant risk of changes in value because of changes in interest rates. Only investments with an original maturity of three months or less satisfy the criteria for cash equivalents. Funds invested with the Maryland State Treasurer are considered cash equivalents.

Investments - Investments with readily determinable fair market values are reportable at fair market value in the statement of net position. Gains and losses on investments for the year are reported in the statement of revenues, expenses and changes in net position as part of investment income.

The Foundation invests in money market funds, mutual funds, stocks, and capital securities. Such investments are exposed to various risks such as interest rate, market, and credit. Due to the level of risk associated with such investments and the level of uncertainty related to changes in the value of such investments, it is at least reasonably possible that changes in risks in the near term would materially affect investment balances and the amount reported in the financial statements.

Tuition and Accounts Receivable - Tuition receivable consists of tuition and fee charges to students and charges for auxiliary enterprise services provided to students, faculty, and staff. Accounts receivable include amounts due from the Federal Government, State and local governments, or private sources, in connection with reimbursement of allowable expenses made pursuant to the College's grants and contracts. Accounts receivable are recorded net of estimated uncollectible amounts.

Inventories - Inventories are valued at cost, determined under the first-in, first-out method, which is not in excess of net realizable value.

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Contributions – Foundation

Contributions are recognized as received, except in the case of pledged contributions, which are recognized in the year of the donor's pledge, subject to a discount factor.

Contributions that are expendable, but restricted as to their use or the timing of their use are initially recorded as restricted revenues. When a donor's restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions. Contributions of restricted net assets that are received and expended in the same fiscal year are treated as restricted revenue and net assets released from restriction in that year.

Other Assets - Other assets include prepaid postage, prepaid rents and other prepaid items to outside vendors.

Capital Assets - Capital assets are recorded at cost at the date of acquisition, or fair value at the date of donation in the case of gifts. For equipment, the College's capitalization policy includes all items with a unit cost of \$100 or more, and an estimated useful life of greater than one year. A renovation to buildings, infrastructure, and land improvements that significantly increase the value or extend the useful life of the structure is capitalized. Routine repairs and maintenance are charged to operating expense in the year in which the expense is incurred.

Depreciation expense is assigned to program expense based on the nature and use of the capital asset. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. The range of useful lives used for the major categories of capital assets is:

Major Category	Estimated Life
Infrastructure and land improvements	20 - 25 years
Buildings and improvements	10 - 40 years
Library Books	10 years
Contents	5 - 15 years

Leasehold improvements are depreciated over the remaining life of the lease.

Unearned Revenue – College - Unearned revenues include amounts received from grants and contract sponsors that have not yet been earned.

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Deferred Revenue – Foundation – The Foundation periodically receives conditional grant funds in advance of the expense being incurred. These funds are recognized as deferred revenue at the receipt date. At the time that the expense is incurred and the Foundation has fulfilled its obligations under the grant agreement, the revenue is recognized.

Compensated Absences - Compensated absences are accrued at year-end for financial statement purposes. The liability and expense incurred are recorded at year-end as accrued vacation costs in the statement of net position, and as a component of the appropriate functional category of expense in the statement of revenues, expenses, and changes in net position.

Noncurrent Liabilities - Noncurrent liabilities include principal amounts of capital lease obligations with contractual maturities greater than one year and estimated amounts for accrued vacation costs and workers' compensation that will not be paid within the next fiscal year.

Pensions

Certain employees of the College are members of the Maryland State Retirement and Pension System. Employees are members of either the Teacher's Pension System of the State of Maryland (TPS) or the Employees Retirement System of the State of Maryland (ERS). TPS and ERS are part of the State of Maryland Retirement and Pension System which is considered a single multiple employer cost sharing plan.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of TPS and ERS and additions to/deductions from TPS and ERS' fiduciary net position have been determined on the same basis as they are reported by TPS and ERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Net Position

The College's net position is classified as follows:

Net Investment in Capital Assets

This represents the College's total investment in capital assets, net of related debt.

Unrestricted Net Position

Unrestricted net position represents cumulative resources derived from student tuition and fees, state appropriations, and sales and services of public service activities and auxiliary enterprises in excess of expenses. These resources are used for transactions relating to the educational and general operations of the College, and may be used at the discretion of the Board to meet current expenses for any purpose. These resources also include auxiliary enterprises, which are substantially self-supporting activities that provide services for students, faculty, and staff.

When an expense is incurred that can be paid using either restricted or unrestricted resources, the College's policy is to first apply the expense toward unrestricted resources, and then toward restricted resources.

The Foundation's net position is classified as follows:

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions -

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for when the resource was restricted has been fulfilled, or both.

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Classification of Revenue - The College has classified its revenue as either operating or non-operating revenues according to the following criteria.

- (a) *Operating revenues*: Operating revenues include activities that have the characteristics of exchange transactions, such as (1) student tuition and fees, net of scholarship discounts and allowances, (2) funds derived from certain Federal grants and contracts,
- (b) (3) sales and services of auxiliary enterprises, net of scholarship discounts and allowances, and (4) other revenues such as parking and administrative cost allowance.
- (c) *Non-operating revenues*: Non-operating revenues include activities that have the characteristics of non-exchange transactions, such as gifts and contributions, and other revenue sources that are defined as non-operating revenues by GASB No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*, and GASB No. 34, such as state appropriations and investment income.

Scholarship Discounts and Allowances - Student tuition and fee revenue, and certain other revenue from students, are reported net of scholarship discounts and allowances in the statement of revenue, expenses, and changes in net position. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by the College, and the amount that is paid by students and/or third parties making payments on the students' behalf. To the extent that revenue from governmental grants and other state and nongovernmental programs are used to satisfy tuition and fees and other student charges, the College has recorded a scholarship discount and allowance.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Risk Management - The College is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to and illnesses of employees; and natural disasters. The College participates in the State's various self-insurance programs. The State is self-insured for general liability, property and casualty, workers' compensation, environmental and antitrust liabilities and certain employee health benefits.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Tax Status - As a state institution of higher education, the income of the College is generally exempt from federal and state income taxes under Section 115(1) of the Internal Revenue Code; however, income generated from activities unrelated to the College's exempt purpose is subject to income taxes under Internal Revenue Code Section 511(a)(2)(B).

Implementation of Accounting Pronouncements

As of the year ended June 30, 2020, GASB issued Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. The Statement is intended to provide relief to governments and other stakeholders in light of the COVID-19 pandemic. The guidance postpones by one year the effective dates of certain provisions in Statement No. 83, Certain Asset Retirement Obligations; Statement No. 84, Fiduciary Activities; Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements; Statement No 92, Omnibus 2020; Implementation Guide No. 2017-3, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions (and Certain Issues Related to OPEB Plan Reporting), Implementation Guide No 2018-1, Implementation Guidance Update – 2018; Implementation Guide No. 2019-1, Implementation Guidance Update – 2019; and Implementation Guide No. 2019-2, Fiduciary Activities. In addition, the statement postpones the effective dates of Statement No. 87, Leases and Implementation Guide No 2019-3, Leases. These statements may have a material effect on the College's financial statements once implemented, if applicable. The College will be analyzing the effects of these pronouncements and plans to adopt them as applicable by their effective date.

3. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash and Cash Equivalents - College

As of June 30, 2020 and 2019, the College had cash on deposit in an internal pooled cash account with the Maryland State Treasurer (Treasurer) in the amount of \$32,711,581 and \$28,857,107 respectively. The State Treasurer has statutory responsibility for the State's cash management activities. The State Treasurer maintains State funds on a pooled basis in accordance with the Annotated Code of Maryland. The Annotated Code of Maryland requires the College to maintain its cash balances on deposit with the State Treasurer, except for demand and time deposit accounts established to satisfy urgent cash requirements or assets associated with the College.

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

3. CASH AND CASH EQUIVALENTS AND INVESTMENTS (continued)

Cash and Cash Equivalents – College (continued)

As of June 30, 2020 and 2019, the College's amount due from the Treasurer was less than 1% of total deposits with the Treasurer. For additional information on cash risk, see the State of Maryland Comprehensive Annual Financial Report for the year ended June 30, 2020. The bank balance related to the cash in bank as of June 30, 2020 and 2019 was \$47,277 and \$43,897, respectively.

Cash as of June 30, consisted of:

	<u>2020</u>	<u>2019</u>
Cash in bank	\$ 47,277	\$ 43,897
Held by Treasurer	<u>32,711,581</u>	28,857,107
Total Cash	<u><u>\$ 32,758,858</u></u>	<u><u>\$ 28,901,004</u></u>

Fair Value

The accounting guidance establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

3. CASH AND CASH EQUIVALENTS AND INVESTMENTS (continued)

Fair Value (continued)

The three levels of the fair value hierarchy under the accounting guidance are described as follows:

- Level 1 Inputs are quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. Level 1 assets may include securities that are traded in an active exchange market or actively traded over-the-counter markets. Investments in mutual funds and stocks, including money market fund assets held by brokers, are presented under Level 1.

- Level 2 Valuation is based on directly or indirectly observable inputs other than quoted prices included within Level 1 such as: quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active or inputs other than quoted prices that are observable or can be corroborated by observable market data for substantially the full term of the asset or liability.

- Level 3 Valuation is based on unobservable inputs for the asset or liability. Level 3 assets may include financial instruments whose value is determined using pricing models with internally developed assumptions, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgement or estimation.

For money market funds, cost approximates fair value. Equity securities, mutual funds, and bonds are valued at fair value based on quoted market prices at year-end.

BALTIMORE CITY COMMUNITY COLLEGE

**Notes to Financial Statements
Years Ended June 30, 2020 and 2019**

3. CASH AND CASH EQUIVALENTS AND INVESTMENTS (continued)

Investments – WBJC

Donated investments from listeners were bequeathed to WBJC. These investments are measured at fair value on a recurring basis are summarized by level within the fair value hierarchy as following:

	2020			
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual stock funds	\$ 4,872	\$ 4,872	\$ -	\$ -
Stock	65,657	65,657	-	-
Savings Bonds	333	333	-	-
Total Investments	\$ 70,862	\$ 70,862	\$ -	\$ -

	2019			
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Mutual stock funds	\$ 5,769	\$ 5,769	\$ -	\$ -
Stock	\$ 51,575	51,575	-	-
Savings Bonds	326	326	-	-
Total Investments	\$ 57,670	\$ 57,670	\$ -	\$ -

BALTIMORE CITY COMMUNITY COLLEGE

**Notes to Financial Statements
Years Ended June 30, 2020 and 2019**

3. CASH AND CASH EQUIVALENTS AND INVESTMENTS (continued)

Investments – Foundation

Assets measured at fair value on a recurring basis are summarized by level within the fair value hierarchy as following:

	2020			
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money market funds	\$ 16,514	\$ 16,514	\$ -	\$ -
Equity mutual funds	\$ 754,787	754,787	-	-
Stock	\$ 338,762	338,762	-	-
Exchange-traded funds	\$ 234,841	234,841	-	-
Total Investments	\$ 1,344,904	\$ 1,344,904	\$ -	\$ -

	2019			
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money market funds	\$ 20,359	\$ 20,359	\$ -	\$ -
Equity mutual funds	\$ 735,199	735,199	-	-
Stock	\$ 323,533	323,533	-	-
Exchange-traded funds	\$ 233,422	233,422	-	-
Total Investments	\$ 1,312,513	\$ 1,312,513	\$ -	\$ -

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

3. CASH AND CASH EQUIVALENTS AND INVESTMENTS (continued)

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The College adheres to the State Treasurer's policy for managing its exposure to fair value loss arising from increasing interest rates.

The State Treasurer's investment policy states that to the extent possible, it will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the State Treasurer will not directly invest in securities maturing more than five years from the date of purchase.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The College's policy for reducing its exposure to credit risk is to comply with the State Treasurer's policy, which requires that the State Treasurer's investments in repurchase agreement be collateralized by U.S. Treasury and agency obligations. In addition, investments may be made directly in U.S. Treasuries or agency obligations.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The College's policy for reducing this risk of loss is to comply with the State Treasurer's policy, which limits the amount of repurchase agreements to be invested with a particular institution to 30% of the portfolio. Otherwise, there is no limit on the amount that may be invested in any one issuer.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that, in the event of a bank failure, the College's deposits may not be returned to it. Deposits are exposed to custodial credit risk if they are not covered by depository insurance and the deposits are (a) uncollateralized, (b) collateralized with securities held by the pledging financial institution, or (c) collateralized with securities held by the pledging financial institutions' trust department or agent but not in the College's name. The College does not have a formal deposit policy for custodial credit risk, but follow the State Treasurer's policy which states that the State Treasurer may deposit in a financial institution in the State, any unexpended or surplus money in which the State Treasurer has custody. As of June 30, 2020 and 2019, 99.9% of the College's cash was deposited with the State Treasury and this was not subject to custodial risk.

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

4. CAPITAL ASSETS

Following are the changes in capital assets for the year ended June 30, 2020:

	<u>June 30, 2019</u>	<u>Additions</u>	<u>Transfers</u>	<u>Retirements</u>	<u>June 30, 2020</u>
Capital Assets Not Being Depreciated					
Land	\$ 7,207,467	\$ -	\$ -	\$ -	\$ 7,207,467
Construction in-process	-	1,085,838	(764,897)	-	320,941
Total capital assets not being depreciated	<u>7,207,467</u>	<u>1,085,838</u>	<u>(764,897)</u>	<u>-</u>	<u>7,528,408</u>
Capital Assets Being Depreciated					
Infrastructure	858,509	-	-	-	858,509
Land improvements	550,598	-	-	-	550,598
Buildings	87,899,882	874,967	(110,069)	-	88,664,779
Leashold improvements	269,901	-	-	-	269,901
Building improvements	5,931,819	-	-	-	5,931,819
Furniture, fixtures and equipment	32,454,144	335,702	-	-	32,789,846
Library materials	4,686,720	-	-	-	4,686,720
Total capital assets being depreciated	<u>132,651,573</u>	<u>1,210,669</u>	<u>(110,069)</u>	<u>-</u>	<u>133,752,173</u>
Less accumulated depreciation:					
Infrastructure	858,510	-	-	-	858,510
Land improvements	388,583	-	-	-	388,583
Buildings	47,625,696	2,028,644	-	-	49,654,340
Leashold improvements	269,901	-	-	-	269,901
Building improvements	3,947,227	452,205	-	-	4,399,432
Furniture, fixtures and equipment	30,739,428	1,059,442	-	-	31,798,870
Library materials	4,560,787	9,679	-	-	4,570,466
Total accumulated depreciation	<u>88,390,132</u>	<u>3,549,969</u>	<u>-</u>	<u>-</u>	<u>91,940,101</u>
Depreciable capital assets, net	<u>44,261,441</u>	<u>(2,339,301)</u>	<u>(110,069)</u>	<u>-</u>	<u>41,812,071</u>
Capital Assets, Net	<u>\$ 51,468,908</u>	<u>\$ (1,253,463)</u>	<u>\$ (874,967)</u>	<u>\$ -</u>	<u>\$ 49,340,479</u>

BALTIMORE CITY COMMUNITY COLLEGE

**Notes to Financial Statements
Years Ended June 30, 2020 and 2019**

4. CAPITAL ASSETS (continued)

Following are the changes in capital assets for the year ended June 30, 2019:

	<u>June 30, 2018</u>	<u>Additions</u>	<u>Transfers</u>	<u>Retirements</u>	<u>June 30, 2019</u>
Capital Assets Not Being Depreciated					
Land	\$ 7,207,467	\$ -	\$ -	\$ -	\$ 7,207,467
Constuction in-process	6,341,058	1,442,724	(7,783,782)	-	-
Total capital assets not being depreciated	<u>13,548,525</u>	<u>1,442,724</u>	<u>(7,783,782)</u>	<u>-</u>	<u>7,207,467</u>
Capital Assets Being Depreciated					
Infrastructure	858,509	-	-	-	858,509
Land improvements	550,598	-	-	-	550,598
Buildings	80,116,100	7,783,782	-	-	87,899,882
Leashold improvements	269,901	-	-	-	269,901
Building improvements	5,931,819	-	-	-	5,931,819
Furniture, fixtures and equipment	32,114,493	1,561,344	-	(1,221,693)	32,454,144
Library materials	4,686,720	-	-	-	4,686,720
Total capital assets being depreciated	<u>124,528,140</u>	<u>9,345,126</u>	<u>-</u>	<u>(1,221,693)</u>	<u>132,651,573</u>
Less accumulated depreciation:					
Infrastructure	858,510	-	-	-	858,510
Land improvements	388,583	-	-	-	388,583
Buildings	45,729,764	1,895,932	-	-	47,625,696
Leashold improvements	269,901	-	-	-	269,901
Building improvements	3,108,155	839,072	-	-	3,947,227
Furniture, fixtures and equipment	31,515,651	445,470	-	(1,221,693)	30,739,428
Library materials	4,540,700	20,087	-	-	4,560,787
Total accumulated depreciation	<u>86,411,264</u>	<u>3,200,561</u>	<u>-</u>	<u>(1,221,693)</u>	<u>88,390,132</u>
Depreciable capital assets, net	<u>38,116,876</u>	<u>6,144,565</u>	<u>-</u>	<u>-</u>	<u>44,261,441</u>
Capital Assets, Net	<u>\$ 51,665,401</u>	<u>\$ 7,587,289</u>	<u>\$ (7,783,782)</u>	<u>\$ -</u>	<u>\$ 51,468,908</u>

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

5. LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2020, was as follows:

	June 30, 2019	Additions	Reductions	June 30, 2020	Amount Due Within One Year
Accrued workers' compensation	\$ 854,000	\$ 67,613	\$ 90,613	\$ 831,000	\$ 124,650
Accrued vacation costs	2,989,891	1,787,395	2,076,375	2,700,911	162,055
Capital lease obligations	731,261	-	52,886	678,375	56,450
Net Pension Liability	38,191,370	-	137,016	38,054,354	-
Total long-term liabilities	<u>\$ 42,766,522</u>	<u>\$ 1,855,008</u>	<u>\$ 2,356,890</u>	<u>\$ 42,264,640</u>	<u>\$ 343,155</u>

Long-term liability activity for the year ended June 30, 2019, was as follows:

	June 30, 2018	Additions	Reductions	June 30, 2019	Amount Due Within One Year
Accrued workers' compensation	\$ 1,284,000	\$ -	\$ 430,000	\$ 854,000	\$ 128,100
Accrued vacation costs	2,903,910	1,905,355	1,819,374	2,989,891	179,394
Capital lease obligations	780,525	-	49,264	731,261	52,865
Net Pension Liability	33,295,249	4,896,121	-	38,191,370	-
Total long-term liabilities	<u>\$ 38,263,684</u>	<u>\$ 6,801,476</u>	<u>\$ 2,298,638</u>	<u>\$ 42,766,522</u>	<u>\$ 360,359</u>

6. PENSION PLANS

General Information about the Pension Plan

Plan description. Teachers employed by the College are provided with pensions through the Teacher's Pension System of the State of Maryland (TPS) - a cost-sharing multiple-employer defined benefit pension plan administered by the Maryland State Retirement and Pension System (MSRPS). Certain employees of the College are provided with pensions through the Employees Retirement System of the State of Maryland (ERS) - a cost-sharing multiple-employer defined benefit pension plan administered by the Maryland State Retirement and Pension System (MSRPS). The State Personnel and Pensions Article of the Annotated Code of Maryland (the Article) grants the authority to establish and amend the benefit terms of TPS and ERS to the MSRPS Board of Trustees. MSRPS issues a publicly available financial report that can be obtained at www.sra.state.md.us/Agency/Downloads/CAFR/.

The Law Enforcement Officers' Pension System (LEOPS) was established on July 2, 1990 to provide retirement allowances and other benefits for certain State and local law enforcement officers. This System includes both retirement plan and pension plan provision which are

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

6. PENSION PLANS (continued)

General Information about the Pension Plan (continued)

applicable to separate portion of this System's membership. The retirement plan provision are only applicable to those members who, on the date they elected to participate in LEOPS, were members of the Employees' Retirement System. This System's pension plan provision are applicable to all other participating law enforcement officers.

Benefits provided. A member of either the Teachers' or Employees' Retirement System is generally eligible for full retirement benefits upon the earlier of attaining age 60 or accumulating 30 years of creditable service regardless of age. The annual retirement allowance equals $1/55$ (1.81%) of the member's Average Final Compensation (AFC) multiplied by the number of years of accumulated creditable service.

An individual who is a member of either the Teachers' or Employees' Pension System on or before June 30, 2011, is eligible for full retirement benefits upon the earlier of attaining age 62, with specified years of eligibility service, or accumulating 30 years of eligibility service regardless of age. An individual who becomes a member of either the Teachers' or Employees' Pension System on or after July 1, 2011, is eligible for full retirement benefits if the member's combined age and eligibility service equals at least 90 years or if the member is at least age 65 and has accrued at least 10 years of eligibility service.

For most individuals who retired from either the Teachers' or Employees' Pension System on or before June 30, 2006, the annual pension allowance equals 1.2% of the member's AFC, multiplied by the number of years of creditable service accumulated prior to July 1, 1998, plus 1.4% of the member's AFC, multiplied by the number of years of creditable service accumulated subsequent to June 30, 1998. With certain exceptions, for individuals who are members of the Teachers' or Employees' Pension System on or after July 1, 2006, the annual pension allowance equals 1.2% of the member's AFC, multiplied by the number of years of creditable service accumulated prior to July 1, 1998, plus 1.8% of the member's AFC, multiplied by the number of years of creditable service accumulated subsequent to June 30, 1998. Beginning July 1, 2011, any new member of the Teachers' or Employees' Pension System shall earn an annual pension allowance equal to 1.5% of the member's AFC multiplied by the number of years of creditable service accumulated as a member of the Teachers' or Employees' Pension System.

Exceptions to these benefit formulas apply to members of the Employees' Pension System who are employed by a participating governmental unit that does not provide the 1998 or 2006 enhanced pension benefits or the 2011 reformed pension benefits. The pension allowance for these members equals 0.8% of the member's AFC up to the social security integration level (SSIL), plus 1.5% of the member's AFC in excess of the SSIL, multiplied by the number of years of accumulated creditable service. For the purpose of computing pension allowances, the SSIL is the average of the social security wage bases for the past 35 calendar years ending with the year the retiree separated from service.

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

6. PENSION PLANS (continued)

General Information about the Pension Plan (continued)

A member of the Law Enforcement Officers' Pension System is eligible for full retirement benefits upon the earlier of attaining age 50 or accumulating 25 year of eligibility service regardless of age. The annual retirement allowance for a member who is covered under the retirement plan provisions equals $1/50$ (2.0%) of the member's AFC multiplied by the number of years of accumulated creditable service up to 30 years, plus $1/100$ (1.0%) of the members AFC multiplied by the number of years of accumulated creditable service in excess of 30 years. For members subject to the pension provision, full service pension allowances equals 2.0% of AFC up to a maximum benefit of 60% (30 years of credit).

Early Service Retirement

A member of either the Teachers' or Employees' Retirement System may retire with reduced benefits after completing 25 years of eligibility service. Benefits are reduced by 0.5% per month for each month remaining until the retiree either attains age 60 or would have accumulated 30 years of creditable service, whichever is less. The maximum reduction for a Teachers' or Employees' Retirement System member is 30%.

An individual who is a member of either the Teachers' or Employees' Pension System on or before June 30, 2011, may retire with reduced benefits upon attaining age 55 with at least 15 years of eligibility service. Benefits are reduced by 0.5% per month for each month remaining until the retiree attains age 62. The maximum reduction for these members of the Teachers' or Employees' Pension System is 42%. An individual who becomes a member of either the Teachers' or Employees' Pension System on or after July 1, 2011, may retire with reduced benefits upon attaining age 60 with at least 15 years of eligibility service. Benefits are reduced by 0.5% per month for each month remaining until the retiree attains age 65. The maximum reduction for these members of the Teachers' or Employees' Pension System is 30%.

Members of the Law Enforcement Officers and Police Systems are not eligible for early service benefits.

Disability and Death Benefits

Generally, a member covered under retirement plan provisions who is permanently disabled after 5 years of service receives a service allowance based on a minimum percentage (usually 25%) of the member's AFC. A member covered under pension plan provisions who is permanently disabled after accumulating 5 years of eligibility service receives a service allowance computed as if service had continued with no change in salary until the retiree attained age 62. Death benefits are equal to a member's annual salary as of the date of death plus all member contributions and interest.

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

6. PENSION PLANS (continued)

General Information about the Pension Plan (continued)

Contributions. (ERS and TPS) The State Personnel and Pensions Article requires both active members and their respective employers to make contributions to the System. Rates for required contributions by active members are established by law. Members of the Teachers' and Employees' Retirement Systems are required to contribute 7% or 5% of earnable compensation depending upon the retirement option selected. Members of the State Police System are required to contribution 8% of earnable compensation.

The College's required contribution is for the normal cost and does not include any contribution for past service cost. As such, the State of Maryland is responsible for 100% of the net pension liability related to TPS and qualifies as a special funding situation. The State of Maryland did not make contributions on behalf of the College for the years ended June 30, 2020 and 2019.

The College's contractually required contributions for the years ended June 30, 2020 and 2019, was \$3,506,583 and \$3,805,384, respectively, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of June 30, 2020 and 2019, the College reported a liability of \$38,054,354 and \$38,191,370, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019 and 2018, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of those dates. The College's proportion of the net pension liability was based on a projection of the College's long-term share of contributions to the pension plan relative to the projected contributions of all participating government units, actuarially determined. As of June 30, 2020 and 2019, the College's proportion was 0.197% and 0.194%, respectively.

For the year ended June 30, 2020, the College recognized a pension expense of \$4,179,645. For the year ended June 30, 2019, the College recognized a pension expense of \$2,278,063. As of June 30, 2020 and 2019, the College reported deferred outflows of resources and deferred inflows of resources related to the net pension liability from the following sources as follows:

BALTIMORE CITY COMMUNITY COLLEGE

**Notes to Financial Statements
Years Ended June 30, 2020 and 2019**

6. PENSION PLANS (continued)

General Information about the Pension Plan (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

	<u>As of June 30, 2020</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of actuarial assumptions	\$ 256,740	\$ (1,035,664)
Change in proportion	-	(1,757,512)
Net difference between projected and actual earnings on pension plan investments	599,344	-
Difference between expected and actual experience	-	(2,042,069)
Net difference between actual and proportionate share of contributions	3,221,342	(53,117)
Contributions made subsequent to the measurement date	3,506,583	-
Total	<u>\$ 7,584,009</u>	<u>\$ (4,888,362)</u>

	<u>As of June 30, 2019</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of actuarial assumptions	\$ 759,311	\$ -
Changes in allocation	4,026,678	70,822
Net difference between projected and actual earnings on pension plan investments	2,463,290	(1,536,440)
Difference between expected and actual experience	-	(2,576,736)
Contributions made subsequent to the measurement date	3,805,384	-
Total	<u>\$ 11,054,663</u>	<u>\$ (4,042,354)</u>

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

6. PENSION PLANS (continued)

General Information about the Pension Plan (continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

The College reported \$3,506,583 as deferred outflows of resources resulting from the College's contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. The amounts reported as deferred outflows of resources and deferred inflows of resources related to the net pension liability will be recognized in pension expense as follows:

<u>Years Ending</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
2021	\$ 1,500,756	\$ (1,550,133)
2022	623,818	(1,453,269)
2023	951,931	(1,049,956)
2024	1,000,923	(628,430)
2025		(206,574)
	<u>\$ 4,077,428</u>	<u>\$ (4,888,362)</u>

Information included in the MSRPS financial statements

Actuarial assumptions, long-term expected rate of return on pension plan investments, discount rate, and pension plan fiduciary net position are available at www.sra.state.md.us/Agency/Downloads/CAFR/.

The College's proportionate share of the ERS net pension liability calculated using the discount rate of 7.40 percent is \$38,054,354. Additionally, the College's proportionate share of the ERS net pension liability if it were calculated using a discount rate that is 1-percentage-point lower (6.40 percent) is \$58,811,407 or 1-percentage-point higher (8.40 percent) is \$25,491,674.

In fiscal year 2019, the Board of Trustees of the Maryland State Retirement and Pension System voted to reduce incrementally the System's actuarial assumed rate of return on its investments over the next two years from 7.45% to 7.40%. The decision to reduce the assumed rate of return is part of the Board's overall strategy to increase the probability of achieving investment returns required to meet its obligations to its members. Recognizing that both the inflation experience and expectations for future inflation remain lower than the rate currently assumed, the Board felt it reasonable to reduce the expected return accordingly.

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

6. PENSION PLANS (continued)

General Information about the Pension Plan (continued)

Optional Retirement Programs

Another option for employees if they choose not to participate in the State System is the optional retirement program, which is a defined contribution money purchase plan funded currently each year and invested in specific funds offered by TIAA-CREF and Fidelity. In defined contribution plans, benefits depend solely on amounts contributed plus investment earnings.

Qualified employees are eligible to participate from the date of employment. For fiscal year 2020, State legislation provides that the College contribute 7.25% of covered employees' annual salaries. The College's contribution is calculated by taking the employees' annual salary multiplied by 7.25% and paid out over 20 pay periods. The employee does not have to contribute to the plan in order to receive the College's contribution. The College's contribution along with that of the employee is immediately and fully vested.

Payroll for employees covered in the TIAA-CREF and Fidelity retirement plans during 2020 was \$3,021,821 (related to 41 employees) and \$1,178,894 (related to 18 employees), respectively. Payroll for employees covered in the TIAA-CREF and Fidelity retirement plans during 2019 was \$2,457,092 (related to 40 employees) and \$1,146,973 (related to 16 employees), respectively.

The amount contributed by the College for both plans was \$304,552 and \$261,295, for 2020 and 2019, respectively.

Other Postemployment Benefits, Health Benefits (OPEB)

State Employee and Retiree Health and Welfare Benefits Program:

General Information about the Plan:

The State Employee and Retiree Health and Welfare Program (Plan) is a single-employer defined benefit healthcare plan established by State Personnel and Pensions Article, Sections 2-501-2-516, of the Annotated Code of Maryland. The plan is self-insured to provide medical, hospitalization, prescription drug and dental insurance benefits to eligible state employees, retirees, and their dependents. State law grants authority to establish and amend benefit provisions to the Secretary of the Department of Budget and Management (DBM). In addition, the Secretary shall specify by regulation the types or categories of State employees who are eligible to enroll, with or without State subsidies, or who are eligible to enroll.

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

6. PENSION PLANS (continued)

General Information about the Plan: (Continued)

The Postretirement Health Benefits Trust Fund (OPEB Trust) is established as an irrevocable trust under section 34-101 of the State Personnel and Pensions Article to receive appropriated funds and contributions which will be used to assist the Plan in financing the State's postretirement health insurance subsidy. The oversight of the OPEB funds is the same Board of Trustees that oversees the Maryland State Retirement and Pension Systems. The Board of Trustee consists of 15 members. The Maryland State Retirement and Pension System prepares separately audited financial statements for the OPEB Trust Fund. The report may be obtained from the Office of the Controller, Attention: Plan Administration, P.O. Box 746, Annapolis, Maryland 21404.

Funding Policy:

The contribution requirements of the Plan members and the State are established by the Secretary. Each year, the Secretary recommends to the Governor the State's share of the costs of the Plan. Funds may be separately appropriated in the State's budget for transfer to the OPEB Trust.

A separate actuarial valuation is not performed for the College. The entire net OPEB Liability is maintained as a liability of the General Fund of the State, and as a result, the College was not required to make a contribution. The amounts contributed for the year ended June 30, 2020 and 2019 were \$2,034,888 and \$2,121,719, respectively.

7. LEASES

Capital Leases

The College leases facilities from the University of Maryland – Baltimore for the College's Life Science Institute. In August 2009, the College entered into a ten year (with 2 renewal options in five year increments) capital lease for the Life Science Institute @UMB Bio Park located at 801 W. Baltimore Street. The capital lease relates to equipment in the building of specialized labs including built-in cabinetry and lab equipment. The leased equipment original amount was \$1,103,972, and included in furniture, fixtures, and equipment.

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

7. LEASES (Continued)

Capital Leases (Continued)

Future minimum lease payments under the capital lease as of June 30, 2020, were as follows:

<u>Years Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payments</u>
2021	\$ 56,450	\$ 42,907	\$ 99,357
2022	60,275	39,082	99,357
2023	64,360	34,997	99,357
2024	68,721	30,636	99,357
2025	73,379	25,978	99,357
Thereafter	355,190	50,497	405,687
Total	\$ 678,375	\$ 224,097	\$ 902,472

Operating Leases

The College has certain lease agreements in effect that are considered operating leases, primarily for leased building space. During the years ended June 30, 2020 and 2019, payments were \$2,951,096 and \$2,873,938, respectively.

Future minimum payments on operating leases in effect June 30, 2020, with an initial or remaining non-cancelable term in excess of one year as of June 30, 2020, were as follows:

<u>Years Ending June 30,</u>	<u>Amount</u>
2021	\$ 2,067,804
2022	2,042,092
2023	1,886,389
2024	1,823,349
2025	1,610,903
Thereafter	6,763,419
Total	\$ 16,193,956

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

7. LEASES (Continued)

Ground Leases

Lockwood Development

Baltimore City Community College owns 2.83 acres of property in the Inner Harbor East neighborhood under a 50 year ground lease to Lockwood Associates, LLC commencing February 1, 2000, with two additional 20-year options. The lease is for a mixed use of garage, office and retail. The carrying value of the land is \$1,968,068.

The base rent for this property is subject to cumulative annual Consumer Price Index (CPI) adjustment with an annual change ceiling of 3% plus percentage rent equal to 2% of gross income. The table below indicates the projected operating lease revenue for the Lockwood Development.

<u>Years Ending June 30,</u>	<u>Ground Lease Revenue</u>
2021	\$1,757,501
2022	1,928,396
2023	1,975,332
2024	2,016,859
2025-2029	10,188,012
2030-2034	10,626,516
2035-2039	11,097,676
2040-2044	11,586,595
2045-2049	12,084,434
2050	2,482,218
Total	<u>\$ 65,743,539</u>

This lease generated \$1,792,598 and \$1,902,771, of lease revenue in fiscal year 2020 and 2019, respectively.

Revenue Leases

3101 Towanda Avenue

In April 2011, the College purchased 19.929 acres of property formerly known as Bon Secours and extended multi-year leases through 2020 to the professional healthcare entities located on the property. The purchase price of the building was \$825,000, accumulated depreciation was \$147,813 resulting in a carrying value at June 30, 2020 of \$677,187. The cost of the

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

7. LEASES (Continued)

Revenue Leases (Continued)

land was \$260,000. This lease generated \$0 during fiscal year 2020 and \$66,344, of lease revenue during fiscal year 2019. The lease was ended in October, 2018.

Antenna Tower Site

In 1978, while the College was owned by Baltimore City, WBJC-FM moved its tower location from the Liberty Campus to the City Reservoir site in Pikesville. This move was done with the assistance of a Federal grant so the Station, the College, and the City of Baltimore could extend their services to a broader community.

The College entered into an agreement with Baltimore City in April 1988, to lease property at the Pikesville Reservoir Watershed to operate and maintain the antenna tower communication for WBJC-FM (College radio station). The College extended the term through 2022. In 2010, WBJC-FM funded an upgrade of the Tower site and replaced the main and auxiliary antenna. The cost of the new structure was \$1,013,915, the accumulated depreciation was \$424,894 and the net carrying value was \$589,021 as of June 30, 2020. The cost of the antenna was \$206,100, accumulated depreciation was \$65,838 and the net carrying value was \$140,262 as of June 30, 2020.

The College subleases part of the antenna tower to various vendors and agencies. Lessees include AT&T, National Oceanic and Atmospheric Administration (NOAA), and iHeart Media. NOAA is under a fifteen year lease commencing August 2019; the commercial leases are under a month to month lease under a holdover tenancy to be continued until execution of a new lease or written notification of termination. The College is currently pursuing long term leases. These subleases generated \$108,390 and \$108,330 of lease revenue for the years ended 2020 and 2019, respectively. Beginning in FY2020, the College had to return the revenue from the commercial leases (AT&T and iHeart Media) to the Department of Information Technology as part of the State of Maryland Revenue Sharing Agreement. Funds were returned through September 30, 2020. Legislation passed allows the College to retain these funds beginning October 1, 2020.

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

7. LEASES (Continued)

Revenue Leases (Continued)

The table below indicates the projected Antenna Tower Site lease revenue.

Years Ending June 30,	Amount
2021	17,646
2022	17,646
2023	17,646
2024	17,646
2025-2028	70,584
2029-2034	94,184
Total	<u>235,352</u>

Holocaust Memorial Site

The Holocaust Memorial Park (Memorial) was established in 1979 when the 1.1 acres of land owned by Baltimore City Community College located at the intersection of Lombard and Gay Streets in Baltimore City was leased to Baltimore City as the site of the Memorial. This agreement dated May 9, 1979, is entitled as the Holocaust Memorial Park Agreement. The term of the \$1 per year agreement is 98 years and is renewable thereafter from term to term unless terminated by mutual consent. The carrying cost of the land is \$764,961 at June 30, 2020 and 2019.

8. NET ASSETS WITH DONOR RESTRICTIONS – FOUNDATION

Net assets with donor restrictions were available for the following purposes at June 30:

	<u>2020</u>	<u>2019</u>
Purpose Restricted		
Hackerman Emergency Student Loan Fund	231,368	231,368
Refugee Youth Project	395	1,934
Scholarships	146,760	168,760
	<u>378,523</u>	<u>402,062</u>
Spending Policy:		
Invested in Perpetuity	664,890	654,825
Endowment Earnings	213,089	211,416
	<u>877,979</u>	<u>866,241</u>
Total Net Assets with Donor Restrictions	<u>\$ 1,256,502</u>	<u>\$ 1,268,303</u>

BALTIMORE CITY COMMUNITY COLLEGE

Notes to Financial Statements Years Ended June 30, 2020 and 2019

8. NET ASSETS WITH DONOR RESTRICTIONS - FOUNDATION (CONTINUED)

Net assets were released from donor restriction by incurring expenses satisfying the purpose of time restrictions specified by donors as follows:

	<u>2020</u>	<u>2019</u>
General Use Programs	\$ (6,515)	\$ (10,831)
Refugee Youth Project	(26,808)	(42,959)
Scholarships and Grants	(312,423)	(53,649)
Total	<u>\$ (345,746)</u>	<u>\$ (107,439)</u>

9. COMMITMENTS, CONTINGENCIES AND SUBSEQUENT EVENTS

Encumbrances and Commitments

As of June 30, 2020 and 2019, there was \$938,648 and \$1,528,596 of encumbrances and funds designated for future use reported in unrestricted net position. The College does not separately identify the reserve for encumbrances in unrestricted net position.

Grants and Contract Costs

Most grants and cost-reimbursable contracts specify the types of expenses for which the grant or contract funds may be used. The expenses made by the College under some of these grants and contracts are subject to audit. The College does not believe that an audit will disclose any disallowances that will be material to the financial statements.

Litigation

In the normal course of operations, certain claims have been brought against the College, which are in various states of resolution. Management believes that the ultimate resolution of the claims will not have a material adverse effect on the College's financial position.

The College is named in various claims and legal actions in the normal course of its operations. Management believes that the ultimate resolution of these claims will not have a material adverse effect on the College's financial position.

10. NATURAL CLASSIFICATIONS WITH FUNCTIONAL CLASSIFICATIONS

The functional classification of an operating expense (instruction, academic support, etc.) is assigned to a department based on the nature of the activity, which represents the material portion of the activity attributable to the department. For example, activities of an academic department for which the primary departmental function is instruction may include some activities other than direct instruction such as public service. However, when the primary mission of the department consists of instructional program elements, all expenses of the

BALTIMORE CITY COMMUNITY COLLEGE

**Notes to Financial Statements
Years Ended June 30, 2020 and 2019**

**10. NATURAL CLASSIFICATIONS WITH FUNCTIONAL CLASSIFICATIONS –
Continued - COLLEGE**

department are reported under the instruction classification. The operating expenses on the statement of revenues, expenses, and changes in net position are presented by natural classifications.

The following are expenses presented in functional classifications for the years ended June 30, 2020 and 2019.

Functional Classification	2020			
	Natural Classification			
	Payments to Employees	Payments to Suppliers, Contractors, and Other	Depreciation and Loss on Disposals	Total
Instruction	\$ 17,770,875	\$ 7,734,441	\$ 1,171,062	\$ 26,676,378
Academic support	6,235,745	1,096,797	658,410	7,990,952
Student services	4,868,257	593,362	393,566	5,855,185
Institutional support	9,638,153	1,155,149	774,756	11,568,058
Operation and maintenance	4,597,281	2,085,571	500,530	7,183,382
Scholarships and fellowships	397,675	5,680,738	-	6,078,413
Auxiliary enterprises	573,928	1,386,928	8,777	1,969,633
Public service	818,372	360,216	42,868	1,221,456
Total by Functional Classification	\$ 44,900,286	\$ 20,093,202	\$ 3,549,969	\$ 68,543,457

Functional Classification	2019			
	Natural Classification			
	Payments to Employees	Payments to Suppliers, Contractors, and Other	Depreciation and Loss on Disposals	Total
Instruction	\$ 20,612,888	\$ 5,729,837	\$ 1,046,900	\$ 27,389,625
Academic support	6,925,820	1,014,777	585,903	8,526,500
Student services	5,596,430	642,636	353,628	6,592,694
Institutional support	8,580,766	8,085,569	579,476	17,245,811
Operation and maintenance	5,669,213	2,199,496	595,448	8,464,157
Scholarships and fellowships	264,751	4,464,053	-	4,728,804
Auxiliary enterprises	640,965	1,546,431	4,349	2,191,745
Public service	947,578	375,935	34,857	1,358,370
Total by Functional Classification	\$ 49,238,411	\$ 24,058,734	\$ 3,200,561	\$ 76,497,706

BALTIMORE CITY COMMUNITY COLLEGE

**Notes to Financial Statements
Years Ended June 30, 2020 and 2019**

**10. NATURAL CLASSIFICATIONS WITH FUNCTIONAL CLASSIFICATIONS –
Continued - FOUNDATION**

Functional expenses by natural classification as of June 30 are as follows:

Functional Expenses	2020			
	Supporting Activities			
	Program Activities	Management and General	Fundraising	Total
Scholarships	\$ 55,399	\$ -	\$ -	\$ 55,399
Grants	414,091	-	-	414,091
Salaries, Wages and Benefits	-	277,316	-	277,316
Insurance, Licenses, and Fees	-	5,219	-	5,219
Conferences and Meetings	-	458	-	458
Services and Professional Fees	-	82,371	-	82,371
Supplies and Materials	-	2,193	-	2,193
Fundraising	-	-	12,837	12,837
Miscellaneous	-	5,582	-	5,582
Total by Functional Expenses	\$ 469,490	\$ 373,139	\$ 12,837	\$ 855,466

Functional Expenses	2019			
	Supporting Activities			
	Program Activities	Management and General	Fundraising	Total
Scholarships	\$ 54,149	\$ -	\$ -	\$ 54,149
Grants	216,855	-	-	216,855
Salaries, Wages and Benefits	-	319,487	-	319,487
Insurance, Licenses, and Fees	-	6,686	-	6,686
Conferences and Meetings	-	9,309	-	9,309
Services and Professional Fees	-	28,006	-	28,006
Supplies and Materials	-	8,009	-	8,009
Fundraising	-	-	25,475	25,475
Miscellaneous	-	6,284	-	6,284
Total by Functional Expenses	\$ 271,004	\$ 377,781	\$ 25,475	\$ 674,260

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

BALTIMORE CITY COMMUNITY COLLEGE

Required Supplementary Information

Schedule of Proportionate Share of Net Pension Liability June 30,

	2020	2019	2018	2017	2016	2015
The College's proportion of the net pension liability	0.197%	0.194%	0.163%	0.160%	0.165%	0.140%
The College's proportionate share of the net pension liability	\$ 38,054,354	\$ 38,191,370	\$ 33,295,164	\$ 35,362,950	\$ 32,217,062	\$ 23,913,603
State's proportionate share of the net pension liability	19,285,250,561	19,674,034,197	20,390,203,712	22,173,456,403	19,504,115,618	16,759,165,445
Total	<u>\$ 19,323,304,915</u>	<u>\$ 19,712,225,567</u>	<u>\$ 20,423,498,876</u>	<u>\$ 22,208,819,353</u>	<u>\$ 19,536,332,680</u>	<u>\$ 16,783,079,048</u>
The College's covered-employee payroll	\$ 21,316,318	\$ 22,326,195	\$ 20,600,799	\$ 19,693,630	\$ 20,703,577	\$ 20,703,577
The College's proportionate share of the net pension liability as a percentage of its covered-employee payroll	178.52%	171.06%	161.62%	179.57%	155.61%	115.50%
Plan fiduciary net position as a percentage of the total pension	72.34%	71.18%	69.38%	65.79%	68.78%	71.87%

This schedule is presented to illustrate the requirement to show information for 10 years.
However, information prior to June 30, 2015 is not available.

BALTIMORE CITY COMMUNITY COLLEGE

Required Supplementary Information

**Schedules of Contributions - Pension
June 30,**

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 3,506,583	\$ 3,805,384	\$ 3,629,680	\$ 3,751,900	\$ 3,159,030	\$ 3,267,530
Contributions in relation to the contractually required contribution	<u>(3,506,583)</u>	<u>(3,805,384)</u>	<u>(3,629,680)</u>	<u>(3,751,900)</u>	<u>(3,159,030)</u>	<u>(3,267,530)</u>
Contribution deficiency (excess)	<u>\$ -</u>					
College's covered-employee payroll	\$ 19,912,681	\$21,316,318	\$22,326,195	\$20,600,799	\$19,693,630	\$ 20,703,577
Contributions as a percentage of covered-employee payroll	17.61%	17.85%	16.26%	18.21%	16.04%	15.78%

This schedule is presented to illustrate the requirement to show information for 10 years. However, information prior to June 30, 2015 is not available.

BALTIMORE CITY COMMUNITY COLLEGE

Required Supplementary Information

Schedules of Contributions - OPEB June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution	\$ 2,034,888	\$ 2,121,719	\$ 1,904,071	\$ 2,231,442	\$ 1,886,302	\$ 1,493,208
Contributions in relation to the contractually required contribution	(2,034,888)	(2,121,719)	(3,629,680)	(3,751,900)	(3,159,030)	(3,159,030)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
College's covered-employee payroll	\$ 19,912,681	\$21,316,318	\$22,326,195	\$20,600,799	\$19,693,630	\$ 20,703,577
Contributions as a percentage of covered-employee payroll	10.22%	9.95%	8.53%	10.83%	9.58%	7.21%

This schedule is presented to illustrate the requirement to show information for 10 years. However, information prior to June 30, 2015 is not available.

SUPPLEMENTARY DATA

DRAFT

BALTIMORE CITY COMMUNITY COLLEGE

**Combining Schedule of Net Position
As of June 30, 2020**

	2020		
ASSETS	Institution	Foundation	Total
Current Assets			
Cash and cash equivalents	\$ 32,758,858	\$ 2,805	\$ 32,761,663
Investments, current	-	1,344,904	1,344,904
Tuition receivable, net of allowance for doubtful accounts of \$3,484,549	4,334,217	-	4,334,217
Accounts receivable:			
Grantors	2,110,022	-	2,110,022
Other	523,513	-	523,513
Contributions receivable, net	-	124,578	124,578
Prepaid expenses	-	500	500
Inventory	268,079	-	268,079
Other assets	39,819	-	39,819
Total Current Assets	40,034,508	1,472,787	41,507,295
Non-current Assets			
Other investments	70,862	-	70,862
Capital assets, net	49,340,479	-	49,340,479
Total Non-current Assets	49,411,341	-	49,411,341
Total Assets	89,445,849	1,472,787	90,918,636
Deferred Outflows of Resources - Pensions	7,584,009	-	7,584,009
Total Assets and Deferred Outflows	\$ 97,029,858	\$ 1,472,787	\$ 98,502,645

BALTIMORE CITY COMMUNITY COLLEGE

Combining Schedule of Net Position (continued)
As of June 30, 2020

	2020		
	Institution	Foundation	Total
LIABILITIES, DEFFERED INFLOWS, AND NET ASSETS			
Current Liabilities			
Accounts payable	\$ 3,113,915	\$ 50,056	\$ 3,163,971
Accrued salaries and other accrued expenses	2,657,622	-	2,657,622
Accrued workers' compensation, current portion	124,650	-	124,650
Accrued vacation costs, current portion	162,055	-	162,055
Obligations under capital lease agreements, current portion	56,450	-	56,450
Deferred revenue	1,000,856	94,184	1,095,040
Total Current Liabilities	7,115,548	144,240	7,259,788
Non-current Liabilities			
Accrued workers' compensation	706,350	-	706,350
Accrued vacation costs	2,538,856	-	2,538,856
Capital lease obligations	621,925	-	621,925
Net Pension Liability	38,054,354	-	38,054,354
Total Non-current Liabilities	41,921,485	-	41,921,485
Total Liabilities	49,037,033	144,240	49,181,273
Deferred Inflows of Resources - Pensions	4,888,362	-	4,888,362
Total Liabilities and Deferred Inflows	53,925,395	144,240	54,069,635
Net Position			
Unrestricted net assets	(5,557,641)	-	(5,557,641)
Without Donor Restrictions	-	72,045	72,045
Net investment in capital assets	48,662,104	-	48,662,104
With Donor Restrictions	-	1,256,502	1,256,502
Total Net Position	\$ 43,104,463	\$ 1,328,547	\$ 44,433,010

BALTIMORE CITY COMMUNITY COLLEGE

**Combining Schedule of Net Position
As of June 30, 2019**

	2019		
ASSETS	Institution	Foundation	Total
Current Assets			
Cash and cash equivalents	\$ 28,901,004	\$ 28,047	\$ 28,929,051
Investments, current	-	1,312,513	1,312,513
Tuition receivable, net of allowance for doubtful accounts of \$3,481,790	2,734,911	-	2,734,911
Accounts receivable:			
Grantors	802,023	-	802,023
Other	260,211	-	260,211
Contributions receivable, net	-	264,270	264,270
Prepaid expenses	-	20,609	20,609
Inventory	312,793	-	312,793
Other assets	213,131	-	213,131
Total Current Assets	33,224,073	1,625,439	34,849,512
Non-current Assets			
Other investments	57,670	-	57,670
Capital assets, net	51,468,908	-	51,468,908
Total Non-current Assets	51,526,578	-	51,526,578
Total Assets	84,750,651	1,625,439	86,376,090
Deferred Outflows of Resources -			
Pensions	11,054,663	-	11,054,663
Total Assets and Deferred Outflows	\$ 95,805,314	\$ 1,625,439	\$ 97,430,753

BALTIMORE CITY COMMUNITY COLLEGE

Combining Schedule of Net Position (continued)
As of June 30, 2019

	Institution	2019 Foundation	Total
LIABILITIES, DEFERRED INFLOWS, AND NET ASSETS			
Current Liabilities			
Accounts payable	\$ 3,337,551	\$ 6,448	\$ 3,343,999
Accrued salaries and other accrued expenses	2,889,969	-	2,889,969
Accrued workers' compensation, current portion	128,100	-	128,100
Accrued vacation costs, current portion	179,394	-	179,394
Obligations under capital lease agreements, current portion	52,865	-	52,865
Deferred revenue	409,692	266,268	675,960
Total Current Liabilities	6,997,571	272,716	7,270,287
Non-current Liabilities			
Accrued workers' compensation	725,900	-	725,900
Accrued vacation costs	2,810,497	-	2,810,497
Capital lease obligations	678,396	-	678,396
Net Pension Liability	38,191,370	-	38,191,370
Total Non-current Liabilities	42,406,163	-	42,406,163
Total Liabilities	49,403,734	272,716	49,676,450
Deferred Inflows of Resources - Pensions	4,042,354	-	4,042,354
Total Liabilities and Deferred Inflows	53,446,088	272,716	53,718,804
Net Position			
Unrestricted net assets	(8,378,421)	-	(8,378,421)
Without Donor Restrictions	-	84,420	84,420
Net investment in capital assets	50,737,647	-	50,737,647
With Donor Restrictions	-	1,268,303	1,268,303
Total Net Position	\$ 42,359,226	\$ 1,352,723	\$ 43,711,949

BALTIMORE CITY COMMUNITY COLLEGE

**Combining Schedule of Revenue, Expenses and Changes in Net Position
Year Ended June 30, 2020**

	<u>Institution</u>	<u>Foundation</u>	<u>Total</u>
Operating Revenue			
Tuition and fees	\$ 13,262,452	\$ -	\$ 13,262,452
Less: Scholarship allowances	(7,119,658)	-	(7,119,658)
Tuition and fees, net	6,142,794	-	6,142,794
Federal grants and contracts	2,321,147	-	2,321,147
State and local grants and contracts	2,724,260	-	2,724,260
Contributions and grants	-	482,097	482,097
Sales and services of public service activities	1,500,566	-	1,500,566
Sales and services of auxiliary enterprise	1,279,475	755	1,280,230
Other operating revenue	422,889	48,765	471,654
Total Operating Revenue	<u>14,391,131</u>	<u>531,617</u>	<u>14,922,748</u>
Operating Expenses			
Instruction	26,676,378	-	26,676,378
Academic support	7,990,952	-	7,990,952
Student services	5,855,185	-	5,855,185
Institutional support	11,568,058	108,661	11,676,719
Operation and maintenance of plant	7,183,382	-	7,183,382
Scholarships and fellowships	6,078,413	469,490	6,547,903
Auxiliary enterprises	1,969,633	-	1,969,633
Public service	1,221,456	-	1,221,456
Total Operating Expenses	<u>68,543,457</u>	<u>578,151</u>	<u>69,121,608</u>
Operating Loss	<u>(54,152,326)</u>	<u>(46,534)</u>	<u>(54,198,860)</u>
Non-Operating Revenue (Expenses)			
State appropriations	40,129,773	-	40,129,773
Supplemental State appropriations	874,486	-	-
Local appropriations	599,999	-	599,999
Pell Grants	9,739,682	-	9,739,682
Investment income	469,173	22,358	491,531
Rental income	1,892,339	-	1,892,339
Community Service grant from Corporation of Public Broadcasting	143,233	-	143,233
Public service other grants	101,041	-	101,041
CARES ACT Funding	951,880	-	951,880
Other non-operating revenue (expense)	(4,043)	-	(4,043)
Net non-operating revenue	<u>54,897,563</u>	<u>22,358</u>	<u>54,919,921</u>
Net (decrease) increase in net assets	745,237	(24,176)	721,061
Net position, beginning of year	<u>42,359,226</u>	<u>1,352,723</u>	<u>43,711,949</u>
Net position, End of Year	<u>\$ 43,104,463</u>	<u>\$ 1,328,547</u>	<u>\$ 44,433,010</u>

BALTIMORE CITY COMMUNITY COLLEGE

**Combining Schedule of Revenue, Expenses and Changes in Net Position
Year Ended June 30, 2019**

	<u>Institution</u>	<u>Foundation</u>	<u>Total</u>
Operating Revenue			
Tuition and fees	\$ 12,684,419	\$ -	\$ 12,684,419
Less: Scholarship allowances	(6,574,470)	-	(6,574,470)
Tuition and fees, net	6,109,949	-	6,109,949
Federal grants and contracts	2,620,689	-	2,620,689
State and local grants and contracts	2,598,347	-	2,598,347
Contributions and grants	-	312,303	312,303
Sales and services of public service activities	1,411,621	-	1,411,621
Sales and services of auxiliary enterprise	1,629,760	309	1,630,069
Other operating revenue	791,843	34,772	826,615
Total Operating Revenue	<u>15,162,209</u>	<u>347,384</u>	<u>15,509,593</u>
Operating Expenses			
Instruction	27,389,625	-	27,389,625
Academic support	8,526,500	-	8,526,500
Student services	6,592,694	-	6,592,694
Institutional support	17,245,811	100,751	17,346,562
Operation and maintenance of plant	8,464,157	-	8,464,157
Scholarships and fellowships	4,728,804	271,004	4,999,808
Auxiliary enterprises	2,191,745	-	2,191,745
Public service	1,358,370	-	1,358,370
Total Operating Expenses	<u>76,497,706</u>	<u>371,755</u>	<u>76,869,461</u>
Operating Loss	<u>(61,335,497)</u>	<u>(24,371)</u>	<u>(61,359,868)</u>
Non-Operating Revenue (Expenses)			
State appropriations	40,381,052	-	40,381,052
Supplemental State appropriations	-	-	-
Local appropriations	403,058	-	403,058
Pell Grants	9,110,970	-	9,110,970
Investment income	676,103	42,413	718,516
Rental income	1,994,530	-	1,994,530
Community Service grant from Corporation of Public Broadcasting	146,453	-	146,453
Public service other grants	97,780	-	97,780
Other non-operating revenue (expense)	(5,362)	-	(5,362)
Net non-operating revenue	<u>52,804,584</u>	<u>42,413</u>	<u>52,846,997</u>
Net (decrease) increase in net assets	(8,530,913)	18,042	(8,512,871)
Net position, beginning of year	<u>50,890,139</u>	<u>1,334,681</u>	<u>52,224,820</u>
Net position, End of Year	<u>\$ 42,359,226</u>	<u>\$ 1,352,723</u>	<u>\$ 43,711,949</u>



Baltimore City Community College
Facilities Master Plan
Board of Trustees, November 18, 2020



Executive Summary

Description of the Campus

BCCC is Baltimore's urban-serving institution of higher education. The main Liberty Heights campus is located at the crest of the Liberty Heights hill in northwest Baltimore, at 2901 Liberty Heights Avenue, to the south of the street. The college's environs are a mixture of low and medium density residential districts, parks and commercial areas.

The campus was opened new as a component of the Baltimore City school system in 1959. The primary campus infrastructure dates to that time. The gymnasium and library are essentially as originally built. The main campus is landlocked, surrounded by streets, railroads and residential areas.

A nursing building was added to the campus in 1977, and the Life Sciences Building was constructed in 1996. Temporary modular structures were built in front of the gymnasium for administrative space, child care and the facilities department in 2001 and 2006.

In 2011 the college acquired property on the north side of Liberty Heights Avenue from the Bon Secours Health System. The tract included three major buildings, which remain. None of these buildings were designed for public use or for education. They are surrounded by large areas of parking and undeveloped green space. The parcel of 18.5 acres is now referred to as North Campus.

About 75 percent of the Main Building was substantially renovated between 2004 and 2008, with a final phase that renovated the administrative area in 2018, but the Fine Arts Wing remains as built in 1965.

A campus loop road is in final planning stages and construction is expected to begin in 2021.

Campus Population

In fall of 2019, total campus enrollment was 4909 students, with a full-time equivalent of 1579 FTE. BCCC is authorized 469 full-time faculty, administrative, and support staff. The College is authorized 528 part-time faculty and staff.

Enrollment has trended generally upward since in recent years, with a fall 2019 enrollment of 1,579 full time students and 3,330 part-time students for a total enrollment of 4,909. Fall 2019 credit hours amounted to 41,232 hours, for a full-time equivalent enrollment of 2,748.

Enrollment growth over the next ten years projects roughly 50% growth in credit hours and FTDE by 2029, with corresponding growth in contact hours. Staffing is expected to grow commensurately.

Space needs analysis shows that rebalancing is needed between categories of classroom, lab and office space. However, the overall trend in space requirements indicates that existing shortfalls will continue, with significant shortfalls in office, study,

assembly, food service, athletics and support spaces. These will be partially remedied by proposed capital projects. Beyond changes in space requirements, the capital projects are also needed to offset underinvestment in facility renewals and maintenance, and to assure a safe, effective learning environment. Renovation projects will require temporary relocation or consolidation of programs and services while projects are undertaken.

The Campus and Facilities in 2020



Figure 0-1 - Existing Campus Buildings

Liberty Heights Campus

The Liberty Heights campus comprises the academic core of the college, and houses the bulk of its instructional space and administration. Land-locked on its hilltop site, the campus has five main buildings disposed around a central green space. A limited

amount of parking is disposed in the margin between the buildings and the campus boundary, with a large parking lot in the southeast corner of the campus.

Nursing Building

The Nursing Building was built in 1977. It is a 36,668 square foot three-story building with a 120 seat lecture hall, health program-related classroom and lab space, and administrative space. It has not been substantially renovated since it was built, and the instructional spaces are obsolete for the current curriculum, which demands nursing simulation labs capable of accommodating large class sizes.

The Nursing Building's systems date to its original construction. HVAC controls are by obsolete pneumatic systems. The building lacks sprinklers. No significant measures have been taken to accommodate the Americans with Disabilities Act (ADA). In particular, toilets and the fire alarm system do not comply with ADA requirements. The building's heat is supplied by the 25-year-old boilers in Main Hall. The Nursing Building has its own chiller and cooling tower, which are in need of replacement.

The Nursing Building has been identified as a leading candidate for comprehensive renovation and expansion.

Library

The Bard Library is one of the original BCCC campus buildings. Constructed in 1965, it is a two-story 38,936 square-foot structure (including basement) containing traditional library stacks and reading space. It is functionally obsolete, with original HVAC systems and exterior envelope. Current college programs place emphasis on learning commons-style spaces with access to online resources via wireless devices and fixed workstations, which are limited in the Bard Library. The building lacks sprinklers and ADA accessibility features. Like the Nursing Building, it receives heat from Main Hall, and has its own air-cooled chiller.

With the Nursing Building, the Bard Library is a prominent candidate for renovation and reprogramming.

Life Sciences Building

The Life Sciences Building was built in 1996 on a prominent site along Liberty Heights Avenue, and it is the chief campus building visible from off campus. It houses life science-related classrooms, laboratories and administrative space. It is heavily used. The building has its own HVAC systems. Boiler replacements are a priority, but the building has new air-cooled chillers. Elevators in the building are unreliable and require replacement. The building meets ADA standards extant at the time it was constructed and has full sprinkler coverage.

Physical Education Center

The Physical Education Center was built in 1965, and was renovated in 1993. As one of the original campus buildings, it is in good repair, but is underused relative to its size on campus. The main level of the building houses lobbies and a competition basketball

court with spectator seating the building's full basement houses offices, lockers, support spaces and some classroom space.

Harper Hall

Harper Hall is a two-story modular structure erected in 2001. It housed a day care center, a data center and staff offices, all of which are being moved to other locations on campus in preparation for demolition. The building is owned by the college, not leased. It is planned to be removed when the campus loop road is constructed.

Facilities Building

The Facilities building is a one-story modular structure adjoining Harper Hall in front of the gymnasium. Built in 2006, it is an unsprinklered structure of about 5,640 square feet. The site of Harper Hall and the facilities building is a leading candidate for future development on the Liberty Heights campus. Harper Hall's functions are being relocated to Main Hall and the South Pavilion.

Main Hall

The principal instructional building on the BCCC campus, Main Hall houses central administrative offices, student aid programs, a dining area, faculty offices and numerous general-purpose classrooms. It also houses the boiler system that provides steam to Main Hall, the Nursing Building, Bard Library and the Fine Arts wing. Main Hall was completely renovated in three phases starting in 2001, with new systems for HVAC, fire protection, power and data distribution and finishes. The original boiler plant remains.

In general, Main Hall functions satisfactorily. Some of the common spaces, such as the dining facility and the bookstore, require functional adaptation.

Fine Arts Wing

The Fine Arts Wing is part of the original Main Hall structure, dating to 1965. When Main Hall was renovated in 2004-2008, the Fine Arts wing was left un-renovated. Its principal feature is a 500-seat auditorium, which lacks modern sound and light systems. In previous master plans an arts center on the Bon Secours property was proposed to replace the Fine Arts wing's function. The Fine Arts Wing's systems are original to the building, and it has seen no updates. It lacks a sprinkler system and ADA accommodation.

Infrastructure

Except for the heating provided from Main Hall to the library and the Nursing Building, campus systems are decentralized. Each building has its own unique systems, and each building operates separately, with a separate maintenance and repair schedule for its own central systems. The campus has suffered from lagging replacement of critical systems, such as roofing, boilers, chillers, finishes, utility piping, and smaller system components. A catch-up program is required to address these issues. Site utilities require similar levels of remedial attention.

North Campus

The 18.5 acre site on the north side of Liberty Heights Avenue, slightly to the east of the main campus, was owned by the Bon Secours Health System until BCCC acquired the property in 2011. Located at 2600 Liberty Heights Avenue, the acquisition was intended to provide expansion for the BCCC campus in the long run, and additional parking capacity. The site was the location of Provident Hospital, which was closed in the 1990s and mostly demolished. The West Pavilion is a remnant of the main hospital, and the South and North Pavilions were part of the hospital campus.

South Pavilion

The South Pavilion is the former medical pavilion for Bon Secours. It is a relatively modern building, built to commercial standards, and has a flexible and adaptable arrangement. The South Pavilion can be used by the college for a variety of purposes as needs arise. However, as a commercial building, it does not have the same longevity as other college buildings and will require systemic renovation at some point in the future.

West Pavilion

The West Pavilion is what remained of Provident Hospital after the clinical core of the hospital was demolished in the 1990s. It comprises the hospital's central plant, administrative offices and the nurses' dormitory. The former office space remains in use by the college, while some upper-floor space has been used as float space for administrative activities that have been displaced during renovations. The former central plant areas are largely unused, with most of their former equipment intact but inoperable. The West Pavilion should not be retained beyond its useful time as float space.

North Pavilion

The North Pavilion is the former community health clinic for Bon Secours, housing substance abuse outreach and other community health initiatives until it was sold. Its original function and design is poorly suited for college use. The North Pavilion is presently unused and un-occupiable, with moisture damage causing hazardous interior conditions. Remediation will require extensive renovation, and the building is recommended for demolition.

Downtown

As the College seeks to maintain a presence in downtown Baltimore, the College is exploring opportunities for development partnerships that may yield instructional space in a mixed-use development for core academic, workforce and specialty programs. About 40,000 square feet of such space is presently envisioned as part of a larger development, replacing existing leased space.

Capital projects

BCCC has seen significant underinvestment in physical facilities, resulting in a significant backlog of systems and functional renovation projects. Changing programs and program focus require realignment of facilities to match the expected needs, and to

ensure that facilities live up to student expectations for current instructional programs. The college must aggressively pursue updated facilities to meet these demands.

The present major capital project will be the campus loop road. This will provide continuous vehicular access to the entire perimeter of the main campus.

The college's chief priority is the renovation and expansion of the Bard Library to become a Learning Commons. This project will address severe deficiencies in campus study space, creating a central commons space with a variety of options for access to college services, information and social opportunities. The Learning Commons project will completely renovate and expand the 1965 library building with modern systems and finishes.

As a second, but still urgent priority, a multi-year capital campaign is proposed to address major systems replacements. Initial projects will deal with backlogged items, such as:

- Roof replacements for Facilities, Fine Arts, Life Sciences and the South Pavilion
- Chillers for Fine Arts and Physical Education
- Boilers for Life Sciences and Physical Education
- Locker room upgrades for Physical Education
- Controls for Physical Education
- Replacement of the campus video surveillance system DVR and cameras, and installation of a dedicated fiber optic security network.

The third priority capital project is the renovation and expansion of the Nursing Building to accommodate new programs and to provide modern teaching and simulation facilities.

Additional long-term projects are the replacement of the Fine Arts Wing, replacement of the Facilities Office, and the renovation of the Physical Education Facility. Space needs also point to a requirements for a downtown campus space, leased or negotiated as the Bard Building site is redeveloped.

Capital project summary

A detailed summary of proposed projects is presented in Chapter 6.

- Campus Loop Road –Complete the roadway around the campus, raze Harper Hall and add a second entrance. This project has been designed and awaits bidding.
- Address systems replacement backlog, roofing, paving, chillers, boilers, elevators. There is a lengthy backlog of projects across the campus. A total of 39 individual projects have been identified over the next eight years.
- Bard Library – Renovate and expand as a campus learning commons.

- Nursing Building – Renovate and expand to accommodate current needs and new programs
- Update the central campus axis and open space, building on site improvements commenced during the library and nursing building projects
- Raze the North Pavilion and develop parking on the site.
- Renovate or replace the Fine Arts Wing of the Main Building.
- Remove the modular Facilities Building and accommodate elsewhere on campus.
- Renovate the gymnasium and expand the fitness center
- Renovate the South Pavilion
- Renovate and improve the campus landscape, adding landscaping, paving, lighting and site amenities



BCCC
Part 2 Programming
Learning Commons Renovation and Addition
Nursing Building Renovation and Addition
Thursday, November 12, 2020

Project Timeline for Workgroups:

11/12	2:30-4PM	Kick-Off Meeting
11/17	12-2PM	
11/24	12-2PM	
12/8	12-2PM	
12/15	12-2PM	50% DRAFT DUE
1/5	12-2PM	
1/12	12-2PM	
1/15		95% DRAFT DUE
1/26	12-2PM	
1/30		100% FINAL DRAFT DUE
2/2	12-2PM	Final review session



Baltimore City Community College

Learning Commons Program Summary

11/12/2020

The proposed Learning Commons will be a renovation and expansion of the existing Bard Library to bring it to current standards for college media center facilities and to provide growth potential for the future. The project will address longstanding functional and material deficiencies, and will add new capabilities. The project will be a major component of the gateway to the BCCC Liberty campus, as a central point of contact for BCCC students.

Existing building areas:

Basement:	5,934 gross square feet	1,469 net assignable square feet
First floor:	12,370 gross square feet	10,870 net assignable square feet*
Second floor:	12,370 gross square feet	11,066 net assignable square feet*
Totals:	30,134 gross square feet	23,405 net assignable square feet*

**State-reported assignable areas are less, but given the open nature of the building, the distinction between circulation space and functional space is fluid, the total will require adjustment*

Proposed building areas:

Basement: 1,500 nsf available for reassignment, plus existing toilets and storage, about 1500 additional nsf. The basement is expected to be non-public space.

First and second floors:

Existing area to be retained:	Approximately 18,500 net square feet in 24,740 gsf
Proposed additions:	Approximately 12,500 net square feet in 17,000 gsf
Totals floors 1 and 2:	Approximately 31,000 net square feet in 41,740 gsf**
Total areas all floors:	Approximately 34,000 net square feet in 47,100 gsf

***Net area has been adjusted for ~ 72% efficiency. The program can probably improve on that given the open nature of the spaces.*

Functional targets:

Study space:	~ 13,500 net square feet
Stack/study space:	~ 10,000 net square feet
Processing space:	~ 4,000 net square feet

Café space: ~ 2,400 net square feet

Central contact point

Approximately 28,900 net program space in preliminary assessment



Baltimore City Community College

Nursing Building Program Summary

11/12/2020

The proposed Nursing Building project will be a renovation and expansion of the existing Nursing Building to bring it to current standards for college instructional facilities and to provide new program space and growth potential for the future. The project will address longstanding functional and material deficiencies, and will add new capabilities. The project will be a major component of the gateway to the BCCC Liberty campus.

Existing building areas:

First floor:	9,900 gross square feet	4,933 net assignable square feet
Second floor:	12,951 gross square feet	8,317 net assignable square feet
Third floor:	13,731 gross square feet	8,920 net assignable square feet
Totals:	36,582 gross square feet	22,170 net assignable square feet

Proposed building areas:

Existing area to be retained:	Approximately 22,170 net square feet in 36,542 gsf
Proposed additions:	Approximately 14,000 net square feet in 17,500 gsf
Total areas all floors:	Approximately 36,000 net square feet in 54,000 gsf

Functional targets:

Study space:	~ 500 nsf added
Laboratory space:	~ 5,500 nsf existing, 5,000 nsf added
Classroom space:	~ 7,300 nsf existing, 3,000 nsf added
Office space:	~ 5,400 nsf existing, 5,000 nsf added
Lecture space:	~ 1,900 nsf existing
IT space	~ 500 nsf added
Shop space	~ 500 nsf added

About 20,100 nsf existing in 36,582 gsf (55% efficiency)

About 14,500 nsf added, total 37,000 nsf in 54,000 gsf (68% efficiency)



PROJECT MEETING AGENDA

**NOELKER
AND HULL**

ASSOCIATES, INC.

ARCHITECTS

MEETING PURPOSE	Baltimore City Community College Master Plan meeting		
MEETING DATE	12 November 2020		
MEETING TIME	2:30 – 4:00 PM		
MEETING LOCATION	Online meeting		
MEETING NUMBER	2020-01		
ATTENDEES	A = absent, P = present		
PARTICIPANT			PARTICIPANT
Dr. Debra McCurdy President, BCCC dlmccurdy@bccc.edu	Robert Asbury Noelker and Hull Architects rasbury@noelkerhull.com	David Lutchman Asst. Professor, Respiratory Care dlutchman@bccc.edu	Michael Thomas VP Workforce Development mdthomas@bccc.edu
Katherine Z. Dixon AVP Facilities	David Jin Director of Library Services djin@bccc.edu	Andrea Lewis Asst. Prof. Surgical Technician alewis@bccc.edu	Dr. Liesl Jones VP Academic Affairs ljones@bccc.edu
Constance Sumpter Electronic Resources Librarian csumpter@bccc.edu	Brian Terrill Dir. Of E-learning, Instruction and Tech bterill@bccc.edu	Brenda Overton Assoc. Professor, Nursing	Becky Burrell VP Institutional Research, Effectiveness & Planning bburrell@bccc.edu
Steve Lauria DGS Steve.lauria@maryland.gov	Dorothy Holley Assoc. Dean, Nursing & Allied Health dholley@bccc.edu	Mark Peterson DGS Mark.peterson@maryland.gov	Christina Bryz-Gornia DGS Christina.bryz-gornia@maryland.gov

	Agenda Item	Discussion	Action (by, Date)
1	Introductions	Introductions of new participants,	
2	Project schedule	Schedule review and goals for subsequent meetings	
3	Project goals	Review the Library and Nursing project scopes	
4	Project review	Review the Part I documentation and project goals for Part II.	
5	Programming discussion	Review the elements of project programming – areas, adjacencies, features	
6	Library discussion	Review overall project goals and requirements, discuss new programs and goals for collections and access	

	Agenda Item	Discussion	Action (by, Date)
7	Nursing discussion	Review overall project goals and requirements, discuss specific curriculum requirements and new programs	
8	BCCC staff assignments	Set BCCC staff input tasks	
9	Next meeting	Set meeting schedule and participant input deadlines	



BOARD OF TRUSTEES
BALTIMORE CITY COMMUNITY COLLEGE

TAB 10 | President's Report

- A. Cabinet Area Reports
- B. Realignment Tasks Update
- C. Enrollment Report



Baltimore City Community College

PRESIDENT'S UPDATE

Board of Trustees, November 18, 2020

Student Member of the Board of Trustees

The College nominated Oluwafemi S. Toriola to serve as the student member of the Board of Trustees. Mr. Toriola is a strong student and has brought his energy and leadership to the BCCC community including serving as the previous President of the History Club as well as worked at the College's radio station, WBJC. In addition, Mr. Toriola was selected and attended the National Student Leadership Conference in Fall 2019, where he became a certified leader.

On November 10, 2020, Governor Hogan appointed Mr. Toriola to serve the remainder of the one-year term. The appointment is effective immediately and will require confirmation by the Maryland State Senate. On the first day of the legislative session, the Governor will submit Mr. Toriola's name to the Senate for advice and consent. Mr. Toriola is required by law to take an oath of office within the next thirty days. Information has been provided to Mr. Toriola and arrangements will be made to schedule an appointment at the Circuit Court in Towson.

Spring 2021 Semester Planning

Due to the ongoing pandemic and the recent spike in COVID-19 cases across Maryland and the City of Baltimore, on January 13, 2021, BCCC will begin the Spring semester remotely. The College will evaluate whether it is possible to transition to face to face at the mid-point of the semester. Classes will be offered online synchronous and asynchronous. The College has also added a 10-week minimester term within the Spring semester to begin on February 24. BCCC's Spring Break will be as scheduled, from March 29 to April 4. BCCC is awaiting more input from the NJCAA on how to proceed with men's and women's basketball with a reduced number of games during the Spring semester.

The Spring 2021 calendar has been posted [online](#). Priority Registration for all terms opens on November 16 and General Registration for all terms opens on November 18.

Facilities Master Plan Update

BCCC's 10-year Facilities Master Plan was submitted to the Maryland Department of Budget and Management (DBM) and the Maryland Department of Planning on October 20, 2020. In the near-term, the focus of the Plan will target the Learning Commons renovation and addition, the Nursing Building renovation and addition, and Deferred Maintenance throughout the campus. The Plan's Executive Summary and supporting documentation is provided in Tab 9 of this Board book.

Audit Report (From Finance & Administration Update)

BCCC was required to complete audits of the Foundation as well as the College including the radio station, WBJC. The audits were completed by Clifton Larson Allen. The financial audits have been completed.



College, the Foundation, and WBJC General Audit Highlights:

1. College Foundation and WBJC

- Status of Audits
- Potential Findings
- Internal Controls Update
- Submissions

In keeping with the Realignment mandate, the College will engage external consultants to provide a comprehensive operational audit for the College and the Foundation. The scope of work will focus on deficiencies and material weaknesses (lack of documented processes; lack of oversight; timely review of entries; segregation of duties; staff skill levels).

Enterprise Resource Planning (ERP) Update (*From ITS Update*)

On November 4, 2020, the College received approval from the Maryland Board of Public Works to proceed with the acquisition and implementation of the Enterprise Resource Planning (ERP) system. The selected vendor is Ellucian and the name of the system is Banner.

Banner is a leading ERP system in the higher education arena. Banner serves more than 2,700 colleges and universities nationwide and provides a suite of products and tools that comprehensively meet the needs of institutions of higher education. The College has adopted Banner to serve as our Student Information, Financial Management, Human Capital Management, Financial Aid, Customer Service Relationship Management and Portal Systems.

CARES Act

BCCC received \$1,438,078 from the federal CARES Act funding program for Student support. The College received an additional \$1,438,077 from the federal CARES Act for Institutional support. The College also received an additional \$191,554 through the CARES Act funding as a Minority Serving Institution.

To date, the College has provided one disbursement of the Student portion of the CARES act to eligible students based on established criteria. In total, \$951,880 was disbursed. Of that, \$56,050 has been returned to the College because either the student information on file was not accurate or the live check was not cashed. Student Affairs is developing a plan to ensure that returned funding gets to the proper students as well as planning for the next disbursement of funds to eligible students in the fall.

The College has so far utilized the Institutional portion of the CARES Act funding to pay for summer textbooks, including shipping (\$265,000); dual enrollment fall textbooks, including shipping (will be summarized for November Board meeting); shipping of fall textbooks to other enrolled students (will be summarized for the November Board meeting); and sponsored internet for students (\$49,000).

BCCC is determining how best to utilize the remaining Institutional portion of the CARES Act and the Minority Serving Institution funding. Areas of need include technology, marketing, facilities, Personal Protective Equipment (PPE), student balances, establishing an E-Sports program, professional development, student virtual training, outsourcing bookstore operations, and strategic planning.



2020 General Election

BCCC served as a ballot drop-off site as well as one of eight Early Voting locations in the City of Baltimore and an Election Day Site. Over 1,600 City residents voted at BCCC on the first day of Early Voting.

On November 9, after the election had been called by major media outlets and President-Elect Biden gave his victory speech, I shared a message with the college community. That message is included at the end of the President's Update.

Elected Official Outreach

Targeted outreach to elected officials has continued over the last month. Members of the 40th legislative district are prioritized as well as other legislative leaders that take direct action on the legislative priorities of the College. An outline of priority areas is being used for each meeting. The goal of the outreach is to build support and gain approval for the following:

1. Restoring the College's Operating Budget
 - a. \$3.2 M was cut from BCCC's Operating Budget for FY 21
2. Capital Budget Request
 - a. Learning Commons Renovation and Addition (\$1,560,000 for planning)
 - b. Deferred Systems Maintenance (\$4,247,000)
 - c. Nursing Building Renovation and Addition (\$2,270,000 for planning)
3. Restoring Facilities Renewal Grant (\$500,000)
4. Increased Procurement Authority Legislation
 - a. Current threshold is \$50,000. Legislation would increase threshold to \$300,000.
5. Ongoing Progress of the 12 Realignment Tasks
6. Increased Partnership and Support/Investment by City of Baltimore
7. Bard Building Project Support and Update



November 9, 2020

Dear BCCC Faculty and Staff:

November 7, 2020 marked a truly historic day as our nation's cities erupted in spirited celebration to recognize the inevitable passing of the baton and light to President-Elect Joe Biden and Vice President-Elect Kamala Harris. Wow! Has it really sunk in yet that through this electoral win, Kamala Harris will be the first woman and the first woman of color to claim her seat and the national office? Many are so deeply moved by the significance of this moment.

On Saturday, the United States and our allies and foes around the globe listened to the amplified voice of the American people and the resounding call that came from within our nation to turn the page. And even though the world watched us struggle through this tumultuous election season, it will now look to the impending leadership and the power of the American democracy to cut a constructive path toward equity, social justice, compassion and decency.

At the forefront for many of us is the heavy lift to deliver on the promise to unite the country, layout a plan for economic recovery from the deadly pandemic, re-open businesses and get people back to work. To lift the nation, the best moments, commitments and promises for the new national leadership are yet to come. It is an exciting time and reset for America.

Baltimore will also experience a reset as leadership shifts to Mayor-Elect Brandon Scott and Council President-Elect Nick Mosby next month. I have already spoken with Mayor-Elect Scott and we are excited to partner and begin the work to serve the city and neighborhoods we call home.

Regardless of how you voted, I know everyone is reflecting on this amazing presidential victory and the change and hope it will bring to our lives. I appreciate your role and the work you do each day to support and uplift our students to keep them central to success.

Stay Well and BCCC Strong!

Debra L. McCurdy, PhD
President



Baltimore City Community College

CABINET UPDATE

Board of Trustees, November 18, 2020

Dr. Liesl Jones, Vice President, Academic Affairs

Academic Affairs update

The spring and winter schedule has been finalized and registration is set to open November 16th. Plans are underway for dual enrollment for the spring semester and the College is discussing adding additional general education courses; Art, Music, PSY 101 and SOC 101. During the week of November 9th, the Deans and Associate Deans met with the College's Bookstore to determine the process for ordering books for the spring semester to ensure books are available prior to the first day of the semester. This has been an issue in the past and will be rectified moving forward.

Curriculum

The three Schools have reviewed their education plans to ensure accuracy. The Schools reviewed prerequisites and corequisites to determine if they needed to be updated. BSTEM has decided to make the laboratory course a corequisite to the lecture such that students will need to register for both. The course descriptions for the lab are being developed and the changes will be sent to CIC in the spring. This change should prevent students registering for a lecture without a lab.

E-Learning

The E-Learning team put together trainings for faculty based on the needs as determined by the questions the team has received throughout the semester. E-learning is developing trainings for Respondus Monitor and Lockdown Browser in advance of finals. The trainings will help students as they prepare to take final exams in a remote setting.

E-learning and Library Services continue to work together to complement each other and provide support for the faculty and the students.

Spring semester courses will be blueprinted. This will allow more flexibility to hand an adjunct a course to teach and to ensure that course and program learning outcomes will be met. The blueprinted courses will have a standard syllabus, course outline, grading rubrics and assignments for a number of courses. The math and science faculty have been doing this which will be used as a template.

A staff member from the Library continues to support E-Learning by providing trainings for faculty.

Tutoring

There are currently multiple methods for students to access tutoring. The College is evaluating how to use the data from the tutoring shells to better help the faculty in real time with their courses. Data is also being pulled from the embedded courses to see what the activity has been to determine how best to support the dual enrollment courses and P-Tech courses. There has been an increase in use of the tutoring shells for general education courses like BUAD 112 and CLT 100. For spring, Tutoring is evaluating whether to add additional courses; PSY 101 and SOC 101.



Total Usage			
Latest Date:		11/4/2020	
Subject	Page Views	Actions Taken	
ACCT 221	796	8	
ACCT 222	461	8	
BUAD 112	3267	29	
CLT 100	7776	34	
ENG 101	21682	180	
RENG 91	5,588	43	
RENG 92	6,862	45	
MAT 86	12801	141	
MAT 92	5890	115	
MAT 107	12035	181	
BIO 202	4471	81	
BIO 203	1816	11	
BIO 212	3288	16	
CHE 101	2823	46	
CHE 102	474	21	
CHE 213	333	12	
CHE 214	52	5	
Overall	90415	977	

BSTEM

The departments have completed their program Educational Plan updates and Robotics is bringing the program to CIC. The faculty have worked with their advisory board and will be altering the sequence of the courses to better meet the needs of the workforce.

A review of the needs for faculty was performed and the Biotechnology program and the Business program were prioritized. Applications and interviews have been reviewed with the search committees will begin the week of the 9th.

SASS

Professor Ja Hon Vance was appointed the interim Associate Dean for SASS. Working with Dr. Kennedy, they reviewed their faculty needs and prioritized philosophy as a need. With that we have received over 20 applications and have narrowed the field and the search committee will begin to interview the candidates the week of November 9th.

SNHP

The College is reviewing proposed plans to bring students to campus to do skills tests in the different allied science programs to help make clinical placement determinations. This review is being coordinated with Facilities and the Program Coordinators to determine if this is possible. There have been two meetings with the Maryland Board of Health to discuss the possibility of bringing students to campus.



Four faculty members from Nursing are retiring at the end of the fall semester. In advance of that, the College has posted to hire three nursing faculty in Adult Medical Surgical and one faculty member in Mental Health. These hires will keep the faculty to student ratio in line with ACEN and MBON accrediting requirements. Practical nursing will have their site visit on November 16th and 17th.

A clinical coordinator in EMS will also be hired as the previous coordinator resigned in August. This is a required position for accreditation purposes.



Baltimore City Community College

CABINET UPDATE

Board of Trustees, November 18, 2020

Mr. Michael Thomas, Vice President, Workforce Development & Continuing Education

WORKFORCE DEVELOPMENT & CONTINUING EDUCATION (WDCE) DIVISION

WDCE classes are delivered fully on-line, with additional resources for academic support and remote testing. In the month of October new classes were started for all program areas, with a total of 872 students.

ABE/ELS Program Improvement – Community ABE and ESL classes funded under the MD Labor FY21 Consolidated Adult Basic Education and Adult Literacy Grant start each month. In October, 10 new ABE classes started as well as 11 new ESL classes (with a total of 392 students). In addition, 6 Citizenship classes, with 78 students started in October.

- The ABE/ESL Departments continue to add on-line tools and support for distance learning, such as the use of Khan Academy and TABE Academy on-line tutorials and lessons aligned to GED preparation. Outreach also includes weekly check-ins, calls, texts and posting of class reminders on social media platforms.
- In October, the WDCED ordered 65 additional laptops for distribution through the BCCC Laptop Loaner Program to ABE/ESL and Workforce students as they continue to complete classes on-line.
- All Continuing Education students registered for Fall 2020 classes received free textbooks and workbooks. To ensure student and staff safety, all books were shipped directly to students.
- ABE/ESL and Citizenship instructors participated in several professional development sessions to strengthen their skills in delivery of distance learning and increase effectiveness of on-line tools and resources. These sessions included an increased focus on assessment and targeted support for students struggling in terms of access and engagement.

Workforce Development Program Development and Expansion – The Workforce Development (WD) Department works closely with the Career Services Office to support graduates complete training and transition to employment. Additional activities include:

- In October, the Workforce Development team recruited and screened more than 300 students interested in one of the DHS/SNAP-approved training programs. As a result, 110 SNAP-eligible students were enrolled in the program of their choice. For those determined not eligible for DHS/SNAP funding, the college has identified other potential grants and scholarships (based on student eligibility).
- The Workforce Development team expanded the number of training sessions in Healthcare (such as Certified Nursing Assistant and Pharmacy Technician) to accommodate 76 new students eligible for training scholarships under the Governor's Emergency Education Relief (GEER) Fund.
- To expand eligibility options for more students seeking workforce training, the college has submitted for approval on the MD Department of Labor Education and Training Program List (WIOA-ETPL) for an additional 4 programs (Warehousing Logistics, Construction Pre-Apprenticeship, Patient Care Technician, A+ Certification Prep).



- In October, the Workforce Development Department renewed contract training with Goodwill Industries (for Pharmacy Technician Training) and Gore Brothers (for Court Reporting).

Partnering with Baltimore City Schools – Several initiatives led by WDCE support implementation of the college’s Career Pathways, increase early college access, and support for students’ transition to college.

- The BCCC P-TECH College Liaison works collaboratively with BCPSS schools New Era, Dunbar, and Carver High Schools to communicate student performance reports and provide support for high school students completing Fall 2020 courses.
- In October, the college provided information sessions regarding the Transportation and Supply Chain Management Degree program. New Era High School students received program expectations and were able to interact and receive program information from the Dean of the program as well as the Associate Dean and Program Coordinator.
- BCCC hosted a series of Academic, Social and Emotional Wellness workshops for P-TECH students. These were conducted in partnership with Student Support Office and the Wellness Services Counselor.

ENVIRONMENT SERVICES AND FACILITIES

Environmental Services and Facilities – This department provides ongoing cleaning, maintenance, and repairs for all campus facilities. This team also supports set-up and break-down for campus special events, coordination of the mailroom, and property control.

- The BCCC 10-year Facilities Master Plan was submitted to DBM, DBM and the Department of Planning on October 20, 2020.
- In October, the college made progress on several major projects, including the Loop Road and Main Building. For the Loop Road project, the relocation of the gas line and program modification requests are moving forward to DBM/DGS for approval. The college also initiated the process for the engineering study for the Building Automatic System, integration of ice storage and replacement of two cooling towers on the Main Building.
- The Maintenance, Logistics, and Environmental teams continue to support the BCCC Voter Registration Center (at the gymnasium) and a Community COVID-19 Testing center operated by CVS MinuteClinic (at the South Pavilion).

PUBLIC SAFETY AND SECURITY

Public Safety 24-hour Monitoring and Security -- Security for all campus locations includes camera surveillance, access control monitoring, and officers on patrol (security rounds and stations).

- Public Safety continued to support the CVS MinuteClinic Partnership for COVID testing at the South Pavilion and continued the collaboration with the Baltimore City Election Board for early voting and ballot box access. Early voting began October 26th and continued through election day November 3rd.
- Public Safety continued to assist faculty, staff, vendors, and contractors with campus access. Sworn officers completed the final phase of virtual In-service Training for recertification.



Baltimore City Community College

CABINET UPDATE

Board of Trustees, November 18, 2020

Dr. Rose Reinhart, Vice President, Student Affairs

ACTIVITIES AND ENGAGEMENT

The student engagement portion of student affairs continues to find ways to involve and engage students through a virtual format. While not as personal as face-to-face involvement, staff in Student Affairs continue to find ways to create the college experience virtually.

STUDENT ENGAGEMENT

The Student Life and Engagement Office staff and selected students participated in the Maryland Community College Leadership Conference. The conference was held virtually October 28-30 and provided an opportunity for BCCC staff and students to attend sessions on student success and student leadership.

The SLE office is recognizing BCCC students, faculty, and staff who have served in the military on Veteran's Day, November 11. A slideshow will be displayed on the BCCC website throughout the day.

ATHLETICS

Athletics continues to monitor the COVID-19 situation and the recommendations from the NJCAA and the other Maryland schools regarding athletic participation and competition. BCCC is planning on a short basketball season for men and women in the Spring if other schools are able to participate.

BCCC is exploring the possibility of eSports. Should the campus re-open in the Spring, e-sports would continue as another opportunity for student participation.

STUDENT SUPPORT AND WELLNESS

The counseling staff at BCCC continues to provide virtual wellness activities and counseling services to our students. Wellness workshops have been well received and include topics on surviving online learning; virtual beginners yoga; mentoring circles and coping with the holidays.

TRIO-SSS/STAIRS PROGRAM

The TRIO-SSS/Stairs Program continues to support BCCC's students. Eight program participants received textbook awards averaging \$399. The program has also been approved to purchase 12 laptops for program participants to borrow.



Baltimore City Community College

CABINET UPDATE

Board of Trustees, November 18, 2020

Ms. Channa Williams, Interim Vice President Finance & Administration

General Audit Highlights:

1. Foundation

- Status of Audit:
 - Draft Foundation Audit Statements were provided 11/9/2020 from Clifton Larson Allen
- Potential Findings:
 - Lack of documented processes.
 - Lack of oversight.
 - Timely review of entries by supervisors would catch errors made throughout the year, which, in turn, would prevent delays in audit submissions
 - Inability to segregate duties.
- Internal Controls Update:
 - The Foundation has since moved from relying exclusively on paper support to electronic support for every journal entry.
 - A desktop procedures/SOP manual is being put together. As each procedure is drafted it will be submitted for review to the Controller and require approval before being added to the manual.
 - Monthly financial reviews are being put in place with the Controller and VP of Finance
- Submissions:
 - MOUs for Merlene Adair and Navigator Management Partners still outstanding as we have not been able to attain the signed agreements from the scholarship custodians

2. College/WBJC

- Status of Audit:
 - Draft financials provided to auditors in October and comments received from CLA on 11/9/2020. We expect to return the revised draft 11/10/2020.
 - No additional comments returned for WBJC's financial statements.
- Potential Findings:
 - Due to lack of guidance from the previous audit firm and lack of internal review in the Controller's division, GASB68 was recalculated from its inception in 2015.
 - Potential adjustment for allowance for bad debt due to higher student receivables and other non-student balances.
 - Potential adjustment for credit balances on student accounts (this is a timing difference for financial aid refunds due to students).
 - Non-financial impact of two exceptions on timesheets not properly signed off.
- Internal Controls Update:
 - Recommendations on internal controls process implementation provided from CLA

Bursar's Office:

1. Registration

- Major Findings:
 - Due to residency and billing code misalignment on student accounts, tuition has been posted inaccurately for various accounts. Admissions has been notified and is currently working with the Bursar's office to clean up the data and correct student accounts.
 - The online registration system is duplicating the Facility Capital Fee, and fees are not reversing when a student drops the Accelerated classes before the session starts. Adjustments are being posted manually until the coding can be modified to correct the duplication.
 - Activity Codes are not always updated accurately or timely, especially if a student is transferring from one program to another, which impacts the purge listing each semester. Students could be purged for non-payment in error, or students could be sent to collections when a third party was supposed to pay the student's tuition and fees. The Bursar, Financial Aid and Registration offices have formed a working group to address the overall purge process at the institution. This process looks at the internal process gaps as well as the technical systemic coding platforms that need to be updated.
- Major Accomplishments:
 - Successfully reissued Cares Act refunds. The total undeliverable checks have been reduced to significantly.
 - Reconciled the PTEC report due to the State PTEC coordinator.
- Operational Process Improvements:
 - Made improvements in the non-financial aid refund check process to ensure that refunds are posted correctly, and in the correct semester. The process was streamlined. Improved the reconciliation of tuition and fees posted to the student's accounts.

2. Financial Aid

- Major Findings:
 - Financial Aid is not being posted in a timely manner.
- Major Accomplishments:
 - Worked with Student Affairs regarding dates and a timeline of when awards need to be posted to student's accounts. This will enable timely posting of awards
 - Working with Financial Aid to ensure the remaining awards are posted.
- Operational Process Improvements:
 - Improved the financial aid refund process to streamline the process, making continued improvements to the reconciliation process.

3. Other Business Matters

- Working with Financial Aid and the Bursar's office to prepare for early registration for Winter and Spring by ensuring all Fall financial aid awards are cleaned up and posted properly to Fall.



Controller Office and General Accounting

1. College Revenue Summary as of 9/30/2020

Fund	Revenue Amount	Notes
General	\$16,244,438	(Includes Bookstore of \$289,529)
Restricted	\$1,053,877	(Includes WBJC of \$263,098)
Total revenue	\$17,298,315	

i.

2. Expense Update as of 9/30/2020

Fund	Expense Amount	Notes
General	\$9,235,410	(Includes Bookstore of \$172,345)
Restricted	\$967,426	(Includes WBJC of \$256,511)
Total revenue	\$10,202,837	

3. Financial Operations

- Operational Process Improvements - Working through Accounts Payable changes that impact the Bookstore and gathering of the data.
- Major Accomplishments - Worked through College audit, WBJC audit and CC-4 audit. All financial statements are draft. Provided information to auditor for enrollment audit.

Accounts Payable

1. A/P Over 30 Days

- Contributing Factors - For vendors who mail their invoices, getting these invoices timely is an issue. Departments not entering requisitions prior to purchases. Additionally, staff was not timely processing invoices
- Corrective Action Plan - Bookstore getting access to enter receiving in FMIS;

2. A/P Over 90 Days

- Contributing Factors - For vendors who mail their invoices, getting these invoices timely is an issue. In some cases, contract renewals needed. Additionally, staff was not timely processing invoices and a communication gap between the Procurement and A/P staff.
- Corrective Action Plan - Bookstore pending approval from DOIT to enter receiving in FMIS; for outstanding invoices A/P and Procurement are following up with departments to have them enter requisitions to create purchase orders and/or reaching out to approvers to approve the pending requisitions and invoices.

3. Manual Check Distributions - Fourteen salary advances were paid for Adjunct Faculty. One Hackerman Loan check was provided to a student.

Budget Office



1. FY22 Budget Summary:

- o Revised FY22 State Budget submission to align Revenue & Expenditure

Fund	Revenue Amount	Notes
Unrestricted	\$ 62,257,100	Includes \$3.2M BPW Appropriation Reduction and \$1M that will be reimbursed for COVID-19-expenses and Public Safety
Restricted	\$21,303,087	Includes \$ 2.8M for Cares Act, GEERS and PBIs
Total Revenue	\$ 83,830,187	

2. FY22 Expenditure Summary:

Expenditure by Object	Expenditures	Notes
Salaries, Wages and Fringe Benefits	\$ 42,178,752	No cost –of-living adjustment (COLA)
Technical and Special Fees	\$ 6,411,645	
Operating Expenses	\$ 31,981,799	
Total Expenditures	\$ 83,830,187	

3. State/Federal Reports Submitted:

- o State Quarterly Vacancy Report: 1st Quarter: Reporting the College’s 94 vacant State supported PINs and 7 Non-State Supported vacant PINs totaling = 101 vacancies or 23% vacancy rate
- o USDE requires quarterly expenditure reporting of the Cares funding received. The College received \$1.4M for the Institution and \$1.4M for Students, of which \$951,880 has been used to support students.
- o State Budget Amendments: Submitted two budget amendments, (1) recognizing CARES revenue received from the Higher Education Emergency Relief Fund, as well as recognition of the Governor's Emergency Education Relief (GEER) revenue. (2) The BCCC MOIT reimbursement from FY20
- o **Health Insurance and Retiree projection:** The College is obligated to return any unused health insurance and retiree funding. As a result, Budget provides the state with a projection of the reimbursement segmented by the State-supported and Non-State supported PINS.
- o The College is currently reconciliation State Aid based on the final CC-4 Exhibit XI

4. State/Federal Reporting Upcoming:

- o State GEERS Expenditure Report is forthcoming. The report will detail the College’s expenses paid with GEERS funding.

5. Operational Process Improvement:

- o Creating SharePoint site for BCCC’s FY 2022 Budget Detail and Reporting repository

Foundation Accounting



1. Foundation Revenue Summary as of 10/31/20

- o \$128,036.49 in revenues recorded to-date

Fund Source	July	August	September	October	Total
Corporation	\$2,500	\$-	\$265	\$ -	\$2,765
Foundation	10,139	13	101	-	10,253
Grant	-	-	-	110,000	110,000
Individual	1,866	515	1,365	1,320	5,066
Grant Total	\$14,505	\$528	\$1,732	\$111,320	\$128,085

2. Foundation Expense Summary as of 10/31/20

- o \$103,354.82 in expenses recorded to-date (BCYF grant being passed to College (\$100K)
- o Quarterly entries for investment earnings and in-kind salaries are pending and not included in the figures below.

Fund Source	July	August	September	October	Total
Merchant Processing/Bank Fees	\$104	\$68	\$-	\$-	\$172
Scholarship	-	\$3,183	-	-	3,183
Grant Funding to College	-	-	-	100,000	110,000
Grant Total	\$104	\$3,251	-	\$100,000	\$103,355

3. New MOUs or Notice of Grant Awards Received:

- o None (FY 21)

4. Internal Process Improvement:

- o Drafting outline to establish monthly internal controls and reporting metrics

Procurement

1. Campus wide ERP Implementation RFP

- o Approval received from the BPW 11/4/2020.

2. Procurement and FMIS Process Improvement

- o Draft Procurement and FMIS training under review
- o Retrained employees in FMIS as needed.

3. Contract Approval requiring BPW approval

- o Submitted documentation to exercise Option 1 for Regent Education in the amount of \$170,000. Currently being reviewed by the VP and the President.

4. Contract Awarded

- o A solicitation for Two-way Radios for Public Safety was issued in August 2020. One proposal was received from Motorola. Doit and the department approved the solicitation and award for \$65,225.19. A Purchase Order is being issued this month to the vendor.
- o IFB Generator Maintenance and Emergency Service - Solicitation for preventative maintenance and service for the generators to include emergency service with a total contract value of \$99,075 for a 3-year base and 2 – 1-year renewals.
- o Solicitation for 185 Chromebooks solicited to DoIT Master Contractor. Awarded to MVS, Inc. for \$46K (a cost savings of \$5K).
- o WBJC Mass Mailing solicited, 6 bids received and awarded to Zip Mailing, Inc. For \$19K. An estimated cost savings of \$11K than originally projected).



5. Other Business

- Continue working with vendors to remove automatic renewals from their Terms and Conditions, (especially software). This also includes terminating services that are no longer being utilized.
- Working with the Bookstore and Accounting to clear unused requisitions and POs
- Verifying Bookstore receipts prior to being received in FMIS
- Working with UPS to have a State of Maryland contract set up into to initiate a Blanket Purchase order (BPO) for the Bookstore.



Baltimore City Community College

CABINET UPDATE

Board of Trustees, November 18, 2020

Mr. Stephan Byam, Chief Information Officer

TECHNOLOGY

Enterprise Resource Planning (ERP) Project

The ERP Project continues to maintain a “Green” status from Maryland’s Department of IT (DoIT).

On November 4, 2020, the College received approval from the Board of Public Works (the Governor of Maryland, the State’s Comptroller, and the State’s Treasurer) to proceed with the acquisition and implementation of the Enterprise Resource Planning system.

The prevailing solution is Banner by Ellucian (<https://www.ellucian.com/solutions/ellucian-banner>).

Banner is a leading ERP system in the higher education arena. Banner serves more than 2,700 colleges and universities nationwide and provides a suite of products and tools that comprehensively meet the needs of institutions of higher education. The College has adopted Banner to serve as our Student Information, Financial Management, Human Capital Management, Financial Aid, Customer Service Relationship Management and Portal Systems.

The College submitted the Request for Proposal (RFP) on April 8, 2020. A pre-proposal conference was held where 11 vendors attended; and then, ultimately, two proposals were provided to the College. There was a cross-institutional evaluation committee assembled to review the proposals that were provided to the College, and the proposals were evaluated based on their ability to meet the College’s requirements as well as the financial estimates provided. The team, consisting of representation from IT, Finance and Administration, Institutional Research, Academic Affairs and Student Affairs, unanimously made the decision to recommend Banner.

The following represents the timeline for the procurement process that the College underwent in reaching this milestone.

Procurement Process:

1. BCCC explored the Intergovernmental Cooperative Purchasing Agreement (ICPA) method in parallel with developing a Request for Proposal (RFP) to expedite the process
 - a) BCCC performed market analysis and peer reviews and determined that:
 - i. Most peer institutions were using 1 of 4 ERP software: Jenzabar, Colleague, Banner or PeopleSoft.
 - ii. Workday was being utilized at the state level for Benefits and just one other community college in the State was implementing Workday for HR
 - b) BCCC could not pursue the ICPA method because there were no contracts that were written that would allow the College to be written-in as an additional customer
2. BCCC developed its requirements for a Request for Proposal in conjunction with Maryland’s Department of Information Technology (DoIT)
3. BCCC released its Request for Proposal and conducted a pre-proposal conference



- a) Eleven (11) Vendors attended the pre-proposal conference:
 - i. Campus Management/Anthology (*St. Mary's selection*)
 - ii. Cyquent
 - iii. Ellucian (Banner and Colleague Software Providers) (*previous bidder*)
 - iv. ExpeniteInfo Tech
 - v. ICUBE Systems Inc.
 - vi. Jenzabar
 - vii. Kronos
 - viii. Oakland Consulting Group Inc. (*previous bidder*)
 - ix. Seriger
 - x. Workday (*previous bidder*)
 - xi. C&S Jones Group LLC

- 4. Three (3) vendors provided responses
 - a) Workday – No Bid
 - b) Ellucian
 - c) Jenzabar

- 5. Oracle inquired 5 weeks after the proposal due date

- 6. Jenzabar was asked to “cure”/revise their proposal because many of the responses to the RFP were redacted and could not be reviewed by the evaluation Committee
 - a) The revised proposal was reviewed and rated poorly for missing responses; lack of detail for interfaces and architecture; and the oral presentation did not address the needs of the College satisfactorily

- 7. Two proposals were reviewed and rated; and then the Financial Proposals were reviewed for a comprehensive rating. (Table 1)

Table 1: ERP Vendor Financial Proposals

	Base Term (3 Years)	Option Yr1	Option Yr2	Option Yr3	TOTAL
Ellucian	\$4.9M	\$798k	\$822k	\$846k	\$7.3M
Jenzabar	\$1.8M	No response	No response	No response	\$1.8M

Financials:

The ERP Project began with an overall budget of approximately \$15.3M (Table 2).

Prior to May 2019, it was determined that the College had to invest a significant amount of funding for the project on preparation. This included consulting services; implementation of a Financial Aid Management system (temporary solution until the ERP selection could be made); and investments in dated networking infrastructure to support an ERP implementation.



Table 2: ERP Financials and Project Activities

	Total	FY20	FY19	FY18 ²	Prior Fiscal Years
Appropriation	\$15.3M	\$1M	\$5M	\$3M	\$6.3M
Actual	\$7.8M	\$85K	\$3M	\$1.4M	\$3.3M
Remaining	\$7.5M	\$915K	\$2M	\$1.6M	\$3M
Project Activities		-Consulting Services (Navigator)	-Network Refresh -Regents Award Financial Aid Implementation -Consulting services (Navigator)	Consulting services (Navigator) Regent Award Financial Aid Implementation	-Consulting services (Navigator – FY17, FY16, FY15) -(FY17 – 956k, FY16 – 883k, FY15 – 1.4M)

The College requested an additional \$2.8M for FY21 for contingencies or any unforeseen costs that could potentially arise. The additional funding was approved and the overall budget for the ERP College has increased to \$18M. Table 3 illustrates the new financials for the project.

Table 3: Current ERP Financials

	TOTAL
Appropriation	\$18.1M
Actual	\$7.8M
ERP Contract	\$7.3M
Remaining	\$3M

Board of Public Works Approval:

In preparation for the Board of Public Works meeting, requests were made of the College by the Public Works board members’ liaisons to answer questions related to the RFP process (Table 4). The BCCC team prepared the responses and they were sent to the liaisons. The liaisons indicated that if any additional information was required from the College, the Board members would raise them in the public meeting.

The Board had no additional questions and the recommendation for award to Ellucian (Banner) was approved.

Table 4. Board of Public Works Pre-Meeting Questions

Question #	Question	Response
Question 1	If BCCC identified Jenzabar’s technical proposal as notably deficient prior to carrying the two received proposals forward to the financial round, as well as failing to provide a complete financial proposal, why did BCCC not attempt a re-procurement effort for these services?	RESPONSE: This solicitation was previously solicited. The first time the solicitation was canceled and the 2 nd time only two proposals were received, but a contract was not awarded. Working closely with DoIT, it was recommended that in the College’s good faith effort to ensure competition, the College provided Jenzabar an opportunity to cure their proposal. The College performed a thorough and complete evaluation and moved them forward to the financial round, because it was in the best interest of the College to review all options. After review of the Technical and Financials, the overall assessment was that it was in the best interest of the College to award to Ellucian.
Question 2	Who would own the data?	RESPONSE: All data that is utilized in the operation of the ERP is owned by the College. If the agreement is terminated, the College’s data will be returned to the College.
Question 3	Would the developed system be proprietary in nature?	RESPONSE: No, the system is not proprietary in nature.
Question 4	Did the Community College receive any feedback as to why vendors did not bid?	RESPONSE: Workday responded with a "No Bid", indicating that they choose not to formally participate in the current BCCC RFP process”. They stated that, they have partnered with other higher education institutions and If BCCC would like to further explore a Workday partnership, they would be happy to engage outside of a formal procurement process. They also indicated that BCCC could leverage a current contract from other public procurement vehicles such as E & I Cooperative Services (E&I) and Texas Department of Information Resources (Texas DIR). BCCC felt that it was best to move forward with an RFP and solicit proposals from as many sources as possible regarding this project.
Question 5	How did the Community College determine this to be a fair and reasonable cost?	RESPONSE: The College conducted “market analysis” through its Maryland Community College Technical Officers (MCCTO) Affinity networks and leveraged financial proposals from prior RFP processes to gauge if the proposal was a “fair and reasonable cost.” The cost estimates gathered from these exercises, while not exact, are on average what the College was expecting. Factors that influence pricing for other “peer” institutions included Full-time enrollment; number of system modules employed. Software-as-a-Service (SaaS) vs. on premise Commercial-off-the-Shelf Implementation; and, in some cases, overall Budget (for financial modules). BCCC also conferred with DoIT regarding the outcome of market research that looked at similar solutions in use at institutions of higher learning across the State. Market research provided price guidance for possible solutions prior to the RFP going out.

<p>Question 6</p>	<p>I read the response from DGS regarding BCCC procurement for the campus-wide enterprise resource planning integrated system. I noticed this procurement was canceled the first time and canceled again a second time after two proposals were received. Can you provide some background on what happened the first and second time? I am surprised to see that an IT project such as this one would only receive one proposal susceptible for award. Any thoughts as to why more vendors wouldn't be interested in this type of project?</p>	<p>RESPONSE: The first time, the College was instructed to cancel the process because only one proposal was received. The second time around, it was determined that the College's networking infrastructure, at that time, could not support the implementation of an Enterprise Resource Planning (ERP) system. The College has since addressed the infrastructure by replacing all of its "end-of-life" networking equipment and has subscribed to the State's Network MD internet service. As for the number of vendors, the competitive space for ERPs that support academia are limited in nature; so the College would not expect a plethora of bids, except from the major providers that can provide a turn-key solution that can comprehensively meet the needs of an institution of higher education.</p>
<p>Question 7</p>	<p>BCCC indicated that Workday responded with a "No Bid" meaning that they chose not to formally participate in the current BCCC RFP process. They said that they had partnered with other higher education institutions and if BCCC was interested in exploring a Workday partnership, they would be happy to engage outside of a formal procurement process. Would Workday have been allowed to do this?</p>	<p>RESPONSE: Baltimore City Community College (BCCC) engaged in the State outlined Request for Proposal (RFP) solicitation process. BCCC posted the ERP RFP via Maryland's E-marketplace on April 8, 2020. The Pre-Proposal conference was held on April 17, 2020, where several vendors were in attendance. BCCC established an ERP email for interested vendors and/or MBEs, where several expressed interest. All vendors had until May 28, 2020 to submit a formal proposal. Workday was one of the vendors who emailed expressing their interest, however neglected to submit a proposal through BCCC's formal bid process responding on April 21, 2020 with a "No Bid" position. Instead, Workday proposed exploring a "partnership" outside of the formal RFP procurement process. In summary, BCCC advertised the ERP via the State's structured RFP process, hosted the pre-proposal conference, and engaged with vendors who submitted proposals to the solicitation. The College followed the State outlined process.</p>
<p>Question 8</p>	<p>"...[W]hy [was the] ERP contract not identified as a single bid, since the second offeror failed to provide a complete financial proposal."</p>	<p>The Procurement didn't meet the guidelines for Single Bid under COMAR 21.05.05 as there were two bids received. Although one vendor's bid was incomplete, the College provided opportunity for the vendor to revise their proposal through best and final offer.</p> <p>As per COMAR: "If only one responsive bid from a responsible bidder is received in response to an invitation for bids (including multi-step bidding), and the procurement officer determines that other prospective bidders had reasonable opportunity to respond, an award under COMAR 21.05.05 may be made to that bidder."</p>



Next Steps:

Upon BCCC Board vote and approval, the College will execute its communication plan which is geared to inform various stakeholders including the College community, specific BCCC teams; the College's affinity groups; and the legislative stakeholders:

Communication Schedule

1. Vendor Communication 1:

- 1.Mode: Email from Procurement Chief
- 2.Date: 11/18 (BCCC Board approval)
- 3.Message Context: Procurement Chief Award Update
- 4.Frequency: 1

2. Vendor Communication 2:

- 1.Mode: Email from CIO
- 2.Date: 11/18 (BCCC Board approval)
- 3.Message Context: Introduction and Request for *PM Confirmation
- 4.Frequency: 1

3. Faculty and Staff 1:

- 1.Mode: Email from President/CIO,
- 2.Date: 11/18 (BCCC Board approval)
- 3.Message Context: ERP Award Update and Next Steps
- 4.Frequency: 1

4. Faculty and Staff 2:

- 1.Mode: BCCC Newsletter
- 2.Date: 11/18 (BCCC Board approval)
- 3.Message Context: ERP Award Announcement
- 4.Frequency: 1

5. ITS Staff

- 1.Mode: Email and All Hands ITS Meeting
- 2.Date: 11/18 (BCCC Board approval)
- 3.Message Context: ERP Award Update and Next Steps
- 4.Frequency: 1

6. ERP Working Group/Area SMEs

- 1.Mode: Email from CIO
- 2.Date: 11/18 (BCCC Board approval)
- 3.Message Context: ERP Award Update and Next Steps
- 4.Frequency: 1

7. Press Release:

- 1.Mode: Website/ASP
- 2.Date: 11/18 (BCCC Board approval)
- 3.Message Context: ERP Award Announcement
- 4.Frequency: 1



8. Student:

- 1.Mode: Email from Student Affairs
- 2.Date: 11/18 (BCCC Board approval)
- 3.Message Context: Improvements to the Campus Experience
- 4.Frequency: 1

9. Joint Chiefs

- 1.Mode: Memo
- 2.Date: 11/18 (BCCC Board approval)
- 3.Message Context: ERP Award Update
- 4.Frequency: 1

10. MCCTO Affinity Group:

- 1.Mode: Message from the CIO
- 2.Date: 11/18 (BCCC Board approval)
- 3.Message Context: Thank You for Your Support
- 4.Frequency: 1

Additionally, the College is prepared to execute several tasks within the next 30 days. (Table 5)

Table 5: 30 Day Task List

Tentative Date	Task	Details	Resource
11/18 - 11/30			
11/5/2020	President Signs Contract	(Checking with the Board for approval)	BCCC
11/18/20	Notice to Proceed (NTP)	Notice sent to vendor BCCC is moving forward and the contract has been signed	BCCC
11/18/20	Request Project Team Details	BCCC is requesting POC for the vendors project team. BCCC will forward internal team details	BCCC
11/18/20	Confirm Kick-off (10 day after NTP)	Reminder to vendor of the project kickoff meeting	BCCC
11/19/20	ITS Meeting	Departmental meeting detailing next steps and how it impacts ITS	BCCC
11/20/20	Cabinet Meeting	Cabinet meeting updating leaders on next steps for the ERP Project	BCCC
11/20/20	ERP Governance Groups Meetings	Meetings with the BCCC groups detailing next steps for the ERP Project	BCCC
11/23/20	Contract Monitoring	Ongoing review of contract obligations	BCCC
11/23/20	Budget	Ongoing review of project budget and cost of ongoing operations & maintenance	BCCC

Tentative Date	Topic	Details	Resource
12/1 - 12/31/20			
12/2/20	Kickoff Meeting	Initial project kickoff	BCCC/Vendor
12/2/20	Project Resources	Discussion on both BCCC and vendor project resources and their roles and responsibilities	BCCC/Vendor
12/3/20	Project Schedule Meeting	Discussion on project schedule (integrate BCCC and vendor schedules)	BCCC/Vendor
12/4/20	BCCC Infrastructure Meeting	Determine connectivity to AWS and Liberty Campus as well as develop an infrastructure readiness testing plan. Discuss user access/active directory/SSO	BCCC/Vendor
12/7/20 - 12/11/20	Data Migration Planning (Technical) Meeting	Discussion and strategy meeting detailing how BCCC data will be migrated into the ERP	BCCC/Vendor
12/7/20 - 12/11/20	Business Process Analysis Meeting	Review and discuss as-is, identified improvement opportunities, and future business processes	BCCC/Vendor
12/7/20 - 12/11/20	Application Integration Meeting	Review of existing applications	BCCC/Vendor
12/7/20 - 12/11/20	Application Retirement Planning	Review of applications to be retired and determine how data will be managed	
12/7/20 - 12/11/20	ERP Security	Review current security settings and best practices/vendor recommendations for the new ERP	
12/14/20 - 12/18/20	Internal Policy & Procedure Meeting	Internal review of current processes and identifies those that will be updated and created	BCCC
12/14/20 - 12/18/20	Testing Environment	Access the test environment using seed data	
12/14/20 - 12/18/20	Audit Meeting	Review and ensure BCCC is compliant (address current findings)	
12/14/20 - 12/18/20	Training	Develop training plan (administrative, end-user)	
12/14/20 - 12/18/20	ITPR Deliverables	Update deliverables per DoIT SDLC	
12/18/20	College Closed		-
1/4/20	College Reopen		-



Baltimore City Community College

CABINET UPDATE

Board of Trustees, November 18, 2020

Ms. Becky Burrell, Vice President for Institutional Effectiveness, Research & Planning

BALTIMORE CITY COMMUNITY COLLEGE (BCCC) GEER SCHOLARSHIP

The project launched on schedule in July 2020 with the enrollment of 30 participants. The goal of BCCC GEER is to provide workforce training and support for 215 participants impacted by the COVID-19 pandemic within one year. The project will provide outreach and recruitment for those in need of high-impact workforce training, primarily focusing on the Healthcare sector, including new Community Healthcare Worker and related Customer Service training for those delivering direct care.

Initial outreach, recruitment and intake activities during the Summer Term (July – August) resulted in registration of 30 students in a range of workforce training programs. The first cohort of nine (9) students began training in the Multi-Skilled Medical Technician (MSMT) sequence on September 9, 2020. This is a 10-month program leading to certifications in nursing. The second largest cohort of eight (8) students enrolled in the Patient Care Technician sequence and started classes on September 22, 2020. Additional GEER students enrolled in Certified Nursing Assistant (6), Certified Pharmacy Technician (4), and Certified Customer Service (3).

GEER Funds were used to purchase laptops to establish a *Workforce Training Laptop Loaner Program*. All tuition and fees are covered by the GEER Fund, inclusive of all instructional costs, including textbooks, supplies and required certification exams/licensing fees. The College, in partnership with Comcast and other internet service providers provides access for students enrolled in the BCCC programs.

CHILD CARE CAREER PROFESSIONAL DEVELOPMENT FUND (CCPDF)

In June 2020 BCCC submitted the Continuation Application for the Child Care Career Professional Development Fund (CCPDF) in the amount of \$109,888 to provide scholarships and book assistance to 30 recipients and cover the salary for the Coordinator. However, due to budgetary constraints and uncertainties, Maryland State Department of Education (MSDE) requested that all participating colleges and universities submit a second budget, a mirror of FY20's budget plus technology fees previously excluded, with the application submission. The second budget totaled \$96,012 (\$64,954 dedicated to books, tuitions, and fees); subsequently, the latter budget was approved, followed by the Award in August 2020.

Retention

For FY20, CCCPDF had 27 recipients with a target of 25. At the conclusion of the award year, four of the students did not reapply for continuation for various reasons; however, three of the four are eligible to re-apply for FY22. In addition, four graduated, three of whom required facilitation transferring to another CCCPDF participating college, Coppin State University.

Nineteen continuation applications were collected and emailed to MSDE by the June 30 deadline. On August 25, MSDE approved *all* 19 continuing students, and all signed the consent to participate and receive funding for the grant cycle 7/1/2020 – 6/30/2021.

Recruitment

Fourteen new recruits applied to receive funding by the March 1, 2020 deadline for grant award year FY21; on September 10, BCCC was notified by MSDE that all 14 recruits were approved. In addition, all of applicants signed the consent to participate and receive funding for the grant cycle 7/1/2020 – 6/30/2021.



Altogether, MSDE approved **33** CCCPDF applicants for FY21, exceeding our initial target of 30. There are 27 recipients currently registered for the fall semester, two students opted to use their FAFSA award, three will begin participating during the spring semester, and one cannot actively participate due to a pending court case.

To date, \$24,374 was spent on Tuition and Fees. The current challenge is that no funds have been reconciled on textbooks as outstanding order continues to await fulfillment.

SUB-AWARD SCHOLARSHIPS IN SCIENCE, TECHNOLOGY, ENGINEERING, AND MATHEMATICS (S-STEM)

The proposal suggested collaboration involving Morgan State University and two community colleges; Baltimore City Community College(BCCC) and Prince George's Community College (PGCC) to recruit and train 93 low income students pursuing degrees in Engineering (Industrial, Electrical, Civil and Transportation Engineering), 48 of whom would begin their academic journey at a community college. The scholarships at BCCC, PGCC and Morgan were to be up to \$8,326, \$8,570 and \$10,000 per year, respectively.

The review panel found several meritorious areas in the submission such as strong Intellectual Merit and agreed that the research could generate knowledge of the cognitive and non-cognitive factors that impact retention and persistence. The panel commended the inclusion of faculty and peer mentors. Notwithstanding, the panel also expressed concerns that last cohort of 31 students would only receive 3 years of scholarship funding. The panel expressed concern that the lack of guaranteed funding could adversely affect the overall program outcomes. Moreover, prior NSF S-STEM support was reported with lack of evidence that previous programs were successful in meeting the target transfer rates from the community colleges to Morgan State University. The panel recommended that a letter of Collaboration from the community college administrators would strengthen the proposal and that more information was needed about innovation to the conceptual framework model, and how this model fits the proposed population. The conclusion was that the proposal was not competitive at this time. Morgan State desires to reconvene, address shortcoming and resubmit in March 2021.



Baltimore City Community College

CABINET UPDATE

Board of Trustees, November 18, 2020

Ms. Dawn Kirstaetter, Vice President, Advancement and Strategic Partnerships

COMMUNICATIONS/PUBLIC RELATIONS

Media Coverage

The College continues to focus on increasing public awareness about BCCC's programs and initiatives through positive media exposure and public relations efforts. Two press releases announcing major College initiatives were sent to all local media outlets during the month of October:

- *Baltimore City Community College Selected as Early Voting and Election Day Voting Center*
- *BCCC Becomes New CVS Health COVID-19 Testing Site*

The following are BCCC media mentions which include College generated stories and stories in which BCCC is mentioned:

Media Outlet	Published Date	Headline (active article links)
FOX 45 News	Oct. 31	Baltimore Republican Mayoral Candidate Alleges Voting Irregularities
Washington Afro-American	Oct. 30	Tradition and Mistrust Drive Baltimore's In-Person Early Voters
Washington Afro-American	Oct. 28	Baltimore Votes!
The Heritage Foundation	Oct. 27	U.S. Election Fraud is Real--And It Is Being Ignored
FOX 45 News	Oct. 26	Masks and patience: Day 1 of early voting in Maryland records high turnout amid COVID-19
North Baltimore Patch	Oct. 26	Early Voting In Baltimore: Where To Vote In 2020 Election
Baltimore Sun	Oct. 25	DINNER AND A SHOW
CBS Baltimore	Oct. 24	Volunteers Deliver Meals To Senior Citizens Across Baltimore Amid Coronavirus Pandemic
Washington Afro-American	Oct. 22	Baltimore City Ballot Drop Box Locations
Washington Afro-American	Oct. 16	Early Voting Centers
CYBERSCOOP	Oct. 16	NSA aims to boost Black students' access to security education, paid internships
Washington Afro-American	Oct. 13	BCCC Becomes NEW CVS Health COVID-19 Testing Site



Baltimore Jewish Times	Oct. 13	A Jewish voter's guide to the election
Baltimore Sun	Oct. 11	Ask Margit
Baltimore Sun	Oct. 9	Restaurant workers weigh switching careers midstream
WMAR-TV Channel 2	Oct. 8	Thursday event in Baltimore featuring Gov. Larry Hogan canceled over COVID-19-concerns

BCCC Newsletter

The College’s weekly newsletter was published as follows for the month of October:

- 10/29 – Headline Stories: “College Hosts Meal Distribution for Seniors” and “Cast Your Vote at BCCC”
- 10/22 – Headline Stories: “BCCC Partners with Baltimore's Chef Connie to Feed Seniors” and “Ready, Set, Go! Benefits Open Enrollment”
- 10/15 – Headline Stories: “BCCC Partners with CVS Health to Offer FREE Covid-19 Testing”
- 10/9 – Headline Stories: “Ready, Set, Vote 2020!”
- 10/2 – Headline Stories: “Putting ‘Community’ in Baltimore City Community College’ and “I Will Listen” Mental Illness Awareness Week October 4-10, 2020”

MARKETING

Our new marketing director has hit the ground running with advancing the College’s goal to align and improve our brand. Departmental priorities, efficiencies and operations have been assessed and strengthened including revised production and marketing calendars, publications and advertisements. The Spring 2021 Brand & Enrollment Marketing Campaign is being finalized and includes the creative design for all campaign components along with digital and print marketing copy by target audience. In addition, BCCC’s new brand platform and pillars and Style Guides for both print and website are being finalized.

A photoshoot was conducted on October 6, 2020 with over 20 students and models to ensure that we have sufficient photographs to tell the BCCC story in publications, ads and digital media.

Website

The College’s website has received ongoing regular and special campaign content updates and page restructuring to improve the user experience. Regular updates include relevant homepage updates such as billboards, ***What to Know*** section, website calendar and other homepage navigation and content features. These routine updates encourage user engagement and ensure content is student centered. There has been a 13.8% increase in new website users. Most significant is the fact that we have had a 75.98% increase in visits to the APPLY page.

Future improvements to the website will include:

- Website template upgrades and revisions from Blackboard (Cost) vs. New package (New site is reflective of advanced opportunities) 3-5 examples
- Hub and sub-hub pages for Future Students to better tell the story of why prospective students should attend BCCC
- Website copy audit
- Review of the website’s information architecture, photography to insure best practices



Social Media

We are implementing a 60-day social media plan to improve the overall performance across all social media platforms. Social media metrics for October show a slight improvement including followers on Instagram, Engagement Rate/impressions on Instagram, a 50 % increase to the number of times users clicked on the links within the Instagram profile to contact the College or to visit the College website. We have also experienced an increase in Fans, impressions and page likes on Facebook, Twitter and Instagram. However, because engagement is down on all platforms, the 60-day social media plan referenced above has been implemented after discussion with Student Affairs.

Facebook

Metric	October 2020	Difference
Published Posts	47	Down 16.1 %
Fans	5,730	Up 0.63 %
Net Page Likes	43	Up 30.30 %
Impressions	109,461	Up 1.6 %
Engagements	2,609	Down 30.7%
Post Click Links	470	Up 57.7 %

Twitter

Metric	October 2020	Difference
Published Posts	26	Down 25.7 %
Followers	1,608	Up 0.5%
Engagement Rate	1.8%	Down 4.7 %
Impressions	9,342	Down 13.5 %
Engagements	169	Down 17.6%
Post Click Links	5	Down 80.8 %

Instagram

Metric	October 2020	Difference
Published Posts/Stories	31	Down 52.3 %
Followers	1,167	Up 3.09%
Impressions	13,165	Down 21.1%
Profile Actions	54	Up 50%
Engagements	411	0 – same as last month
Engagement Rate/Impression	3.1%	Up 26.75%

Images from Spring Enrollment Campaign



Examples of Digital, Social, Web, & Banner Renderings

VOTE Election 2020 Promotion





COVID Testing Promotion



I Will Listen Promotion

I WILL LISTEN Week
October 4-11, 2020

1 in 5 people live with a mental health condition. Chances are you know someone who does. They are our friends, family members, colleagues, neighbors, and coworkers. For many, the stigma associated with mental illness keeps them from seeking the help they need. We support the need for recovery. Here are our top 5 tips for listening.

BCCC events

DATE	TIME	TOPIC	LOCATION
10/04/20	11:00 AM	World Refugee Day	Virtual Event
10/05/20	11:00 AM	Reading for Justice	Virtual Event
10/06/20	11:00 AM	Reading for Justice	Virtual Event
10/07/20	11:00 AM	The Power of Words	Virtual Event
10/08/20	11:00 AM	Reading for Justice	Virtual Event

Meet us on ZOOM for BCCC events

Meeting ID: 762 659 3399 | Passcode: 66452

I WILL LISTEN

BCCC | **NAMI**



DEVELOPMENT/ EVENTS

In the absence of the development director and alumni affairs coordinator positions, our director of events has assisted with the BCCC Foundation’s scholarship management process as well as supported the Help Desk and supported a Meal Distribution event for seniors held on October 24, 2020.

The Foundation is expected to receive \$12,000 from Northrop Grumman for scholarship support of STEM students.

Spring scholarship application portal will open to align with registration on November 16. Giving Tuesday on December 1, 2020.

WBJC

WBJC received a \$75,000 bequest from the estate of a devoted listener. Funds will be used to support the operational needs of the radio station.

Radio station membership was negatively impacted by WBJC’s inability to accept credit card pledges because of the BB&T conversion by the State. Substantial progress has been made in resolving this problem and are in the final stages of converting credit card processors.

Underwriting during the pandemic continues to be a challenge though we are beginning to see progress. The Wine Source in Hampden is the new underwriter for the station’s Thursday evening program *Word on Wine*.



Returning underwriters include the Baltimore Symphony, Clark Apler Optical, The Annapolis Symphony and the Shriver Hall Concert Series.

The following community organizations were interviewed:

- CASH Campaign of Maryland- Courtney Bettle, Director of Financial Capability; discussed Money Power Day; Sue Rogan, Director of Strategic Partnerships; discussed Maryland CASH Academy, the agency's ongoing program of money management classes.
- Project Waves- Adam Bouhmad, Founder; discussed difficulties faced by some Baltimore residents in accessing high-speed internet and how his organization seeks to get city dwellers of all ages access to updated technology.
- Maryland Department of Health- Nikki Majewski; discussed the increasing popularity of telemedicine and ways it can improve access to health care.
- Wish List Depot -Sharon Matthews, Founder and CEO; discussed organization's mission to provide Baltimore-area students with necessary school supplies.



Baltimore City Community College

CABINET UPDATE

Board of Trustees, November 18, 2020

Dr. Debora Johnson-Ross, Director, Mayor's Scholars Program

FALL 2020 ENROLLMENT and RETENTION Update

Enrollment for all sessions (16-week, 12-week, 10-week, and both 8-week sections) has now been finalized. Enrollment and retention for MSP as of October 30, 2020 is:

Semester	Cohort 1	Cohort 1 Retention	Cohort 2	Cohort 2 Retention	Cohort 3	Total
Fall 2018	335*	n/a	n/a	n/a	n/a	335
Fall 2019	143	43%	381*	n/a	n/a	524
Fall 2020	80	24%	149	39%	258*	487

*Baseline enrollment for each cohort is based on Summer Bridge enrollment.

Source: BCCC Student Information System and MSP Records.

STUDENT SUPPORT and ENGAGEMENT

Students have participated in a number of activities including Student Government Association elections, an Immigration Rights Forum, a LatinX Heritage Month celebration and a virtual Transfer Fair for students planning to transfer to 4-year institutions. Planned outreach campaigns include reminders to complete the 2021-2022 FAFSA and preparation for spring semester registration.

RECRUITMENT FOR ACADEMIC YEAR 2021-2022

MSP staff are collaborating with the Admissions Team to recruit the 2021 class of scholars. Outreach sessions will be held virtually and will be coordinated with Baltimore City Public Schools. High school seniors will be introduced to both the credit and workforce training programs, both of which are supported by MSP funding.

REPORTS

An updated Joint Chairmen's Report on Enrollment and the Mayor's Scholars Program (MSP) is due on November 30, 2020.



Baltimore City Community College

CABINET UPDATE

Board of Trustees, November 18, 2020

Mr. Kevin Large, Director of Government Relations

OPERATIONS FOR 2021 MARYLAND GENERAL ASSEMBLY LEGISLATIVE SESSION

Senate President Ferguson and Speaker of the House Jones both announced operational plans for their respective chambers. The plans include the following:

- The General Assembly will convene in person in appropriately social distanced surroundings on January 13, but the first third of the session will likely take place virtually without daily floor sessions.
- Work schedules of the Senate and House will be consolidated to limit the number of individuals that may need to come to Annapolis each day.
- Committee hearings will be entirely virtual – The Senate is limiting the number of favorable, favorable with amendment, and unfavorable witnesses to testify on legislation. House Committee Chairs will be providing more guidance for their committee operations.
- Subcommittee meetings and voting sessions will be live-streamed through the General Assembly Website.
- Access to Senate and House office buildings will be by appointment only, masks are required, and a Daily Health Check App will be used to monitor the health of those entering the buildings.
- Several other safety precautions have been put in place, including – testing requirements, contact response teams, airflow sanitizing, and disinfecting plans.

INCREASED PROCUREMENT THRESHOLD LEGISLATION

During the 2021 Maryland General Assembly Legislative Session, BCCC will again bring forward legislation that seeks to increase the procurement threshold of the College from \$50,000 to \$300,000. Increasing the threshold would allow for the College to procure needed goods and services more expeditiously to the benefit of the whole college community. This increased threshold would also bring BCCC more in line with peer institutions. The full legislatively strategy is being developed, in concert with the College's legislative champions, and will take lessons learned from previous sessions when this legislation did not pass.



Baltimore City Community College

CABINET UPDATE

Board of Trustees, November 18, 2020

Ms. Lyllis M. Green, Chief Internal Auditor

INTERNAL AUDITS, REVIEWS, AND INVESTIGATIONS

During the month of October, Internal Audit activities required collaboration with General Counsel, the Assistant Attorney General, the President’s Cabinet, and consultation with the College’s President. Information Technology (IT) staff were instrumental in our tests of internal controls and review of external audit findings over IT processes. Also, participation in training, workshops and seminars occurred during the month.

Legislative Audit Report Findings (OLA)

The College is making progress in addressing the findings and recommendations from the last Legislative Audit Report that was issued in November 2017. Of the eight findings noted, five have been implemented and three are partially implemented.

<i>Finding</i>	<i>Status @ 10/31/2020</i>
1. facilities planning and operations	Partially implemented
2. corporate purchase cards,	Implemented (includes repeat finding)
3. Payroll	Implemented
4. affiliated foundation,	Implemented with compensating controls
<i>Information systems (2),</i>	
5. Sensitive Personally identifiable information	Partially Implemented
6. Malware protection for BCCC computers was not sufficient	Implemented and on-going
7. cash receipts	Implemented
8. equipment	Partially implemented

HUMAN RESOURCE RELATED ACTIVITIES

Equal Employment Opportunities

The Annual EEO was prepared, reviewed, and submitted to the State’s EEO Office. Additional information was provided in the form of the BCCC Cultural Diversity Report (CDR). The CDR was provided by the Institutional Research VP and was instrumental in identifying and establishing goals, articulating progress toward meeting the goals, and providing consistency in the College’s reports to State agencies. The compilation of data, preparation, review, and submission was a collaborative effort between the Cabinet as well as the staffs in Institutional Research, Human Resources, and Internal Audit.

The Chief Internal Auditor also participated in training activities and workshops regarding the State’s EEO requirements and procedures.

Requests for Reasonable Accommodations

A proactive approach to fielding requests for reasonable accommodations using the State’s guidelines for requiring medical assertions by a physician has been established. This process enables the College to manage, document and retain records for reasonable accommodation requests.



Baltimore City Community College

Realignment Tasks Update

Board of Trustees, November 18, 2020

Dr. Liesl Jones Vice President for Academic Affairs

REALIGNMENT TASK #1

Review and strategically align core course offerings of BCCC, consistent with accreditation requirements, and focused on the needs of students at BCCC and the workforce of Baltimore City.

Strategic schedule and curriculum development

The Deans have reviewed their education plans with their faculty and Robotics will be submitting a change to the order of the courses for its program. Faculty working with their workforce partners have determined that the order of the courses is not helping the students be successful in their jobs. The faculty believe by rearranging the courses, the students will be better equipped to enter the marketplace. Math faculty have been tasked with reviewing their gateway credit courses to determine if they can fold the developmental math content into the credit course as a corequisite. English faculty have begun to look at the same idea. E-learning is working with the Division Deans and Associate Deans to blueprint courses. This will allow the College to provide fulltime and part time faculty with the basic skeleton of a course. Similar to one course one book, this is one course one syllabus.

Program Development

Currently, there are four faculty searches posted to be filled before the holiday break in December. Two of the faculty searches, one in Biotechnology and one in Business are in areas strategically designed to help grow and build programs. Biotechnology is an ever changing and growing field especially now with a pandemic. Students can enter this program and either graduate and get a job in lab animal sciences or continue their studies at a 4-year and move into a number of careers. Business is a program that should attract more majors than in currently has. By adding new faculty, the Academy can begin to build the program and add pathways to the program to attract a larger enrollment. The other two positions are in EMS and Philosophy. The Academy will continue to review the needs of faculty as it relates to developing and growing programs to make strategic decisions around faculty positions.

Workforce

Workforce and Academic Affairs meet weekly with the Police Academy. Both areas are currently reviewing submitted information regarding the Academy courses to determine how to equate the courses and transfer in the hours. Workforce, Academic Affairs and City Schools are part of the Talent Ready CoLab work group. This group is working on pathways for students interested in CTE programs. Currently, the group is evaluating Information Technology and Cybersecurity.



Baltimore City Community College

REALIGNMENT TASKS UPDATE

Board of Trustees, November 18, 2020

Mr. Michael Thomas, Vice President for Workforce Development & Continuing Education

REALIGNMENT TASK #2

“Make workforce development and job placement top educational priorities of BCCC.”

Workforce Development Program Development and Expansion

The Workforce Development Department develops training programs are designed to meet industry requirements while advancing student opportunities for employment and career advancement. The Workforce Development Department also works closely with the Career Services Office (Panther Center) to support graduates transitioning to employment.

- In October, the Workforce Development team recruited and screened more than 300 students interested in one of the DHS/SNAP-approved training programs. As a result, 110 SNAP-eligible students were enrolled in the program of their choice. For those determined not eligible for DHS/SNAP funding, the college has identified other potential grants and scholarships (based on student eligibility).
- The Workforce Development team expanded the number of training sessions in Healthcare (such as Certified Nursing Assistant and Pharmacy Technician) to accommodate 76 new students eligible for training scholarships under the Governor’s Emergency Education Relief (GEER) Fund.
- To expand eligibility options for more students seeking workforce training, the college has submitted for approval on the MD Department of Labor Education and Training Program List (WIOA-ETPL) for an additional 4 programs (Warehousing Logistics, Construction Pre-Apprenticeship, Patient Care Technician, A+ Certification Prep). This is addition to the current list of five (5) programs.
- In October, the Workforce Development Department renewed contract training with Goodwill Industries (for Pharmacy Technician Training) and Gore Brothers (for Court Reporting). These contracts include training four cohorts of new Certified Pharmacy Technicians and two cohorts of Court Reporters.
- The college continues to work with business partners to put into place safety measures for students and instructors in clinical and internship sites. Students have returned to clinicals for the Pharmacy Technician and Nursing programs. In October, the college developed an MOU with our EMT partners *Heart To Hart* to have the in person skills practice portion of our EMT program taught on site at their facility following COVID 19 safety protocols. This will allow the class to meet MIEMMS regulations and allow the students to proceed to their certification testing.
- The Career Services team continues to work with hiring partners to place current students and graduates in employment. In October, this team expanded Clinical Site agreements with Walgreens for Pharmacy Technicians and Future care for Certified Nursing Assistants.



Baltimore City Community College

Realignment Tasks Update

Board of Trustees, November 18, 2020

Dr. Liesl Jones Vice President for Academic Affairs

Dr. Debora Johnson-Ross, Director, Mayor's Scholars Program

REALIGNMENT TASK #3

Improve student pathways to success, including remedial education, attainment of a degree or postsecondary certificate, and transfer to four-year institutions of higher education.

Student Success pathways

Student Affairs, Academic Affairs and the Mayor's Scholars Program are working together to review and implement better pathways for success. Two of those joint pathways are Dual Enrollment and P-Tech. These are direct pipelines to the College's credit programs, specialty programs like the Mayor's Scholars Program, and workforce programs. This fall, a number of lessons were learned regarding student support, faculty orientation, expectations of students and faculty and communication. The lessons learned will help drive changes for the spring semester to improve these two initiatives and make them more successful for the students. Formal orientations for the faculty in dual enrollment will be held similar to those with P-Tech. Faculty will be required to provide daily attendance reports and weekly progress reports to help communicate better with city schools. The faculty that are providing attendance reports currently have helped both the college and city schools with making decisions surrounding withdrawal of students. The progress reports will help city schools assess student performance as their grading reports are due at different time points than the College's. Mayor's Scholars Program is a third pathway to success for students. The program cohorts the students in the summer and provides them with wrap around resources throughout the year. Student Affairs and Academic Affairs will be reviewing with Mayor's Scholars their best practices to see how those can be implemented on a broader scale to increase student success.

Multiple/Alternative Measures

The use of multiple measures will continue in the spring, however, the alternative method of placing students will need to be improved to decrease the time to registration. Student Affairs and Academic Affairs will be working together to develop a better process to decrease the time it takes to place the students, notify of placement, and open registration for the student. With the changes in placement, the math faculty and English faculty are looking at different corequisite models to further decrease the developmental pathway. The Deans are also looking to use the two 8-week terms to link a developmental course with a credit course and have students register for both at the same time.

Transfer and Articulation

Student Affairs and Academic Affairs will be putting together a team to begin to plan and review articulation agreements and the College's primary transfer institutions. The joint effort will better direct transfer fairs and articulation agreements as well as help develop reverse transfer agreements. A first effort was a MACC sponsored virtual transfer fair. Academic Affairs and Mayor's Scholars promoted the



event across platforms including social media and internal communications. Over 120 different institutions participated in the event, providing institution specific information for students along with guidance which included steps for successful transfer and preparing for competitive admission to programs.



Baltimore City Community College

Realignment Tasks Update

Board of Trustees, November 18, 2020

Dr. Liesl Jones Vice President for Academic Affairs

REALIGNMENT TASK #4

Enter into memoranda of understanding in order to establish student pathways to success with the Baltimore City Public Schools (BCPSS), institutions of higher education, and employers.

Dual Enrollment

The College offered 15 sections of courses across 5 different high schools for Dual Enrollment during the Fall semester. The Dual Enrollment team meets every Wednesday to review issues and next steps. The planning has begun for the spring semester and faculty orientation as well as a student orientation will be implemented. Lessons learned from the fall semester will be incorporated to guide the development of the orientations. For example, students were unclear as to how the access code for their math courses would come to them, and several students fell behind in the course work because they did not activate their code. Another example is that while there were high school teachers in the classroom, the faculty still need to take attendance as part of a daily update to help the high schools make decisions about withdrawing students from the class. The College is evaluating whether to expand course offerings in the spring to include art and music courses as well as psychology and sociology. These are general education courses that can count towards high school courses or electives and provide students with additional college credits.



Baltimore City Community College

Realignment Tasks Update

Board of Trustees, November 18, 2020

Ms. Channa Williams, Interim Vice President for Finance & Administration

Dr. Rose Reinhart, Vice President for Student Affairs

Ms. Becky Burrell, Vice President for Institutional Effectiveness, Research & Planning

REALIGNMENT TASK 5

Align the budget of BCCC with realistic enrollment projections.

The College’s enrollment efforts have shifted to an inclusive strategy across Cabinet areas under the executive leadership of the Vice Presidents for Finance & Administration, Student Affairs and Institutional Effectiveness, Research and Planning. The overarching goal of the Task is to realign the institutional budget, performance, and planning activities. The respective Vice Presidents are collaborating with other Cabinet members and their staff and faculty to operationalize Realignment Task #5 to achieve five (5) goals during 2020-2021:

Goal 1: Develop Institutional Enrollment Projections

Goal 2: Refine the Admissions, Financial Aid, Registration & Billing Processes to Eliminate Enrollment Barriers

Goal 3: Develop a Comprehensive Advising Model to Increase Retention & Completion

Goal 4: Reestablish an Institutional Budget Process that Aligns with Planning

Goal 5: Provide Data Resources & Conduct Analysis to Support Continuous Improvement

Future Realignment Task #5 reports will provide updates regarding these goals and the impact on enrollment.

ENROLLMENT PROJECTIONS

President McCurdy and the Cabinet led collaborative efforts to develop ten-year enrollment projections as a major component of four (4) major initiatives: (1) the *BCCC 2019-2029 Facilities Master Plan*; (2) the Maryland Higher Education Commission (MHEC) *2021 Performance Accountability Report*, (3) the Maryland Department of Budget & Management’s *2021 Managing for Results Report* and (4) the Enterprise Resource Planning (ERP) project. Based upon an initial 20-year enrollment analysis, the College established a 2029 goal of 7,773, which is a 58% enrollment growth from 2019 to 2029. **The MHEC 2029 goal of 8,389, which is a 71% increase in enrollment, is in direct conflict with the Maryland Department of Budget & Management’s charge that the College needs to “develop realistic enrollment goals.”** This inconsistency was addressed with the State to no avail during recent State budget discussions. Additional clarity regarding the State’s position between entities is in progress.

2017-2029 Actual Enrollment & Enrollment Projections

DEMOGRAPHICS	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2019-2029 10-Year % Change
High School Dual Enrolled Students	139	230	245	295	345	395	413	431	451	471	492	514	537	54%
Continuing Students	2,855	2,647	2,972	3,105	3,245	3,391	3,543	3,702	3,868	4,042	4,223	4,413	4,611	55%
NEW Students (Full-time & Part-time)	671	824	830	867	906	947	989	1,034	1,080	1,129	1,179	1,232	1,288	55%
NEW Mayor's Scholars Program	n/a	289	353	369	385	403	421	440	459	480	502	524	548	55%
Transfer from 2- & 4-Year Institutions	523	591	509	532	556	581	607	634	662	692	723	756	790	55%
BCCC TOTAL	4,188	4,581	4,909	5,168	5,437	5,716	5,973	6,241	6,521	6,814	7,120	7,439	7,773	58%
Maryland Higher Education Commission	4,188	4,523	4,909	5,734	5,952	6,139	6,270	6,059	6,730	7,044	7,419	7,865	8,389	71%

Please note: Data in **Blue** indicates actual headcount enrollment. Data in **Black** represents future enrollment projections.

Student Affairs has identified the following as methods to meet realistic enrollment projects.

- A. Identify Enrollment Projections for Specific Student Demographics, Including the Enrollment Funnel for Each Student Group.

The enrollment funnel is defined as:



1. Admissions will work with Institutional Research and the Registrar's Office to identify the student demographic of the current enrolled students
 2. Admissions will determine the current funnel percentages for each of the identified student demographics
 3. Using historical information, current data, and census data from BCCC's service area, Admissions will determine enrollment projections. These projections will be vetted with the Student Affairs Leadership Team (SALT) and with other stakeholders within the College.
 4. This work will begin in November for Winter 2020 and Spring 2021 with any necessary changes done in January and February as projections for academic year 2021-22 start.
- B. Develop a Timely Financial Aid Award Package That Utilizes Federal, State, Foundation, and Institutional Funds
1. Financial Aid will team with Student Accounts (F&A) to determine the appropriate Cost of Attendance at BCCC.
 2. Financial Aid will determine the timeline for financial aid award notification to current and new students at BCCC.
 3. Financial Aid will develop the award package contents which include federal, state, institutional and foundation funds.
 4. Financial Aid will share the draft of the award communication with SALT and with other stakeholders within the College.
 5. This work will begin in January 2021 for academic year 2021-22.
- C. Complete Degree Audits for All Students at the End of the Student's First Year
1. The Registrar will work with the academic divisions to update and correct academic curriculums including course sequence, pre-requisites, and lecture/lab combinations.
 2. Corrected curriculum information will be updated on the website, in the online catalog, and in marketing materials.
 3. Updated education plans will be developed for degree audit staff in the Registrar's Office.
 4. Registrar will share the updated curriculum and education plans with SALT and with other stakeholders within the College.
 5. Students identified as having completed their first 30 hours at BCCC will have their transcribed courses applied to their education plan prior to registration in the student's third semester.



6. The update to curriculum will begin in January 2021 with the curriculum changes to be approved and updated prior to the start of Fall 2021 semester.
7. *Note – this initiative requires either additional staff in the Registrar’s Office as there is only one staff member doing the manual degree audits or an automated degree audit that allows the office to manage the audits and allow the students to run their own degree audit at will.*

D. Revise the Current Advising Model

1. The Vice President for Student Affairs will work with the Vice President for Academic Affairs and the President to identify members from each division to serve on an ad hoc committee to review the current advising model and assess its effectiveness.
2. Best practices from the National Association of College Advisors will be identified
3. The committee will recommend to the VPSA and VPAA the changes to the advising model including the role of professional advisors, faculty advisors, and identify any technology needs that will be needed.
4. The committee will share updates with SALT and selected groups in Academic Affairs and with other stakeholders within the College.
5. The assessment of the current advising model will begin in January 2021 with an advising model pilot recommendation to begin Spring 2022.

Finance and Administration has identified the following as methods to meet realistic enrollment projects.

A. Align Budget Development Timeline with Enrollment Projection Timeline

1. Develop internal & external budget development timeline and enrollment projection timeline for alignment
2. Develop an institutional budget calendar to support the logistical execution of activities needed to support the enrollment projection and budget development timeline.

B. Clearly Define Enrollment Projection Assumptions and Budgetary Impact

1. Review enrollment projections for foundation and compensatory sub-groups to clearly define assumptions behind enrollment projections
2. Review and adjust budgetary projections based on enrollment projections

C. Align Internal & External State Reporting Requirements

1. Validate via cross-functional internal review committee, reported enrollment and budgetary impact for consistency and data accuracy
2. Review and adjust budgetary projections based on enrollment projections



Baltimore City Community College

REALIGNMENT UPDATE – TASK #6

State of Maryland, November 18, 2020

Ms. Channa Williams, Interim Vice President, Finance and Administration

REALIGNMENT TASK #6

Engage in a comprehensive review of all positions, faculty, and staff at BCCC.

The College continues to take a comprehensive review of all positions including faculty and staff. BCCC is still in Phase 2 of this Realignment Task to review and determine position need. In this phase, the College is looking at the level of staff spread across many divisions to determine if positions can be consolidated, eliminated, or outsourced. This work continues to be in line with the Schafer Center Report which recommended that the College implement a transformational leadership model throughout the institution to focus the administration, faculty and staff on providing a quality education linked to the needs of the students.

With data integrity and accuracy at the forefront, the review of employees has been a significant priority. As a result, we have modified our categorical employee classifications to reflect accurately by isolating the contractual conversion employees based on our Board approved policy and procedures. Prior year reports included adjuncts, grant funded employees, employees working less than 30 hours, tutors, and secondary employment. These classifications should not have been included as they are ineligible for contractual conversion.

In Fiscal Year 2020, the college continued to review both staff positions and contractual positions to determine conversion options. Per this review, there were no Fiscal Year 2020 contractual conversions to PIN employees.

BCCC's Contractual Conversion policy is voluntary for contractual employees. Employees are chosen based on tenure and have the option to be converted to a PIN. Several employees have declined conversion for various reasons including retirement or financial concerns.



Baltimore City Community College

Realignment Tasks Update

Board of Trustees, November 18, 2020

Ms. Dawn Kirstaetter, Vice President for Advancement & Strategic Partnerships

REALIGNMENT TASK #7

Establish strong relationships with key stakeholders.

Strengthening & Expanding Existing Partnerships

The College is continuing our partnerships with:

- Mayor's Office
- City of Baltimore agencies including
 - Board of Elections
 - Baltimore Police Department
 - We are working to expand our partnership beyond the current apprenticeship program with the Police Academy. The goal is to have recruits earn college credit at BCCC while attending the Academy.
- City Schools

The partnership with CVS-Health is offering free COVID-testing in the South Pavilion and we are exploring the possibility of establishing a Minute Clinic to offer immunizations and various other health services.

The relationship with Northrop Grumman and Truist Bank has continued for scholarship support and hope to expand these relationships.

Developing Partnerships

The College is continuing to engage M & T Bank as both a funder and for Foundation Board membership.



Baltimore City Community College

Realignment Tasks Update

Board of Trustees, November 18, 2020

Ms. Dawn Kirstaetter, Vice President for Advancement & Strategic Partnerships

REALIGNMENT TASK #8

Develop and market a brand.

The College has been engaged in a process of rebuilding our brand through various strategic efforts intended to positively influence current students, future students and stakeholders. During the month of October, our efforts to market the College were advanced through infrastructure improvements, branding and community engagement as follows:

Infrastructure Improvements

- Completed Production and Master Marketing Calendars and an automated Marketing & Communications Request form to assist marketing team with assigning, managing and completing projects more efficiently.
- Posted job announcement for Senior Graphic Designer; position to advance BCCC creative projects including publications, signage, advertising, digital media.
- Working with Student Affairs on enrollment management to standardize processes to market the College to targeted audiences.

Branding

- Developed Spring 2021 Brand & Enrollment Marketing Campaign. The result of the Fall 2020 Campaign brought an increase in overall website traffic and unique viewers to the homepage, registration page and apply page.
- Completed Spring Media Plan.
- Completed photoshoot.
- Finalizing RFP for BCCC video commercial.
- Replacing all street pole banners on Liberty Heights Avenue, Towanda Avenue, Lombard Street and Main Campus with new design to provide a consistent creative approach to our brand.
- Finalizing the BCCC brand platform and pillars, Style Guide and BCCC Content and Creative Approach.
- Reviewed website and developed 60-day enhancement plan.
- Mailed branded masks to faculty and staff.
- Redesigning social media strategy with goal of increasing engagement and followers.



Public Awareness

- To support our goal of general public awareness through positive media exposure, the following are BCCC news media highlights from October which include College generated news stories as well as stories in which BCCC is mentioned:

Media Outlet	Published Date	Headline (active article links)
FOX 45 News	Oct. 31	Baltimore Republican Mayoral Candidate Alleges Voting Irregularities
Afro-American	Oct. 30	Tradition and Mistrust Drive Baltimore's In-Person Early Voters
Afro-American	Oct. 28	Baltimore Votes!
The Heritage Foundation	Oct. 27	U.S. Election Fraud is Real--And It Is Being Ignored
FOX 45 News	Oct. 26	Masks and patience: Day 1 of early voting in Maryland records high turnout amid COVID-19
North Baltimore Patch	Oct. 26	Early Voting In Baltimore: Where To Vote In 2020 Election
Baltimore Sun	Oct. 25	DINNER AND A SHOW
CBS Baltimore	Oct. 24	Volunteers Deliver Meals To Senior Citizens Across Baltimore Amid Coronavirus Pandemic
Afro-American	Oct. 22	Baltimore City Ballot Drop Box Locations
Afro-American	Oct. 16	Early Voting Centers
CYBERSCOOP	Oct. 16	NSA aims to boost Black students' access to security education, paid internships
Afro-American	Oct. 13	BCCC Becomes NEW CVS Health COVID-19 Testing Site
Baltimore Jewish Times	Oct. 13	A Jewish voter's guide to the election
Baltimore Sun	Oct. 11	Ask Margit
Baltimore Sun	Oct. 9	Restaurant workers weigh switching careers midstream



WMAR-TV Channel 2	Oct. 8	<u>Thursday event in Baltimore featuring Gov. Larry Hogan canceled over COVID-19-concerns</u>
-------------------	--------	---

Community Engagement

- Expanding our presence in the community and inviting the community onto our Campus is part of our strategy to improve brand perception. During the month of October, we opened a COVID testing site in partnership with CVS Health. Additionally, we hosted a meal distribution initiative on the South Pavilion parking lot for senior citizens on October 29 in partnership with Liberty Recreation Center, University of Maryland Medical System, local churches and community organizations.
- We actively serve on Boards and advisory committees of community organizations including Sinai Hospital, SEED School, Parks & People and the Greater Mondawmin Coordinating Council.



Baltimore City Community College

REALIGNMENT TASKS UPDATE

November 18, 2020

Mr. Stephan Byam, Chief Information Officer

REALIGNMENT TASK #9

Address the information technology (IT) and infrastructure needs of BCCC, including whether oversight by the Department of Information Technology is advisable.

Enterprise Resource Planning (ERP):

Background: The College needs to replace its legacy business and student systems with a modern, integrated Enterprise Resource Planning (ERP) system. To date, the College has published two Request for Proposals (RFPs) for an ERP system through the State of Maryland's eMaryland Marketplace. Unfortunately, neither RFP processes yielded a product selection or an executed contract.

Current State: The ERP Project has continued to maintain a "Green" status from Maryland's Department of IT (DoIT).

On November 4, 2020, the College received approval from the Board of Public Works (the Governor of Maryland, the State's Comptroller, and the State's Treasurer) to proceed with the acquisition and implementation of the Enterprise Resource Planning system.

The prevailing solution is Banner by Ellucian (<https://www.ellucian.com/solutions/ellucian-banner>).

Banner is a leading ERP system in the higher education arena. Banner serves more than 2,700 colleges and universities nationwide and provides a suite of products and tools that comprehensively meet the needs of institutions of higher education. The College has adopted Banner to serve as our Student Information, Financial Management, Human Capital Management, Financial Aid, Customer Service Relationship Management and Portal Systems.

The College submitted the Request for Proposal (RFP) on April 8, 2020. A pre-proposal conference was held where 11 vendors attended; and then, ultimately, two proposals were provided to the College. There was a cross-institutional evaluation committee assembled to review the proposals that were provided to the College, and the proposals were evaluated based on their ability to meet the College's requirements as well as the financial estimates provided. The team, consisting of representation from IT, Finance and Administration, Institutional Research, Academic Affairs and Student Affairs, unanimously made the decision to recommend Banner.

The cost of the acquisition and implementation of the Banner solution is \$7.3M. The College has been appropriated \$18.1M for the ERP project and has invested \$7.8M to date on consulting services, network infrastructure upgrades, and a temporary Financial Aid Management system. As such, the College has approximately \$3M (after ERP implementation) for contingencies.

The College will issue a Notice to Proceed to Ellucian the week of 11/9 which will mark the official beginning of the implementation.



Baltimore City Community College
Realignment Tasks Update
Board of Trustees, November 18, 2020

REALIGNMENT TASK #10

Develop or sell all unused or underutilized real estate, including the Inner Harbor Site.

The College has moved forward with addressing underutilized real estate. The leased space at Preston Street, known as the Workforce Development Center, was closed May 30, 2020, and functions were relocated to the South Pavilion. This consolidation saved the College over \$116,000. The North Pavilion is currently being evaluated for possible demolition or other partnership opportunities. The West Pavilion is currently being evaluated along with other school system partners for a potential consolidated Pathways in Technology Early College Highschool (P-TECH) location. Additional available space at the South Pavilion is planned to be used as swing space during the Construction of the Learning Commons Renovation and Addition and the Nursing Building Renovation and Addition. Leased space at the Reisterstown Plaza Office Center is being evaluated as well.

BCCC's lease at the Market Street location that currently houses many of the college's continuing education programs is a relatively short term lease that contains a Termination for Convenience clause that will allow the College to vacate that space when it becomes beneficial to do so.

As part of the Loop Road project, Harper Hall needs to be demolished, which will require a further consolidation of space to accommodate the functions currently in this building including the Child Care Center, the IT Department, and the Internal Audit Department.

The property that currently houses the Bard Building and the adjacent lot on which the Holocaust Memorial is located are currently the topic of discussion involving BCCC, the stewards of the Holocaust Memorial, the Attorney General's office, the Department of General Services (DGS), and representatives of a private consulting firm (CBRE). BCCC cancelled the RFP and the College is not going forward with the redevelopment of the property with the Cordish Companies. BCCC engaged CBRE several months ago to assist with an RFP to clear the site and receive revenue from surface parking until the property can be further developed. The release of the RFP has been postponed due to the economic impact of the COVID-19 pandemic. It is unclear at this point what will happen with respect to the property on which the Holocaust Memorial now sits.



Baltimore City Community College

REALIGNMENT UPDATE – TASK #11

State of Maryland, November 18, 2020

Mr. Kevin Large, Director of Government Relations

REALIGNMENT TASKS #11

Identify barriers in State or local laws or regulations that impede the ability of BCCC to operate efficiently and effectively, including procurement and capital construction projects.

Procurement Threshold Legislation

During the 2021 Maryland General Assembly Legislative Session, BCCC will again bring forward legislation that seeks to increase the procurement threshold of the College from \$50,000 to \$300,000. Increasing the threshold would allow for the College to procure needed goods and services more expeditiously to the benefit of the whole college community. This increased threshold would also bring BCCC more in line with peer institutions. The full legislative strategy is being developed, in concert with the College's legislative champions, and will take lessons learned from previous sessions when this legislation did not pass.

Legislative and State Agency Reporting

Another barrier that has been identified is the large number of state reporting requirements put on the College. An exhaustive list of reports is being developed to bolster the case of the College that these reports take extensive time to produce, that they take away from the vital work to support our students, and that follow-up after submission rarely occurs to know what the impact of the information is. Often there is little notice of when a report is due, or the College is given conflicting instructions on how to produce a report. BCCC is exploring how best to raise this concern to the legislature, state, and the relevant agencies.



Baltimore City Community College

REALIGNMENT TASKS UPDATE

Board of Trustees, November 18, 2020

President McCurdy & Cabinet

Realignment Task #12

The Board of Trustees shall review, and if necessary, revise the BCCC strategic plan.

The College is strengthening its infrastructure and overall performance by aligning institutional planning activities: (1) Strategic Planning, (2) Master Planning, (3) Operational Planning, (4) State of Maryland Legislative Realignment Tasks and (5) Middle States Commission on Higher Education regional accreditation.

BCCC's strategic planning process integrates planning and budgeting. The College is making aggressive efforts to reduce costs and create more effective and efficient ways of operating. The operational, capital, and strategic budget processes are undergoing continuous improvement to better leverage resources.

President McCurdy, who joined the College in 2019, will expand on the Board of Trustees approved framework for the **Strategic Plan** (2018-2022). With a full complement of executive staff in place, the work of developing a comprehensive Strategic Plan will involve engaging members of the College community to create strategies and targets during the 2020-2021 academic year.

The 2019-2029 **Facility Master Plan** has been developed with assistance from the Noelker and Hull Associates Inc. architectural firm. The Plan is a continuation of the 2010-2019 Master Plan and will be submitted to the Maryland Department of Budget Management November 2020. The Master Plan was integrated with justification and programming for three capital projects that were identified: the (1) Learning Commons/Library, (2) Nursing Building, and (3) the deferred systems replacement program.

The College's operational **Information Technology Plan** was submitted to the Department of Legislative Services in July 2020. Key executive staff meet weekly with the Department of Information Technology to oversee the development of the Enterprise Resource Planning (ERP) System project which is a major component of the College's Information Technology Master Plan. See Realignment Task #9 for additional details regarding the ERP.

Additional institutional plans are at various stages of refinement for continuous alignment with the Strategic Plan, including:

- Strategic Enrollment Management & Retention Plan;
- Academic Master Plan;
- Marketing Plan;
- Financial Master Plan;
- Emergency Response Plan; and
- Business Continuity Plan.

The **Middle States Commission on Higher Education** Mid-Point Peer Review occurs October 2020 through January 2021. Pre-planning for the Middle States Comprehensive Site Visit 2023-2024 is underway and will include institutional support from the Middle States liaison. The College's priorities are aligned with the Middle States Standards for re-accreditation.

BCCC 2018-2022 Strategic Plan Framework:

Goal 1: Student success – Provide equitable access to a learning environment that supports a diverse population of learners and promotes student goal attainment.

- 1.1 – Align, support and deliver courses, programs, and services to ensure progression, transferability and employability.
- 1.2 – Utilize contemporary educational methods to improve and advance students’ academic and workforce preparation and goals.
- 1.3 – Enhance the student experience by increasing awareness of and engagement with College activities and support services.
- 1.4 – Increase persistence and goal attainment across all student populations.

Goal 2: Community engagement – Implement a comprehensive approach to engage current and future students, alumni, and the community.

- 2.1 – Reposition the College’s brand to increase awareness of programs and services and highlight targeted initiatives.
- 2.2 – Grow partnerships with business and industry, government agencies, community members, educational institutions, and all potential partners in serving our students and community.
- 2.3 – Strengthen partnerships to promote and increase access to student learning and transfer opportunities, collaborative planning, and resource sharing.

Goal 3: Institutional framework – Optimize resources to effectively and efficiently support existing and emerging initiatives.

- 3.1 – Ensure facilities, technology, staffing and instructional resources support a quality learning and working environment.
- 3.2 – Promote an environment of professionalism and civility.
- 3.3 – Invest resources to attract, grow and retain a highly-qualified and diverse faculty and staff.
- 3.4 – Develop and implement a plan to ensure faculty and staff knowledge retention and fluid transition during times of employee turnover.
- 3.5 – Improve the College's financial sustainability.

Plan Framework was approved by the BCCC Board of Trustees on April 18, 2018.



Baltimore City Community College
STUDENT AFFAIRS – ENROLLMENT REPORT
Board of Trustees, November 18, 2020

Dr. Rose Reinhart, Vice President, Student Affairs

Enrollment for the Winter term and Spring semester will start November 16 with priority registration for veterans. General registration for continuing and new students will begin on November 18. The Winter term is a 3-week session that runs from December 21-January 11 and allows a student to complete up to 6 credits before the start of Spring 2021.

Spring 2021 classes begin January 13, 2021 and includes courses that meet in 16 weeks; 12 weeks; 10 weeks; first 8 weeks; and second 8 weeks formats. The schedule of courses is currently designed for synchronous online and asynchronous online instruction. The synchronous courses will change to on campus traditional face-to-face classes should the decision be made to return to campus as these courses have already determined a day/time format. Asynchronous instruction are the traditional online courses that allow students to take the course without a standard day/time meeting.

As shared last month BCCC used a portion of the institutional funds from the CARES Act to provide students with free internet access through Comcast in their homes through May 2021. One thousand access codes are available with over 375 students requesting internet service. New students for Winter and Spring will also be given the opportunity to receive the service, as well.

Enrollment Areas

Admissions

The Admission Office continues to work with students who have expressed an interest in attending BCCC not only for the Winter and Spring but for future semesters. Applications for Spring 2021 are currently steady with Spring 2020. In collaboration with Marketing, new messaging to applicants who have not yet matriculated is being created and will incorporate email, texts, and postcards. The application to the College is being revised and will capture the data necessary for Student Affairs and Institutional Research to track and report.

Students continue to tell us that they prefer us to communicate with them through text. Student Affairs has identified a texting software and continues to work with Information Technology to finalize the decision. The new software will provide the College with the analytics to make better decisions on messaging and its impact.

Admissions has been working with Information Technology to reduce the number of SPAM applications received. Online 'bots' look for colleges and universities who provide a legitimate *.edu* email address upon admission. In addition to adding a CAPTCHA verification to the online application, Admissions staff are more closely screening applications to prevent these SPAM applications from being processed.



Registration

In addition to creating the schedule of courses the Registrar's Office has updated the academic calendar for Winter 2020 and Spring 2021. These updates move the start of the Winter term to December 21 with the end of the term prior to the start of Spring 2021. Spring semester begins January 13 and concludes with Commencement on May 16.

The Registrar's Office is working closely with Financial Aid and the Grants Office on the One Step Away Program and Grant. BCCC has 405 students who have 45 credits or more and are in good standing (academically and financially). There are grant dollars available for these students to return to the College to complete their degree. An updated communication plan is being developed and will be rolled out before the end of November.

Advising

As a key component of the Student Success Center, Advising continues to work with students not only with the upcoming registrations for Winter and Spring but with questions students may have regarding the current semester. Advising continues to be a major part of the Virtual Help Desk and will assume more of a leadership role in the Help Desk in the upcoming months.

Financial Aid

Financial Aid continues to work with Student Accounts and Information Technology to integrate the financial aid software with the student system. Disbursement was completed in early November and refunds were distributed to students who may have had excess aid. Financial Aid staff are participating in virtual training through the Federal Student Aid Training Conference and are working with the Advancement area on scholarship applications and awards.

Dual Enrollment

Dual Enrollment continues to be a focus for the enrollment areas of Student Affairs. Discussions for Winter and Spring offerings have started, and course offerings will be finalized prior to the start of Spring's 12-week term. BCCC meets bi-monthly with staff from Baltimore City Schools to discuss outstanding challenges and ways to address them. Dual enrollment for Fall included 343 students in 17 sections at 7 high school.



BOARD OF TRUSTEES
BALTIMORE CITY COMMUNITY COLLEGE

TAB 11 | Active Search Listing

	Div	PIN #	Position	Oversight	Date posted	Status 10/14/20	Status 11/5/20
1	AA	TBD	Coordinator of E-Learning	Dr. Liesl Jones	8/21/2020	Resumes forwarded to Vice President	Resumes forwarded to Vice President
2	AA	TBD	Dean of Natural, Social Sciences, Arts, Business, Technology	Dr. Liesl Jones	7/21/2020	Resumes forwarded to Vice President	Resumes forwarded to Vice President
3	AA	TBD	Assistant Vice President of Academic Affairs	Dr. Liesl Jones	7/15/2020	Resumes forwarded to Vice President	Resumes forwarded to Vice President
4	AA	TBD	Assistant Professor of Biotechnology & Lab Animal Science	Dr. Liesl Jones	10/20/2020	N/A	Resumes forwarded to Vice President
5	AA	TBD	Assistant Professor of Business	Dr. Liesl Jones	10/20/2020	N/A	Resumes forwarded to Vice President
6	AA	TBD	Assistant Professor of Philosophy	Dr. Liesl Jones	10/20/2020	N/A	Resumes forwarded to Vice President
7	AA	TBD	Assistant Professor and Clinical Coordinator for Paramedicine	Dr. Liesl Jones	10/20/2020	N/A	Resumes forwarded to Vice President
8	AA	TBD	Dean, School of Nursing & Health Professions	Dr. Liesl Jones	11/4/2020	N/A	Resumes forwarded to Vice President
9	AA	TBD	Assistant Professor of Nursing- Mental Health	Dr. Liesl Jones	11/10/2020	N/A	Search is Open
10	AA	TBD	Assistant Professor of Nursing- Adult Medical/Surgical	Dr. Liesl Jones	11/10/2020	N/A	Search is Open
11	SA	66669	Director of Testing & Accommodative Services	Dr. Rose Reinhart	5/15/2020	Resumes forwarded to Vice President	Resumes forwarded to Vice President

12	SA	TBD	Director of Student Life & Engagement	Dr. Rose Reinhart	9/15/2020	Resumes forwarded to Vice President	Resumes forwarded to Vice President
13	ASP	TBD	WBJC General Manager	Dawn Kirstaetter	7/15/2020	Resumes forwarded to Vice President	Resumes forwarded to Vice President
14	ASP	TBD	Graphic Designer	Michael Berends	10/30/2020	N/A	Resumes forwarded to Oversight
15	WDCE	66631	Director of English Language Services	Michael Thomas	10/28/2020	N/A	Resumes forwarded to Vice President
16	WDCE	R81691	Refugee Services Program Manager	Michael Thomas	10/28/2020	N/A	Resumes forwarded to Vice President
17	WDCE	73965	Director of Business Development Services	Michael Thomas	11/12/2020	N/A	Search is Open
18	A&F	TBD	Bursar	Channa Williams	6/29/2020	Resumes forwarded to AVP	Resumes forwarded to AVP
19	A&F	73966	Director of Procurement	Channa Williams	5/2/2019	Resumes forwarded to AVP	Resumes forwarded to AVP
20	A&F	TBD	Bookstore Manager	Sylvia Rochester	5/27/2020	Resumes forwarded to Oversight	Resumes forwarded to Oversight
21	A&F	TBD	Police Officer II	Michael Thomas	7/28/2020	Resumes forwarded to Vice President	Resumes forwarded to Vice President
22	A&F	TBD	Facilities Maintenance Manager	Kate Dixon	8/25/2020	Resumes forwarded to AVP	Resumes forwarded to AVP
23	A&F	66982	Director of Budgets	Channa Williams	9/11/2020	Resumes forwarded to AVP	Resumes forwarded to AVP

24	A&F	TBD	Assistant Director of Human Resources	Robert Roop	11/4/2020	N/A	Resumes forwarded to Oversight
25	A&F	86277	Police Supervisor	Michael Thomas	11/9/2020	N/A	Resumes forwarded to Vice President