STATE BOARD OF COMMUNITY COLLEGES Mr. Burr Sullivan, Chair February 18, 2022

North Carolina Community College System Dr. W. Dallas Herring State Board Room

Caswell Building, 200 West Jones Street Raleigh, North Carolina 27603

Thursday, February 17, 2022

COMMITTEE MEETINGS

Finance Committee 10:00 a.m. Dr. W. Dallas Herring State Board Room Personnel Committee 11:00 a.m. Dr. W. Dallas Herring State Board Room

ISSUES LUNCHEON 12:00 p.m. J. Gregory Poole Conference Room

NCCCS Role in Economic Development

Presenters: Mr. Gary Salamido (North Carolina Chamber), Mr. Chris Chung (Economic Development Partnership of North Carolina), and Dr. Bruce Mack (North Carolina Community College System)

COMMITTEE MEETINGS

1:30 p.m.	J. Gregory Poole Conference Room
1:30 p.m.	Dr. W. Dallas Herring State Board Room
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2:30 p.m.	Dr. W. Dallas Herring State Board Room
3:30 p.m.	Dr. W. Dallas Herring State Board Room
3:30 p.m.	J. Gregory Poole Conference Room
	2:30 p.m. 3:30 p.m.

J. Gregory Poole Conference Room

Friday, February 18, 2022

BOARD MEETING

Call to Order

- Pledge of Allegiance
- · Moment of Reflection
- Roll Call
- Ethics Awareness and Identification of Conflicts or Potential Conflicts of Interest
- Approval of Minutes January 2022
- Approval of Agenda
- Approval of Consent Agenda (Consent Agenda items are listed on the Consent Agenda and are designated by [CA] on the Full Agenda)
- Introduction of Dr. Patricia A. "Patty" Pfeiffer, President, Wayne Community College
- Introduction of Guests

REPORTS

- NC Association of Community College Presidents, Dr. Mark Poarch, President
- NC Association of Community College Trustees, Ms. Julie Woodson, President
- NC Comprehensive Community College Student Government Association (N4CSGA), Mr. Nathan Vasquez, President
- NC Community Colleges Foundation, Mr. Grant Godwin, Executive Director

FINANCE COMMITTEE, Dr. Lee Barnes, Chair

For Action

Allocation for Underserved Students Outreach and Advising Project (Longleaf Commitment)(Attachment FC 01)

Allocation for Marketing and Outreach for Apprenticeships (Attachment FC 02)
Allocation for Faculty Recruitment and Retention (Attachment FC 03)

Allocation of State Capital Infrastructure Funds (SCIF) FY 2021-22 and FY 2022-23(Attachment FC 04) Construction and Property – February 2022 (Attachment FC 05) [CA]

For Information

Annual Survey of Fees FY 2020-21 (Attachment FC 06)

State Board Reserve FY 2021-22 Mid-year Report (Attachment FC 07)

System Office Grants Awarded Report as of December 31, 2021 (Attachment FC 08)

Delegated College Allocations Report as of December 31, 2021 (Attachment FC 09)

Estimated Receipts – January 2022 (Attachment FC 10)

PERSONNEL COMMITTEE, Mr. Bill McBrayer, Chair

For Information

System Office Vacancy Report – February 2022 (Attachment PER 01)
College Presidential Status Report – February 2022 (Attachment PER 02)

ACCOUNTABILITY AND AUDIT COMMITTEE, Mr. William Holder, Chair

For Information

FY 2019-20 College Financial Audit Findings Summary (Attachment AUD 01)

Rowan-Cabarrus Community College - Financial Statement Audit Report (Attachment AUD 02)

Review of Audit Report for Rowan-Cabarrus Community College

Roanoke-Chowan Community College – Financial Statement Audit Report - June 30, 2021 (Attachment AUD 03)

Roanoke-Chowan Community College – Investigative Report – July 2021 (Attachment AUD 04) Review of Audit Report for Roanoke-Chowan Community College

PROGRAMS COMMITTEE, Mr. Bobby Irwin, Chair

For Future Action

Legislative Reports for Career and College Promise and Cooperative Innovative High Schools (Attachment PROG 01) *

North Carolina Community College Childcare Grant Program Initial Report (Attachment PROG 02) *

For Action

Cooperative Innovative High Schools (CIHS) Applications (Attachment PROG 03) [CA]
Curriculum Program Applications – Fast Track for Action (FTFA) (Attachment PROG 04) [CA]
Curriculum Program Application – Combined Course Library (Attachment PROG 05) [CA]
Courses of Instruction – Captive/Co-Opted Groups (Attachment PROG 06) [CA]

For Information

Associate in Arts in Teacher Preparation (AATP) (A1010T) and Associate in Science in Teacher Preparation (AASP) (A1040T) as Approved by the System President (Attachment PROG 07) Curriculum Program Standard Revisions as Approved by the System President (Attachment PROG 08) Curriculum Program Terminations as Approved by the System President (Attachment PROG 09)

STATE BOARD POLICY GOVERNANCE COMMITTEE, Mr. Jerry Vaughan, Chair For Action

Board Self-Evaluation and Survey (Attachment SBPG 01)
Recommendation for Initial Proprietary School Licensure (Attachment SBPG 02)
Increase Community College General Purchasing Delegation (Attachment SBPG 03)

LEGISLATIVE COMMITTEE, Mr. Bill McBrayer, Chair

For Information

Legislative Update

STRATEGIC PLANNING COMMITTEE, Ms. Ann Whitford, Chair

For Information

Feedback from Presidents and Trustees at Regional Listening Sessions (Attachment PLAN 01)
Feedback from Other Community College Stakeholders (Attachment PLAN 02)
Summary of Community Colleges' Strategic Plans and QEP (Quality Enhancement Plan) Topics
(Attachment PLAN 03)

NCCCS PRESIDENT'S REPORT

NEW BUSINESS

Public Records Request

BOARD MEMBERS QUESTIONS/COMMENTS

DATE OF FUTURE MEETINGS

The next State Board meeting is scheduled for Thursday, March 17, 2022 and Friday, March 18, 2022 in the Dr. W. Dallas Herring State Board Room located in the Caswell Building in Raleigh, NC. More information regarding this meeting will be communicated.

EXPIRING TERMS AND VACANCIES

There are currently no terms expiring and no vacancy for the membership of the State Board.



Questions relating to items on the Agenda should be addressed to the Office of State Board Affairs at (919) 807-6970 or by e-mail at stateboard@nccommunitycolleges.edu

CONSENT AGENDA

FINANCE COMMITTEE, Dr. Lee Barnes, Chair

Construction and Property – February 2022 (Attachment FC 05)

PROGRAMS COMMITTEE, Mr. Bobby Irwin, Chair

Cooperative Innovative High Schools (CIHS) Applications (Attachment PROG 03)

Curriculum Program Applications – Fast Track for Action (FTFA) (Attachment PROG 04)

Curriculum Program Application – Combined Course Library (Attachment PROG 05)

Courses of Instruction – Captive/Co-Opted Groups (Attachment PROG 06)







State Board of Community Colleges

Caswell Building, 200 West Jones Street
Raleigh, North Carolina
January 21, 2022
9:00 a.m.

CALL TO ORDER

Following proper public notification, Chairman Burr Sullivan called the State Board of Community Colleges (SBCC) Meeting to order at 9:03 a.m. by video conferencing via Zoom and YouTube livestream broadcasting. Chairman Sullivan welcomed the Board.

MOMENT OF REFLECTION AND PLEDGE OF ALLEGIANCE

Chairman Sullivan asked for a moment of reflection.

ROLL CALL

Ms. Artis called the roll, and the following members were present:

Dr. Lee Barnes* Mr. Tom Looney * Mr. Burr Sullivan* Dr. Shirley Carraway* Mr. Bill McBrayer* Mr. Ray Trapp* Ms. Lisa Estep* Mr. Mark Merritt* The Hon. Terry Van Duyn* Treasurer Dale Folwell* Mr. Hari Nath* Mr. Nathan Vasquez* Mr. Jonathan Harris* (Lt. Mr. Andy Penry* Mr. Jerry Vaughan* Gov. Mark Robinson The Hon. Ray Russell* Ms. Sarah West* Ms. Julie Ryan* (Comm. Josh Ms. Ann Whitford* designee) Mr. William Holder* Dobson designee) Mr. Bobby Irwin* The Hon. Sam Searcy*

ETHICS AWARENESS AND IDENTIFICATION OF CONFLICTS OF INTEREST

Ms. Artis reminded members of the Board of the ethics requirements and requested members identify any conflicts or potential conflicts of interest.

No actual or potential conflicts of interest were noted by the Board.

^{*} Attended via Zoom

Following roll call, Chairman Sullivan welcomed the new Legal Affairs inters, Ms. Diane Ford and Ms. Jillian Camp.

APPROVAL OF THE MINUTES, AGENDA, AND CONSENT AGENDA

There were no changes to the Consent Agenda as presented. The following changes were requested to the agenda.

- FC Dr. Barnes stated the committee has no changes.
- PER Mr. McBrayer stated the committee has no changes.
- PLAN Ms. Whitford stated the committee has no changes.
- PROG Mr. Irwin stated committee moves to amend Attachments PROG 01 and PROG 02 from For Future Action to For Action.
- LEG Mr. McBrayer stated the committee has no changes.
- AUD Mr. Holder stated the committee has no changes.
- SBPG Mr. Vaughan stated the committee moves to add one (1) addition for Action Item (Recommended Next Steps for the Board Engagement & Self-Evaluation Initiative Proposal and 2022 Roadmap)

In a combined vote, Chairman Sullivan asked for a motion to approve the December 17, 2021 minutes, the January 21, 2022 agenda and consent agenda. Mr. Irwin made a motion to approve. Dr. Carraway seconded the motion, and the motion was unanimously approved by roll call.

Items approved on the Consent Agenda were as follows:

FINANCE COMMITTEE, Dr. Lee Barnes, Chair

Construction and Property – January 2022 (Attachment FC 08)

PROGRAMS COMMITTEE, Mr. Bobby Irwin, Chair

- Curriculum Program Applications Fast Track for Action (FTFA) (Attachment PROG 08)
- Curriculum Program Application Combined Course Library (Attachment PROG 09)

REPORTS:

Dr. Mark Poarch, President of North Carolina Association of Community College Presidents

Dr. Poarch greeted the Board and President Stith and presented the following:

• Dr. Poarch stated two (2) presidents have announced retirement, which are President King, Fayetteville Technical Community College, January 1, 2023 and President Shackleford, Randolph Community College, July 1, 2022.

- Dr. Poarch stated the colleges have started their spring semesters, but unfortunately, are experiencing many communities with a high number of positive covid cases.
 - o Some colleges have adjusted class delivery modes and moved to a virtual format
- Dr. Poarch stated in western regions of the State snow has impacted or delayed the start for the spring semester at some colleges.
- Dr. Poarch stated the Presidents and Trustees have been participating in regional listening sessions for the NCCCS Strategic Plan.
 - O Presidents have appreciated the opportunity to engage in open and honest dialogue to talk about opportunities and challenges for our system; he stated they are both looking forward to continuing the great partnership with the State Board and System Office as we all work together to make the NCCCS the best in the country.
- Dr. Poarch stated the Presidents are meeting next week in person at Davidson-Davie CC for the winter conference.
 - At the meeting, Mrs. Elizabeth Grovenstein (NCCCS) and Mr. Alex Fagg (NCCCS) will
 provide finance and legislative update.
 - At the meeting, EMSI will provide an update on an Economic Impact Study conducted that outlines the value the colleges bring to their communities and to North Carolina.
 Dr. Poarch stated these reports will be a great tool to use as the budget request is discussed.

Ms. Julie Woodson, President of North Carolina Association of Community College Trustees Ms. Woodson greeted Chairman Sullivan, State Board, and President Stith.

Ms. Woodson discussed the following:

- NCACCT Executive Board met in a specially called meeting last week on January 11, 2022 to discuss and consider the three-year legislative plan and strategy as previously approved by the Presidents Association.
 - Ms. Woodson stated the Association is honored that President Stith participated in the Zoom meeting, along with Dr. Mark Poarch, Dr. Dale McInnis, and Dr. Rusty Hunt from the Presidents Association.
 - NCCACT unanimously voted to support the plan and specifically liked the fact that it was a multi-year approach
- The NCACCT Executive Board will meet in-person in Greensboro on Friday, January 28, to discuss 2022 goals, including how to use the hundreds of trustees across the state to support the systemwide legislative agenda.
- NCACCT plans to have Representative Mr. Pat Hurley, a Vice Chair of the Joint Legislative Education Committee and Mr. Gary Salamido, President and CEO of the NC Chamber to discuss leveraging the business community's connections with legislators to help with the systemwide legislative advocacy efforts. Ms. Woodson stated Chairman Sullivan will also be at the Executive Board meeting, along with President Stith and Dr. Poarch to continue communication and collaborate as President Stith says with one voice and as a community college family.
- Ms. Woodson stated last week, NCACCT held a Zoom meeting specifically for Board Chairs to discussed board evaluations and how to make them meaningful and effective.

- Ms. Woodson stated NCACCT plans to meet again in-person with the Board Chairs to discuss effective President Evaluations at the NCACCT Law-Legislative Seminar, which will be held March 30-April 1 at the Raleigh Marriott City Center.
- Ms. Woodson stated on February 6th-9th NCACCT will be at the National Legislative Summit
 where trustees across the nation gather in Washington DC to talk with national leaders about
 community college issues at the federal level. Caroline Hipple in the NCACCT office and Ms.
 Woodson are planning to attend with about fifty (50) trustees and presidents from across North
 Carolina that are registered.
 - The Trustee and presidents will meet individually with their House representatives and then meet jointly with North Carolina Senators Burr and Tillis on February 8th.

Mr. Nathan Vasquez, President of North Carolina Comprehensive Community College Student Government Association

Mr. Vasquez greeted the Board and discussed the following:

- The North Carolina Comprehensive Community College Student Government Association (N4CSGA) has partnered with the North Carolina Community College (NCCC) System Office to provide a survey to all the 58 community colleges students.
 - This survey will be utilized to gain knowledge about the institution, community college experience, and gain information on how to better serve special populations.
 - The N4CSGA will use this information to make recommendations to the NCCC system office to help provide a better experiences and resources for North Carolina Community College students.
 - N4CSGA will release the survey on Monday, January 31. In conjunction with SGA advisors, presidents, and partners to execute the survey and to figure out incentives on a campus-bycampus basis.
- Update provided regarding N4CSGA resignation of two (2) executive board members. The current vacancy includes the P.I.O and secretary positions. Mr. Vasquez stated their absence has been felt throughout the board, but those who remain, are determined to continue.
- During the last N4CSGA executive board meeting, the Association voted on the February 26 division meeting as an online meeting.
 - With only five board members remaining, four (4) from our western and one (1) from our eastern divisions, Mr. Vasquez stated, N4CSGA agreed that in order to provide the best quality possible, it was necessary to move to an online platform for the division meeting.
 - The division meeting will consist of 4 workshops which will include marketing, special population concerns, and a special NCCCS focus group.

PRESIDENT'S REPORT

President Stith greeted the Board and presented the following:

- President Sith acknowledged his upcoming one (1) anniversary as the tenth (10th) president of the North Carolina Community College System and thanked the Board, Dr. Poarch, and Ms.
 Woodson for their support over the past year.
- President Stith shared his congratulations to Dr. Robert Shackleford Jr., Randolph CC President, as he retires, congratulations to Dr. Patty Pfeifer on her appointment as President of Wayne Community College and congratulations to Dr. Larry King, Fayetteville Technical Community College, on his retirement.
- President Sith briefly provided legislative updates including Broadband access to twenty-five (25) community colleges (\$14.25 million), and the Adult Learning Initiatives for 29 community colleges (\$2 million).
 - He stated the Adult Learning Initiative is a part of the RECONNECT Initiative and the REACH Initiative, in which the System Office is supporting to move forward the efforts for the Adult Learning Initiatives.
- President Stith provided updates on the organization assessment that is currently being conducted by Campus Works.
 - He stated the areas of focus are structure, talent, impact, alignment, resources, and enablement.
 - He addressed the key organizational assessment activities.
 - o He shared the organization assessment timeline between December 2021 to March 2022.
- President Stith shared insights on the BBB Regional Challenge Grants, round two (2). He stated \$500k was previous received and this additional funding will combine innovation in drug and vaccine development research with enhanced education and training opportunities.
- President Stith shared work toward strengthening partnerships with North Carolina Military Business Center (NCMBC). President Sith acknowledge the strong presence of military in the State.
- President Stith shared updates from the colleges including the Topping Off Ceremony at Fayetteville Technical Community College at the Cumberland County Regional Fire and Rescue Training Center complex, which is now under construction.
- President Stith shared several headline highlights in local and state news.
- President Stith briefly reviewed the Town Hall with Anita Brown of Student Success

COMMITTEE REPORTS

AWARDS COMMITTEES, Mr. Burr Sullivan, SBCC Chairman

For Action

BB&T (Truist) Staff of the Year Award Nomination – Mr. Bill McBrayer, Chair*

R.J. Reynolds Excellence in Teaching Award Nomination – Ms. Ann Whitford, Chair*

Wells Fargo President of the Year Award Nomination – Mr. Bobby Irwin, Chair*

Distinguished Partners in Excellence Award Nomination – Mr. William Holder, Chair*

Mr. Mc Brayer stated, I move to go into closed session pursuant to North Carolina General Statutes Section 143-318.11(a)(2) to prevent the premature disclosure of an honorary prize. Dr. Caraway seconded the motion, the Board approved by roll call.

FINANCE COMMITTEE, Dr. Lee Barnes, Chair

Dr. Barnes stated he would like to begin with the Consent Agenda item and asked to approve the For Action items Attachments FC 01 through FC 07 in a combined vote.

Dr. Barnes briefly reviewed Attachment FC 08.

For Action

FY 2021-22 State Aid Allocation and Budget Policies (Attachment FC 01)

Dr. Barnes reviewed the allocation overall in Attachment FC 01 and stated the allocation equates to over \$60 million additional dollars.

Allocation to Support Rural College Broadband Access (Attachment FC 02)

Dr. Barnes briefly reviewed Attachment FC 02.

Allocation for Adult Learner Pilot (Attachment FC 03

Dr. Barnes briefly reviewed Attachment FC 03.

Allocation for Short-Term Workforce Scholarships (Attachment FC 04)

Dr. Barnes briefly reviewed Attachment FC 04 and reviewed the requirements to receive funding allocation.

State Board Reserve Allocations FY 2021-22 (Attachment FC 05)

Dr. Barnes stated Attachment FC 05 approval three projects include Diversity, Equity and Inclusion, Curriculum Alignment in Critical Industries, and expansion of SNAP employment and Training Programs at North Carolina community colleges.

Outreach and Marketing Contract for Longleaf Commitment (Attachment FC 06)

Dr. Barnes briefly reviewed Attachment FC 06 and stated this expands the budget to eligible 2022 student graduates.

Allocation for Retail Credentialing (Attachment FC 07)

Dr. Barnes briefly reviewed Attachment FC 07.

In a combined vote, on behalf of the Finance Committee, Dr. Barnes recommended and moved for approval of Attachments PROG 01 through PROG 07. The items were approved by roll call.

The following items were approved as Consent Agenda items:

Construction and Property – January 2022 (Attachment FC 08)

For Information

Dr. Barnes briefly reviewed the following for information items.

- Tuition and Registration Fee Waiver Report (Attachment FC 09)
- System Office Contracts Report as of December 31, 2021 (Attachment FC 10)
- Estimated Receipts December 2021 (Attachment FC 11)

PERSONNEL COMMITTEE, Mr. Bill McBrayer, Chair

Mr. McBrayer reviewed the discussions regarding updating Attachments PER 01 and PER 02 to present in a defined manner that aligns with reviewing needs.

For Action

Mr. McBrayer asked President Stith to share comments regarding the pending approval of vacancies and promotions; President Stith shared he is excited to welcome the new team members and acknowledge Mrs. Grovenstein expect retirement in which he stated he has thoroughly sought applicants and reviewed. He stated there is a detailed transition plan to position the new Chief Finance Office. He thanked Mr. McBrayer for the opportunity to address the pending approvals.

On behalf of the Personnel Committee, Mr. McBrayer recommended and moved approval of the following actions:

- Promotion of Ms. Brandy Andrews to the position of Chief Financial Officer
- Promotion of Ms. Michelle Lair to the position of Director of Academic Programs
- New hire of Stephanie Fisher as AVP for College Finance and Operations
- New hire of Mr. Brett Altman as Director of State Board Relations and Compliance

Following a motion by Mr. McBrayer, the items above were approved via roll call.

The following items were presented as for information:

- System Office Vacancy Report January 2021 (Attachment PER 01)
- College Presidential Status Report January 2021 (Attachment PER 02)

STRATEGIC PLANNING COMMITTEE, Ms. Ann Whitford, Chair

For Information

<u>Business & Economic Conditions in North Carolina (Andrew Berger-Gross, Senior Economist, North Carolina Department of Commerce)</u>

Ms. Whitford reviewed the presentation during Thursday's Committee meeting including takeaways of recovering economy and the lagging employment, which is largely a supply of jobs, but shortage within the labor market. Ms. Whitford stated demographic, and automation were highlight also discussed.

Update on Regional Listening Sessions

Ms. Whitford stated request from the Regional Listening Sessions include support for funding to recruit and retain faculty and staff, advocacy, communication and connections with the System Office and System President, and removal of obstacles such as certain State Board Code items and System Office processes.

Mr. Vaughan asked if the organizational assessment timeline will be used with the strategic planning process. President Stith stated the timeline complete is schedule for March 2022, he continued Deputy Chief of Staff Judykay Jefferson and Dr. Patrick Crane are leading the initiative and there will be alignment as they progress through the assessment. He stated Campus Work is also cognizant of the strategic planning process that is currently underway and will continue to align in respect to the outcomes.

PROGRAMS COMMITTEE, Mr. Bobby Irwin, Chair

Mr. Irwin asked to approve Attachments PROG 1 through PROG 07 as a combined approval

For Action

Proposed Amendment of 1B SBCCC 100.1 - Definitions (Attachment PROG 01)

Dr. Gold review Attachment PROG 01, which she stated will add a definition to instructional delivery method to include "Hybrid Flexible (HyFlex)" delivery in lines 21 to 23, she noted this approval will move the item for public comment.

<u>Proposed Amendment of 1G SBCCC 200.95 - Reporting of Student Hours in Membership for Curriculum</u> Classes (Attachment PROG 02)

Dr. Gold review Attachment PROG 02, she stated changes are made to lines 5 through 23, which change the criteria to add student attending online synchronously if the student and instructor are engaged in live interaction. She noted this approval will move the item for public comment.

Review of Public Comments for Proposed Amendment of 1D SBCCC 800.2 - General Provisions (Attachment PROG 03)

Dr. Gold review Attachment PROG 03, she stated this item was previously reviewed by the Board and out for public comment, she noted the approval will move this item for adoption. Dr. Gold briefly reviewed the code item changes.

Review of Public Comments for Proposed Amendment of 1D SBCCC 400.10 - Curriculum Program of Study (Attachment PROG 04)

Dr. Gold review Attachment PROG 04, she stated the changes will allow work-based learning in correctional facilities. Dr. Gold noted the approval will move this item for adoption.

Review of Public Comments for Proposed Amendment of 1D SBCCC 700.98 - Instructions to Captive or Co-Opted Groups (Attachment PROG 05)

Dr. Gold review Attachment PROG 05, she stated the amended of the code recommends work-based learning be allowed in correctional facilities, she noted approval by the correctional facilities are still required. Dr. Gold noted the approval will move this item for adoption.

Review of Public Comments for Proposed Amendment of 1G SBCCC 200.95 - Limitations in Reporting Student Membership Hours (Attachment PROG 06)

Dr. Gold review Attachment PROG 06, she stated the changes in code remove the prohibition to allow work-based learning in correctional facilities. Dr. Gold noted the approval will move this item for adoption.

Curriculum Program Application (Attachment PROG 07)

Dr. Gold review Attachment PROG 07. She noted the criteria used to consider the application for Medical Sonography which includes a clinical component at Robeson Community College prior to approval from the Board

In a combined vote, on behalf of the Programs Committee, Mr. Irwin recommended and moved for approval of Attachments PROG 01 through PROG 07. The items were approved by roll call.

For Information

Curriculum Program Applications as Approved by the System President (Attachment PROG 10)
Curriculum Program Special Applications as Approved by the System President (Attachment PROG 11)
Curriculum Program Standard Revisions as Approved by the System President (Attachment PROG 12)
Curriculum Program Terminations as Approved by the System President (Attachment PROG 13)

The following items were approved as Consent Agenda items:

- Curriculum Program Applications Fast Track for Action (FTFA) (Attachment PROG 08) [CA]
- Curriculum Program Application Combined Course Library (Attachment PROG 09) [CA]

<u>LEGISLATIVE Affairs COMMITTEE, Mr. Bill McBrayer, Chair</u> For Action

NCCCS Legislative Budget Request 2022-25 (Attachment LEG 01)

Mr. McBrayer shared the background on the construction of the FY 2022-25 Legislative request, including support from President's and Trustees Associations. Mr. McBrayer thanked all who were involved.

President Thomas Stith shared his thanks to the Community College Family and acknowledge support from both presidents and trustees. He emphasized the importance of speaking with one (1) voice, which was shown effective during the previous legislative session, which resulted in a historic investment from the General Assembly. He stated this item focuses on the value of both student and employees. President Stith stated this item includes an assessment of colleges from North Carolina's boarding states and compares the state investment of both faculty and students. He stated this achievement gets the System closer to becoming competitive position with neighboring states.

Treasure Folwell shared updates regarding legislative funding impacts around the State retirement plans and his plans to make recommendations that align with the legislative plans.

Mr. Merritt stated he recommends including legislative strategies that address capital needs for local funding.

Mr. Fagg shared a survey was conducted regarding college capital needs which was assessed at over \$2 billion in capital needs, including \$500,000 in repair and renovation projects with \$1.2 million is new capital projects. Ms. Whitford asked if the Board received these updates; Mr. Fagg and Ms. Grovenstein stated the survey was not noted in expressed dollars, but the Board approved the overall dollar amount.

On behalf of the Legislative Affairs Committee, Mr. McBrayer recommended and moved for approval of Attachment LEG 01. The item was approved by roll call.

ACCOUNTABILITY AND AUDIT COMMITTEE, Mr. William Holder, Chair

For Action

Review of Annual Audit Plan (Attachment AUD 01)

Mr. Holder stated there is one (1) change to the previous approved Annual Audit Plan. Ms. Artis stated the update includes a correction to the duplicated NIST Audit of Facilities & IT Environmental Management.

On behalf of the Accountability and Audit Committee, Mr. Holder recommended and moved for approval of Attachment AUD 01. The item was approved by roll call.

STATE BOARD POLICY GOVERNANCE COMMITTEE, Mr. Jerry Vaughan, Chair

Mr. Vaughan asked for approval of Attachment SBPG 01 and the added For Action item of Recommended Next Steps for the Board Engagement & Self-Evaluation Initiative Proposal and 2022 Roadmap

For Action

Review of Public Comments for Proposed Amendment of 4B SBCCC 100.1 - Adoption of Federal Rules Regarding Equal Employment (Attachment SBPG 01)

On behalf of the State Board Policy and Governance Committee, Mr. Vaughan recommended and moved for approval of Attachment SBPG 01. The item was approved by roll call.

Recommended Next Steps for the Board Engagement & Self-Evaluation Initiative Proposal and 2022 Roadmap

Ms. Whitford provide highlights from the proposal. Ms. West reviewed the recommended next steps and timeline. Mr. Merritt provided details about the next steps.

Mr. Nath asked should the evaluation of the other ongoing assessment be brought into the evaluation process. Ms. Whitford stated the process is looking to foster collaboration, which she stated she is hopeful the goals and priorities set by the Board and President do align with the ongoing assessments. Mr. Merritt stated these he believes these assessments will integrate with the priorities and strategic planning.

On behalf of the State Board Policy and Governance Committee, Mr. Vaughan recommended and moved for approval of the Board Engagement & Self-Evaluation Initiative Proposal and 2022 Roadmap. The item was approved by roll call.

NCCCS Presidential Evaluation**

I move to go into closed session pursuant to the following North Carolina General Statutes Section 143-318.11(a)(1) to prevent the disclosure of information that is confidential or privileged pursuant to and to consider the qualifications, competence, performance, and fitness of individual prospective public employees pursuant to section 126-22. The motion was approved by roll call vote.

NEW BUSINESS

DATE OF NEXT MEETING

The next State Board meeting is scheduled for Thursday, February 17, 2022 and Friday, February 18, 2022 in the Dr. W. Dallas Herring State Board Room located in the Caswell Building in Raleigh, NC. More information regarding this meeting will be communicated.

EXPIRING TERMS AND VACANCIES

There are currently zero (0) terms expiring and zero (0) vacancy for the membership of the State Board.

ADJOURNMENT

The Board adjourned at 3:32 p.m.

RESPECTFULLY SUBMITTED BY:

APPROVED BY:

Secretary

Mr. Thomas Stith III, System President	Mr. Burr Sullivan, Chair



STATE BOARD OF COMMUNITY COLLEGES SBCC Code Report



PROGRAMS COMMITTEE

RULE ACTION	RULEMAKING PROCESS	EXPECTED DATE	STATUS
	Initiation of Rulemaking Process	November 18, 2021	COMPLETE
	Publication on NCCCS Website	November 23, 2021	COMPLETE
Proposed Amendment	Written Comment Period Ends	December 23, 2021	COMPLETE
of 1D SBCCC 800.2 -	Review Comments with SBCC Committee	January 20, 2022	COMPLETE
General Provisions	2 nd Written Comment Period Ends (if substantive changes)	N/A	N/A
	Hearing Date (if applicable)	N/A	N/A
	Presented to SBCC for Adoption	January 21, 2022	COMPLETE
	Prospective Effective Date of Rule	February 1, 2022	COMPLETE

RULE ACTION	RULEMAKING PROCESS	EXPECTED DATE	STATUS
	Initiation of Rulemaking Process	November 18, 2021	COMPLETE
	Publication on NCCCS Website	November 23, 2021	COMPLETE
Proposed Amendment	Written Comment Period Ends	December 23, 2021	COMPLETE
of 1D SBCCC 400.10 -	Review Comments with SBCC Committee	January 20, 2022	COMPLETE
Curriculum Program of Study	2 nd Written Comment Period Ends (if substantive changes)	N/A	N/A
	Hearing Date (if applicable)	N/A	N/A
	Presented to SBCC for Adoption	January 21, 2022	COMPLETE
	Prospective Effective Date of Rule	February 1, 2022	COMPLETE

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	Initiation of Rulemaking Process	November 18, 2021	COMPLETE
	Publication on NCCCS Website	November 23, 2021	COMPLETE
Proposed Amendment	Written Comment Period Ends	December 23, 2021	COMPLETE
of 1D SBCCC 700.98 -	Review Comments with SBCC Committee	January 20, 2022	COMPLETE
Instruction to Captive or Co-Opted Groups	2 nd Written Comment Period Ends (if substantive changes)	N/A	N/A
	Hearing Date (if applicable)	N/A	N/A
	Presented to SBCC for Adoption	January 21, 2022	COMPLETE
	Prospective Effective Date of Rule	February 1, 2022	COMPLETE

RULE ACTION	RULEMAKING PROCESS	EXPECTED DATE	STATUS			
	Initiation of Rulemaking Process	November 18, 2021	COMPLETE			
	Publication on NCCCS Website	November 23, 2021	COMPLETE			
Proposed Amendment	roposed Amendment Written Comment Period Ends December 23, 2021					
of 1G SBCCC 200.95 -	Review Comments with SBCC Committee	January 20, 2022	COMPLETE			
Limitations in Reporting Student	2 nd Written Comment Period Ends (if substantive changes)	N/A	N/A			
Membership Hours	ship Hours Hearing Date (if applicable) N/A		N/A			
	Presented to SBCC for Adoption	January 21, 2022	COMPLETE			
	Prospective Effective Date of Rule	February 1, 2022	COMPLETE			

RULE ACTION	RULEMAKING PROCESS	EXPECTED DATE	STATUS
	Initiation of Rulemaking Process	January 20, 2022	COMPLETE
	Publication on NCCCS Website	February 2, 2022	COMPLETE
Proposed Amendment	Written Comment Period Ends	March 3, 2022	PENDING
to 1B SBCCC 100.1 -	Review Comments with SBCC Committee	March 17, 2022	
Definitions	2 nd Written Comment Period Ends (if substantive changes)	N/A	
	Hearing Date (if applicable)	N/A	
	Presented to SBCC for Adoption	March 18, 2022	
	Prospective Effective Date of Rule	April 1, 2022	

RULE ACTION	RULEMAKING PROCESS	EXPECTED DATE	STATUS
	Initiation of Rulemaking Process	January 20, 2022	COMPLETE
	Publication on NCCCS Website	February 2, 2022	COMPLETE
Proposed Amendment	Written Comment Period Ends	March 3, 2022	PENDING
to 1G SBCCC 200.93 -	Review Comments with SBCC Committee	March 17, 2022	
Reporting of Student	2 nd Written Comment Period Ends	N/A	
Hours in Membership	(if substantive changes)		
for Curriculum Classes	Hearing Date (if applicable)	N/A	
	Presented to SBCC for Adoption	March 18, 2022	
	Prospective Effective Date of Rule	April 1, 2022	

STATE BOARD POLICY GOVERNANCE COMMITTEE

RULE ACTION	RULEMAKING PROCESS	EXPECTED DATE	STATUS			
	Initiation of Rulemaking Process	November 18, 2021	COMPLETE			
	Publication on NCCCS Website	November 23, 2021	COMPLETE			
Proposed Amendment	Proposed Amendment Written Comment Period Ends December 23, 2021					
of 4B SBCCC 100.1 -	Review Comments with SBCC Committee	January 20, 2022	COMPLETE			
Adoption of Federal	2 nd Written Comment Period Ends	N/A N/A				
Rules Regarding Equal	(if substantive changes)					
Employment	Hearing Date (if applicable)	N/A	N/A			
	Presented to SBCC for Adoption	January 21, 2022	COMPLETE			
	Prospective Effective Date of Rule	February 1, 2022	COMPLETE			

AGENDA

State Board of Community Colleges FINANCE COMMITTEE

Caswell Building, Dr. W. Dallas Herring State Board Room Thursday, February 17, 2022 – 10:00 a.m.

Call to Order

Roll Call

Ethics Awareness and Conflict of Interest

Approval of Agenda

Approval of Minutes - January 20, 2022

For Action

- Allocation for Underserved Students Outreach and Advising Project (Longleaf Commitment) (Attachment FC 01)
- Allocation for Marketing and Outreach for Apprenticeships (Attachment FC 02)
- Allocation for Faculty Recruitment and Retention (Attachment FC 03)
- Allocation of State Capital Infrastructure Funds (SCIF) FY 2021-22 and FY 2022-23 (Attachment FC 04)
- Construction and Property February 2022 (Attachment FC 05) [CA]

For Information

- Annual Survey of Fees FY 2020-21 (Attachment FC 06)
- State Board Reserve FY 2021-22 Mid-year Report (Attachment FC 07)
- System Office Grants Awarded Report as of December 31, 2021 (Attachment FC 08)
- Delegated College Allocations Report as of December 31, 2021 (Attachment FC 09)
- Estimated Receipts January 2022 (Attachment FC 10)

New Business

<u>Adjourn</u>

State Board of Community Colleges FINANCE COMMITTEE

Thursday, January 20, 2022 –10:00 a.m.

Dr. Lee Barnes, Chair

Finance Committee Members Present

Dr. Lee Barnes, Chair* Mr. Andy Penry* The Honorable Sam Searcy*

Dr. Shirley Carraway* Ms. Sarah West*

Attended via phone or Zoom technology*

Members absent: Treasurer Dale Folwell

Other SBCC Members:

Chair Sullivan *

The Honorable Terry Van Duyn*

Ms. Lisa Estep*

Mr. Tom Looney*

Mr. William Holder*

Ms. Julie Ryan *

Dr. Johnathan Harris *

OTHERS IN ATTENDANCE:

President Thomas Stith III*	Dr. Levy Brown*	Mr. Deante Tyler*
Ms. Elizabeth Grovenstein*	Dr. Lisa Eads*	Mr. Nate Humphrey*
Dr. Patrick Crane*	Mr. Alex Fagg*	Dr. Rusty Hunt*
Dr. Kimberly Gold*	Ms. Tiffany Howell*	(Lenoir CC)
Ms. Tawanda Artis*	Mr. Dorrine Fokes*	Dr. Mark Poarch*
Ms. Sharon Gladwell*	Ms. Brandy Andrews*	(Caldwell CC)
Mr. Patrick Fleming*	Ms. Jonnell Carpenter*	

CALL TO ORDER

Dr. Barnes called the meeting to order at 10:00 a.m.

ROLL CALL

Dr. Barnes took the roll of the Finance Committee members.

ETHICS STATEMENT

Dr. Barnes read the required ethics statement. There were no conflicts of interest.

APPROVAL OF THE AGENDA

Dr. Barnes asked for a motion to approve the agenda of the meeting as presented. Mr. Penry moved, seconded by Ms. West, and the motion was unanimously approved via voice vote.

State Board of Community Colleges FINANCE COMMITTEE

Thursday, January 20, 2022 –10:00 a.m. Dr. Lee Barnes, Chair

APPROVAL OF THE MINUTES

Dr. Barnes asked for a motion to approve the minutes of the December 16, 2021 Finance Committee meeting. Mr. Penry moved, Ms. West seconded the motion, and the motion was unanimously approved via voice vote.

FOR ACTION

FY 2021-22 State Aid Allocation and Budget Policies (Attachment FC 01)

Ms. Grovenstein stated we really appreciate the hard work of our Finance Division staff in December and early January working on getting this item ready for you.

Ms. Grovenstein explained this is an item that has come before the Board in response to the budget being approved in late November. Ms. Grovenstein stated it usually comes to the Board typically in the August timeframe but due to the timing of the budget it comes to you now.

Ms. Grovenstein stated we do have hard copies of this document for each Board member with Ms. Howell. Ms. Grovenstein stated when we are back in person, Ms. Howell will make sure you have a copy of this item. You will find the hard copies will be a great document for you as Board members to have as a resource document.

Ms. Grovenstein reviewed pages -11 - 12 which summarize the budget.

Ms. Grovenstein and the Committee discussed the item.

Dr. Carraway motioned for approval; Ms. West seconded the motion. The Committee approved FY 2021-22 State Aid Allocation and Budget Policies (Attachment FC 01) via voice vote.

Allocation to Support Rural College Broadband Access (Attachment FC 02)

Ms. Grovenstein explained at the December meeting we had an item related to this item that for an amendment to the Friday Institute contract for the rural college broadband access project.

Ms. Grovenstein stated by way of background we did receive funding through COVID-19 relief funds that enabled us to allocate funds for twenty rural community colleges to implement a rural college broadband that was a very successful initiative. In Session Law 2021-180 the General Assembly appropriated \$15 million dollars of state fiscal recovery funds for us to be able to implement rural college broadband at twenty-five additional colleges.

Ms. Grovenstein stated in December we stated we would come back to you to identify the colleges for rural college broadband access. The colleges are listed on page two of this item.

Ms. Grovenstein reviewed page two of this item with the Board.

State Board of Community Colleges FINANCE COMMITTEE Thursday, January 20, 2022 –10:00 a.m.

Dr. Lee Barnes, Chair

Ms. Grovenstein, Mr. Fleming, and the Committee discussed the item.

Dr Carraway motioned for approval; Ms. West seconded the motion. The Committee approved Allocation to Support Rural College Broadband Access (Attachment FC 02) via voice vote.

Allocation for Adult Learner Pilot (Attachment FC 03)

Ms. Grovenstein explained we are requesting the approval of \$2 million dollars of non-recurring state appropriations for the expansion of the Adult Learner Pilot Program.

Ms. Grovenstein explained we currently have ten colleges in the NC Reconnect Program that started through the Belk Foundation. Ms. Grovenstein stated the legislation for these funds is specifically to help expand this initiative. Ms. Grovenstein stated \$50,000 will support each of these ten colleges that are already participating in this program. In addition, we are recommending the colleges that are participating in the Reach Collaborative will each receive \$25,000.

Ms. Grovenstein stated Wake Technical CC would receive \$1,050,000 to enter a contract with Inside Track and to support Finish First on behalf of the 19 colleges who have not already participated in the contract. Wake Tech CC has contracted with Inside Track in the past.

Ms. Grovenstein reviewed the table in item FC 03.

Dr. Carraway motioned for approval; Ms. West seconded the motion. The Committee approved Allocation for Adult Learner Pilot (Attachment FC 03) via voice vote.

Allocation for Short-Term Workforce Development Program (Attachment FC 04)

Ms. Grovenstein reminded the Finance Committee of the Governor's Emergency Education Relief Fund (GEER) Scholarship program that the Governor awarded us for short-term workforce students as those students are not eligible for Pell Grants or State Financial Aid programs.

Ms. Grovenstein stated there is a need to bring in students to get short-term training that they could immediately come back into the workforce or change their pathway completely.

Ms. Grovenstein explained this GEER scholarship has been a tremendous tool for our students and now through this budget there is a scholarship program for short-term workforce students funded through state funds. Ms. Grovenstein stated we are receiving recurring and nonrecurring funds through state funds. Ms. Grovenstein stated we are excited this will continue the work that was started with GEER. The funding is \$3 million. The program will provide up to \$750 for each resident student in a short-term training program that leads to recognized credential in fields with competitive wages.

Ms. Grovenstein stated one aspect of this item that was not in included in the GEER Scholarship is a

State Board of Community Colleges FINANCE COMMITTEE

Thursday, January 20, 2022 –10:00 a.m. Dr. Lee Barnes, Chair

Dr. Lee Barries, Chair

requirement to receive a residency determination through the RDS system to ensure the student is a resident of NC.

Ms. Grovenstein reviewed the pathway, rationale, and table in item FC 04.

Dr. Carraway motioned for approval; Ms. West second the motion. The Committee approved Allocation for Short-Term Workforce Development Program (Attachment FC 04) via voice vote.

State Board Reserve Allocations FY 2021-22 (Attachment FC 05)

Ms. Grovenstein explained we have a recurring line item in the budget at the NC Community Colleges System Office for \$250,000 in State Board Reserve Funds each year. This request is for the FY 2021-2022 State Board Reserve to support projects in three areas: Diversity, Equity, & Inclusion (\$75,000), Curriculum Alignment in Critical Industries (\$100,000), and expansion of the SNAP Employment and Training Program at the NC Community Colleges (\$75,000).

Ms. Grovenstein reviewed the program items in item FC 05.

Ms. Grovenstein and the Committee discussed the item.

Dr. Caraway motioned for approval; Ms. West seconded the motion. The Committee approved State Board Reserve Allocations FY 2021-22 (Attachment FC 05) via voice vote.

Outreach and Marketing Contract for Longleaf Commitment (Attachment FC 06)

Ms. Grovenstein explained of the budget appropriated \$6 million from the state fiscal recovery fund federal funding source to NCCCS in Session Law 2021-180 for Longleaf Commitment. Today we are bringing \$1 million of these funds, and in a future meeting we will bring the remaining \$5 million.

Ms. Grovenstein reminded the Finance Committee that through GEER, the Governor's Emergency Education Relief Fund, the Governor established the Longleaf Commitment Program. Ms. Grovenstein explained the Longleaf Commitment Program provided financial aid for eligible high school graduates and it originally began with the class of 2021, and recently back this fall we were recently able to expand to the class of 2020. The GEER funds provided to NCCCS for Longleaf Commitment were used for marketing and student support services.

Ms. Grovenstein stated now through this budget the General Assembly has appropriated expansion funding for the high school class of 2022. Ms. Grovenstein explained the financial aid for this program is administered by the State Education Assistance Authority (SEAA). Ms. Grovenstein stated SEAA supports financial aid for all higher education which includes Community Colleges, lottery scholarships, and other financial aid.

Ms. Grovenstein stated the funding appropriated to NCCCS gives us a chance to have outreach and marketing for the Longleaf Commitment program. So, it gives the parents and students a chance to

State Board of Community Colleges FINANCE COMMITTEE

Thursday, January 20, 2022 –10:00 a.m.

Dr. Lee Barnes, Chair

be aware of this wonderful opportunity to receive financial aid from this program.

President Stith, Dr. Gold, Ms. Grovenstein, Ms. Gladwell, and the Committee discussed the item.

Dr. Carraway motioned for approval; Ms. West seconded the motion. The Committee approved Outreach and Marketing Contract Amendment for Longleaf Commitment. (Attachment FC 06) via voice vote.

Allocation for Retail Credentialing (Attachment FC 07)

Ms. Grovenstein explained that we received a one-time allocation of \$250,000 this year to establish a RISE Up training program that was specified in legislation for cooperative innovative high school students to participate in this training and certification program.

Ms. Grovenstein stated we are asking for approval of this item and to delegate authority to the System President to allocate funds to a lead college or to 57 community colleges who participate with cooperative innovative high schools.

Dr. Carraway motioned for approval; Ms. West seconded the motion. The Committee approved Outreach and Marketing Contract Amendment for Longleaf Commitment (Attachment FC 07) via voice vote.

Construction and Property – January 2022 (Attachment FC 08)

Ms. Grovenstein reviewed the requested construction and property items.

Dr. Carraway motioned for approval; Ms. West seconded the motion. The Committee approved Construction and Property – January 2022 (Attachment FC 08) via voice vote.

For Information

Tuition and Registration Fee Waiver Report (Attachment FC 09)

Ms. Grovenstein reviewed FC 09.

System Office Contracts Report as of December 31, 2021 (Attachment FC 10)

Ms. Grovenstein reviewed FC 10.

Estimated Receipts – December 2021 (Attachment FC 11)

Ms. Grovenstein reviewed FC 11.

ADJOURNMENT

Dr. Barnes adjourned the meeting at 11:07 a.m.

Respectfully Submitted,

State Board of Community Colleges FINANCE COMMITTEE Thursday, January 20, 2022 –10:00 a.m. Dr. Lee Barnes, Chair

Petrina L. Herring, Recording Secretary

STATE BOARD OF COMMUNITY COLLEGES Allocation for Underserved Student Outreach & Advising Project (Longleaf Commitment Community College Grant) FY 2021-22 through December 31, 2024

Request: The State Board of Community Colleges is requested to approve the allocation of \$4,900,000 to community colleges for the Underserved Student Outreach & Advising Project (Longleaf Commitment Community College Grant (LCCCG)) to expand evidence-based practices, including student advising, success coaching, or services for under-represented populations.

Strategic Plan Reference:

Theme: Clear & Supported Pathways for Student Progress and Success

Goal: Provide a continuum of education, training, advising, and support to help learners make informed decisions that lead to credentials and careers.

- Objective 2.1: Provide timely and accurate career exploration and academic planning opportunities.
- Objective 2.2: Provide integrated, targeted support services that promote student success.
- Objective 2.4: Reduce achievement gaps for underserved students.

Background: The State of North Carolina established the Longleaf Commitment Community College Grant (LCCCG) (Session Law 2021-180, Section 8A.5), which includes \$5,000,000 "...for a matching grant program to provide funds to participating community colleges to expand community colleges' outreach and student advising capacity..." (Session Law 2021-180, Section 6.11) and allows for up to \$100,000 of administrative costs.

Rationale: The State of North Carolina is committed to making sure that students are surrounded by the support systems necessary to thrive from the first day of classes through graduation. The North Carolina Community College System shares that student success vision and continues to improve and expand the colleges' outreach and student success advising. Based on college-level assessment of student success out-comes and initiatives, these flexible funds can be used to expand evidence-based practices, including student advising, success coaching and services for underserved populations. The Underserved Student Outreach & Advising Project (LCCCG) funds allocated to colleges are required to be matched in accordance with Session Law 2021-180, Section 6.11.

Method of Allocation: The allocation formula is based upon a base amount and FY 2021-22 Curriculum Budget FTE. Matching requirements are based upon each college's FY 2021-22 Presidential Salary Grade which is based upon FTE (Grade 1 FTE less than 2,500 = 0% match; Grade 2 FTE 2,500-6,499 = 20% match; Grade 3 FTE 6,500 and greater = 40% match). Table 1

provides the allocation and matching for each college. Funds are additive and cannot be used to supplant existing funds.

The System Office will develop a funding request process for colleges to submit a request for funding, notification of program plan, certification of matching funds (if applicable), and agreement to meet reporting requirements. Funds may only be used in accordance with the college's approved funding plan to expand evidence-based practices, including student advising, success coaching, or services for under-represented populations.

<u>Allocation Amount and Time Period:</u> The allocation is for the period March 1, 2022, through December 31, 2024, and shall not exceed \$4,900,000.

<u>Fund Source and Availability:</u> Funding is available through the State Fiscal Recovery Fund as authorized by Session Law 2021-180.

Contact:

James "JW" Kelley
AVP – Student Services

John Evans
Associate Director Student Life

 $\label{thm:condition} \textbf{Table 1-The Underserved Student Outreach \& Advising Project (LCCCG) Allocation Amount and Matching Requirement}$

College	2021-22	Base	BFTE	Grant	Matching	Matching	Total
	CU BFTE	Amount	Amount	Amount	%	Amount	Amount
Alamance	3,412	\$43,000	\$45,432	\$88,432	20%	\$17,686	\$106,118
Asheville-Buncombe	5,217	\$43,000	\$69,466	\$112,466	40%	\$44,986	\$157,452
Beaufort County	1,207	\$43,000	\$16,072	\$59,072	0%	\$0	\$59,072
Bladen	1,103	\$43,000	\$14,687	\$57,687	0%	\$0	\$57,687
Blue Ridge	1,866	\$43,000	\$24,846	\$67,846	20%	\$13,569	\$81,416
Brunswick	1,313	\$43,000	\$17,483	\$60,483	0%	\$0	\$60,483
Caldwell	3,181	\$43,000	\$42,356	\$85,356	20%	\$17,071	\$102,427
Cape Fear	7,422	\$43,000	\$98,826	\$141,826	40%	\$56,730	\$198,556
Carteret	1,264	\$43,000	\$16,830	\$59,830	0%	\$0	\$59,830
Catawba Valley	3,779	\$43,000	\$50,318	\$93,318	20%	\$18,664	\$111,982
Central Carolina	4,422	\$43,000	\$58,880	\$101,880	20%	\$20,376	\$122,256
Central Piedmont	14,862	\$43,000	\$197,891	\$240,891	40%	\$96,357	\$337,248
Cleveland	2,140	\$43,000	\$28,495	\$71,495	20%	\$14,299	\$85,794
Coastal Carolina	3,466	\$43,000	\$46,151	\$89,151	20%	\$17,830	\$106,981
C. of The Albemarle	2,091	\$43,000	\$27,842	\$70,842	20%	\$14,168	\$85,011
Craven	2,403	\$43,000	\$31,997	\$74,997	20%	\$14,999	\$89,996
Davidson-Davie	3,134	\$43,000	\$41,730	\$84,730	20%	\$16,946	\$101,676
Durham	4,208	\$43,000	\$56,031	\$99,031	20%	\$19,806	\$118,837
Edgecombe	1,483	\$43,000	\$19,747	\$62,747	0%	\$0	\$62,747
Fayetteville	9,584	\$43,000	\$127,613	\$170,613	40%	\$68,245	\$238,859
Forsyth	6,638	\$43,000	\$88,387	\$131,387	40%	\$52,555	\$183,941
Gaston	4,220	\$43,000	\$56,190	\$99,190	20%	\$19,838	\$119,028
Guilford	9,053	\$43,000	\$120,543	\$163,543	40%	\$65,417	\$228,960
Halifax	786	\$43,000	\$10,466	\$53,466	0%	\$0	\$53,466
Haywood	1,276	\$43,000	\$16,990	\$59,990	0%	\$0	\$59,990
Isothermal	1,831	\$43,000	\$24,380	\$67,380	0%	\$0	\$67,380
James Sprunt	1,018	\$43,000	\$13,555	\$56,555	0%	\$0	\$56,555
Johnston	3,445	\$43,000	\$45,871	\$88,871	20%	\$17,774	\$106,645
Lenoir	2,154	\$43,000	\$28,681	\$71,681	20%	\$14,336	\$86,017
Martin	701	\$43,000	\$9,334	\$52,334	0%	\$0	\$52,334
Mayland	709	\$43,000	\$9,441	\$52,441	0%	\$0	\$52,441
McDowell	892	\$43,000	\$11,877	\$54,877	0%	\$0	\$54,877
Mitchell	2,279	\$43,000	\$30,345	\$73,345	20%	\$14,669	\$88,015
Montgomery	771	\$43,000	\$10,266	\$53,266	0%	\$0	\$53,266
Nash	2,307	\$43,000	\$30,718	\$73,718	20%	\$14,744	\$88,462
Pamlico	432	\$43,000	\$5,752	\$48,752	0%	\$0	\$48,752

Attachment FC 01

Totals	180,695	\$2,494,000	\$2,406,000	\$4,900,000		\$1,023,637	\$5,923,637
Wilson	1,413	\$43,000	\$18,814	\$61,814	0%	\$0	\$61,814
Wilkes	2,168	\$43,000	\$28,867	\$71,867	20%	\$14,373	\$86,241
Western Piedmont	1,693	\$43,000	\$22,543	\$65,543	0%	\$0	\$65,543
Wayne	2,761	\$43,000	\$36,763	\$79,763	20%	\$15,953	\$95,716
Wake	17,957	\$43,000	\$239,102	\$282,102	40%	\$112,841	\$394,943
Vance-Granville	2,300	\$43,000	\$30,625	\$73,625	20%	\$14,725	\$88,350
Tri-County	935	\$43,000	\$12,450	\$55,450	0%	\$0	\$55,450
Surry	2,563	\$43,000	\$34,127	\$77,127	20%	\$15,425	\$92,552
Stanly	1,991	\$43,000	\$26,511	\$69,511	20%	\$13,902	\$83,413
Southwestern	1,887	\$43,000	\$25,126	\$68,126	20%	\$13,625	\$81,751
Southeastern	1,221	\$43,000	\$16,258	\$59,258	0%	\$0	\$59,258
South Piedmont	2,018	\$43,000	\$26,870	\$69,870	20%	\$13,974	\$83,844
Sandhills	3,358	\$43,000	\$44,713	\$87,713	20%	\$17,543	\$105,255
Sampson	1,478	\$43,000	\$19,680	\$62,680	0%	\$0	\$62,680
Rowan-Cabarrus	5,218	\$43,000	\$69,479	\$112,479	40%	\$44,992	\$157,471
Rockingham	1,472	\$43,000	\$19,600	\$62,600	0%	\$0	\$62,600
Robeson	1,740	\$43,000	\$23,169	\$66,169	20%	\$13,234	\$79,402
Roanoke-Chowan	416	\$43,000	\$5,539	\$48,539	0%	\$0	\$48,539
Richmond	1,976	\$43,000	\$26,311	\$69,311	20%	\$13,862	\$83,173
Randolph	2,158	\$43,000	\$28,734	\$71,734	20%	\$14,347	\$86,081
Pitt	6,867	\$43,000	\$91,436	\$134,436	40%	\$53,774	\$188,210
Piedmont	1,036	\$43,000	\$13,795	\$56,795	0%	\$0	\$56,795

STATE BOARD OF COMMUNITY COLLEGES Allocations for Marketing and Outreach for Apprenticeships FY 2021-22

<u>Request</u>: The State Board of Community Colleges is requested to approve the allocation of \$2,000,000 for FY 2021-22 to fifty community colleges serving tier 1 and tier 2 counties in accordance with the 2020 Department of Commerce designation.

Strategic Plan Reference:

Theme: Economic and Workforce Impact

Goal #1: Increase the percentage of North Carolinas, particularly within underserved populations, pursuing and easily assessing education or training through North Carolina Community Colleges.

- Objective 1.2: Increase student interest and success in industries experiencing skills gap.
 - Strategy 1.2.1: Market the value of technical education and workforce training for jobs/careers.

<u>Background:</u> The purpose of the Marketing and Outreach for Career and Technical Education (CTE) and Work-Based Learning Programs, including Apprenticeships, is to expand outreach and advertising efforts to raise awareness for parents and students.

Session Law 2021-180, Section 6.13 appropriated funds to the North Carolina Community College System for the purpose of providing awareness, through marketing and advertising, for parents and students regarding CTE programs and high-quality work-based learning experiences, including registered pre-apprenticeships and apprenticeships, through partnerships with community colleges, businesses, and public-school units throughout the State.

These funds shall only be used to market registered pre-apprenticeships and apprenticeships. Community colleges shall report to the System Office on the activities related to outreach and marketing and any data related to student outcomes, such as students entering registered pre-apprenticeships and apprenticeships, as a result of those activities, to meet the legislative reporting requirement.

Table 1 indicates the county, tier ranking, and college in the service area. Tier assignments are based on the 2020 Department of Commerce designation.

Rationale: The purpose of this funding is to help support the community colleges serving tier 1 and tier 2 counties for promoting the expansion of apprenticeships for high-demand fields and careers.

Table 1: Allocations

College	County Tier	One -time Allocation 2021-22	
*A-B Tech	Tier 1	40,000	
Alamance	Tier 2	40,000	
Beaufort County	Tier 1	40,000	
Bladen	Tier 1	40,000	
*Blue Ridge	Tier 2	40,000	
Caldwell	Tier 1	40,000	
Carteret	Tier 2	40,000	
*Catawba	Tier 2	40,000	
Central Carolina	Tier 2	40,000	
Cleveland	Tier 1	40,000	
Coastal Carolina	Tier 1	40,000	
*College of the Albemarle	Tier 1	40,000	
Craven	Tier 2	40,000	
*Davidson-Davie	Tier 2	40,000	
Edgecombe	Tier 1	40,000	
Fayetteville Tech	Tier 1	40,000	
Forsyth Tech	Tier 2	40,000	
*Gaston	Tier 2	40,000	
Guilford Tech	Tier 2	40,000	
Halifax	Tier 1	40,000	
Isothermal	Tier 1	40,000	
James Sprunt	Tier 1	40,000	
Lenoir	Tier 1	40,000	
Martin	Tier 1	40,000	
Mayland	Tier 1	40,000	
McDowell Tech	Tier 2	40,000	
Montgomery	Tier 2	40,000	
Nash	Tier 1	40,000	
Pamlico	Tier 2	40,000	
Piedmont	Tier 1	40,000	
Pitt	Tier 1	40,000	
Randolph	Tier 2	40,000	
Richmond	Tier 1	40,000	
Roanoke-Chowan	Tier 1	40,000	
Robeson	Tier 1	40,000	
Rockingham	Tier 1	40,000	
*Rowan-Cabarrus	Tier 2	40,000	
Sampson	Tier 1	40,000	

*Sandhills	Tier 2	40,000
*South Piedmont	Tier 1	40,000
Southeastern	Tier 1	40,000
Southwestern	Tier 1	40,000
Stanly	Tier 2	40,000
Surry	Tier 2	40,000
Tri-County	Tier 1	40,000
Vance-Granville	Tier 1	40,000
Wayne	Tier 1	40,000
Western Piedmont	Tier 2	40,000
Wilkes	Tier 1	40,000
Wilson	Tier 1	40,000
Total		2,000,000

^{*}For colleges serving multiple counties, funds can only be used for Tier 1 & 2 counties.

<u>Fund Source and Availability:</u> Funding is available as authorized by Session Law 2021-180, Section 6.13.

Contact:

Bruce Mack

Vice President of Economic Development

STATE BOARD OF COMMUNITY COLLEGES Allocation for Faculty Recruitment and Retention FY 2021-22 and FY 2022-23

Request: The State Board of Community Colleges (SBCC) is asked to approve the allocation of faculty recruitment and retention funds appropriated in the 2021 Appropriations Act (Session Law 2021-180).

<u>Background:</u> The 2021 Appropriations Act (Session Law 2021-180) appropriates a new funding source for recruitment and retention of community college faculty in high demand fields. High demand fields are defined as Tier 1A and Tier 1B courses. Funds can be used for bonuses as well as salary increases, for hard-to-recruit (for example, vacant position remains unfilled after multiple postings) or hard-to-retain (for example, high turnover rate of this position or competing job offer) full-time and/or part-time faculty with a majority teaching load in Tier 1A and/or 1B courses (both curriculum and continuing education). These funds must also cover the cost of associated fringe benefits (social security and retirement) for salary increases or bonuses awarded with these funds.

<u>Rationale</u>: Since these funds are to be used for faculty teaching in Tier 1A and/or 1B, the methodology for allocating the funds is to use the 2021-22 Tier 1A and 1B budget FTE (BFTE) and allocate the funds proportional to this BFTE. A template for tracking and verifying the legislative intended use of these funds will be distributed to colleges to record faculty receiving a recruitment and/or retention salary increase or bonus and a justification for the increase or bonus. Colleges shall submit the template to the System Office prior to implementation of any faculty recruitment or retention salary increase or bonus.

<u>Funding Amount and Time Period:</u> The total allocation is \$8,660,000 for FY 2021-22 available July 1, 2021 – June 30, 2022 and \$12,320,000 for FY 2022-23 available July 1, 2022 – June 30, 2023.

Community College	Tier 1A & 1B BFTE	2021-22	2022-23
Alamance CC	1,356.9	\$ 145,983	\$ 207,681
Asheville-Buncombe TCC	2,705.3	\$ 291,038	\$ 414,040
Beaufort County CC	515.3	\$ 55,433	\$ 78,861
Bladen CC	542.5	\$ 58,360	\$ 83,024
Blue Ridge CC	851.5	\$ 91,606	\$ 130,322
Brunswick CC	573.8	\$ 61,733	\$ 87,823
Caldwell CC and TI	1,736.1	\$ 186,775	\$ 265,712
Cape Fear CC	3,404.5	\$ 366,258	\$ 521,051
Carteret CC	628.8	\$ 67,649	\$ 96,240
Catawba Valley CC	1,547.3	\$ 166,462	\$ 236,814
Central Carolina CC	1,820.0	\$ 195,803	\$ 278,556
Central Piedmont CC	6,146.4	\$ 661,245	\$ 940,709
Cleveland CC	1,067.9	\$ 114,884	\$ 163,438
Coastal Carolina CC	1,466.5	\$ 157,771	\$ 224,450

College of the Albemarle	906.3	\$ 97,498	\$ 138,704
Craven CC	1,282.7	\$ 137,997	\$ 196,319
Davidson-Davie CC	1,493.5	\$ 160,678	\$ 228,585
Durham TCC	2,020.9	\$ 217,409	\$ 309,293
Edgecombe CC	705.2	\$ 75,865	\$ 107,928
Fayetteville TCC	3,959.1	\$ 425,929	\$ 605,940
Forsyth TCC	3,131.4	\$ 336,886	\$ 479,266
Gaston College	1,785.9	\$ 192,135	\$ 273,337
Guilford TCC	3,705.5	\$ 398,645	\$ 567,125
Halifax CC	387.8	\$ 41,722	\$ 59,355
Haywood CC	483.1	\$ 51,970	\$ 73,934
Isothermal CC	710.8	\$ 76,468	\$ 108,785
James Sprunt CC	441.7	\$ 47,522	\$ 67,606
Johnston CC	1,764.5	\$ 189,831	\$ 270,060
Lenoir CC	1,106.8	\$ 119,068	\$ 169,391
Martin CC	288.6	\$ 31,052	\$ 44,176
Mayland CC	388.1	\$ 41,752	\$ 59,398
McDowell TCC	399.8	\$ 43,016	\$ 61,196
Mitchell CC	934.6	\$ 100,544	\$ 143,037
Montgomery CC	430.9	\$ 46,352	\$ 65,942
Nash CC	1,068.3	\$ 114,935	\$ 163,510
Pamlico CC	210.4	\$ 22,635	\$ 32,202
Piedmont CC	542.8	\$ 58,400	\$ 83,081
Pitt CC	3,047.8	\$ 327,887	\$ 466,462
Randolph CC	758.2	\$ 81,570	\$ 116,045
Richmond CC	1,107.1	\$ 119,103	\$ 169,441
Roanoke Chowan CC	165.9	\$ 17,847	\$ 25,389
Robeson CC	929.5	\$ 99,994	\$ 142,254
Rockingham CC	665.6	\$ 71,611	\$ 101,876
Rowan-Cabarrus CC	1,994.7	\$ 214,591	\$ 305,284
Sampson CC	706.8	\$ 76,039	\$ 108,176
Sandhills CC	1,412.4	\$ 151,954	\$ 216,175
South Piedmont CC	956.8	\$ 102,937	\$ 146,441
Southeastern CC	563.0	\$ 60,566	\$ 86,164
Southwestern CC	1,011.5	\$ 108,818	\$ 154,808
Stanly CC	817.9	\$ 87,994	\$ 125,184
Surry CC	1,200.6	\$ 129,159	\$ 183,745
Tri-County CC	434.0	\$ 46,695	\$ 66,429
Vance-Granville CC	933.0	\$ 100,370	\$ 142,789
Wake TCC	7,533.4	\$ 810,460	\$ 1,152,988
Wayne CC	1,357.3	\$ 146,020	\$ 207,733
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Total	80,496.6	\$8,660,000	\$12,320,000
Wilson CC	590.6	\$ 63,541	\$ 90,396
Wilkes CC	1,077.3	\$ 115,902	\$ 164,886
Western Piedmont CC	721.6	\$ 77,633	\$ 110,444

<u>Fund Source and Availability:</u> Funding is available from General Fund appropriation in the 2021 Appropriations Act (Session Law 2021-180).

Contacts:

Elizabeth Grovenstein Vice President and Chief Financial Officer

State Board of Community Colleges Allocation of State Capital Improvement Infrastructure Funds (SCIF) FY2021-22 and FY2022-23

Request: The State Board is asked to approve the allocation of SCIF funding of \$100 million in FY2021-22 and \$100 million in FY2022-23 for a total of \$200 million in this biennium per S.L. 2021-180.

Background: S.L. 2021-180 Section 40.1.(e) provides an intended allocation of \$400 million in SCIF funding to community colleges. However, this funding spans over a four-year period with a planned \$100 million per year. The 2021 Appropriation Act currently appropriates \$200 million (\$100 million in 2021-22 and \$100 million in 2022-23) in the current 2021-23 biennium. Section 40.2 explains the intent of the General Assembly to fund capital improvement projects and plan for future project funding based upon projected SCIF availability. The additional \$200 million (\$100 million in 2023-24 and \$100 million in 2024-25) is dependent upon an appropriation in the 2023-2025 biennium.

Community College SCIF funding is allocated for capital improvement projects and shall be used for the purpose of issuing allotted proceeds to community colleges for new construction or rehabilitation of existing facilities and repairs and renovations. In accordance with Section 40.1(f) SCIF funding shall be used for new construction or rehabilitation of existing facilities, repairs, and renovations, building of technology infrastructure, and the purchase of measures to ensure building security. Any items purchased with these funds, must have a useful life of at least 10 years or must extend the life of the facility by at least 10 years once renovated or rehabilitated. Projects for centralized administration, trailers, relocatable classrooms or mobile classrooms are not eligible.

Section 40.1(f) includes a matching fund requirement that only applies to new construction projects in tier three counties. A county that is a development tier three area, as provided in the annual ranking by the Department of Commerce for 2020 calendar year, shall provide local non-state matching funds in the amount of \$1 of non-state matching funds for every \$1 of SCIF funding. No matching is required of a county that is a development tier one or two and matching is not required for rehabilitation of existing facilities and repairs and renovations.

Method of Allocation: Section 40.1(f) instructed the Community College System Office to develop a process to allocate the proceeds. The North Carolina Association of Community College Presidents (NCACCP) Finance Committee discussed the methodology of this allocation to colleges. Based on the \$100 million per year for four years allocation schedule reflected in Section 40.2 the NCACCP recommended to provide each college 25% of their total SCIF funding (each college's allocated share of the \$400 million total) for each year of the 2021-23 biennium. Table 1 will allocate the appropriated \$200 million for this biennium. The additional \$200 million is dependent upon an appropriation in the 2023-2025 biennium.

State Board of Community Colleges Allocation of State Capital Improvement Infrastructure Funds (SCIF) FY2021-22 and FY2022-23

Table 1 – State Capital Infrastructure (SCIF)

Community College	2021-22	2022-23
Alamance CC	1,984,676	1,984,676
Asheville-Buncombe TCC	2,066,410	2,066,411
Beaufort County CC	1,037,353	1,037,353
Bladen CC	880,029	880,030
Blue Ridge CC	726,393	726,393
Brunswick CC	569,684	569,684
Caldwell CC and TI	1,727,488	1,727,488
Cape Fear CC	2,496,593	2,496,593
Carteret CC	843,925	843,925
Catawba Valley CC	2,163,970	2,163,970
Central Carolina CC	2,507,808	2,507,809
Central Piedmont CC	5,000,000	5,000,000
Cleveland CC	1,899,561	1,899,562
Coastal Carolina CC	2,115,113	2,115,114
College of the Albemarle	1,594,132	1,594,133
Craven CC	1,441,264	1,441,264
Davidson-Davie CC	1,688,772	1,688,773
Durham TCC	1,547,120	1,547,119
Edgecombe CC	1,354,459	1,354,460
Fayetteville TCC	5,000,000	5,000,000
Forsyth TCC	3,643,028	3,643,029
Gaston College	2,252,465	2,252,464
Guilford TCC	4,881,492	4,881,492
Halifax CC	749,132	749,131
Haywood CC	526,359	526,358
Isothermal CC	1,251,830	1,251,831
James Sprunt CC	786,004	786,005
Johnston CC	1,277,948	1,277,949
Lenoir CC	2,956,581	2,956,580
Martin CC	547,561	547,560
Mayland CC	957,463	957,462
McDowell TCC	543,412	543,413
Mitchell CC	849,303	849,302
Montgomery CC	465,058	465,058
Nash CC	1,938,278	1,938,278
Pamlico CC	305,583	305,583
Piedmont CC	750,361	750,360
Pitt CC	3,633,810	3,633,810
Randolph CC	1,354,613	1,354,613

State Board of Community Colleges Allocation of State Capital Improvement Infrastructure Funds (SCIF) FY2021-22 and FY2022-23

Richmond CC	1,881,740	1,881,739
Roanoke-Chowan CC	554,320	554,320
Robeson CC	1,638,994	1,638,994
Rockingham CC	1,101,881	1,101,881
Rowan-Cabarrus CC	3,153,543	3,153,542
Sampson CC	1,300,994	1,300,994
Sandhills CC	1,242,612	1,242,612
Southeastern CC	1,675,252	1,675,252
South Piedmont CC	1,390,103	1,390,103
Southwestern CC	1,255,057	1,255,056
Stanly CC	1,402,548	1,402,547
Surry CC	1,972,078	1,972,078
Tri-County CC	513,914	513,914
Vance-Granville CC	1,848,554	1,848,554
Wake TCC	5,000,000	5,000,000
Wayne CC	2,287,340	2,287,340
Western Piedmont CC	986,807	986,807
Wilkes CC	1,378,580	1,378,580
Wilson CC	1,100,652	1,100,652
TOTAL	100,000,000	100,000,000

To access SCIF funds the colleges must submit the standard Capital Improvement Project NCCCS 3-1 form. Each project will be submitted to the State Board via the monthly Construction and Property Finance Committee agenda item.

The System Office is expecting SCIF guidance from the Office State Budget and Management (OSBM). This information must be received prior to a college moving forward with any approved State Board capital project. Therefore, funding is contingent upon receiving the necessary guidance from OSBM that is required to allow the set-up and expenditure of these funds.

<u>Allocation Amount and Time Period:</u> In FY2021-22 \$100 million is available upon approval and in FY2022-23 an additional \$100M will be available July 1, 2022.

<u>Fund Source Availability:</u> Funding is available through an appropriation of State Capital and Infrastructure Fund from the 2021 Appropriations Act. (S.L. 2021-180). These funds are to be transferred by OSBM to a new Community Colleges Building Fund.

Contacts:

Elizabeth Grovenstein
Vice President and Chief Financial Officer

A.	Project A	Approval - New (Non-State and Other	State Funds)							
	Item	College	Campus or County	Project Number	Project Name	Description	Fund Source	Prior Budget	Board Action Funding Increase/ Decrease	Current Budget
						The College is on the second phase of building	Non-State	\$0.00	\$850,000.00	\$850,000.00
	1	Cleveland	Main	2623	Softball Field	the softball field. The softball field will be constructed on the College main campus.	Total	\$0.00	\$850,000.00	\$850,000.00
							Federal	\$0.00	\$450,000.00	\$450,000.00
*	2	Craven	Main	2625	Kelso Barbering Renovation	Renovations of Kelso building that houses the barbering and cosmetology programs. The college will modify existing classroom space totaling 1,415 square feet within Kelso Hall to allow the college to move the barbering program into their own space making a safer environment for both programs while keeping the college students engaged with an in-person learning experience. The proposed area for barbering will require design services, plumbing, electrical and HVAC work to meet state requirements for the program. Contingent upon Board of Trustees approval (02/15/2022).	Total	\$0.00	\$450,000.00	\$450,000.00
							SCIF - OSBM	\$0.00	\$3,540,947.00	\$3,540,947.00
*						The college intends to construct an addition to the College's Nursing Education and Simulation Center on the campus. The addition will include approximately thirty nursing faculty offices, a large conference room, and various required forms of facility support such as a break area, restrooms, custodial rooms, data closets, plumbing, mechanical, electrical, and retention pond. The new addition will be approximately 6,000 square feet. Contingent upon a signed (2021 SCIF) contract with the Office of State				
	3	Fayetteville	Main	2615	Addition	Budget and Management.	Total	\$0.00	\$3,540,947.00	\$3,540,947.00
	4	Forsyth Technical	Main	2618	Hauser Hall 2nd Floor VAV & HVAC Replacement	The scope of this project is the replacement of the Variable Air Volume (VAV) and Heating, Ventilation, Air Conditioning (HVAC) system in Hauser Hall – 2nd floor. The equipment is original to the 1985 building. The scope includes demolition and removal of the existing mechanicals system and replacement of the air handling units, VAV terminal boxes.	Non-State Total	\$0.00 \$0.00	\$508,030.00 \$508,030.00	\$508,030.00 \$508,030.00
						The scope of this project is the replacement of	Non-State	\$0.00	\$503,539.00	\$503,539.00
	5	Forsyth Technical	Main	2631	Hauser Hall 1st Floor VAV & HVAC Replacement	the Variable Air Volume (VAV) and Heating, Ventilation, Air Conditioning (HVAC) system on Hauser Hall – 1st floor. The equipment is original to the 1985 building. The scope of work is to remove existing mechanical system, furnish and install a new mechanicals system and replacing the air handling units, VAV terminal hoxes.	Total	\$0.00	\$503,539.00	\$503,539.00
		,				This project includes the purchase of a new	41520	\$0.00	\$225,722.06	\$225,722.06
						modular fire/burn building to simulate a hot fire/smoke environment. The structure is made up of multiple containers stacked together to recreate a multi-floor, multi-room environment. The installation requires a building foundation and site improvements to handle fire vehicle parking in the general area of the training	State Equipment Allocation	\$0.00	\$550,000.00	\$550,000.00
	6	Guilford Technical	Main	2613	Equipment Installation - Fire Training	building.	Total	\$0.00	\$775,722.06	\$775,722.06

	Item	College	Campus or County	Project Number	Project Name	Description	Fund Source	Prior Budget	Board Action Funding Increase/ Decrease	Current Budget
						Build a Workforce Development Center on the main campus to house customized professional development training to local businesses and individual community residents. The new facility will be approximately 22,600 square feet in size and will include four shops and four classrooms for each program with ample learning space. The building will be located on the existing campus and connected physically and visually to the main campus through roadways, parking, and sidewalks. The programs scheduled to be housed in this new building will include HVAC, Electrical Wiring, Industrial Maintenance, and an innovation Center. Contingent upon a signed (2021 SCIF) contract with the Office of State	SCIF - OSBM	\$0.00	\$9,000,000.00	\$9,000,000.00
	7	James Sprunt	Main	2628	Workforce Development Center	Budget and Management.	Total	\$0.00	\$9,000,000.00	\$9,000,000.00
					HVAC Replacements and Renovations (7	Due to the age of the equipment, the use of R- 22 refrigerant, and increase in outside air, and additional cooling load, the college will replace the split system heat pump in the Aviation Building and the condensing unit and rebuild the	Federal	\$0.00	\$798,540.00	\$798,540.00
	8	Lenoir	Main	2614	Buildings)	air handling system.	Total	\$0.00	\$798,540.00	\$798,540.00
В.		Lenoir Approval - Amended (Non-State and O	Greene Other State Funds)	2617	Greene County Campus wide - HVAC Replacement and Renovations	Connect new boiler to existing hot water piping. Provide a building management system BACnet interface to integrate into new building automation system and add split system heat pumps.	Federal Total	\$0.00 \$0.00	\$237,299.00 \$237,299.00	\$237,299.00 \$237,299.00
	Item	College	Campus or County	Project Number	Project Name	Description	Fund Source	Prior Budget	Board Action Funding Increase/ Decrease	Current Budget
	1	Cape Fear	Main	2562	Wilson Center Multipurpose Addition	Project is being amended due to an increase in scope of work. The colleges earlier design process was focused on a 50-person occupancy of the multipurpose room and now is focused on a minimum capacity requirement of a 100-person occupancy. This led to making the addition and project larger.	Non-State Total	\$500,000.00	\$1,704,422.00 \$1,704,422.00	\$2,204,422.00
*		Fayetteville	Main	2546	Nursing Education	Project is being amended due to an increase in scope. The College will be adding four alternates which include storefront systems, accordion doors, corridor renovation, and air compressor and vacuum pump. In addition, per the Architect's construction documents cost estimate, the College is incurring additional project costs due to significant delays and the escalation of materials costs related to the pandemic and supply chain. Contingent upon a signed (2021 SCIF) contract with the Office of State Budget and Management.	SCIF - OSBIM Non-State Golden Leaf	\$0.00 \$623,141.00 \$961,200.00	\$459,053.00 \$0.00 \$0.00 \$0.00	\$459,053.00 \$623,141.00 \$961,200.00 \$2,043,394.00

	Item	College	Campus or County	Project Number	Project Name	Description	Fund Source	Prior Budget	Board Action Funding Increase/ Decrease	Current Budget
						This was a decreased in the state of the sta	Non-State	\$2,100,000.00	(\$1,925,271.00)	\$174,729.00
						This amendment is to add funding that the college received approval from by the U.S. Department of Education to use Higher	Federal	\$0.00	\$1,925,271.00	\$1,925,271.00
	3	Fayetteville	Main	2555	Health Technology Center Mechanical Renovation	Education Emergency Relief Funds (HEERF) for this project, excluding the ceiling tile replacement portion of the project.	Total	\$2,100,000.00	\$0.00	\$2,100,000.00
	J	rayettevine		2555	THE TOTAL CONTROL OF THE TOTAL	replacement portion of the project.				
	4	Guilford Technical	Main	2130	Equipment Installation	Project is submitted for a decrease in cost for Final Project Close-out.	41520 Total	\$596,672.00 \$596,672.00	(\$225,722.06) (\$225,722.06)	\$370,949.94 \$370,949.94
C.	Project .	Approval - New (Connect NC Bond Fun	ds) and State Capital and I	nfrastructure F	fund (SCIF)				T	
	Item	College	Campus or County	Project Number	Project Name	Description	Fund Source	Prior Budget	Board Action Funding Increase/ Decrease	Current Budget
							46620 R&R	\$0.00	\$1,500,000.00	\$1,500,000.00
						The College will repair and renovate the water distribution infrastructure that supplies potable	Non-State	\$0.00	\$1,500,000.00	\$1,500,000.00
*	1	Stanly	Main	2629	Water Distribution Infrastructure	water to the main campus due to current and future growth of SCC educational offerings. These improvements would provide an upgrade to the entire system, to include and automated pump system, new water lines, and meet the required flow rates for fire code purposes. Contingent upon Bond Counsel approval.	Total	\$0.00	\$3,000,000.00	\$3,000,000.00
D.	Project .	Approval - Amended (Connect NC Bon	d Funds) and State Capital	and Infrastruct	ture Fund (SCIF)					
	Item	College	Campus or County	Project Number	Project Name	Description	Fund Source	Prior Budget	Board Action Funding Increase/ Decrease	Current Budget
						Desiration and defends increase and After	46620 R&R	\$465,000.00	\$0.00	\$465,000.00
						Project is amended for an increase cost. After the unexpected abatement and the required air	Non-State	\$0.00	\$100,000.00	\$100,000.00
*						quality monitoring the floor was found to be unlevel and now compound is needed to level out the concrete floor and address the high moisture content that was discovered.				
	1	Asheville-Buncombe	Main	2560	Coman Gym Renovations	Contingent upon Bond Counsel approval.	Total	\$465,000.00	\$100,000.00	\$565,000.00
						Project is being amended to remove Connect NC	46620 R&R Non-State	\$185,000.00 \$300,000.00	(\$185,000.00) \$185,000.00	\$0.00 \$485,000.00
					South Campus Building 2000 Welding	Bond funding and College Reserve funding and replace both with Cabarrus County Special	NOII-State	\$300,000.00	\$105,000.00	,465,000.00
	2	Rowan-Cabarrus	Main	2594	Program Remodel	Capital Allocation.	Total	\$485,000.00	\$0.00	\$485,000.00
						Project is being amended due to the bids coming	46620 R&R	\$424,979.19	\$25,265.83	\$450,245.02
*						in higher due escalation in price and shortage of materials. Contingent upon Bond Counsel	Non-State	\$0.00	\$6,019.98	\$6,019.98
	3	Surry	Main	2604	A Building Roof Replacement	approval.	Total	\$424,979.19	\$31,285.81	\$456,265.00

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	Item	College	Campus or County	Project Number	Project Name	Description	Fund Source	Prior Budget	Board Action Funding Increase/ Decrease	Current Budget		
							46620 New	\$437,000.00	\$40,000.00	\$477,000.00		
	4	Tri County	Main	2559	Sustainable Agriculture and Shipping	Project is being amended to increase project cost to complete integral components of the buildings that were not included in the original project scope or budget of the project. Additional scope includes a bay door, access door locks, floor coating and certain concrete	Total	\$437,000.00	\$40,000.00	\$477,000.00		
	4	Tri-County	Main	2559	Receiving Annex	and paved areas.	46620 R&R		(\$40,000.00)	· · ·		
	5	Tri-County	Main	2598	West Building and Additional Access Door Renovation	Project is being amended to decrease project scope. This project came in under budget allowing the college to reduce this project by \$40,000 and move remaining funds to project no. 2559.	Total	\$393,603.46 \$393,603.46	(\$40,000.00)	\$353,603.46 \$353,603.46		
E.	Project A	Approval - Final-Close out (Connect NC	Bond Funds)									
					Emergency Services Training Classroom	Project is submitted for a decrease in cost for	46620 New	\$2,144,456.20	(\$27,499.09)	\$2,116,957.11		
	1	Beaufort	Main	2314	Building	Final Project Close-out.	Total	\$2,144,456.20	(\$27,499.09)	\$2,116,957.11		
					Harris Campus Building 1, Classroom	Project is submitted for a decrease in cost for	46620 R&R	\$604,208.80	(\$303,033.05)	\$301,175.75		
	2	Central Piedmont	Harris	2543	Renovation	Final Project Close-out.	Total	\$604,208.80	(\$303,033.05)	\$301,175.75		
						Project is submitted for a decrease in cost for	46620 R&R	\$475,000.00	(\$61,181.96)	\$413,818.04		
	3	Stanly	Albemarle	2495	Snyder and Whitley Chillers	Final Project Close-out.	Total	\$475,000.00	(\$61,181.96)	\$413,818.04		
						Project is submitted for a decrease in cost for	46620 R&R	\$275,000.00	(\$91,800.00)	\$183,200.00		
	4	Stanly	Crutchfield	2496	Crutchfield Chiller	Final Project Close-out.	Total	\$275,000.00	(\$91,800.00)	\$183,200.00		
							46620 New	\$579,855.00	(\$25,265.83)	\$554,589.17		
							40720	\$405,145.89	\$0.00	\$405,145.89		
	5	Surry	Main	2032	Vineyard Education Building	Project is submitted for a decrease in cost for Final Project Close-out.	Total	\$985,000.89	(\$25,265.83)	\$959,735.06		
F.	Acquisit	ion and Disposal of Real Property										
	Item	College	Campus or County	Project Number	Acquisition and/or Disposal		Action Req	uested				
	1	Central Piedmont		N/A	Disposal	The Board of Trustees of Central Piedmont Community College requests permission as per G.S. 115D-15, to dispose of a structure by way of demolition, located on 1422 Elizabeth Avenue, Charlotte, NC. The Board of Trustees have determined this property is no longer necessary.						
	2	Richmond		N/A	Acquire	The Board of Trustees of Richmond Community College requests permission as per G.S. 115D-20, to acquire by donation approximately 5.85 acres of property with two small structures from Scotland County Government to construct a truck driver training range for a CDL driving course located at 21501 Charles Craft Lane, Laurinburg, North Carolina and is approximately seven miles from the colleges Scotland County Campus. Additional request to dispose of two structures on the property as per G.S. 115D-15 by demolition to allow a new facility to be designed that will support a truck driving training range. Parcel ID 01025001002/01026201003A. The Board of Trustees have determined that the two structures are unnecessary for college purposes. Approval is contingent upon a Phase I Environmental Site Assessment with "no findings" that necessitate a Phase II Environmental Site Assessment and Counsel of State approval if there is known contamination.						

G.	G. Project Approval - Hurricane Florence Funds										
	Item College Campus or County Project Number Project Name Description Fund Source Prior Budget Board Action Funding Increase/ Current Budget Decrease								Current Budget		
	N/A						Total	\$0.00	\$0.00	\$0.00 \$0.00	

State Fund Legend

40720 - Equipment to Capital

41120 - Equipment to Capital

41220 - Equipment to Capital

41720 - Special Project SL 2017-57

41820 - Special Project SL 2018-5

41820 - Hurricane Relief funds SL 2018-136

41920 - Special Project SL 2019-235

42020 - Special Project SL 2019-235

46620 - 2016 Connect NC Bonds

SCIF - OSBM Administered

STATE BOARD OF COMMUNITY COLLEGES Annual Survey of Fees FY 2020-21

Background Information: 1E SBCCC 700.1(e) of the State Board Codes states "The college shall report all required local fees established by the board of trustees to the System Office on an annual basis as directed by the System Office." Local fees are defined as instructional technology; student activity; college access, parking, and security (CAPS); and required specific fees. State Board policy regarding all four types of local fees permits the retention and expenditure of receipts collected locally. Because receipts are held in colleges' institutional accounts, the System Office cannot obtain this information without surveying the colleges. Local boards of trustees and their presidents have the authority to levy fees not inconsistent with the parameters established by the State Board.

Survey Results:

Fee Types

As noted, there are four types of fees that local boards may charge under current State Board policy. They include:

- 1. Instructional Technology Fee
 - a. Curriculum (\$48 per academic term maximum)
 - b. Continuing Education (\$5 per course maximum)
- 2. Student Activity Fee (\$35 per academic term maximum)
- 3. College Access, Parking and Security Fee (CAPS) (no maximum)
- 4. Required Specific Fees (no maximum)

Executive Summary

Note: Many of the year-to-year changes are noted in parentheses ().

- 1. Instructional Technology Fee
 - a. Curriculum:
 - Fifty-five colleges charged this fee to students (same as 2019-20).
 - Of the 55 colleges that charged a fee, 12 (-1) charged up to the \$48 per academic term maximum permitted, and the remaining 43 (+1) charged less than the \$48 maximum. Four of those 55 colleges waived the fee for the summer term. No college charged more than the \$48 per academic term maximum.
 - For the fiscal year, colleges expended \$6.49 million (-\$4.02 million) and had on-hand a cash balance of \$35.39 million (+4.2 million).

- The cash balance may be used for the procurement, maintenance, operating and repair of computers and other instructional technology (hardware and software), including supplies and materials for operations.
- Colleges are authorized to use instructional technology fee receipts to hire support positions to operate, maintain, and repair this technology.

b. Continuing Education:

- Thirty-six colleges charged a fee (-1 from fiscal year 2019-20).
- Of the 36 that charged a fee, 32 (-1) charged the \$5 per course maximum permitted, and four charged up to \$3. No college charged more than the \$5 per course maximum.
- For the fiscal year, colleges expended \$42,763 (-26,089) and had on-hand a cash balance of \$1.18 million (+\$67,061).
- The cash balance may be used for the same purposes noted for curriculum.

2. Student Activity Fees

- Fifty-seven of the colleges charged a student activity fee during the fall and spring semesters (-1 from fiscal year 2019-20). Twenty-two colleges (+4) charged up to the \$35 maximum permitted in fiscal year 2020-21. Twenty colleges (same as fiscal 2019-20) waived the fee for the summer term (same as fiscal year 2019-20). No college charged more than the \$35 per academic term maximum.
- For the fiscal year, colleges expended \$8.43 million (-\$2.4 million) and had on-hand a cash balance of \$10.18 million (+2.46 million).
- The receipts that are collected from the fee may be used to support student activities.
- Student activities include the Student Government Association (SGA), scholarships, student functions and events, athletics, clubs, graduation expenses, IDs, and student publications.
- Of the funds expended in fiscal year 2020-21, 21% were for student functions and events, 11% for the SGA, 34% for staff salaries, 28% for athletics, and 6% among other student purposes.

3. College Access, Parking and Security (CAPS) Fees

- Fifty-one (+5 over fiscal year 2019-20) colleges charged a parking fee. Of the 51 colleges, 1 waived this fee during the summer term.
- While there is no maximum that can be charged, as State Board policy leaves this up to the local Board of Trustees, the range charged was from \$1 to \$97 per semester. The most common charges were between \$5 and \$25 per semester.
- For the fiscal year, colleges expended \$9.28 million (-\$486,654) and had a fund balance of \$25.02 million (-\$203,918).

 Of the funds expended in fiscal year 2020-21, 13% were for paving/resurfacing, 72% for security, 10% for student transportation, and 5% for parking enforcement

4. Required Specific Fees

- Specific fees are used for the purposes for which they are charged and collected, including consumables expended in the instructional process, including tools, uniforms, lab supplies, insurance, certification/licensure fees, etc.
- In the survey, colleges were asked to provide a list of the fees charged, rate, course type, and amounts collected. We did not ask for the fund balances because fund balance is rarely built on these fees, as they are spent for the immediate classes or activities offered.



2020-21 Curriculum Instructional Technology Fee Summary \$48 per academic term maximum

	Summer 202	0	Fall 2020/Spring	2021		
					Expenditures for 2020-	Fund Balance June 30,
	Rate	Basis	Rate	Basis	21	2021
ALAMANCE COMMUNITY COLLEGE	NONE	Busis	NONE		<u> </u>	\$ -
ASHEVILLE-BUNCOMBE TECH CC	\$48.00	Semester	\$48.00	Semester	246,913.90	391,424.82
BEAUFORT CO COMMUNITY COLLEGE	NONE	Semester	\$4.00 (\$36.00 max)	Credit Hour	70,846.46	142,748.70
BLADEN COMMUNITY COLLEGE	\$15.00	Semester	\$15.00	Semester	22,727.50	15,400.78
BLUE RIDGE COMMUNITY COLLEGE	\$3.00/\$48.00 (max)	Credit Hour	\$3.00/\$48.00 (max)	Credit Hour	89,029.78	158,546.02
BRUNSWICK COMMUNITY COLLEGE	\$8.00/\$16.00	Semester	\$8.00/\$16.00	Semester	(999.12)	231,441.74
CALDWELL COMMUNITY COLLEGE	NONE	Semester	NONE	Jemester	(333.12)	-
CAPE FEAR COMMUNITY COLLEGE	\$3.00 (\$48.00 max)	Credit Hour	\$3.00 (\$48.00 max)	Credit Hour	1,796.51	2,234,721.41
CARTERET COMMUNITY COLLEGE	\$20.00/\$35.00	Semester	\$20.00/\$35.00	Semester	329,962.07	83,683.64
CATAWBA VALLEY COMMUNITY COLLEGE	\$48.00	Semester	\$48.00	Semester	471,749.48	167,378.52
CENTRAL CAROLINA COMMUNITY COLLEGE	\$8.00/\$16.00	Semester	\$8.00/\$16.00	Semester	94,552.38	-
CENTRAL PIEDMONT COMMUNITY COLLEGE ¹	\$48.00	Semester	\$48.00	Semester	2,222,504.01	1,824,086.55
CLEVELAND COMMUNITY COLLEGE	\$20.00	Semester	\$20.00	Semester	2,222,304.01	365,213.92
COASTAL CAROLINA COMMUNITY COLLEGE	NONE	Schiester	NONE	Scilicatei	_	505,215.52
COLLEGE OF THE ALBEMARLE ¹	\$16.00	Semester	\$16.00	Semester	85,008.30	154,495.15
CRAVEN COMMUNITY COLLEGE	\$48.00	Semester	\$48.00	Semester	190.921.02	1,966,049.90
DAVIDSON-DAVIE COMMUNITY COLLEGE	\$7.00/\$10.00/\$16.00	Credit Hour	\$7.00/\$10.00/\$16.00	Credit Hour	127,258.12	719,566.53
DURHAM TECHNICAL COMM COLLEGE	\$16/\$18.00/\$20.00/\$22.00	Semester	\$16/\$18.00/\$20.00/\$22.00	Semester	3,483.45	411,434.14
EDGECOMBE COMMUNITY COLLEGE	\$2.00	Credit Hour	\$2.00	Credit Hour	24,553.28	90,438.93
FAYETTEVILLE TECH COMM COLLEGE	\$16.00	Semester	\$16.00	Semester	2.228.45	3,816,616.95
FORSYTH TECHNICAL COMM COLLEGE	\$30.00/\$48.00	Semester	\$30.00/\$48.00	Semester	952,832.36	1,684,631.03
GASTON COLLEGE ¹	\$16.00/\$18.00/\$20.00	Semester	\$16.00/\$18.00/\$20.00	Semester	16,412.68	1,316,430.06
GUILFORD TECH COMM COLLEGE	\$10.00/\$16.00	Semester	\$10.00/\$16.00	Semester	65,161.00	4,109,177.15
HALIFAX COMMUNITY COLLEGE	\$2.00 (\$32.00 max)	Credit Hour	\$2.00 (\$32.00 max)	Credit Hour	03,101.00	23,166.22
HAYWOOD COMMUNITY COLLEGE	\$32.00	Semester	\$32.00	Semester	5.449.37	342,470.82
ISOTHERMAL COMMUNITY COLLEGE ¹	NONE	Schiester	\$35.00	Semester	49,442.64	96,651.13
JAMES SPRUNT COMMUNITY COLLEGE	\$30.00	Semester	\$30.00	Semester	5,546.60	95.400.19
JOHNSTON COMMUNITY COLLEGE	\$16.00	Semester	\$16.00	Semester	6,604.53	480,531.44
LENOIR COMMUNITY COLLEGE	NONE	Jennester	\$16.00	Semester	570.77	363,263.93
MARTIN COMMUNITY COLLEGE	NONE		\$15.25	Semester	2,672.64	41,791.84
MAYLAND COMMUNITY COLLEGE	\$8.00/\$16.00	Credit Hour	\$8.00/\$16.00	Credit Hour	12,076.43	15,352.08
MCDOWELL TECHNICAL COMM COLLEGE	\$1.50 (\$24 max)	Credit Hour	\$1.50 (\$24 max)	Credit Hour	37,721.00	52,757.00
MITCHELL COMMUNITY COLLEGE	\$3.00 (\$48 max)	Credit Hour	\$3.00 (\$48 max)	Credit Hour	148,137.98	447,580.51
MONTGOMERY COMMUNITY COLLEGE	\$16.00	Semester	\$16.00	Semester	795.31	153,319.68
NASH COMMUNITY COLLEGE	\$6.00 (\$24.00 max)	Credit Hour	\$6.00 (\$48.00 max)	Credit Hour	110,944.95	244,346.01
PAMLICO COMMUNITY COLLEGE	\$10.00	Semester	\$10.00	Semester	1,427.17	27,425.65
PIEDMONT COMMUNITY COLLEGE	\$8.00	Semester	\$16.00	Semester	6,005.00	13,299.00
PITT COMMUNITY COLLEGE	\$32.00	Semester	\$32.00	Semester	152,415.50	954,098.48
RANDOLPH COMMUNITY COLLEGE	\$2.00	Credit Hour	\$2.00	Credit Hour	1,159.12	281,589.84
RICHMOND COMMUNITY COLLEGE	\$15.00	Semester	\$2.00 \$15.00	Semester	66,623.82	633,210.33
ROANOKE-CHOWAN COMMUNITY COLLEGE	\$1.00	Credit Hour	\$3.00	Credit Hour	00,023.82	132,960.74
ROBESON COMMUNITY COLLEGE	\$32.00	Semester	\$3.00	Semester	125,917.60	92,111.39
ROCKINGHAM COMMUNITY COLLEGE	\$15.00/\$24.00	Semester	\$15.00/\$24.00	Semester	112.02	219,803.04
ROWAN-CABARRUS COMMUNITY COLLEGE	\$18.00/\$24.00	Semester	\$13.00/\$24.00	Semester	161,687.84	864,185.59
SAMPSON COMMUNITY COLLEGE	\$16.00	Semester	\$18.00/\$36.00	Semester	546.52	528,969.52
SANDHILLS COMMUNITY COLLEGE	\$16.00	Semester	\$16.00	Semester	179,376.23	182,959.76
SANDHILLS CONNINIONITY COLLEGE	३4 0.∪∪	Semester	\$46.UU	semester	1/9,5/6.23	162,939.76

	Summer 2020		Fall 2020/Sprin	g 2021		
					Expenditures for 2020-	Fund Balance June 30,
	Rate	Basis	Rate	Basis	21	2021
SOUTH PIEDMONT COMMUNITY COLLEGE	\$2.00	Credit Hour	\$2.00	Credit Hour	34,741.98	94,996.42
SOUTHEASTERN COMMUNITY COLLEGE ²	\$16.00/\$32.00	Semester	\$16.00/\$32.00	Semester	50,762.38	537,478.32
SOUTHWESTERN COMMUNITY COLLEGE	\$1.00	Credit Hour	\$1.00	Credit Hour	-	448,069.37
STANLY COMMUNITY COLLEGE	\$48.00	Semester	\$48.00	Semester	32,020.26	369,568.22
SURRY COMMUNITY COLLEGE	\$1.00	Credit Hour	\$1.00	Credit Hour	-	317,909.68
TRI-COUNTY COMMUNITY COLLEGE	\$16.00	Semester	\$16.00	Semester	1,695.00	161,341.71
VANCE GRANVILLE COMMUNITY COLLEGE	\$6.00/\$12.00	Semester	\$6.00/\$12.00	Semester	19,002.10	560,291.82
WAKE TECHNICAL COMMUNITY COLLEGE	\$3.00	Credit Hour	\$3.00	Credit Hour	207,026.78	5,408,886.19
WAYNE COMMUNITY COLLEGE	\$8.00/\$16.00	Semester	\$8.00/\$16.00	Semester	1,187.19	251,517.48
WESTERN PIEDMONT COMM COLLEGE	\$3.00 (\$48.00 max)	Credit Hour	\$3.00 (\$48.00 max)	Credit Hour	308.29	701,361.49
WILKES COMMUNITY COLLEGE	\$4.00 (\$16.00 max)	Credit Hour	\$4.00 (\$16.00 max)	Credit Hour	47,996.70	48,317.19
WILSON COMMUNITY COLLEGE	\$20.00	Semester	\$20.00	Semester	664.66	323,448.31
TOTAL		- ·			\$ 6,487,580.01	\$ 35,393,916.33

Number of colleges that do not charge a fee: 3 Number of colleges that charge the maximum: 12

¹Expenditures and Fund Balance include continuing education ²Rate is \$16 for CCCP students



2020-21 Continuing Education Instructional Technology Fee Summary \$5 per course maximum

	Summer 2	2020	Fall 2020/Spr	ing 2021		
					Expenditures	Fund Balance
	Rate	Basis	Rate	Basis	for 2020-21	June 30, 2021
ALAMANCE COMMUNITY COLLEGE	NONE		NONE	Busis	\$ -	\$ -
ASHEVILLE-BUNCOMBE TECH CC	\$5.00	Course	\$5.00	Course	116.54	133,487.27
BEAUFORT CO COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	-	13,546.09
BLADEN COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	<u>-</u>	150.00
BLUE RIDGE COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	-	14,474.51
BRUNSWICK COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course		12,333.85
CALDWELL COMMUNITY COLLEGE	NONE		NONE		-	-
CAPE FEAR COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	-	38,172.61
CARTERET COMMUNITY COLLEGE	NONE		NONE		-	-
CATAWBA VALLEY COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	-	20,380.97
CENTRAL CAROLINA COMMUNITY COLLEGE	NONE		NONE			-
CENTRAL PIEDMONT COMMUNITY COLLEGE ¹	\$5.00	Course	\$5.00	Course	-	-
CLEVELAND COMMUNITY COLLEGE	NONE		NONE		-	-
COASTAL CAROLINA COMMUNITY COLLEGE	NONE		NONE		-	-
COLLEGE OF THE ALBEMARLE ¹	\$5.00	Course	\$5.00	Course	-	-
CRAVEN COMMUNITY COLLEGE	NONE		NONE	-		-
DAVIDSON-DAVIE COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	-	54,160.92
DURHAM TECHNICAL COMM COLLEGE	\$5.00	Course	\$5.00	Course	-	4,330.00
EDGECOMBE COMMUNITY COLLEGE	NONE		NONE		-	-
FAYETTEVILLE TECH COMM COLLEGE	NONE		NONE		-	-
FORSYTH TECHNICAL COMM COLLEGE	\$5.00	Course	\$5.00	Course	479.91	242,056.10
GASTON COLLEGE ¹	\$5.00	Course	\$5.00	Course	-	-
GUILFORD TECH COMM COLLEGE	\$3.00	Course	\$3.00	Course	-	191,580.93
HALIFAX COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	-	255.00
HAYWOOD COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	<u> </u>	18,396.00
ISOTHERMAL COMMUNITY COLLEGE ¹	\$5.00	Course	\$5.00	Course	-	-
JAMES SPRUNT COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	-	1,022.27
JOHNSTON COMMUNITY COLLEGE	\$1.00/\$2.00/\$3.00	Credit Hour	\$1.00/\$2.00/\$3.00	Credit Hour	-	18,972.63
LENOIR COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	6.78	21,420.44
MARTIN COMMUNITY COLLEGE	NONE		NONE			
MAYLAND COMMUNITY COLLEGE	NONE		NONE		-	-
MCDOWELL TECHNICAL COMM COLLEGE	NONE		NONE		-	-
MITCHELL COMMUNITY COLLEGE	NONE		NONE		-	-
MONTGOMERY COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	-	2,007.66
NASH COMMUNITY COLLEGE	NONE		NONE			

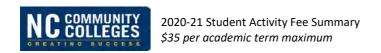
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Compiled by: NCCCS Finance Operations Source: Annual fee surveys

	Summer 2020		Fall 2020/Spri	Fall 2020/Spring 2021		
	Rate	Basis	Rate	Basis	Expenditures for 2020-21	Fund Balance June 30, 2021
PAMLICO COMMUNITY COLLEGE	NONE		NONE		-	=
PIEDMONT COMMUNITY COLLEGE	NONE		NONE			-
PITT COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	22,072.97	56,706.37
RANDOLPH COMMUNITY COLLEGE	NONE		NONE		-	-
RICHMOND COMMUNITY COLLEGE	NONE		NONE		-	-
ROANOKE-CHOWAN COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	-	15,563.25
ROBESON COMMUNITY COLLEGE	\$5.00	Semester	\$5.00	Semester	-	6,211.22
ROCKINGHAM COMMUNITY COLLEGE	NONE		NONE		-	-
ROWAN-CABARRUS COMMUNITY COLLEGE	NONE		NONE		-	-
SAMPSON COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	2.49	3,686.49
SANDHILLS COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	17,644.29	22,856.83
SOUTH PIEDMONT COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	-	3,263.19
SOUTHEASTERN COMMUNITY COLLEGE	NONE		NONE		-	-
SOUTHWESTERN COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	-	5,883.57
STANLY COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	-	51,840.36
SURRY COMMUNITY COLLEGE	\$1.00/\$2.00/\$3.00	Course	\$1.00/\$2.00/\$3.00	Course	2,369.28	46,407.73
TRI-COUNTY COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	20.00	16,536.52
VANCE GRANVILLE COMMUNITY COLLEGE	\$3.00	Course	\$3.00	Course	9.01	6,622.14
WAKE TECHNICAL COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	-	118,131.90
WAYNE COMMUNITY COLLEGE	\$5.00	Semester	\$5.00	Semester	-	15,496.50
WESTERN PIEDMONT COMM COLLEGE	NONE		NONE		-	=
WILKES COMMUNITY COLLEGE	\$5.00	Course	\$5.00	Course	10.05	2,236.92
WILSON COMMUNITY COLLEGE	\$5.00	Semester	\$5.00	Semester	32.15	26,365.30
TOTAL					\$42,763.47	\$1,184,555.54

Number of colleges that do not charge a fee: 22 Number of colleges that charge the maximum: 32

¹Expenditures and Fund Balance included in curriculum



	Summer 20	20	Fall 2020/Spring	g 2021		
	Rate	Basis	Rate	Basis	Expenditures for 2020-21	Fund Balance June 30, 2021
ALAMANCE COMMUNITY COLLEGE	\$2.00/\$4.00/\$6.00	Semester	\$2.00/\$4.00/\$6.00	Semester	\$48,649.23	\$ -
ASHEVILLE-BUNCOMBE TECH CC	NONE		\$35.00	Semester	36,955.77	166,255.59
BEAUFORT CO COMMUNITY COLLEGE	NONE		\$1.00 (\$16.00 max)	Credit Hour	6,595.29	3,245.52
BLADEN COMMUNITY COLLEGE	\$30.00	Semester	\$30.00	Semester	20,490.64	85,216.58
BLUE RIDGE COMMUNITY COLLEGE	NONE		\$35.00	Semester	68,405.55	207,976.40
BRUNSWICK COMMUNITY COLLEGE	NONE	· 	\$20.00/\$32.50	Semester	57,597.35	76,203.36
CALDWELL COMMUNITY COLLEGE ¹	NONE		\$35.00	Semester	299,068.81	-
CAPE FEAR COMMUNITY COLLEGE	\$35.00	Semester	\$35.00	Semester	441,051.02	763,737.30
CARTERET COMMUNITY COLLEGE	\$5.00/\$5.00	Semester	\$20.00/\$35.00	Semester	36,994.10	77,695.78
CATAWBA VALLEY COMMUNITY COLLEGE ¹	NONE		\$35.00	Semester	301,321.34	-
CENTRAL CAROLINA COMMUNITY COLLEGE	\$5.00	Semester	\$1.25/\$35.00	Semester	186,135.39	153,350.66
CENTRAL PIEDMONT COMMUNITY COLLEGE	\$26.00/\$35.00	Credit Hour	\$26.00/\$35.00	Credit Hour	1,181,463.91	199,142.43
CLEVELAND COMMUNITY COLLEGE	\$35.00	Semester	\$35.00	Semester	70,572.68	271,969.66
COASTAL CAROLINA COMMUNITY COLLEGE	\$5.00/\$8.00	Semester	\$5.00/\$15.00	Semester	94,243.27	91,016.54
COLLEGE OF THE ALBEMARLE	NONE		\$14.00/\$32.50	Semester	55,793.03	171,157.92
CRAVEN COMMUNITY COLLEGE	\$17.50	Semester	\$35.00	Semester	77,354.35	228,745.60
DAVIDSON-DAVIE COMMUNITY COLLEGE ¹	\$18.00/\$28.00/\$35.00	Credit Hour	\$18.00/\$28.00/\$35.00	Credit Hour	178,858.36	-
DURHAM TECHNICAL COMM COLLEGE	\$12.00/\$14.00/\$16.00/\$18.00	Semester	\$20.00/\$23.00/\$26.00/\$29.00	Semester	192,636.56	199,101.46
EDGECOMBE COMMUNITY COLLEGE	\$3.00	Credit Hour	\$3.00	Credit Hour	15,660.69	70,710.28
FAYETTEVILLE TECH COMM COLLEGE	\$25.00	Semester	\$25.00	Semester	568,815.52	509,826.43
FORSYTH TECHNICAL COMM COLLEGE	NONE		\$35.00	Semester	525,397.98	306,675.29
GASTON COLLEGE	\$35.00	Semester	\$35.00	Semester	98,942.10	248,320.87
GUILFORD TECH COMM COLLEGE	\$15.00/\$26.25	Semester	\$15.00/\$26.25	Semester	553,705.91	560,075.08
HALIFAX COMMUNITY COLLEGE	\$35.00	Semester	\$35.00	Semester	10,273.01	104,114.04
HAYWOOD COMMUNITY COLLEGE	NONE		\$32.50	Semester	32,174.99	264,459.55
ISOTHERMAL COMMUNITY COLLEGE	NONE		\$20.00/\$25.00/\$30.00	Semester	55,083.76	108,862.73
JAMES SPRUNT COMMUNITY COLLEGE	NONE		\$15.00/\$17.00/\$19.00	Semester	18,719.68	32,687.30
JOHNSTON COMMUNITY COLLEGE	\$25.50/\$32.50	Semester	\$25.50/\$32.50	Semester	206,598.67	125,149.73
LENOIR COMMUNITY COLLEGE	NONE		\$18.00/\$35.00	Semester	63,088.19	75,137.09
MARTIN COMMUNITY COLLEGE	NONE		\$30.00	Semester	13,081.00	19,914.98
MAYLAND COMMUNITY COLLEGE	NONE		\$18.00/\$32.00	Credit Hour	4,656.38	147,589.79
MCDOWELL TECHNICAL COMM COLLEGE	\$20.00	Semester	\$20.00	Semester	47,198.00	40,153.00
MITCHELL COMMUNITY COLLEGE	\$2.50/\$25.00	Credit Hour/Semester	\$2.50/\$25.00	Credit Hour/Semester	34,162.33	181,579.48
MONTGOMERY COMMUNITY COLLEGE	\$5.00	Semester	\$30.00	Semester	25,034.13	68,000.92
NASH COMMUNITY COLLEGE	\$5.00 (\$35.00 max)	Credit Hour	\$5.00 (\$35.00 max)	Credit Hour	114,930.61	96,756.39
PAMLICO COMMUNITY COLLEGE	\$3.75/\$5.65/\$7.50/\$10.00	Semester	\$3.75/\$5.65/\$7.50/\$10.00	Semester	3,723.92	19,667.48
PIEDMONT COMMUNITY COLLEGE	\$10.00	Semester	\$20.00	Semester	23,349.29	65,350.94
PITT COMMUNITY COLLEGE	\$20.00	Semester	\$26.00	Semester	249,653.00	374,401.00
RANDOLPH COMMUNITY COLLEGE	\$2.75	Credit Hour	\$2.75	Credit Hour	46,282.14	136,774.62
RICHMOND COMMUNITY COLLEGE	NONE		\$18.00/\$25.00	Semester	59,282.02	279,510.31
ROANOKE-CHOWAN COMMUNITY COLLEGE	\$35.00	Semester	\$35.00	Semester	6,989.83	67,577.95
ROBESON COMMUNITY COLLEGE	\$16.00/\$26.00	Semester	\$16.00/\$26.00	Semester	62,895.72	15,075.09
ROCKINGHAM COMMUNITY COLLEGE	\$1.00	Semester	\$8.00/\$16.00/\$24.00/\$32.00	Semester	50,223.51	10,538.16
ROWAN-CABARRUS COMMUNITY COLLEGE	\$15.00	Semester	\$34.00	Semester	-	245,470.91
SAMPSON COMMUNITY COLLEGE	\$20.00	Semester	\$20.00	Semester	23,216.33	158,441.41
SANDHILLS COMMUNITY COLLEGE	\$35.00	Semester	\$35.00	Semester	186,120.03	145,255.00
SOUTH PIEDMONT COMMUNITY COLLEGE	\$5.00	Semester	\$17.50/\$35.00	Semester	89,945.88	66,275.66

	Summer 2020		Fall 2020/Spring			
	Rate	Basis	Rate	Basis	Expenditures for 2020-21	Fund Balance June 30, 2021
SOUTHEASTERN COMMUNITY COLLEGE	NONE	-	\$16.00/\$32.00	Semester	42,214.25	30,939.74
SOUTHWESTERN COMMUNITY COLLEGE	NONE		\$2.00	Credit Hour	47,869.41	206,708.45
STANLY COMMUNITY COLLEGE	\$17.50	Semester	\$35.00	Semester	38,990.52	130,018.57
SURRY COMMUNITY COLLEGE	\$7.00 (\$35 max)	Credit Hour	\$7.00 (\$35 max)	Credit Hour	149,117.62	12,997.56
TRI-COUNTY COMMUNITY COLLEGE	\$8.00	Semester	\$8.00	Semester	3,056.76	83,373.53
VANCE GRANVILLE COMMUNITY COLLEGE	\$15.00	Semester	\$30.00	Semester	26,820.98	377,562.15
WAKE TECHNICAL COMMUNITY COLLEGE	NONE		\$35.00	Semester	1,285,276.92	1,571,378.94
WAYNE COMMUNITY COLLEGE	NONE		\$15.00/\$30.00	Semester	161,424.56	98,131.79
WESTERN PIEDMONT COMM COLLEGE	\$2.00 (\$18.00 max)	Credit Hour	\$2.00 (\$18.00 max)	Credit Hour	39,393.74	261,753.41
WILKES COMMUNITY COLLEGE	NONE		\$3.25 (\$32.50 max)	Credit Hour	76,825.75	39,993.25
WILSON COMMUNITY COLLEGE	\$2.18	Credit Hour	NONE		19,679.16	131,352.48
TOTAL	·		·		\$8,434,060.94	\$10,183,376.15

Number of colleges that do not charge a fee: 0 Number of colleges that charge the maximum:22

¹Fund balance is zero at year end



2020-21 Campus Access, Parking, and Security (CAPS) Fee Summary *No maximum*

	Summer 2	020	Fall 2020/Sprin	ng 2021		
					Expenditures for	Fund Balance June
	Rato	Basis	Rate	Basis	2020-21	30. 2021
ALAMANCE COMMUNITY COLLEGE	Rate \$3.00/\$6.00	Semester/Course	\$3.00Course CE/\$6.00CU	Semester/Course	\$ 158,829.34	\$ 27,015.15
ASHEVILLE-BUNCOMBE TECH CC ¹	\$5.00Course CE/\$20.00CU	Semester/Course	\$5.00Course CE/\$20.00CU	Semester/Course	71,415.68	63,435.48
BEAUFORT CO COMMUNITY COLLEGE	\$10.00CU \$10.00CU	Semester	\$10.00CU	Semester	505.78	15.258.22
BLADEN COMMUNITY COLLEGE	\$15.00	Semester	\$15.00CU	Semester	20,000.00	48,308.13
			•		20,000.00	
BLUE RIDGE COMMUNITY COLLEGE BRUNSWICK COMMUNITY COLLEGE	\$15.00 NONE	Semester	\$25.00 NONE	Semester		207,206.12
CALDWELL COMMUNITY COLLEGE		Course/Course	\$1.00Course CE/\$2.00CU	Course/Course	1,920.85	318,944.72
CAPE FEAR COMMUNITY COLLEGE	\$1.00Course CE/\$2.00CU \$40.00CU/\$75.00CU	Semester/Semester	\$40.00CU/\$75.00CU	Semester/Semester	413,244.95	,
CAPTERET COMMUNITY COLLEGE	\$40.00C0/\$75.00C0 \$7.00CU	Semester Semester	\$40.00C0/\$75.00C0 \$15.00CU	Semester/Semester	282.89	2,723,637.74 65,153.35
CATAWBA VALLEY COMMUNITY COLLEGE	\$7.00CU \$25.00CU	Semester	\$15.00CU \$35.00CU	Semester	142,430.32	,
CENTRAL CAROLINA COMMUNITY COLLEGE	\$1.00Course CE/\$10.00CU	Semester/Course	\$1.00Course CE/\$10.00CU	Semester/Course	64.844.30	563,265.83 11,965.44
CENTRAL CAROLINA COMMUNITY COLLEGE CENTRAL PIEDMONT COMMUNITY COLLEGE	\$1.00Course CE/\$10.00C0	Course/Credit Hour/Credit	\$1.00Course CE/\$10.00C0 \$12.00 Course	Course/Credit Hour/Credit	3,543,944.78	3,001,091.35
CLEVELAND COMMUNITY COLLEGE	\$25.00	Semester	\$12.00 Course \$25.00CU	Semester	3,343,344.76	94,225.00
COASTAL CAROLINA COMMUNITY COLLEGE	NONE	Semester	NONE	semester	-	94,225.00
COLLEGE OF THE ALBEMARLE	\$5.00CU	Semester	\$15.00CU	Semester	1,287.22	223,123.54
CRAVEN COMMUNITY COLLEGE	\$5.00CU \$15.00CU	Semester	\$15.00CU	Semester	14,373.74	60,488.81
DAVIDSON-DAVIE COMMUNITY COLLEGE	\$15.0000		•	Semester	,	•
DAVIDSON-DAVIE COMMUNITY COLLEGE	\$25.00 \$5.00/\$12.50/\$16.00/\$20.00/\$24.0	Semester Course/Semester/Semester/	\$25.00CU	Course/Semester/Semester/S	228,151.32	737,133.27
DURHAM TECHNICAL COMM COLLEGE	0	Semester/Semester	\$5.00/\$18.00/\$22.00/\$26.00/\$30.00	emester/Semester	47,728.78	1,730,826.03
EDGECOMBE COMMUNITY COLLEGE	\$2.00	Credit Hour	\$2.00Course CE/\$5.00CU	Credit Hour/Credit Hour	7,259.01	1,730,826.03
FAYETTEVILLE TECH COMM COLLEGE	\$15.00 \$15.00	Semester	\$15.00CU	Semester	244,036.19	1,302,208.73
FORSYTH TECHNICAL COMM COLLEGE	\$15.00 \$25.00CU	Semester	\$15.00CU	Semester	157,150.34	567,000.74
GASTON COLLEGE	\$10.00	Semester	\$12.00CU	Semester	41,282.31	664,078.30
GUILFORD TECH COMM COLLEGE	\$5.00Course	Semester/Course/Semester	\$5.00Course CE/\$25.00CU/\$50.00CU	Semester/Course/Semester	278,759.12	6,296,263.44
HALIFAX COMMUNITY COLLEGE ²	\$11 to \$21	Credit Hour	\$11 to \$21CU	Credit Hour	32,928.62	87,855.39
HAYWOOD COMMUNITY COLLEGE	\$5.00	Semester	\$11 to \$21co \$5.00CU	Semester	1,051.29	87,855.39 37,910.08
ISOTHERMAL COMMUNITY COLLEGE	NONE	Semester	NONE	Semester	1,051.29	37,910.08
JAMES SPRUNT COMMUNITY COLLEGE	\$20.00CU	Semester	\$20.00CU	Semester	16.455.00	102.090.56
JOHNSTON COMMUNITY COLLEGE	\$4.00Course CE/\$5.00CU	Course/Credit Hour	\$4.00Course CE/\$5.00CU	Course/Credit Hour	168,906.39	346,385.72
LENOIR COMMUNITY COLLEGE	NONE	course/credit Hour	\$15.00CU	Semester	95,590.91	272,278.12
MARTIN COMMUNITY COLLEGE	NONE		NONE	Semester	95,590.91	2/2,2/0.12
MAYLAND COMMUNITY COLLEGE	\$5.00CU	Semester	\$5.00CU	Semester	45.37	38,507.17
MCDOWELL TECHNICAL COMM COLLEGE	\$5.000	Semester	\$5.00	Semester	6,957.00	49,471.00
MITCHELL COMMUNITY COLLEGE	\$25.00CU	Semester	\$35.00 \$25.00CU	Semester	55,700.14	536,306.35
MONTGOMERY COMMUNITY COLLEGE	\$5.00CU	Semester	\$5.00CU	Semester	24,607.50	28,289.36
NASH COMMUNITY COLLEGE	\$5.00Course CE/\$14.00CU	Semester/Course	\$5.00Course CE/\$14.00CU	Semester/Course	47,743.29	122,890.86
PAMLICO COMMUNITY COLLEGE	NONE	Semester/course	NONE	Semester/Course	47,743.23	122,830.80
PIEDMONT COMMUNITY COLLEGE	\$10.00	Semester	\$20.00CU	Semester	75,000.00	
PITT COMMUNITY COLLEGE	\$10.00	Semester	\$15.00	Semester	31,253.31	969,069.82
RANDOLPH COMMUNITY COLLEGE	\$5.00	Semester	\$5.00	Semester	31,233.31	57,037.52
RICHMOND COMMUNITY COLLEGE	\$10.00	Semester	\$10.00CU	Semester		41,582.93
ROANOKE-CHOWAN COMMUNITY COLLEGE	\$20.00	Semester	\$20.00CU	Semester	2.776.86	104.923.97
ROBESON COMMUNITY COLLEGE	\$2.00Course CE/\$7.50CU	Semester/Semester	\$2.00Course CE/\$7.50CU	Semester/Semester	6,606.20	104,923.37
ROCKINGHAM COMMUNITY COLLEGE	\$5.00CU	Semester	\$10.00CU	Semester	34,143.73	4,374.74
ROWAN-CABARRUS COMMUNITY COLLEGE	\$20.00CU	Semester	\$20.00CU	Semester	34,143.73	486,846.24
SAMPSON COMMUNITY COLLEGE	\$10.00	Semester	\$10.00CU	Semester	4,127.12	88,283.67
SANDHILLS COMMUNITY COLLEGE	NONE	Semester	NONE	Jemester	4,127.12	00,203.07
SOUTH PIEDMONT COMMUNITY COLLEGE	\$15.00CU	Semester	\$15.00CU	Semester	17,158.39	31,812.20
SOUTH PIEDMONT COMMUNITY COLLEGE SOUTHEASTERN COMMUNITY COLLEGE ³	\$5.00/\$12.00	Semester/Semester	\$5.00/\$12.00	Semester/Semester	28,502.49	231,944.31
SOUTHWESTERN COMMUNITY COLLEGE SOUTHWESTERN COMMUNITY COLLEGE	\$5.00/\$12.00	Credit Hour	\$5.00/\$12.00 \$4.00	Credit Hour	20,302.49	121,677.27
SOUTHWESTERN CONNIVIONITY COLLEGE	⊋4.00	Credit Hour	Ş4.UU	Credit Hour	-	121,0/1.2/

	Summer 2020		Fall 2020/Sprin			
					Expenditures for	Fund Balance June
	Rate	Basis	Rate	Basis	2020-21	30, 2021
STANLY COMMUNITY COLLEGE	\$10.00CU	Semester	\$30.00CU	Semester	735.62	84,004.74
SURRY COMMUNITY COLLEGE	\$5.00CU	Semester	\$5.00CU	Semester	2,793.42	71,773.67
TRI-COUNTY COMMUNITY COLLEGE	\$4.00	Semester	\$4.00CU	Semester	20.00	71,164.38
VANCE GRANVILLE COMMUNITY COLLEGE	\$1.50Course CE/\$4.00CU	Course/Credit Hour	\$1.50Course CE/\$4.00CU	Course/Credit Hour	54,050.94	263,272.03
WAKE TECHNICAL COMMUNITY COLLEGE	\$25.00	Semester	\$85.00	Semester	3,063,697.83	1,625,955.28
WAYNE COMMUNITY COLLEGE	NONE		NONE		-	-
WESTERN PIEDMONT COMM COLLEGE	\$5.00	Semester	\$5.00	Semester	10,025.00	18,065.43
WILKES COMMUNITY COLLEGE	\$20.00CU	Semester	\$20.00CU	Semester	48,923.14	56,190.84
WILSON COMMUNITY COLLEGE	\$15.00Course CE/\$15.00CU	Semester/Semester	\$15.00Course CE/\$15.00CU	Semester/Semester	13,290.59	56,152.65
TOTAL					\$9,280,537.07	\$25,015,605.47

Number of colleges that do not charge a fee: 7

 $^{^1\$10}$ charge for each additional automobile $^2\text{Starts}$ at \$11 for one credit hour and increases \$1 per credit hour until \$21

³Rate is \$5 for CCCP students

STATE BOARD OF COMMUNITY COLLEGES STATE BOARD RESERVE FY 2021-22 MID-YEAR REPORT As of January 31, 2022

VENDOR/GRANTEE	PROJECT TITLE	APPROVAL DATE	PROJECT PURPOSE	BUDGET	EXPENDED YTD	UNEXPENDED BALANCE
Vance Granville Community College	Mental Health First Aid Trainers	2/21/2020 (FC 02) 1/15/2021 (FC01)	Funds campus mental health and safety activities as part of the work of the NC Association of Community College Presidents' Mental Health and Safety Committee. The activities will include train-the trainer education created by the National Council for Behavioral Health (NCBH). This training (provided to one from each college) will position instructors to provide the mental health first aid course, which trains individuals to identify, understand, and respond to signs of mental illnesses and substance use disorders.	3,000	167.65	2,832.35
Various Contractors	Strategic Enrollment Advisory Committee	3/19/2020 (FC 01)	Supports the Strategic Enrollment Advisory Committee's program of assisting colleges in the development/improvement of Strategic Enrollment Management (SEM) Plans through peer consultation and professional development. The State Board of Community Colleges approved \$2,770 for fiscal year 2019-20 and \$6,310 for fiscal year 2020-21.	524.19	237.36	286.83
Wake Tech	Law Enforcement Training	6/5/20 (FC04) 10/15/20 (FC02)	Funds the development of additional training on topics such as deescalation, relationship-based policing, and community interaction. The State Board of Community Colleges (SBCC) approved up to \$100,000 from State Board Reserve over two years, with \$57,230 in 2019-20 and the remainder in 2020-21. (\$57,230 carried forward into 20-21) The State Board allocated an additional \$62,500 in October 2020	3,622	-	3,622.11
System Office	Diversity, Equity, and Inclusion	1/21/2022 (FC05)	Provides training for System Office staff and Board Members; and developing a System Office Action plan around equity issues within the organization and to improve System Office ablity to support colleges.	75,000		75,000.00
	Curriculum Alignment in Critical Industries	1/21/2022 (FC05)	Enables colleges to use a Sector Strategies model for gathering industry input and aligning curriculum to meet their workforce demand. Primary focus is biotechnology, and future efforts in information technolog and cybersecurity.	100,000		100,000.00

STATE BOARD OF COMMUNITY COLLEGES STATE BOARD RESERVE FY 2021-22 MID-YEAR REPORT

Αs	of	January	31.	2022

VENDOR/GRANTEE	PROJECT TITLE	APPROVAL DATE	PROJECT PURPOSE		BUDGET	E	(PENDED YTD	U	NEXPENDED BALANCE
	SNAP Employment and Training Expansion	1/21/2022 (FC05)	Expands exisiting SNAP Employment and Training programs by developing a guidebook and training program for colleges expanding their program and developing an easy-to-use time and effort tracking system for staff time that is eligible for matching federal funds from the SNAP E&T program.		75,000				75,000.00
TOTALS				\$	257,146	\$	405.01	\$	256,741.29
			Summary of State Board Reserve Availability FY 2021-22 Certified Budget FY 2020-21 OSBM Approved Carry Forward - Mental Health and Safety, Strategic Enrollment Advisory Committee, Law Enforcement	\$	250,000				
			Training Allocated to Date	\$ \$	7,146 (257,146)				
			State Board Reserve Balance	\$	-				

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM SYSTEM OFFICE GRANTS AWARDED REPORT AS OF December 31, 2021 MID-YEAR REPORT

GRANT NAME	GRANTOR	AMOUNT	TIME PERIOD	DESCRIPTION	INDIRECT COST RATE	CONTACT PERSON DIVISION
Adult Education and Family Literacy Act	US Dept. of Education, Adult Education State Grant Program/PL 113-128 II Workforce Investment and Opportunity Act	\$ 19,938,193	7/1/2021 - 9/30/2022	Support programs that provide and improve the literacy skills of adults and families, including projects that provide and increase access to english literacy programs in which civics education takes place.	14.3%	Programs & Student Services/Gilda Rubio- Festa
Career and Technical Education - Basic Grants to States	NC Dept. of Public Instruction -US Dept. of Education/Carl D. Perkins Career & Technical Education Act of 2006	\$ 15,091,340	7/1/2021 - 9/30/2022	Promote the development of services and activities that integrate rigorous and challenging academic and career and technical instruction, and that link secondary and post-secondary education for participating CTE students.	14.3%	Programs & Student Services/Dr. Bob Witchger
Racial Equity for Adult Credentials in Higher Education (REACH) formerly (ICAN Innovative Credentials to Associates Network)	Lumina Foundation for Education, Inc.	\$ 400,000	8/1/2021 - 6/30/2023	For this project, NC will join a national network with five other states (CA, CO, NY, TX, VA) focused on increasing credential attainment, especially short-term, high-value credentials, for Black, Hispanic/Latinx, and Native American adult learners.	14.3%	Economic Development/Dr. Patrick Crane

GRANT NAME	GRANTOR	AMOUNT	TIME PERIOD	DESCRIPTION	INDIRECT COST RATE	CONTACT PERSON DIVISION
Apprenticeship - WIOA/State	Department of Commerce	\$ 350,000	7/1/2021 - 6/30/2022	Consistent with the transfer of funds from the North Carolina Department of Commerce to the Community Colleges System Office for the 2018-2019 fiscal 5 year authorized by S.L. 2017-57, of the Workforce and Innovation and Opportunity Act federal funds awarded to the Department in a fiscal year, the sum of three hundred fifty thousand dollars (\$350,000) shall continue to be transferred to the System Office for the administration of the Apprenticeship NC program in each fiscal year.	14.3%	Economic Development/Kathryn Castelloes
NC Manufacturing Extension Partnership	NCSU/US Dept. of Commerce	\$ 275,000	7/1/2021 - 6/30/2022	As a partner in the NC Manufacturing Extension Partnership, the NCCCCS, through the Customized Training Program, will collaborate to promote manufacturing retention and growth throughout the State. Working with the 58 community colleges, the Regional Directors will engage with the representatives from the Industrial Extension Services Division of NCSU to strategically engage with manufacturers, assess current business conditions, develop and design a comprehensive solution and provide greater opportunities for global competitiveness to these companies.	14.3%	Economic Development/Dr. Bruce Mack

GRANT NAME	GRANTOR	AMOUNT	TIME PERIOD	DESCRIPTION	INDIRECT COST RATE	CONTACT PERSON DIVISION
Golden Leaf Scholarships	Golden LEAF Foundation	\$ 1,750,000	7/1/2021 - 6/30/2022	Provide funding to continue the Golden LEAF Scholars Program to participating NC community colleges. The program provides need-based scholarship assistance to students from rural, economically distressed areas of NC who are attending public two-year colleges in curriculum or occupational continuing education programs.	0.0%	Programs & Student Services/Brenda Burgess
DHHS - DSS Food & Nutrition Services: Education & Training	DHHS - DSS SNAP E & T (USDA funds)	\$ 4,759,827	10/1/2021 - 9/30/2022	Third year of funding on a three year contract. As a partner in collaboration with the NC DSS county offices, NCCCS works with the identified community colleges to implement and support programs offering successful Employment and Training programs. These funds support the development, implementation and administration of FNS E&T programs.	14.3%	Programs & Student Services/Nate Humphrey
Gear Up NCCCS Career Coach Expansion Project	University of North Carolina System Office/US Dept of Education	\$ 237,492	7/1/2021 - 6/30/2022	Partnership between GEAR UP NC and NCCCS to expand career coaching access for students in GEAR UP schools and schools across the state during the 2019-2026 GEAR UP grant. This grant will provide for three Career Coaches placed at Beaufort Community College, South Piedmont Community College, Southwestern Community College.	0.0%	Program & Student Services/Jennifer McLean

GRANT NAME	RANT NAME GRANTOR AMOUNT		TIME PERIOD	DESCRIPTION	INDIRECT COST RATE	CONTACT PERSON DIVISION
Gear Up NCCCS Apprenticeship Program	University of North Carolina System Office/US Dept of Education	\$ 220,000	7/1/2021 - 6/30/2022	Provide for two Youth Apprenticeship Coordinators in the Western half and in the Eastern half of the state. The coordinators will promote youth apprenticeship as a post-secondary opportunity with students, parents, potential sponsors, community organizations and influencers. The coordinators will work to develop industry-led youth apprenticeship consortia across their region in all industry sectors, and will develop and register youth pre-apprenticeship and apprenticeship programs for employers and other sponsors including Public School Units, Community Colleges, youth serving organizations, non- profits, and community agencies.	8.0%	Economic Development/Elizabeth Standafer
NC Space Grant/NC Community College Research Pathways Program	NC State University/National Aeronautics & Space Administration (NASA)	\$ 50,000	9/1/2021 - 5/31/2022	The goal is to expand NC Space Grant's engagement with the NCCCS to enhance research capabilities at community colleges across the state to provide opportunities for students to engage in hands-on STEM research projects. Each academic year, the NCCCS will recruit approximately 10 community colleges to participate in the program. A faculty advisor from each participating community college will be identified and will facilitate a student research project over the course of the academic year on the respective campus.	14.3%	Program & Student Services/Matthew Meyer

Total of Grants Received:

\$ 43,071,852

This is a compilation of grants received during July - December 2021.

Month	Project Name	Time Period	Allocation Total	# of Colleges	Description	Fund Source	Rule
	Career-and-College-Ready Graduates Fund - Stanly Community College	7/1/2021 - 6/30/2022	\$ 135,000.00	1	Stanly Community College will use funding to increase the number of graduating high school students that are Careerand-College -Ready. As lead college, Stanly will manage and coordinate the remediation efforts between Department of Public Instruction and the NC Community College System Office Student Success Center.	FY 2021-22 State General Fund	(3)1H SBCCC 200.1(a)(A) The General Assembly directs that funds sha be allocated to a specific college.
Oct-21	NC Space Grant under-Graduate Student Research	9/1/2021 - 5/31/2022	\$ 50,000.00	8	Allocation to eight NC Community Colleges from the NC Space Grant Affiliate budget for NC Space Grant Under-Graduate Research for 2021-2022. These eight colleges were the only colleges to respond to the request sent out by Dr. Matt Meyer.	Research Grant	(3) 1H SBCCC 200.1(a)(3)(c) if the total amount of funds allocated to the college does not exceed \$250,000.
Oct-21	ApprenticeshipNC	11/1/2020- 10/31/2021	\$ 13,000.00	1	Funding allocated to Catawba Valley Community College to support salary, fringe benefits and travel expenses through the remainder of the grant period.		(3)1H SBCCC 200.1(a)(3)(C) A college has programmatic ability unique among college and the desire to fulfil the objectives for which the funds allocated.

STATE BOARD OF COMMUNITY COLLEGES ESTIMATED TUITION AND FEES COLLECTED THROUGH January 31, 2022

				INCR/DECR OVER
	 2019-20	2020-21	2021-22	PRIOR YEAR
BUDGETED RECEIPTS	\$ 315,214,272	\$ 315,104,272 \$	287,721,290	-8.7%
ACTUAL NET RECEIPTS COLLECTED	 198,471,675	184,401,058	178,583,208	-3.2%
BUDGETED RECEIPTS UNCOLLECTED	\$ 116,742,597	\$ 130,703,214 \$	109,138,082	
PERCENT OF BUDGET COLLECTED	62.96%	58.52%	62.07%	
PERCENT OF BUDGET BENCHMARK (3 year average) COLLECTION BENCHMARK		<u> </u>	62.94% 198,328,011	
DIFFERENCE BETWEEN ACTUAL & BENCHMARK (3 year average) PERCENT OVER-REALIZED / (SHORTFALL)		\$		
			23.078	
PERCENT OF BUDGET BENCHMARK (last year)			62.47%	
COLLECTION BENCHMARK		\$	196,851,288	
DIFFERENCE BETWEEN ACTUAL & BENCHMARK (last year) PERCENT OVER-REALIZED / (SHORTFALL)		\$	(18,268,080) -9.3%	

AGENDA

State Board of Community Colleges PERSONNEL COMMITTEE

Caswell Building, Dr. W. Dallas Herring State Board Room Thursday, January 20, 2022 – 11:00 a.m. Mr. Bill McBrayer, Chair

Call to Order

Roll Call

Ethics Awareness and Conflict of Interest

Approval of Agenda

Approval of Minutes – January 20, 2022

For Information

- System Office Vacancy Report February 2022 (Attachment PER 01)
- College Presidential Status Report February 2022 (Attachment PER 02)

New Business

<u>Adjourn</u>

STATE BOARD OF COMMUNITY COLLEGES North Carolina Community Colleges System Office Vacant/Filled Position Status Report

Position#	Division	Position Title	Vacant	Vacant Reason	Status
60088156	Programs	Education Program Admin I	9/30/2021	Retirement	Accepting Applications
60088089	Technology	Business Systems Analyst Supervisor	1/31/2022	Retirement	Accepting Applications
60088086	Technology	Applications System Analyst I	1/31/2022	Retirement	Accepting Applications
65034087	Technology	IT Security and Compliance Manager II	12/1/2021	New Positions	Accepting Applications
65034090	Technology	IT Security and Compliance Manager II	12/1/2021	New Positions	Accepting Applications
65034091	Technology	IT Security and Compliance Manager II	12/1/2021	New Positions	Accepting Applications
65034092	Technology	IT Security and Compliance Manager II	12/1/2021	New Positions	Accepting Applications
65034093	Technology	IT Security and Compliance Manager II	12/1/2021	New Positions	Accepting Applications
65034094	Technology	IT Security and Compliance Manager II	12/1/2021	New Positions	Accepting Applications
65034095	Technology	IT Security and Compliance Manager II	12/1/2021	New Positions	Accepting Applications
65034096	Technology	IT Security and Compliance Manager II	12/1/2021	New Positions	Accepting Applications
60088147	Programs	Education Program Admin I	3/2/2022	Separation - Other	Anticipated Vacancy
60088072	Technology	User Support Manager II	4/1/2022	Retirement	Anticipated Vacancy
60088074	Technology	Business System Anaylst I	4/1/2022	Retirement	Anticipated Vacancy
60088026	Technology	Applications Systems Analyst I	2/1/2022	Separation - Other	Anticipated Vacancy
60088178	Economic Dev	Workforce Development Training Specailist	11/30/2021	Retirement	Hire Rec. Pending
65009395	Programs	Workforce Developmemt Trng Specialist I	8/1/2021	Retirement	Hire Rec. Pending
60088040	Technology	AVP-Distance Learning Technologies	7/1/2019	Separation - State	Pending SBCC Approval
60088110	Business and Finance	Business Officer II	10/11/2021	Internal Promotion	Position Under Review
60088113	Business and Finance	Procurement Specialist I	12/31/2021	Retirement	Position Under Review
65034347	Business and Finance	Business Officer II	1/1/2022	New Positions	Position Under Review
65034348	Business and Finance	Accounting Specialist	1/1/2022	New Positions	Position Under Review
60088178	Economic Dev	Ex Dir for BioNetwork & Life Sciences	3/1/2022	Separation - Other	Position Under Review
60087975	Executive	Internal Auditor I	11/5/2021	Separation - Other	Position Under Review
60088159	Programs	Administrative Specialist I	8/13/2021	Separation - Other	Position Under Review
60088143	Programs	Education Program Consultant II	2/1/2022	Internal Promotion	Position Under Review
68027627	Programs	Administrative Specialist I	12/7/2021	Internal Promotion	Position Under Review
60088130	Technology	User Support Tech I	1/15/2021	Internal Promotion	Position Under Review
60088130	Technology	Business Systems Analyst-Fixed Assets/AP	7/1/2021	Retirement	Position Under Review
60088000	Technology	IT Project Portfolio Manager	11/22/2021	Internal Promotion	Position Under Review
60088051	Technology	Librarian I	1/31/2022	Retirement	Position Under Review
60088031			12/31/2021	Internal Promotion	
60088045		Operating Systems Software Programmer II	12/31/2021	Internal Promotion	Position Under Review
	Technology	Systems Administrator			Position Under Review
60088021	Technology	Applications System Analyst II	2/4/2022	Separation - Other	Preparing to Advertise
60088016	Technology	Applications Systems Analyst	10/14/2021	Separation - State	Preparing to Advertise
60088020	Technology	Applications Systems Analyst I	1/31/2022	Retirement	Preparing to Advertise
65024553	Business and Finance	Accountant II	3/31/2020	Separation - Other	Screening/Interviewing
60088100	Business and Finance	Procurement Technician	8/21/2021	Separation - Other	Screening/Interviewing
65032454	Economic Dev	Workforce Development Training Specailist	1/14/2022	Separation - Other	Screening/Interviewing
60088138	Executive	Applications Systems Analyst I	5/1/2021	Retirement	Screening/Interviewing
60087991	Executive	Dir of Compliance Services	10/29/2021	Retirement	Screening/Interviewing
60088134	Programs	Social Research Specialist III	1/3/2020	Separation - College	Screening/Interviewing
60088028	Technology	Network Analyst	9/1/2021	Internal Promotion	Screening/Interviewing
60088070	Technology	Operating Systems Software Programmer II	9/2/2021	Internal Promotion	Screening/Interviewing
60088082	Technology	Applications Systems Analyst II	9/3/2021	Internal Promotion	Screening/Interviewing

Position Count for Fiscal Year 2021-2022

of budgeted positions231Retirements12# of filled positions after 7/1/202145Separations12# positions vacant as of 7/1/202131Position Abolished0

STATE BOARD OF COMMUNITY COLLEGES College President Status Report

College President Appt. Date Stat Alamance Community College Dr. Algie C. Gatewood 10/1/2013 Asheville Buncombe Technical Community College Dr. John Gossett * 7/1/2020 202 Beaufort County Community College Dr. David Loope 6/1/2017 201 Bladen Community College Dr. Amanda Lee * 2/1/2019 201 Blue Ridge Community College Dr. Laura Leatherwood 7/1/2017 201 Brunswick Community College Dr. Gene Smith 1/1/2019 201	20 NEW 17 NEW 19 NEW 17 NEW 19 NEW
Asheville Buncombe Technical Community College Dr. John Gossett * 7/1/2020 202 Beaufort County Community College Dr. David Loope 6/1/2017 201 Bladen Community College Dr. Amanda Lee * 2/1/2019 201 Blue Ridge Community College Dr. Laura Leatherwood 7/1/2017 201 Brunswick Community College Dr. Gene Smith 1/1/2019 201	17 NEW 19 NEW 17 NEW 19 NEW
Beaufort County Community College Dr. David Loope 6/1/2017 201 Bladen Community College Dr. Amanda Lee * 2/1/2019 201 Blue Ridge Community College Dr. Laura Leatherwood 7/1/2017 201 Brunswick Community College Dr. Gene Smith 1/1/2019 201	17 NEW 19 NEW 17 NEW 19 NEW
Bladen Community College Dr. Amanda Lee * 2/1/2019 201 Blue Ridge Community College Dr. Laura Leatherwood 7/1/2017 201 Brunswick Community College Dr. Gene Smith 1/1/2019 201	19 NEW 17 NEW 19 NEW
Blue Ridge Community College Dr. Laura Leatherwood 7/1/2017 201 Brunswick Community College Dr. Gene Smith 1/1/2019 201	17 NEW 19 NEW
Brunswick Community College Dr. Gene Smith 1/1/2019 201	19 NEW
Caldwell Community College & Technical Institute Dr. Mark Poarch 7/1/2016 201	16 NFW/
Cape Fear Community College Mr. Jim Morton 4/20/2018 201	
Carteret Community College Dr. Tracy Mancini 6/1/2020 202	
Catawba Valley Community College Dr. Garrett Hinshaw 8/1/2006	ZOTVLVV
Central Carolina Community College Dr. Lisa Chapman 4/1/2019 201	19 NFW/
Central Piedmont Community College Dr. Kandi Deitemeyer * 1/1/2017 201	
Cleveland Community College Dr. Jason Hurst 4/1/2018 201	
Coastal Carolina Community College Mr. David Heatherly 1/1/2017 201	
College of The Albemarle Dr. Jack Bagwell 12/2/2019 201	
Craven Community College Dr. Raymond Staats 7/20/2015	25
Davidson-Davie Community College Dr. Darrin Hartness 1/1/2019 201	19 NFW
Durham Technical Community College Mr. John Buxton 7/20/2020 202	
Edgecombe Community College Dr. Gregory McLeod 8/15/2018 201	
Fayetteville Technical Community College Dr. J. Larry Keen 8/1/2007	20.1211
Forsyth Technical Community College Dr. Janet Spriggs 1/1/2019 201	19 NFW
Gaston College Dr. John Hauser * 6/1/2020 202	
Guilford Technical Community College Dr. Anthony Clarke * 11/1/2019 201	
Halifax Community College Dr. David Forester (interim) 2/9/2022 SEA	
Haywood Community College Dr. Shelley White 1/1/2020 202	
Isothermal Community College Dr. Margaret Annuziata 2/1/2021 202	
James Sprunt Community College Dr. Jay Carraway 4/29/2019 201	
Johnston Community College Dr. David N. Johnson 7/1/2009	25 11211
Lenoir Community College Dr. Russell Hunt 10/1/2016 201	16 NEW
Martin Community College Mr. Wesley Beddard 7/1/2020 202	
Mayland Community College Dr. John C. Boyd 1/1/2011	2011211
McDowell Technical Community College Dr. Brian S. Merritt 1/1/2021 202	21 NEW
Mitchell Community College Dr. Tim Brewer 3/1/2012	
Montgomery Community College Dr. Chad Bledsoe 4/6/2015	
Nash Community College Dr. Lew Hunnicutt 11/1/2019 201	19 NEW
Pamlico Community College Dr. James Ross 7/25/2016 201	
Piedmont Community College Dr. Pamela Senegal 7/1/2017 201	17 NEW
Pitt Community College Dr. Lawrence Rouse * 8/1/2018 201	18 NEW
Randolph Community College Dr. Robert S. Shackleford, Jr. 1/1/2007	
Richmond Community College Dr. W. Dale McInnis 3/1/2010	
Roanoke-Chowan Community College Dr. Murray Jean William 5/1/2021 202	21 NEW
Robeson Community College Ms. Melissa Singler 11/1/2019 201	
Rockingham Community College Dr. Mark Kinlaw 1/20/2015	
Rowan-Cabarrus Community College Dr. Carol S. Spalding 8/11/2008	
Sampson Community College Dr. Bill Starling 3/1/2018 201	18 NEW
Sandhills Community College Dr. John R. Dempsey 1/1/1989	
South Piedmont Community College Dr. Maria Pharr 1/1/2017 201	17 NEW
Southeastern Community College Dr. Chris English 8/3/2020 202	
Southwestern Community College Dr. Don Tomas 7/1/2011	
Stanly Community College Dr. John Enamait 8/15/2016 201	16 NEW
Surry Community College Dr. David R. Shockley 1/1/2012	
Tri-County Community College Dr. Donna Tipton-Rogers 10/19/2007	
Vance-Granville Community College Dr. Rachel Desmarais 8/11/2018 201	
Wake Technical Community College Dr. Scott Ralls * 2/1/2019 201	
Wayne Community College Dr. Patty Pfeiffer 1/1/2022 202	22 NEW
Western Piedmont Community College Dr. Joel Welch 7/1/2020 202	20 NEW
Wilkes Community College Dr. Jeffrey A. Cox 7/1/2014	
Wilson Community College Dr. Tim Wright 8/1/2015	

^{*}Previously served as president at another NCCCS college

<u>Totals:</u>			
New 2016	4	Retirement	25
New 2017	6	Moved	8
New 2018	0	Other	7
New 2019	12		40
New 2020	8		
New 2021	3		
New 2022	1		
Searching	1		
-	35		

AGENDA

State Board of Community Colleges ACCOUNTABILITY AND AUDIT COMMITTEE Caswell Building, J. Gregory Poole Conference Room Thursday, February 17, 2022 – 1:30 p.m.

Mr. William Holder, Chair

Call to Order

Roll Call

Ethics Awareness and Conflict of Interest

Approval of Agenda

Approval of Minutes – January 20, 2022

For Information

- FY 2019-20 College Financial Audit Findings Summary June 30, 2020 (Attachment AUD 01)
- Rowan-Cabarrus Community College Financial Statement Audit Report (Attachment AUD 02)
- Review of Audit Report for Rowan-Cabarrus Community College
 - o Dr. Carole Spalding, President
 - o Kelly Kluttz, CPA, Chief Financial Officer
 - o Matt Williams, CFO Consultant
- Roanoke-Chowan Community College Financial Statement Audit Report June 30, 2021 (Attachment AUD 03)
- Roanoke-Chowan Community College Investigative Report July 2021 (Attachment AUD 04)
- Review of Audit Report for Roanoke-Chowan Community College
 - o Dr. Murray J. Williams, President
 - Ms. Kimberly Turner, Board Chair
 - o Dr. Latoya Wiley, CFO/Vice President of Administrative and Fiscal Services

New Business

<u>Adjourn</u>

STATE BOARD OF COMMUNITY COLLEGES FY 2019-20 College Financial Audit Findings Summary

The following is a summary of college audit findings noted in financial audits conducted thus far for fiscal year 2019-20.

Rowan-Cabarrus Community College

Audit conducted by: Office of The State Auditor Findings:

- Financial Lack of Monitoring Resulted in Significant Misstatments and Increased the Risk of Fraud and Undetected Errors
 - The College's financial statements submitted for audit contained significant misstatements and were not reviewed by an individual independent from the preparer.
 - Reconciliations of the capital asset subsidiary ledger to the general ledger were not completed since June 30, 2018.
 - Reconciliations of the student accounts receivable subsidiary ledger to the general ledger were not completed since June 30, 2018.

Roanoke-Chowan Community College

Audit conducted by: Office of The State Auditor Findings:

- Lack of Internal Controls Increased the Risk of Fraud and Undetected Errors
 - Reconciliations and reviews of payroll changes were not completed during the year.
 - Reconciliations of bank accounts were not completed between October 2019 and June 2020.
 - Underlying documentation and support for the financial statements, such as personnel records, payroll contracts, revenue receipts, and federal reimbursements were either not maintained or incomplete.

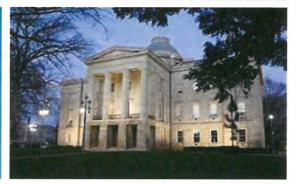
Attachment AUD 02

STATE OF NORTH CAROLINA

OFFICE OF THE STATE AUDITOR BETH A. WOOD, CPA







ROWAN-CABARRUS COMMUNITY COLLEGE

SALISBURY, NORTH CAROLINA FINANCIAL STATEMENT AUDIT REPORT FOR THE YEAR ENDED JUNE 30, 2020

A COMPONENT UNIT OF THE STATE OF NORTH CAROLINA





STATE OF NORTH CAROLINA

Office of the State Auditor



2 S. Salisbury Street 20601 Mail Service Center Raleigh, NC 27699-0600 Telephone: (919) 807-7500 Fax: (919) 807-7647 https://www.auditor.nc.gov

AUDITOR'S TRANSMITTAL

The Honorable Roy Cooper, Governor The General Assembly of North Carolina Board of Trustees, Rowan-Cabarrus Community College

We have completed a financial statement audit of Rowan-Cabarrus Community College for the year ended June 30, 2020, and our audit results are included in this report. You will note from the independent auditor's report that we determined that the financial statements are presented fairly in all material respects.

Our consideration of internal control over financial reporting and compliance and other matters based on an audit of the financial statements disclosed a deficiency that is detailed in the Finding, Recommendation, and Response section of this report. The College's response is included following the finding.

North Carolina General Statutes require the State Auditor to make audit reports available to the public. Copies of audit reports issued by the Office of the State Auditor may be obtained through one of the options listed in the back of this report.

Beth A. Wood, CPA State Auditor

Bed A Wood



Beth A. Wood, CPA State Auditor

TABLE OF CONTENTS

	PAGE
INDEPENDEN	NT AUDITOR'S REPORT
MANAGEMEN	NT'S DISCUSSION AND ANALYSIS
BASIC FINAN	ICIAL STATEMENTS
COLLEG	E EXHIBITS
A-1	STATEMENT OF NET POSITION
A-2	STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
A-3	STATEMENT OF CASH FLOWS
COMPON	NENT UNIT EXHIBITS
B-1	STATEMENT OF FINANCIAL POSITION
B-2	STATEMENT OF ACTIVITIES
NOTES T	O THE FINANCIAL STATEMENTS
REQUIRED S	SUPPLEMENTARY INFORMATION
LIA	HEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION ABILITY (COST-SHARING, MULTIPLE-EMPLOYER, DEFINED ENERTY PENSION PLAN)
	HEDULE OF COLLEGE CONTRIBUTIONS (COST-SHARING, JLTIPLE-EMPLOYER, DEFINED BENEFIT PENSION PLAN)51
	O REQUIRED SUPPLEMENTARY INFORMATION (COST-SHARING, LE-EMPLOYER, DEFINED BENEFIT PENSION PLAN)
LIA	HEDULE OF THE PROPORTIONATE SHARE OF THE NET OPEB BILITY OR ASSET (COST-SHARING, MULTIPLE-EMPLOYER, FINED BENEFIT OPEB PLANS)
	HEDULE OF COLLEGE CONTRIBUTIONS (COST-SHARING, ULTIPLE-EMPLOYER, DEFINED BENEFIT OPEB PLANS)
NOTES T MULTIPI	O REQUIRED SUPPLEMENTARY INFORMATION (COST-SHARING, LE-EMPLOYER, DEFINED BENEFIT OPEB PLANS)
FINANCIAL R ON AN AUDI	EPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED TOF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE RIMENT AUDITING STANDARDS
FINDING, RE	COMMENDATION, AND RESPONSE
ORDERING IN	NFORMATION

Chapter 147, Article 5A of the North Carolina General Statutes, gives the Auditor broad powers to examine all books, records, files, papers, documents, and financial affairs of every state agency and any organization that receives public funding. The Auditor also has the power to summon people to produce records and to answer questions and.



INDEPENDENT AUDITOR'S REPORT

STATE OF NORTH CAROLINA

Office of the State Auditor



2 S. Salisbury Street 20601 Mail Service Center Raleigh, NC 27699-0600 Telephone: (919) 807-7500 Fax: (919) 807-7647 https://www.auditor.nc.gov

INDEPENDENT AUDITOR'S REPORT

Board of Trustees Rowan-Cabarrus Community College Salisbury, North Carolina

Report on the Financial Statements

We have audited the accompanying financial statements of Rowan-Cabarrus Community College (College), a component unit of the State of North Carolina, and its discretely presented component unit, as of and for the year ended June 30, 2020, 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 opinions on these financial statements based on our audit. We did not audit the financial statements of Rowan-Cabarrus Community College Foundation, Inc., the College's discretely presented component unit. Those statements were audited by other auditors, whose report has been furnished to us, and our opinions, insofar as they relate to the amounts included for Rowan-Cabarrus Community College Foundation, Inc., are based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of Rowan-Cabarrus Community College Foundation, Inc. were not audited in accordance with *Government Auditing Standards*.

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 College'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 College'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 opinions.

Opinions

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of Rowan-Cabarrus Community College, and its discretely presented component unit, as of June 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 19 to the financial statements, the July 1, 2019 beginning net position has been restated to correct misstatements. Our opinion is not modified with respect to this matter.

Other Matters - Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other required supplementary information, as listed in the table of contents, 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.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated May 24, 2021 on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the College's internal control over financial reporting and compliance.

Beth A. Wood, CPA State Auditor

Raleigh, North Carolina

It A. Wood

May 24, 2021



MANAGEMENT'S DISCUSSION AND ANALYSIS

Introduction

As prescribed by standards issued by the Governmental Accounting Standards Board (GASB), this Management's Discussion and Analysis (MD&A) section of Rowan-Cabarrus Community College's Annual Financial Report provides an overview of the College's financial position and activities during the fiscal year ended June 30, 2020. The purpose of the MD&A is to identify significant transactions that have financial impact and to highlight favorable and unfavorable trends. This discussion, along with the accompanying financial statements and related notes, are the responsibility of the College's management and have been prepared by management to comprise the College's complete financial report.

As required, this report contains three basic financial statements and notes to the financial statements:

<u>Statement of Net Position (Exhibit A-1)</u>: This statement includes all assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. The College's net position (assets and deferred outflows of resources less liabilities and deferred inflows of resources) is an indicator of the College's financial health at a point in time.

<u>Statement of Revenues, Expenses, and Changes in Net Position (Exhibit A-2)</u>: This statement presents the revenues earned and the expenses incurred during the year. Activities are reported as either operating or nonoperating. This approach is intended to summarize the presentation of the College's services to the students and public.

<u>Statement of Cash Flows (Exhibit A-3)</u>: This statement presents information related to cash inflows and outflows summarized by operating, noncapital financing, capital and related financing, and investing activities, and helps measure the ability of the College to meet financial obligations as they mature.

<u>Notes to the Financial Statements</u>: The notes provide additional information that is essential for a complete understanding of the data provided in the statements.

These statements are prepared under the accrual basis of accounting whereby revenues are recognized when earned and expenses are recorded when an obligation has been incurred. The full scope of the College is considered to be a business-type activity and is reported in a single column on the statements.

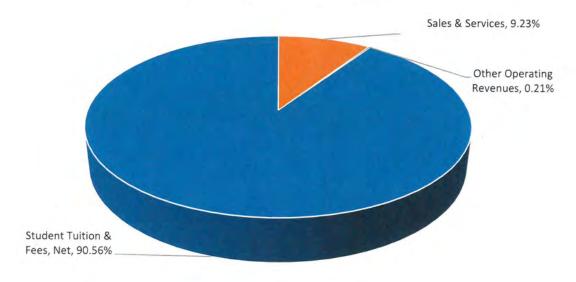
Rowan-Cabarrus Community College (College) is a comprehensive, public, two-year community college serving Rowan and Cabarrus Counties on multiple campuses located across the two-county service area. In fiscal 2020, the College trained over 8,300 curriculum students through a broad range of college transfer and associate or technical degree programs, in addition to providing customized corporate training, continuing education courses, and special interest classes for more than 10,990 continuing education students.

The financial statements also include a Statement of Financial Position, Statement of Activities, and certain note disclosures for the College's discretely presented component unit, Rowan-Cabarrus Community College Foundation, Inc. (Foundation); however, the Foundation is not included in management's discussion and analysis. More information describing the relationship between the College and the Foundation can be found in Note 1A.

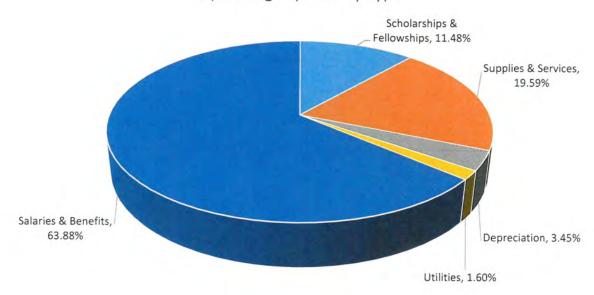
Financial Highlights

At June 30, 2020, the College's net position was \$41,937,321.74, an increase of \$3,089,287.30 from the prior year. Capital assets (net) increased by \$710,012.00, totaling \$110,232,925.30 for fiscal 2020. Total operating revenues for the fiscal year increased by \$1,024,878.71 over the prior year totaling \$5,692,074.49, while operating expenses increased by \$6,292,644.39 to a total of \$60,248,063.68 for the year ended June 30, 2020. The charts below reflect the distribution of operating revenues and operating expenses for the fiscal year.

Operating Revenue by Type



Operating Expense by Type



Statement of Net Position

The assets of the College are divided between current and noncurrent assets. Current assets include cash and cash equivalents, receivables, inventories, prepaid items, and notes receivable. Noncurrent assets consist of restricted cash and cash equivalents, receivables, investments, net other postemployment benefits asset, and net capital assets. Capital assets are defined as land, construction in progress, buildings, infrastructure, and equipment with a cost of \$5,000 or more and a useful life of more than one year. The College's net capital assets are stated at historical cost less depreciation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets, generally 10-to-75 years for general infrastructure, 75 years for buildings, and 10-to-30 years for equipment.

The Condensed Statement of Net Position presented here is prepared from the College's Statement of Net Position for the years ended June 30, 2020 and June 30, 2019.

Condensed Statement of Net Position

	2020	2019 (as Restated)	\$ Change	% Change
Assets				
Current Assets	\$ 7,702,026	.10 \$ 7,609,045.52	\$ 92,980.58	1.22%
Noncurrent Capital Assets, Net	110,232,925	.30 109,522,913.30	710,012.00	0.65%
Other Noncurrent Assets	1,968,285	62 2,305,340.82	(337,055.20)	-14.62%
Total Assets	119,903,237	.02 119,437,299,64	465,937.38	0.39%
Total Deferred Outflows of Resources	9,887,762	.00 9,196,291.00	691.471.00	7.52%
Liabilities				
Current Liabilities	3.820,973	.19 4,474,406.24	(653,433.05)	-14.60%
Long-Term Liabilities	67,077,988	.09 63,342,967.96	3,735,020.13	5,90%
Total Liabilities	70,898,961	.28 67,817,374.20	3,081,587.08	4.54%
Total Deferred Inflows of Resources	16,954,716	.00 21.968,182.00	(5,013,466,00)	-22.82%
Net Position				
Net Investment in Capital Assets	94,385,741	42 92,895,632.24	1,490,109.18	1.60%
Restricted	3,720,681	23 3,865,458.90	(144,777,67)	-3.75%
Unrestricted	(56,169,100	.91) (57,913,056.70)	1,743,955.79	-3.01%
Total Net Position	\$ 41,937,321	74 \$ 38,848,034.44	\$ 3,089,287.30	7.95%

The College's total net position at June 30, 2020 was \$41,937,321.74, an increase of \$3,089,287.30 over the prior fiscal year. The change in total net position is primarily attributable to increases in net investment in capital assets and unrestricted funds. The increase of \$1,490,109.18 in net investment in capital assets is primarily due to an overall increase in buildings and construction in progress projects. Unrestricted net position increased by \$1,743,955.79 primarily as a result of a net decrease in the year-end balances related to pension and OPEB plans as well as a decrease in unrestricted liabilities at year-end due to differences in the timing of payments as compared to the prior year.

Noncurrent capital assets (net) increased by \$710,012.00 primarily due to the completion of construction projects offset by current year depreciation. See the Capital Assets section below for further details on activity. Other noncurrent assets decreased by \$337,055.20 primarily due to a decrease in intergovernmental receivables resulting from the completion of construction activity.

Current liabilities decreased by \$653,433.05 primarily due to a decrease in accrued payroll as a result of fewer part time employees working at year-end due to COVID-19 restrictions. Long-term

liabilities increased by \$3,735,020.13 primarily due to an increase of \$4,108,017.00 in the College's proportionate share of the State's collective net other postemployment benefits (OPEB) liability, which resulted from changes in actuarial valuations of the plan. Refer to Note 8 of the Notes to the Financial Statements for more information about the College's long-term liabilities.

The College's deferred outflows of resources and deferred inflows of resources are attributable to its participation in the State's pension and other postemployment benefits (OPEB) plans. The decrease in deferred outflows related to pensions of \$1,703,171.00 was primarily the result of negative differences between actual and projected earnings on investments and changes in actuarial assumptions. The increase to deferred outflows related to OPEB of \$2,394,642.00 and decrease to deferred inflows related to OPEB of \$4,732,565.00 were primarily due to changes to actuarial assumptions. See Notes 13 and 14 of the Notes to the Financial Statements for more information about the College's deferred outflows and inflows related to pensions and OPEB.

Statement of Revenues, Expenses and Changes in Net Position

The Statement of Revenues, Expenses, and Changes in Net Position consists of total revenues of \$64,470,036.24 for 2020 and \$76,474,966.26 for 2019. Total expenses were \$61,380,748.94 for 2020 and \$55,062,441.62 for 2019, resulting in an overall increase in net position of \$3,089,287.30 for 2020 and \$21,412,524.64 for 2019.

Operating revenues increased by \$1,024,878.71 to \$5,692,074.49 this year due to an increase in enrollment with more students who in turn received more in student financial aid, which also increased nonoperating student financial aid revenues mentioned below. Student tuition and fees (net) and sales and services also increased in the current year due to the effect of a significant amount of student accounts receivable considered uncollectible and recorded as contra-revenues in the prior year. Net nonoperating revenues increased by \$3,192,903.23 to \$53,082,705.48 in fiscal year 2020. The increase is primarily due to an increase in state aid of \$1,664,666.95, an increase of \$660,322.26 in student financial aid, and an increase of \$794,759.25 in federal aid - COVID-19. State aid increased due to increases in funding connected to benefit rate changes and an increase in full-time-equivalent (FTE) enrollment. The federal aid - COVID-19 revenue was new for fiscal year 2020 and provided to assist students and the College with costs associated with significant changes in operations due to COVID-19. Please refer to Note 17 of the Notes to the Financial Statements for more information on the federal funds received specifically for the COVID-19 pandemic.

Total capital aid and contributions decreased by \$16,248,374.89 to \$4,562,571.01 this year primarily due to the receipt of county capital aid in FY19 related to the construction of the Cabarrus Advanced Technology Center and the purchase of land for the South Campus Expansion.

Rowan-Cabarrus Community College is a state supported college that provides subsidized educational services to citizens of North Carolina. As such, it is expected that operating expenses will exceed operating revenues every year, resulting in an operating loss. The operating loss is offset by state and county appropriations, financial aid, grants, and other nonoperating revenues. The College receives appropriations from the State of North Carolina and from Rowan and Cabarrus Counties. Tuition and state aid provide funds for the operational and administrative needs of the College based on the number of full-time equivalent (FTE) students enrolled in the previous academic year or the two-year average FTE, whichever is greater. Rowan and Cabarrus Counties provide funds for the operation and maintenance of facilities in the respective counties. Although the College is reliant on these sources of funding by design, they are considered nonoperating revenues for financial reporting purposes. Large operating losses are, therefore, expected every year.

Operating expenses for fiscal year 2020 increased by \$6,292,644.39 to \$60,248,063.68. The

change was primarily due to the increase in salaries and benefits of \$3,936,348.10 due to both an increase in faculty and instructors for increasing enrollment, as well as increases in pension and OPEB expenses. In addition, scholarships and fellowships increased by \$1,808,825.98 primarily due to Coronavirus Aid, Relief, and Economic Security (CARES) Act funding received for students and increased enrollment.

The Condensed Statement of Revenues, Expenses, and Changes in Net Position presented here is prepared from the College's Statement of Revenues, Expenses, and Change in Net Position for the years ended June 30, 2020 and June 30, 2019.

Condensed Statement of Revenues, Expenses, and Changes in Net Position

	2020	2019 (as Restated)	\$ Change	% Change
Operating Revenues				
Student Tuition and Fees, Net	\$ 5,154,643.91	\$ 4,302,391.31	\$ 852,252.60	19.81%
Sales and Services	525,166,36	322.851.04	202,315.32	62.67%
Other Operating Revenues	12,264.22	41,953.43	(29,689.21)	-70.77%
Total Operating Revenues	5,692,074.49	4,667,195.78	1,024,878.71	21.96%
Operating Expenses				
Salaries and Benefits	38,488,762.86	34,552,414.76	3.936.348.10	11.39%
Supplies and Services	11,799,352.01	11.127.375.43	671.976.58	6.04%
Scholarships and Fellowships	6,917,316.38	5,108,490,40	1,808,825.98	35.41%
Utilities	963,663.90	1,082,843.54	(119,179.64)	-11.01%
Depreciation	2,078,968.53	2,084,295.16	(5,326.63)	-0.26%
Total Operating Expenses	60,248,063.68	53,955,419.29	6,292,644.39	11.66%
Operating Loss	(54,555,989.19)	(49,288,223.51)	(5,267,765.68)	10.69%
Nonoperating Revenues (Expenses)				
State Aid	34,959,739.74	33,295,072.79	1,664,666.95	5.00%
County Appropriations	6,244,713.00	5,675,273.00	569,440.00	10.03%
Student Financial Aid	10,735,673.58	10,075,351,32	660,322.26	6.55%
Federal Aid - COVID-19	794,759.25		794,759.25	
Noncapital Contributions	1,350,812.02	1,812,722.65	(461,910.63)	-25.48%
Investment Income	129,693.15	138,404.82	(8,711.67)	-6.29%
Interest and Fees on Debt	(1,101,792.62)	(1,037,885.15)	(63,907,47)	6.16%
Other Nonoperating Expenses	(30,892,64)	(69,137.18)	38,244.54	-55.32%
Net Nonoperating Revenues	53,082,705.48	49,889,802.25	3,192,903.23	6.40%
Income (Loss) Before Other Revenues	(1,473,283.71)	601,578.74	(2,074,862.45)	-344.90%
Total Capital Aid and Contributions	4,562,571.01	20,810,945.90	(16,248,374.89)	-78.08%
Increase in Net Position	3,089,287.30	21,412,524.64	(18,323,237.34)	-85.57%
Net Position, July 1	38.848.034.44	17,435,509.80	21,412,524.64	
Net Position, June 30	\$ 41,937,321.74	\$ 38,848,034,44	\$ 3,089,287.30	
Reconciliation of Changes in Net Position				
Total Revenues	\$ 64,470,036.24	\$ 76,474,966.26	\$ (12,004,930.02)	-15.70%
Less: Total Expenses	61,380,748.94	55,062,441.62	6,318,307.32	11.47%
Increases in Net Position	\$ 3,089,287.30	\$ 21,412,524.64	\$ (18,323,237.34)	-85.57%

Capital Assets

The following schedule compares capital assets for the fiscal years 2020 and 2019, net of accumulated depreciation.

	2020	2019 (as Restated)	\$ Change	% Change
Land	\$ 6,285,956.05	\$ 6,285,956.05	\$ -	
Construction in Progress	1,894,265.34	17,005,871.03	(15,111,605.69)	-88.86%
Buildings, Net	92,567,908.60	77,047,579.03	15,520,329.57	20.14%
Machinery and Equipment, Net	7,792,008.26	7,651,414.90	140,593.36	1.84%
General Infrastructure, Net	1,692,787.05	1,532,092.29	160,694.76	10.49%
Total Capital Assets, Net	\$110,232,925.30	\$109,522,913.30	\$ 710,012.00	0.65%

Total capital assets (net) increased by \$710,012.00 primarily from the completion of phase I of the Cabarrus Advanced Technology Center totaling \$16 million. For more information about the College's capital assets holdings, refer to Note 6 of the Notes to the Financial Statements.

Financial Commitments and Capital Debt

At June 30, 2020, the College had outstanding commitments on construction contracts totaling \$1,134,751.00. The College also pays annual lease payments of \$2,200,184.76 for the North Carolina Research Campus building, and is obligated to make these payments until fiscal year 2030. This capital lease began in June 2010 and is supported by a special legislative appropriation that has been included in the State's debt service budget. Refer to Notes 8 and 9 of the Notes to the Financial Statements for additional details on the College's capital lease obligations.

Factors Impacting Future Periods

The College's continuing education program has grown significantly over the past five years by increasing the amount of customized training programs and other non-credit programs provided for local business and industry. The College has also developed and implemented new student success and student support services aimed at increasing retention and completion for curriculum students. These initiatives are making a positive impact on FTE. Additionally, in fiscal 2019, the North Carolina Community College System modified the way continuing education occupational extension FTE is calculated, creating an even greater increase in budget FTE for fiscal 2020. Overall, the College's budgeted FTE for fiscal 2021 is 6% greater at 7,332.

In North Carolina, the majority of financial support for community colleges comes from state funding. Therefore, state support is a key factor influencing the College's financial condition and its ability to expand programs, undertake new initiatives, and meet its core mission and ongoing operational needs. The College's budgeted state funding has increased from \$37,546,362 in FY2019, to \$39,443,352 in FY2020, and to \$42,152,945 in FY2021.

Rowan-Cabarrus Community College is confident in its financial stability and ability to attract citizens in Rowan and Cabarrus Counties to the life-changing benefits of higher education. The College's Board of Trustees, administration, staff, and faculty are dedicated to the College's mission of "improving lives and building community through higher education workforce development."

The College's 2019-2023 strategic plan centers on four key principles designed to position the College to respond to student and community ongoing higher education needs:

- LEARN: How can Rowan-Cabarrus Community College increase the community's educational attainment that leads individuals, families and the region to prosperity, sustainability and success?
- ENGAGE: How can Rowan-Cabarrus Community College best prepare students to be responsible and productive citizens?
- INNOVATE: How can Rowan-Cabarrus Community College serve the Community of the Future?
- LEAD: How can Rowan-Cabarrus Community College be a catalyst for change?

Rowan-Cabarrus Community College's new strategic plan positions the College for continued growth and success. Over the next five years, the College will strategically add programs while serving as a strong partner with the state, local, and federal agencies and private business partners in economic development opportunities, and while remaining financially sound.

As with most other colleges, the most significant impact on the College will be continuing effects of COVID-19. Beginning in March 2020, the College transitioned to online instruction only for the remainder of the spring semester as stay-at-home orders were issued by the Governor to help control the spread of the virus. Even as restrictions have been gradually lifted, most curriculum instruction and employee work has continued to be done remotely.

Curriculum enrollments increased by 4.3% during the summer 2020. Subsequent enrollments for fall 2020 declined by 4.9% and by 10.2% for spring 2021. Enrollments in short-term workforce development courses and college readiness courses have been especially hard hit by the uncertainties caused by COVID-19. The College has awarded federal CARES funds to students to assist with the cost of attendance, which has enabled many students to continue their education. While the College has expanded online instruction and other services to meet student needs, enrollment is expected to be below prior enrollment levels until fall 2021.

General economic conditions have deteriorated since early 2020 due to the impacts of COVID-19 on employment levels and overall business activity. Traditionally, as economic conditions worsen, enrollments at community colleges increase. There are early indications that this may not be the case for this economy. The State of North Carolina expected a budget deficit for the 2021 fiscal year and colleges have been instructed to hold at least 2% of their state budgets for a possible reversion. As COVID-19 conditions improved during the spring there is optimism that the College will return to normal in fall 2021. Early budget indications reflect a slight decrease in state funding for fiscal year 2022, however the College is taking steps to increase carry-forward funds to offset any possible state budget impacts.



FINANCIAL STATEMENTS

Rowan-Cabarrus Community College Statement of Net Position June 30, 2020

Exhibit A-1 Page 1 of 2

ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 4,049,631.98
Restricted Cash and Cash Equivalents	1,948,750.49
Receivables, Net (Note 5)	1,487,166.35
Inventories	92,301.65
Prepaid Items	116,091.01
Notes Receivable, Net (Note 5)	8,084.62
Total Current Assets	7,702,026.10
Noncurrent Assets:	
Restricted Cash and Cash Equivalents	767,826.71
Receivables	301,706.50
Restricted Due from Primary Government	88,993.27
Restricted Investments	174,442.21
Other Investments	583,558.93
Net Other Postemployment Benefits Asset	51,758.00
Capital Assets - Nondepreciable (Note 6)	8,180,221.39
Capital Assets - Depreciable, Net (Note 6)	102,052,703.91
	1 T. F. A.
Total Noncurrent Assets	112,201,210.92
Total Assets	119,903,237.02
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows Related to Pensions	6,014,566.00
Deferred Outflows Related to Other Postemployment Benefits (Note 14)	3,873,196.00
Total Deferred Outflows of Resources	9,887,762.00
LIABILITIES	
Current Liabilities:	
Accounts Payable and Accrued Liabilities (Note 7)	2,255,336.26
Unearned Revenue	209,429.55
Long-Term Liabilities - Current Portion (Note 8)	1,356,207.38
Total Current Liabilities	3,820,973.19
Noncurrent Liabilities:	
Long-Term Liabilities (Note 8)	67,077,988.09
Total Liabilities	70,898,961,28
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflows Related to Pensions	250,117.00
Deferred Inflows Related to Other Postemployment Benefits (Note 14)	16,704,599.00
Deterred fillows related to Other Posteriployment benefits (Note 14)	10,704,599.00
Total Deferred Inflows of Resources	16,954,716.00

Rowan-Cabarrus Community College Statement of Net Position June 30, 2020

Exhibit A-1 Page 2 of 2

NET POSITION	
Net Investment in Capital Assets	94,385,741.42
Restricted:	23 A C C C C C C C C C C C C C C C C C C
Nonexpendable	
Student Financial Aid	277,165.31
Expendable	
Student Financial Aid	380,293.11
Capital Projects	1,380,530.36
Restricted for Specific Programs	1,541,413.45
Other	141,279.00
Unrestricted	(56,169,100.91)
Total Net Position	\$ 41,937,321.74

Rowan-Cabarrus Community College Statement of Revenues, Expenses, and Changes in Net Position For the Fiscal Year Ended June 30, 2020

Exhibit A-2

\$ 5,154,643.91
525,166.36
12,264.22
5,692,074.49
38,488,762.86
11,799,352.01
6,917,316.38
963,663.90
2,078,968.53
60,248,063.68
(54,555,989.19)
34,959,739.74
6,244,713.00
10,735,673.58
794,759.25
1,350,812.02
129,693.15
(1,101,792.62)
(30,892.64)
53,082,705.48
(1,473,283.71)
2,186,957.43
1,581,310.85
794,302.73
4,562,571.01
3,089,287.30
38,848,034.44
\$ 41,937,321.74

Statement of Cash Flows	Exhibit A-3
For the Fiscal Year Ended June 30, 2020	Page 1 of 2
CASH FLOWS FROM OPERATING ACTIVITIES Received from Customers Payments to Employees and Fringe Benefits Payments to Vendors and Suppliers Payments for Scholarships and Fellowships Other Payments	\$ 5,178,328.61 (39,939,376.02) (12,572,341.85) (6,674,730.50) (495,800.33)
Net Cash Used by Operating Activities	(54,503,920.09)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES State Aid County Appropriations Student Financial Aid Federal Aid - COVID-19 Noncapital Contributions	34,959,739.74 6,244,713.00 11,866,834.51 794,759.25 1,350,812.02
Total Cash Provided by Noncapital Financing Activities	55,216,858.52
CASH FLOWS FROM CAPITAL FINANCING AND RELATED FINANCING ACTIVITIES State Capital Aid County Capital Aid Capital Contributions Acquisition and Construction of Capital Assets Principal Paid on Capital Leases Interest and Fees Paid on Capital Leases	2,186,957.43 1,949,471.81 1,110,668.49 (2,316,313.36) (1,098,393.05) (1,101,792.62)
Net Cash Provided by Capital Financing and Related Financing Activities	730,598.70
CASH FLOWS FROM INVESTING ACTIVITIES Investment Income	68,840.43
Net Increase in Cash and Cash Equivalents	1,512,377.56
Cash and Cash Equivalents - July 1, 2019	5,253,831.62
Cash and Cash Equivalents - June 30, 2020	\$ 6,766,209.18

Rowan-Cabarrus Community College Statement of Cash Flows For the Fiscal Year Ended June 30, 2020

Exhibit A-3 Page 2 of 2

RECONCILIATION OF OPERATING LOSS TO		
NET CASH USED BY OPERATING ACTIVITIES		
Operating Loss	\$	(54,555,989.19)
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities		AL CHICAGO IN CAR
Depreciation Expense		2,078,968.53
Other Nonoperating Income		6,588.00
Changes in Assets and Deferred Outflows of Resources:		
Receivables, Net		(11,415.83)
Inventories		(46,859.65)
Prepaid Items		(116,091.01)
Net Other Postemployment Benefits Asset		(15,869.00)
Deferred Outflows Related to Pensions		1,703,171.00
Deferred Outflows Related to Other Postemployment Benefits		(2,394,642.00)
Changes in Liabilities and Deferred Inflows of Resources:		
Accounts Payable and Accrued Liabilities		(336,773.74)
Unearned Revenue		(678,394.21)
Funds Held for Others		(83,667.97)
Net Pension Liability		811,785.00
Net Other Postemployment Benefits Liability		4,108,017.00
Compensated Absences		40,718.98
Deferred Inflows Related to Pensions		(280,901.00)
Deferred Inflows Related to Other Postemployment Benefits	_	(4,732,565.00)
Net Cash Used by Operating Activities	\$	(54,503,920.09)
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES		
Assets Acquired through the Assumption of a Liability	\$	438,162.45
Change in Fair Value of Investments		60,852.72
Assets Acquired through a Gift		191,853.00
Loss on Disposal of Capital Assets		(37,480.64)

Exhibit B-1

Rowan-Cabarrus Community College Foundation, Inc. Statement of Financial Position June 30, 2020

ASSETS Cash and Cash Equivalents \$ 3,148,123 Receivables 62,307 Unconditional Promises to Give 16,269 Beneficial Interest in Assets Held by Others 4,111,885 Note Receivable 946,450 Land 130,223 Equipment, Net 878,935 Total Assets \$ 9,294,192 LIABILITIES Accrued Expenses \$ 403 **NET ASSETS** Without Donor Restrictions 2,132,787 With Donor Restrictions 7,161,002 **Total Net Assets** 9,293,789 Total Liabilities and Net Assets 9,294,192

Rowan-Cabarrus Community College Foundation, Inc. Statement of Activities

For the Fiscal Year Ended June 30, 2020

Exhibit B-2

	Without Donor Restrictions		With Donor Restrictions		Total	
SUPPORT, REVENUES, AND GAINS					-	
Contributions & Support	\$	560,044	\$	4	\$	560,044
Investment Income, Net		54,808		2		54,808
Change in Beneficial Interest		21,540				21,540
Electricity Sales		12,049		-		12,049
Net Assets Released from Restrictions	_	545,835	_	(545,835)		-
Total Support, Revenues, and Gains	_	1,194,276	_	(545,835)	_	648,441
EXPENSES						
Program Services		679,881		* 1		679,881
Supporting Services						
General Administration	_	36,211				36,211
Total Expenses	_	716,092	_	(4)		716,092
Change in Net Assets		478,184		(545,835)		(67,651)
Net Assets at Beginning of Year		1,654,603		7,706,837		9,361,440
Net Assets at End of Year	\$	2,132,787	\$	7,161,002	\$	9,293,789



NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity - The concept underlying the definition of the financial reporting entity is that elected officials are accountable to their constituents for their actions. As required by accounting principles generally accepted in the United States of America (GAAP), the financial reporting entity includes both the primary government and all of its component units. An organization other than a primary government serves as a nucleus for a reporting entity when it issues separate financial statements. Rowan-Cabarrus Community College (College) is a component unit of the State of North Carolina and an integral part of the State's Comprehensive Annual Financial Report.

The accompanying financial statements present all funds of the College and its component unit for which the College's Board of Trustees is financially accountable. The College's component unit is discretely presented in the College's financial statements. See below for further discussion of the College's component unit.

Discretely Presented Component Unit - Rowan-Cabarrus Community College Foundation, Inc. (Foundation) is a legally separate, nonprofit corporation and is reported as a discretely presented component unit based on the nature and significance of its relationship to the College.

The Foundation acts primarily as a fundraising organization to supplement the resources that are available to the College in support of its programs. The Foundation board consists of 25 members. Although the College does not control the timing or amount of receipts from the Foundation, the majority of resources, or income thereon, that the Foundation holds and invests are restricted to the activities of the College by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of the College, the Foundation is considered a component unit of the College and is reported in separate financial statements because of the difference in its reporting model, as described below.

The Foundation reports its financial results under the Financial Accounting Standards Board (FASB) Codification. As such, certain revenue recognition criteria and presentation features are different from the Governmental Accounting Standards Board (GASB) revenue recognition criteria and presentation features. No modifications have been made to the Foundation's financial information in the College's financial reporting entity for these differences.

During the year ended June 30, 2020, the Foundation distributed \$615,733.00 to the College for both restricted and unrestricted purposes. Complete financial statements for the Foundation can be obtained from the College's Foundation Director, P.O. Box 1595, Salisbury, NC 28145-1595 or by calling (704) 216-3876.

B. Basis of Presentation - The accompanying financial statements are presented in accordance with accounting principles generally accepted in the United States of America as prescribed by the GASB.

Pursuant to the provisions of GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, as amended by GASB Statement No. 35, Basic Financial Statements - and Management's Discussion and Analysis - for Public Colleges and Universities, the full scope of the College's activities is considered to be a single business-type activity and accordingly, is reported within a single column in the basic financial statements.

C. Basis of Accounting - The financial statements of the College have been prepared using the economic resource 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, regardless of the timing of the cash flows.

Nonexchange transactions, in which the College receives (or gives) value without directly giving (or receiving) equal value in exchange, include state aid, certain grants, and donations. Revenues are recognized, net of estimated uncollectible amounts, as soon as all eligibility requirements imposed by the provider have been met, if probable of collection.

- D. Cash and Cash Equivalents This classification includes petty cash, cash on deposit with private bank accounts, and deposits held by the State Treasurer in the Short-Term Investment Fund (STIF). The STIF maintained by the State Treasurer has the general characteristics of a demand deposit account in that participants may deposit and withdraw cash at any time without prior notice or penalty.
- E. Investments To the extent available, investments are recorded at fair value based on quoted market prices in active markets on a trade-date basis. Additional information regarding the fair value measurement of investments is disclosed in Note 3. Because of the inherent uncertainty in the use of estimates, values that are based on estimates may differ from the values that would have been used had a ready market existed for the investments. The net change in the value of investments is recognized as a component of investment income.

Endowment investments include the principal amount of gifts and bequests that, according to donor restrictions, must be held in perpetuity or for a specified period of time, along with any accumulated investment earnings on such amounts. Further, endowment investments also include amounts internally designated by the College for investment in an endowment capacity (i.e. quasi-endowments), along with accumulated investment earnings on such amounts.

F. Receivables - Receivables consist of tuition and fees charged to students and charges for auxiliary enterprises' sales and services. Receivables also include amounts due from the federal government, state and local governments, and private sources in connection with reimbursement of allowable expenditures made pursuant to contracts and grants. Receivables are recorded net of estimated uncollectible amounts.

- G. Inventories Inventories, consisting of expendable supplies, are valued at cost using the last invoice cost method. Merchandise for resale is valued at the lower of cost or market using the retail inventory method.
- H. Capital Assets Capital assets are stated at cost at date of acquisition or acquisition value at date of donation in the case of gifts. Donated capital assets acquired prior to July 1, 2015 are stated at fair value as of the date of donation. The value of assets constructed includes all material direct and indirect construction costs.

The College capitalizes assets that have a value or cost of \$5,000 or greater at the date of acquisition and an estimated useful life of more than one year.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets in the following manner:

Asset Class	Estimated Useful Life
Buildings	75 years
Machinery and Equipment	10-30 years
General Infrastructure	10-75 years

- I. Restricted Assets Certain resources are reported as restricted assets because restrictions on asset use change the nature or normal understanding of the availability of the asset. Resources that are not available for current operations and are reported as restricted include resources restricted for the acquisition or construction of capital assets, resources whose use is limited by external parties or statute, and endowment and other restricted investments.
- J. Noncurrent Long-Term Liabilities Noncurrent long-term liabilities include principal amounts of long-term debt and other long-term liabilities that will not be paid within the next fiscal year. Debt is defined as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. Long-term debt includes a capital lease payable. Other long-term liabilities include compensated absences, net pension liability, and net other postemployment benefits (OPEB) liability.

The net pension liability represents the College's proportionate share of the collective net pension liability reported in the State of North Carolina's 2019 *Comprehensive Annual Financial Report.* This liability represents the College's portion of the collective total pension liability less the fiduciary net position of the Teachers' and State Employees' Retirement System. See Note 13 for further information regarding the College's policies for

recognizing liabilities, expenses, deferred outflows of resources, and deferred inflows of resources related to pensions.

The net OPEB liability represents the College's proportionate share of the collective net OPEB liability reported in the State of North Carolina's 2019 *Comprehensive Annual Financial Report.* This liability represents the College's portion of the collective total OPEB liability less the fiduciary net position of the Retiree Health Benefit Fund. See Note 14 for further information regarding the College's policies for recognizing liabilities, expenses, deferred outflows of resources, and deferred inflows of resources related to OPEB.

K. Compensated Absences - The College's policy is to record the cost of vacation leave when earned. The policy provides for a maximum accumulation of unused vacation leave of 30 days which can be carried forward each July 1 or for which an employee can be paid upon termination of employment. When classifying compensated absences into current and noncurrent, leave is considered taken using a last-in, first-out (LIFO) method. Also, any accumulated vacation leave in excess of 30 days at fiscal year-end is converted to sick leave. Under this policy, the accumulated vacation leave for each employee at June 30 equals the leave carried forward at the previous June 30 plus the leave earned, less the leave taken between July 1 and June 30.

In addition to the vacation leave described above, compensated absences include the accumulated unused portion of the special annual leave bonuses awarded by the North Carolina General Assembly. The bonus leave balance on June 30 is retained by employees and transferred into the next fiscal year. It is not subject to the limitation on annual leave carried forward described above and is not subject to conversion to sick leave.

There is no liability for unpaid accumulated sick leave because the College has no obligation to pay sick leave upon termination or retirement. However, additional service credit for retirement pension benefits is given for accumulated sick leave upon retirement.

- L. Deferred Outflows/Inflows of Resources Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then.
- M. 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 outstanding liabilities related to those capital assets.

Restricted Net Position - Nonexpendable - Nonexpendable restricted net position includes endowments and similar type assets whose use is

limited by donors or other outside sources, and, as a condition of the gift, the principal is to be maintained in perpetuity.

Restricted Net Position - Expendable - Expendable restricted net position includes resources for which the College is legally or contractually obligated to spend in accordance with restrictions imposed by external parties.

Unrestricted Net Position - Unrestricted net position includes resources derived from student tuition and fees, sales and services, unrestricted gifts, and interest income. It also includes the net position of accrued employee benefits such as compensated absences, pension plans, and other postemployment benefits.

Restricted and unrestricted resources are tracked using a fund accounting system and are spent in accordance with established fund authorities. Fund authorities provide rules for the fund activity and are separately established for restricted and unrestricted activities. When both restricted and unrestricted funds are available for expenditure, the decision for funding is transactional based within the departmental management system in place at the College. Both restricted and unrestricted net position include consideration of deferred outflows of resources and deferred inflows of resources. See Note 10 for further information regarding deferred outflows of resources and deferred inflows of resources that had a significant effect on unrestricted net position.

- N. Scholarship Discounts Student tuition and fees revenues from College charges are reported net of scholarship discounts in the accompanying Statement of Revenues, Expenses, and Changes in Net Position. The scholarship discount is the difference between the actual charge for goods and services provided by the College and the amount that is paid by students or by third parties on the students' behalf. Student financial assistance grants, such as Pell grants, and other federal, state, or nongovernmental programs, are recorded as nonoperating revenues in the accompanying Statement of Revenues, Expenses, and Changes in Net Position. To the extent that revenues from these programs are used to satisfy tuition, fees, and other charges, the College has recorded a scholarship discount.
- O. Revenue and Expense Recognition The College classifies its revenues and expenses as operating or nonoperating in the accompanying Statement of Revenues, Expenses, and Changes in Net Position. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the College's principal ongoing operations. Operating revenues include activities that have characteristics of exchange transactions, such as (1) student tuition and fees, (2) sales and services of auxiliary enterprises, and (3) certain federal, state, and local grants and contracts. Operating expenses are all expense transactions incurred other than those related to capital and noncapital financing or investing activities as defined by GASB Statement

No. 9, Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting.

Nonoperating revenues include activities that have the characteristics of nonexchange transactions. Revenues from nonexchange transactions that represent subsidies or gifts to the College, as well as investment income, are considered nonoperating since these are either investing, capital, or noncapital financing activities. Capital contributions are presented separately after nonoperating revenues and expenses.

- P. Internal Sales Activities Certain institutional auxiliary operations provide goods and services to College departments, as well as to its customers. These institutional auxiliary operations include activities such as the Copy Center and Central Supplies. In addition, the College has other miscellaneous sales and service units that operated either on a reimbursement or charge basis. All internal sales activities to College departments from auxiliary operations and sales and service units have been eliminated in the accompanying financial statements. These eliminations are recorded by removing the revenue and expense in the auxiliary operations and sales and service units and, if significant, allocating any residual balances to those departments receiving the goods and services during the year.
- Q. County Appropriations County appropriations are provided to the College primarily to fund its plant operation and maintenance function and to fund construction projects, motor vehicle purchases, and maintenance of equipment. Unexpended county current appropriations and county capital appropriations do not revert and are available for future use by the College.

NOTE 2 - DEPOSITS AND INVESTMENTS

A. Deposits - The College is required by North Carolina General Statute 147-77 to deposit any funds collected or received that belong to the State of North Carolina with the State Treasurer or with a depository institution in the name of the State Treasurer. All funds of the College, other than those required to be deposited with the State Treasurer, are deposited in board-designated official depositories and are required to be collateralized in accordance with North Carolina General Statute 115D-58.7. Official depositories may be established with any bank, savings and loan association, or trust company whose principal office is located in North Carolina. Also, the College may establish time deposit accounts, money market accounts, and certificates of deposit. Cash on hand at June 30, 2020 was \$3,295.00. The carrying amount of the College's deposits not with the State Treasurer was \$3,131,174.95, and the bank balance was \$3,575,910.66.

The North Carolina Administrative Code (20 NCAC 7) requires all depositories to collateralize public deposits in excess of federal depository insurance coverage by using one of two methods, dedicated or pooled.

Under the dedicated method, a separate escrow account is established by each depository in the name of each local governmental unit and the responsibility of monitoring collateralization rests with the local unit. Under the pooling method, each depository establishes an escrow account in the name of the State Treasurer to secure all of its public deposits. This method shifts the monitoring responsibility from the local unit to the State Treasurer.

Custodial credit risk is the risk that in the event of a bank failure, the College's deposits may not be returned to it. As of June 30, 2020, the College's bank balance in excess of federal depository insurance coverage was covered under the pooling method.

B. Investments

College - The College is authorized to invest idle funds as provided by G.S. 115D-58.6. In accordance with this statute, the College and the Board of Trustees manage investments to ensure they can be converted into cash when needed.

Generally, funds belonging to the College may be invested in any form of investment established or managed by certain investment advisors pursuant to G.S. 115D-58.6(d1) or in the form of investments pursuant to G.S. 159-30(c), as follows: a commingled investment pool established and administered by the State Treasurer pursuant to G.S. 147-69.3 (STIF); obligations of or fully guaranteed by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain nonguaranteed federal agencies; prime quality commercial paper bearing specified ratings; specified bills of exchange; certain savings certificates; The North Carolina Capital Management Trust, an SEC registered mutual fund; repurchase agreements; and evidences of ownership of, or fractional undivided interests in, future interest and principal payments on either direct obligations of or fully guaranteed by the United States government, which are held by a specified bank or trust company or any state in the capacity of custodian.

At June 30, 2020, the amount shown on the Statement of Net Position as cash and cash equivalents includes \$3,631,739.23, which represents the College's equity position in the State Treasurer's Short-Term Investment Fund (STIF). The STIF (a portfolio within the State Treasurer's Investment Pool, an external investment pool that is not registered with the Securities and Exchange Commission or subject to any other regulatory oversight and does not have a credit rating) had a weighted average maturity of 1.3 years as of June 30, 2020. Assets and shares of the STIF are valued at fair value. Deposit and investment risks associated with the State Treasurer's Investment Pool (which includes the State Treasurer's STIF) are included in the North Carolina Department of State Treasurer Investment Programs' separately issued audit report. This separately issued report can be obtained from the Department of State Treasurer, 3200 Atlantic Avenue, Raleigh, NC 27604 or can be accessed from the

Department of State Treasurer's website at https://www.nctreasurer.com/in the Audited Financial Statements section.

Except as specified by the donor, endowment funds belonging to the College may be invested pursuant to G.S. 147-69.2. This statute authorizes investments for special funds held by the State Treasurer and includes the following investments: obligations of or fully guaranteed by the United States; obligations of certain federal agencies; repurchase agreements; obligations of the State of North Carolina; certificates of deposit and other deposit accounts of specified financial institutions; prime quality commercial paper; asset-backed securities, bills of exchange or time drafts, and corporate bonds/notes with specified ratings; general obligations of other states; general obligations of North Carolina local governments and obligations of certain entities with specified ratings.

At June 30, 2020, the amounts shown on the Statement of Net Position as restricted and other investments include \$758,001.14, which represent the College's equity position in the State Treasurer's Bond Index Fund (BIF). The BIF (a portfolio within the State Treasurer's Investment Pool, an external investment pool that is not registered with the Securities and Exchange Commission or subject to any formal regulatory oversight and does not have a credit rating) had a weighted average maturity of 7.97 years at June 30, 2020. Assets and shares of the BIF are valued at fair value. Deposit and investment risks associated with the State Treasurer's Investment Pool (which includes the State Treasurer's BIF) are included in the North Carolina Department of State Treasurer Investment Programs' separately issued audit report. This separately issued report can be obtained from the Department of State Treasurer, 3200 Atlantic Avenue, Raleigh, NC 27604 or can be accessed from the Department of State Treasurer's website at https://www.nctreasurer.com/ in the Audited Financial Statements section.

Component Unit - Investments of the College's discretely presented component unit, Rowan-Cabarrus Community College Foundation, Inc. (Foundation), are subject to and restricted by G.S. 36E Uniform Prudent Management of Institutional Funds Act (UPMIFA) and any requirements placed on them by contract or donor agreements. Because the Foundation reports under the FASB reporting model, disclosures of the various investment risks are not required.

The Foundation established a Quasi-Endowed Agency Fund in 2015 with an initial transfer of \$2,148,568 to the Foundation of the Carolinas. The Quasi-Endowed Agency Fund is treated like an Endowed Agency Fund, such that an annual spendable income is calculated and available for distribution. However, unlike an Endowed Agency Fund, the entire balance may be made available for distribution. The general purpose of the Gift Fund is to raise and manage funds and enhance relationships that support the work and mission of Rowan-Cabarrus Community College. The Foundation for the Carolinas has "variance power" granting its Board of Directors the authority and discretion as to the investment and distribution

of the assets of the fund. Distributions of net income and principal are made on the recommendations of the Board of Directors of the Foundation.

The Foundation's beneficial interest in assets held by others at June 30, 2020, is as follows:

	Amount		
Beginning Balance	\$	5,084,460	
Transfers From		(994,115)	
Change in Value - Increase	-	21,540	
Total Assets Held by Others	\$	4,111,885	

NOTE 3 - FAIR VALUE MEASUREMENTS

College - To the extent available, the College's investments are recorded at fair value as of June 30, 2020. GASB Statement No. 72, Fair Value Measurement and Application, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This statement establishes a hierarchy of valuation inputs based on the extent to which the inputs are observable in the marketplace. Inputs are used in applying the various valuation techniques and take into account the assumptions that market participants use to make valuation decisions. Inputs may include price information, credit data, interest and yield curve data, and other factors specific to the financial instrument. Observable inputs reflect market data obtained from independent sources. In contrast, unobservable inputs reflect the entity's assumptions about how market participants would value the financial instrument. Valuation techniques should maximize the use of observable inputs to the extent available.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following describes the hierarchy of inputs used to measure fair value and the primary valuation methodologies used for financial instruments measured at fair value on a recurring basis:

Level 1	Investments whose values are based on quoted prices (unadjusted) for identical assets in active markets that a government can access at the measurement date.
Level 2	Investments with inputs - other than quoted prices included within Level 1 - that are observable for an asset, either directly or indirectly.
Level 3	Investments classified as Level 3 have unobservable inputs and may require a degree of professional judgment.

Short-Term Investment Fund - At year-end, a portion of the College's investments valued at \$3,631,739.23 were held in the STIF. Ownership interests of the STIF are determined on a fair market valuation basis as of fiscal

year end in accordance with the STIF operating procedures. Valuation of the underlying assets is performed by the custodian. Pool investments are measured at fair value in accordance with GASB 72. The College's position in the pool is measured and reported at fair value and the STIF is not required to be categorized within the fair value hierarchy.

Bond Index Fund - At year-end, a portion of the College's investments valued at \$758,001.14 were held in the Bond Index Fund (BIF). Ownership interests in the BIF are determined monthly at fair value based upon units of participation. Units of participation are calculated monthly based upon inflows and outflows as well as allocations of net earnings. Valuation of the underlying assets is performed by the custodian. Pool investments are measured at fair value in accordance with GASB 72. The College's position in the pool is measured and reported at fair value and the BIF is not required to be categorized within the fair value hierarchy.

Component Unit - The Foundation's endowment assets are invested in marketable securities and are reported as beneficial interest in assets held by others on the Statement of Financial Position. The Foundation accounts for investments in accordance with FASB ASC 958-320. Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value. All of the beneficial interest in assets held by others valued at \$4,111,885 were classified in Level 1 of the fair value hierarchy and valued using prices quoted in active markets for those securities.

NOTE 4 - DONOR RESTRICTED ENDOWMENTS

The College's endowment assets are pooled with state agencies and similar institutions in short-term investments with the State Treasurer's Cash and Investment Pool and are reported as noncurrent restricted cash and cash equivalents on the accompanying financial statements. If a donor has not provided specific instructions, state law permits the Board of Trustees to authorize for expenditure the net appreciation, realized and unrealized, of the assets of the endowment funds. Annual payouts from the College's endowment funds are based on an adopted spending policy, which limits spending to 100% of the interest earnings unless the donor has stipulated otherwise. At June 30, 2020, net appreciation of \$2,809.14 was available to be spent and was classified in net position as restricted expendable for student financial aid as it is restricted for specific purposes.

On March 1, 2013, the College placed additional endowment assets in the State Treasurer's Bond Index Fund. These assets are pooled with state agencies and similar institutions in long-term investments with the State Treasurer's Investment Pool and are reported as noncurrent restricted and other investments on the accompanying financial statements. If a donor has not provided specific instructions, state law permits the Board of Trustees to authorize for expenditure the net appreciation, realized and unrealized, of the assets of the endowment funds. Annual payouts from the College's endowment funds are based on an adopted spending policy, which limits spending to 100% of the interest earnings unless the donor has stipulated otherwise; however, it is generally expected that the amount of annual spending will approximate a range of 2% to 7% of the previous 12-quarter average market value portfolio assets determined at December 31 each year. Initially, the annual spending will

be based on the market value of portfolio assets for the previous year and the previous two years until a three-year average is available. At June 30, 2020, net appreciation of \$41,930.18 was available to be spent and was classified in net position as unrestricted.

NOTE 5 - RECEIVABLES

Receivables at June 30, 2020, were as follows:

	Gross Receivables	Less Allowance for Doubtful Accounts	Net Receivables
Current Receivables:			
Students	\$1,769,579.93	\$ 632,743.20	\$1,136,836.73
Student Sponsors	103,127.38	15	103,127.38
Accounts	87,595.68	11.2	87,595.68
Intergovernmental	142,410.30		142,410.30
Other	17,196.26	11.6	17,196.26
Total Current Receivables	\$2,119,909.55	\$ 632,743.20	\$1,487,166.35
Notes Receivable - Current:			
Institutional Student Loan Programs	\$ 13,141.73	\$ 5,057.11	\$ 8,084.62

NOTE 6 - CAPITAL ASSETS

A summary of changes in the capital assets for the year ended June 30, 2020, is presented as follows:

	Balance July 1, 2019 (as Restated)	Increases	Decreases	Balance June 30, 2020	
Capital Assets, Nondepreciable: Land Construction in Progress	\$ 6,285,956.05 17,005,871.03	\$ 1,666,666.24	\$ 16,778,271.93	\$ 6,285,956,05 1,894,265,34	
Total Capital Assets, Nondepreciable	23,291,827.08	1,666,666.24	16,778,271.93	8,180,221.39	
Capital Assets, Depreciable: Buildings Machinery and Equipment General Infrastructure	91,578,876.41 12,993,605.07 2,152,838.58	16,778,271.93 967,941.93 191,853.00	163,842.92	108,357,148.34 13,797,704.08 2,344,691.58	
Total Capital Assets, Depreciable	106,725,320.06	17,938,066.86	163,842.92	124,499,544,00	
Less Accumulated Depreciation for: Buildings Machinery and Equipment General Infrastructure	14,531,297,38 5,342,190,17 620,746,29	1,257,942.36 789,867 93 31,158.24	126,362.28	15,789,239.74 6,005,695.82 651,904.53	
Total Accumulated Depreciation	20,494,233.84	2,078,968.53	126,362.28	22,446,840.09	
Total Capital Assets, Depreciable, Net	86,231,086.22	15,859,098.33	37,480.64	102,052,703.91	
Capital Assets, Net	\$ 109,522,913.30	\$ 17,525,764.57	\$ 16,815,752.57	\$ 110,232,925.30	

NOTE 7 - ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities at June 30, 2020, were as follows:

		Amount
Current Accounts Payable and Accrued Liabilities:		
Accounts Payable	\$	630,441.61
Accounts Payable - Capital Assets		328,193.00
Accrued Payroll		1,186,732.20
Contract Retainage	_	109,969.45
Total Current Accounts Payable and Accrued Liabilities	\$	2,255,336.26

NOTE 8 - LONG-TERM LIABILITIES

A. Changes in Long-Term Liabilities - A summary of changes in the long-term liabilities for the year ended June 30, 2020, is presented as follows:

		Balance July 1, 2019 (as Restated)		Additions	Reductions			Balance June 30, 2020	Current Portion	
Long-Term Debt										
Capital Lease Payable	\$	16,507,414.48	\$	- 4	\$	1,098,393.05	\$	15,409,021.43	\$	1,178,977.78
Other Long-Term Liabilities										
Compensated Absences		1,414,368.06		948,276.24		907,557.26		1,455,087.04		177,229.60
Net Pension Liability		13,516,386.00		811,785.00				14,328,171.00		
Net Other Postemployment Benefits Liability		33,133,899.00	_	4,108,017.00				37,241,916.00	_	
Total Other Long-Term Liabilities		48,064,653.06		5,868,078.24		907,557.26		53,025,174.04		177,229.60
Total Long-Term Liabilities	\$	64,572,067.54	\$	5,868,078.24	\$	2,005,950.31	\$	68,434,195.47	\$	1,356,207.38

Additional information regarding capital lease obligations is included in Note 9.

Additional information regarding the net pension liability is included in Note 13.

Additional information regarding the net other postemployment benefits liability is included in Note 14.

B. Terms of Debt Agreement - The College's debt agreement is subject to the following collateral requirements and terms with finance-related consequences:

Capital Lease Payable - The College has a capital lease for which available funds of the College are pledged toward debt payments. This agreement also contains provisions related to events of default and remedies. Significant to these provisions, an event of default occurs when: (1) the College fails or refuses to pay any rental and interest when due and continues for 10 days following receipt of written notice of such nonpayment. If failure to pay is due to the unavailability of funds and the College seeks alternative funding during the payment grace period, the failure will not constitute an event of default. In which case, after the

payment grace period, the parties may mutually agree to cancel the lease; or (2) the College fails to observe and perform any obligations pursuant to the lease agreement other than the payment of rent by the date that performance is required and such failure or refusal continues for a period of 60 days after written notice specifying such failure or refusal is delivered.

Upon the occurrence of any event of default, the lessor may, without any further demand or notice, declare the unpaid rental and interest be due and payable immediately. The lessor may also exercise all remedies available by law or in the equity provided under the agreement, including sale of the secured assets, and apply the proceeds of any such sale to the amounts due after deducting all costs and expenses related to the recovery, repair, storage, and sale of the secured assets, including court costs and reasonable attorneys' fees incurred.

NOTE 9 - LEASE OBLIGATIONS

A. Capital Lease Obligations - Capital lease obligations relating to the North Carolina Research Campus (NCRC) building and land are recorded at the present value of the minimum lease payments. Future minimum lease payments under capital lease obligations consist of the following at June 30, 2020:

Fiscal Year		Amount
2021	\$	2,200,184.76
2022		2,200,184,76
2023		2,200,184.76
2024		2,200,184.76
2025		2,200,184.76
2026-2030	_	10,085,571.44
Total Minimum Lease Payments		21,086,495.24
Amount Representing Interest (6.75% Rate of Interest)	_	5,677,473.81
Present Value of Future Lease Payments	\$	15,409,021.43

The NCRC building and land acquired in fiscal year 2010 under a capital lease amounted to \$26,786,729.97 at June 30, 2020. The capital lease payments are supported by a special legislative appropriation that has been included in the State's debt service budget. The lease does have a provision that allows the College to terminate the lease if the funding is discontinued and the College makes an effort to find alternative funding sources. In this unlikely situation, the College would still be obligated for 120 days (4 months) worth of lease expense while searching for alternative funding.

Depreciation for the building associated with capital leases is included in depreciation expense, and accumulated depreciation for assets acquired under capital lease totaled \$3,328,370.35 at June 30, 2020.

B. Operating Lease Obligations - The College entered into operating leases for the College Station Facility. Future minimum lease payments under noncancelable operating leases consist of the following at June 30, 2020:

Fiscal Year	_	Amount
2021	\$	284,832.00
2022		284,832.00
2023		284,832.00
2024		284,832.00
2025		284,832.00
2026-2030		1,424,160.00
2031-2035		1,424,160.00
2036-2040		901,968.00
Total Minimum Lease Payments	\$	5,174,448.00

Rental expense for all operating leases during the year was \$261,096.00.

NOTE 10 - NET POSITION

Unrestricted net position has been significantly affected by transactions resulting from the recognition of deferred outflows of resources, deferred inflows of resources, and related long-term liabilities, as shown in the following table:

		Amount
Net Pension Liability and Related Deferred Outflows of		
Resources and Deferred Inflows of Resources	\$	(8,563,722.00)
Net OPEB Liability (Retiree Health Benefit Fund) and Related Deferred		
Outflows of Resources and Deferred Inflows of Resources	_	(50,162,840.00)
Effect on Unrestricted Net Position		(58,726,562.00)
Total Unrestricted Net Position Before Recognition of Deferred Outflows of		
Resources, Deferred Inflows of Resources, and Related Long-Term Liabilities	_	2,557,461.09
Total Unrestricted Net Position	\$	(56,169,100.91)

See Notes 13 and 14 for detailed information regarding the amortization of the deferred outflows of resources and deferred inflows of resources relating to pensions and OPEB, respectively.

NOTE 11 - REVENUES

A summary of discounts and allowances by revenue classification is presented as follows:

		Gross Revenues	a	Less Scholarship Discounts nd Allowances		Less llowance for ncollectibles	Net Revenues		
Operating Revenues: Student Tuition and Fees, Net	\$	10,303,441.41	\$	5,101,649.35	s	47,148.15	\$	5,154,643.91	

NOTE 12 - OPERATING EXPENSES BY FUNCTION

The College's operating expenses by functional classification are presented as follows:

		Salaries and Benefits	Supplies and Services		Scholarships and Fellowships		Utilities	2	Depreciation		Total
Instruction	\$	21,388.648.31	\$ 3,410,855.47	\$	176,536.88	S	152,513.92	S	4	S	25,128,554.58
Academic Support		6.925.393.37	749,921.49				1.		- 2		7,675,314.86
Student Services		4,113,925.09	448,367.04		49,275.39		141		~		4,611,567.52
Institutional Support		4,222,696.89	2,503,782,31						-		6,726,479.20
Operations and Maintenance of Plant		1,761,955.99	4,419,858.71				811,149.98		-		6,992,964.68
Student Financial Aid			13,774.38		6,691,504.11		-				6,705,278.49
Auxiliary Enterprises		76,143,21	252,792.61				14				328,935.82
Depreciation		- 6	771	_		_	ą.		2,078,968.53		2,078,968.53
Total Operating Expenses	S	38.488.762.86	\$ 11,799,352.01	\$	6,917,316,38	\$	963,663.90	\$	2,078,968.53	\$	60,248,063.68

Included in the scholarship and fellowship function are student financial aid operating expenses for emergency financial aid payments to eligible students. These payments are for expenses related to the disruption of campus operations due to the coronavirus of \$765,813.25 provided by the CARES Act - Higher Education Emergency Relief Fund (HEERF). Because of the administrative involvement by the College in providing the student awards, the related program activity is reported as nonoperating Federal Aid - COVID-19 revenue and student financial aid operating expenses. Since the purpose of the student aid is not for educational or scholarship purposes, they do not affect the scholarship discounting adjustments reported in Note 11.

NOTE 13 - PENSION PLANS

Defined Benefit Plan

Plan Administration: The State of North Carolina administers the Teachers' and State Employees' Retirement System (TSERS) plan. This plan is a cost-sharing, multiple-employer, defined benefit pension plan established by the State to provide pension benefits for general employees and law enforcement officers (LEOs) of the State, general employees and LEOs of its

component units, and employees of Local Education Agencies (LEAs) and charter schools not in the reporting entity. Membership is comprised of employees of the State (state agencies and institutions), universities, community colleges, and certain proprietary component units along with the LEAs and charter schools that elect to join the Retirement System. Benefit provisions are established by General Statute 135-5 and may be amended only by the North Carolina General Assembly.

Benefits Provided: TSERS provides retirement and survivor benefits. Retirement benefits are determined as 1.82% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. General employee plan members are eligible to retire with full retirement benefits at age 65 with five years of creditable service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. General employee plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of creditable service. Survivor benefits are available to eligible beneficiaries of general members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic post-retirement benefit increases. Increases are contingent upon actuarial gains of the plan.

Contributions: Contribution provisions are established by General Statute 135-8 and may be amended only by the North Carolina General Assembly. Employees are required to contribute 6% of their annual pay. The contribution rate for employers is set each year by the North Carolina General Assembly in the Appropriations Act based on the actuarially-determined rate recommended by the actuary. The College's contractually-required contribution rate for the year ended June 30, 2020 was 12.97% of covered payroll. Employee contributions to the pension plan were \$1,336,609.46, and the College's contributions were \$2,889,304.11 for the year ended June 30, 2020.

The TSERS plan's financial information, including all information about the plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position, is included in the State of North Carolina's fiscal year 2019 *Comprehensive Annual Financial Report*. An electronic version of this report is available on the North Carolina Office of the State Controller's website at https://www.osc.nc.gov/ or by calling the State Controller's Financial Reporting Section at (919) 707-0500.

TSERS Basis of Accounting: The financial statements of the TSERS plan were prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of each 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 the TSERS plan, and additions to/deductions from the TSERS plan's fiduciary net position have been determined on the same basis as they are reported by TSERS.

Methods Used to Value TSERS Investment: Pursuant to North Carolina General Statutes, the State Treasurer is the custodian and administrator of the retirement systems. The State Treasurer maintains various investment portfolios in its External Investment Pool. TSERS and other pension plans of the State of North Carolina are the sole participants in the Long-Term Investment, Fixed Income Investment, Equity Investment, Real Estate Investment, Alternative Investment, Opportunistic Fixed Income Investment, and Inflation Sensitive Investment Portfolios. The Fixed Income Asset Class includes the Long-Term Investment and Fixed Income Investment Portfolios. The Global Equity Asset Class includes the Equity Investment Portfolio. The investment balance of each pension trust fund represents its share of the fair value of the net position of the various portfolios within the External Investment Pool. Detailed descriptions of the methods and significant assumptions regarding investments of the State Treasurer are provided in the 2019 Comprehensive Annual Financial Report.

Net Pension Liability: At June 30, 2020, the College reported a liability of \$14,328,171.00 for its proportionate share of the collective net pension liability. The net pension liability was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, and update procedures were used to roll forward the total pension liability to June 30, 2019. The College's proportion of the net pension liability was based on the present value of future salaries for the College relative to the present value of future salaries for all participating employers, actuarially-determined. As of June 30, 2019, the College's proportion was 0.13821%, which was an increase of 0.00245 from its proportion measured as of June 30, 2018, which was 0.13576%.

Actuarial Assumptions: The following table presents the actuarial assumptions used to determine the total pension liability for the TSERS plan at the actuarial valuation date:

12/31/2018
3%
3.50% - 8.10%
7.00%

- * Salary increases include 3.5% inflation and productivity factor.
- Investment rate of return includes inflation assumption and is net of pension plan investment expense.

TSERS currently uses mortality tables that vary by age, gender, employee group (i.e. teacher, general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S.

population. The mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2018 valuations were based on the results of an actuarial experience review for the period January 1, 2010 through December 31, 2014.

Future ad hoc cost of living adjustment amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2019 (the valuation date) are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Fixed Income	1.4%
Global Equity	5.3%
Real Estate	4.3%
Alternatives	8.9%
Opportunistic Fixed Income	6.0%
Inflation Sensitive	4.0%

The information in the preceding table is based on 30-year expectations developed with the consulting actuary and is part of the asset, liability, and investment policy of the North Carolina Retirement Systems. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.05%. Return projections do not include any excess return expectations over benchmark averages. All rates of return and inflation are annualized. The long-term expected real rate of return for the Bond Index Investment Pool as of June 30, 2019 is 1.4%.

Discount Rate: The discount rate used to measure the total pension liability was calculated at 7.00% for the December 31, 2018 valuation. This discount rate is in line with the long-term nominal expected return on pension plan investments. The calculation of the net pension liability is a present value calculation of

the future net pension payments. These net pension payments assume that contributions from plan members will be made at the current statutory contribution rate and that contributions from employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate: The following presents the net pension liability of the plan at June 30, 2019 calculated using the discount rate of 7.00%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.00%) or 1-percentage point higher (8.00%) than the current rate:

		Net F	Pension Liability		
1% 1	Decrease (6.00%)	Current [Discount Rate (7.00%)	1%	Increase (8.00%)
\$	27,270,495,67	S	14,328,171.00	\$	3,471,210.49

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: For the year ended June 30, 2020, the College recognized pension expense of \$5,097,059.00. At June 30, 2020, the College reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Employer Balances of Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions by Classification:

		eferred Outflows of Resources	Deferred Inflows of Resources		
Difference Between Actual and Expected Experience	\$	1,198,535.00	\$	28,684.00	
Changes of Assumptions		1,526,723.00		1	
Net Difference Between Projected and Actual Earnings on Plan Investments		274,651.00			
Change in Proportion and Differences Between Employer's Contributions and Proportionate Share of Contributions		125,352.89		221,433.00	
Contributions Subsequent to the Measurement Date		2,889,304.11			
Total	\$	6,014,566.00	\$	250,117.00	

The amount reported as deferred outflows of resources related to contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Schedule of the Net Amount of the Employer's Balances of Deferred Outflows of Resources and Deferred Inflows of Resources That will be Recognized in Pension Expense:

Year Ended June 30:	Amount
2021	\$ 2,000,568.00
2022	504,431.00
2023	298,092.00
2024	72,053.89
Total	\$ 2,875,144.89

NOTE 14 - OTHER POSTEMPLOYMENT BENEFITS

The College participates in two postemployment benefit plans, the Retiree Health Benefit Fund and the Disability Income Plan of North Carolina, that are administered by the State of North Carolina as pension and other employee benefit trust funds. Each plan's financial information, including all information about the plans' assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position, is included in the State of North Carolina's fiscal year 2019 *Comprehensive Annual Financial Report*. An electronic version of this report is available on the North Carolina Office of the State Controller's website at https://www.osc.gov/ or by calling the State Controller's Financial Reporting Section at (919) 707-0500.

A. Summary of Significant Accounting Policies and Plan Asset Matters

Basis of Accounting: The financial statements of these plans were prepared using the accrual basis of accounting. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits are recognized when due and payable in accordance with the terms of each plan. For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of each plan, and additions to/deductions from each plans' fiduciary net position have been determined on the same basis as they are reported by the plans.

Methods Used to Value Plan Investments: Pursuant to North Carolina General Statutes, the State Treasurer is the custodian and administrator of the other postemployment benefits funds. The State Treasurer maintains various investment portfolios in its External Investment Pool. The Retiree Health Benefit Fund participates in the External Investment Pool. The

Disability Income Plan of North Carolina is invested in the Short-Term Investment Portfolio of the External Investment Pool and the Bond Index External Investment Pool. The investment balance of each other employee benefit trust fund represents its share of the fair value of the net position of the various portfolios within the pool. Detailed descriptions of the methods and significant assumptions regarding investments of the State Treasurer are provided in the 2019 *Comprehensive Annual Financial Report*.

B. Plan Descriptions

1. Health Benefits

Plan Administration: The State of North Carolina administers the North Carolina State Health Plan for Teachers and State Employees, referred to as the State Health Plan (the Plan), a healthcare plan exclusively for the benefit of employees of the State, the University of North Carolina System, community colleges, and certain other component units. In addition, Local Education Agencies (LEAs), charter schools, and some select local governments that are not part of the State's financial reporting entity also participate. Health benefit programs and premium rates are determined by the State Treasurer upon approval of the Plan Board of Trustees.

The Retiree Health Benefit Fund (RHBF) has been established as a fund to provide health benefits to retired and disabled employees and their applicable beneficiaries. RHBF is established by General Statute 135-7, Article 1. RHBF is a cost-sharing, multiple-employer, defined benefit healthcare plan, exclusively for the benefit of eligible former employees of the State, the University of North Carolina System, and community colleges. In addition, LEAs, charter schools, and some select local governments that are not part of the State's financial reporting entity also participate.

By statute, RHBF is administered by the Board of Trustees of the Teachers' and State Employees' Retirement System (TSERS). RHBF is supported by a percent of payroll contribution from participating employing units. Each year the percentage is set in legislation, as are the maximum per retiree contributions from RHBF to the Plan. The State Treasurer, with the approval of the Plan Board of Trustees, then sets the employer contributions (subject to the legislative cap) and the premiums to be paid by retirees, as well as the health benefits to be provided through the Plan.

Benefits Provided: Plan benefits received by retired employees and disabled employees from RHBF are OPEB. The healthcare benefits for retired and disabled employees who are not eligible for Medicare are the same as for active employees as described in Note 15. The plan options change when former employees become eligible for Medicare. Medicare retirees have the option of selecting one of two fully-insured Medicare Advantage/Prescription Drug Plan options or the self-funded Traditional 70/30 Preferred Provider Organization plan option that is

also offered to non-Medicare members. If the Traditional 70/30 Plan is selected by a Medicare retiree, the self-funded State Health Plan coverage is secondary to Medicare.

Those former employees who are eligible to receive medical benefits from RHBF are long-term disability beneficiaries of the Disability Income Plan of North Carolina and retirees of TSERS, the Consolidated Judicial Retirement System, the Legislative Retirement System, the Optional Retirement Program (ORP), and a small number of local governments, with five or more years of contributory membership service in their retirement system prior to disability or retirement, with the following exceptions: for employees first hired on or after October 1, 2006, and members of the North Carolina General Assembly first taking office on or after February 1, 2007, future coverage as retired employees and retired members of the North Carolina General Assembly is subject to the requirement that the future retiree have 20 or more years of retirement service credit in order to receive coverage on a noncontributory basis. Employees first hired on or after October 1, 2006 and members of the North Carolina General Assembly first taking office on or after February 1, 2007 with 10 but less than 20 years of retirement service credit are eligible for coverage on a partially contributory basis. For such future retirees, the State will pay 50% of the State Health Plan's total noncontributory premium.

The Plan's and RHBF's benefit and contribution provisions are established by Chapter 135-7, Article 1, and Chapter 135, Article 3B of the General Statutes and may be amended only by the North Carolina General Assembly. RHBF does not provide for automatic post-retirement benefit increases.

Contributions: Contribution rates to RHBF, which are intended to finance benefits and administrative expenses on a pay-as-you-go basis, are determined by the North Carolina General Assembly in the Appropriations Bill. The College's contractually-required contribution rate for the year ended June 30, 2020 was 6.47% of covered payroll. The College's contributions to the RHBF were \$1,441,310.53 for the year ended June 30, 2020.

2. Disability Income

Plan Administration: As discussed in Note 15, short-term and long-term disability benefits are provided through the Disability Income Plan of North Carolina (DIPNC), a cost-sharing, multiple-employer, defined benefit plan, to the eligible members of TSERS which includes employees of the State, the University of North Carolina System, community colleges, certain participating component units, LEAs which are not part of the reporting entity, and the ORP. By statute, DIPNC is administered by the Department of State Treasurer and the Board of Trustees of TSERS.

Benefits Provided: Long-term disability benefits are payable as an OPEB from DIPNC after the conclusion of the short-term disability period or after salary continuation payments cease, whichever is later, for as long as an employee is disabled. An employee is eligible to receive long-term disability benefits provided the following requirements are met: (1) the employee has five or more years of contributing membership service in TSERS or the ORP, earned within 96 months prior to the end of the short-term disability period or cessation of salary continuation payments, whichever is later; (2) the employee must make application to receive long-term benefits within 180 days after the conclusion of the short-term disability period or after salary continuation payments cease or after monthly payments for Workers' Compensation cease (excluding monthly payments for permanent partial benefits), whichever is later; (3) the employee must be certified by the Medical Board to be mentally or physically disabled for the further performance of his/her usual occupation; (4) the disability must have been continuous, likely to be permanent, and incurred at the time of active employment; (5) the employee must not be eligible to receive an unreduced retirement benefit from TSERS; and (6) the employee must terminate employment as a permanent, full-time employee. An employee is eligible to receive an unreduced retirement benefit from TSERS after (1) reaching the age of 65 and completing five years of membership service, or (2) reaching the age of 60 and completing 25 years of creditable service, or (3) completing 30 years of creditable service, at any age.

For employees who had five or more years of membership service as of July 31, 2007, during the first 36 months of the long-term disability period, the monthly long-term disability benefit is equal to 65% of one-twelfth of an employee's annual base rate of compensation last payable to the participant or beneficiary prior to the beginning of the short-term disability period, plus the like percentage of one-twelfth of the annual longevity payment and local supplements to which the participant or beneficiary would be eligible. The monthly benefits are subject to a maximum of \$3,900 per month reduced by any primary Social Security disability benefits and by monthly payments for Workers' Compensation to which the participant or beneficiary may be entitled, but the benefits payable shall be no less than \$10 a month. After the first 36 months of the long-term disability, the long-term benefit is calculated in the same manner as described above except the monthly benefit is reduced by an amount equal to a monthly primary Social Security disability benefit to which the participant or beneficiary might be entitled had Social Security disability benefits been awarded. When an employee qualifies for an unreduced service retirement allowance from TSERS, the benefits payable from DIPNC will cease, and the employee will commence retirement under TSERS or the ORP.

For employees who had less than five years of membership service as of July 31, 2007, and meet the requirements for long-term disability on or after August 1, 2007, during the first 36 months of the long-term disability period, the monthly long-term benefit shall be reduced by an

amount equal to the monthly primary Social Security retirement benefit to which the employee might be entitled should the employee become age 62 during the first 36 months. This reduction becomes effective as of the first day of the month following the month of initial entitlement to Social Security benefits. After the first 36 months of the long-term disability, no further benefits are payable under the terms of this section unless the employee has been approved and is in receipt of primary Social Security disability benefits.

Contributions: Although DIPNC operates on a calendar year, disability income benefits are funded by actuarially determined employer contributions that are established in the Appropriations Bill by the North Carolina General Assembly and coincide with the State's fiscal year. The College's contractually-required contribution rate for the year ended June 30, 2020 was 0.10% of covered payroll. The College's contributions to DIPNC were \$22,276.82 for the year ended June 30, 2020.

C. Net OPEB Liability (Asset)

Net OPEB Liability: At June 30, 2020, the College reported a liability of \$37,241,916.00 for its proportionate share of the collective net OPEB liability for RHBF. The net OPEB liability was measured as of June 30, 2019. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2018, and update procedures were used to roll forward the total OPEB liability to June 30, 2019. The College's proportion of the net OPEB liability was based on the present value of future salaries for the College relative to the present value of future salaries for all participating employers, actuarially-determined. As of June 30, 2019, the College's proportion was 0.11771%, which was an increase of 0.00140 from its proportion measured as of June 30, 2018, which was 0.11631%.

Net OPEB Asset: At June 30, 2020, the College reported an asset of \$51,758.00 for its proportionate share of the collective net OPEB asset for DIPNC. The net OPEB asset was measured as of June 30, 2019. The total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2018, and update procedures were used to roll forward the total OPEB liability to June 30, 2019. The College's proportion of the net OPEB asset was based on the present value of future salaries for the College relative to the present value of future salaries for all participating employers, actuarially-determined. As of June 30, 2019, the College's proportion was 0.11995%, which was an increase of 0.00180 from its proportion measured as of June 30, 2018, which was 0.11815%.

Actuarial Assumptions: The total OPEB liabilities for RHBF and DIPNC were determined by actuarial valuations as of December 31, 2018, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified. The total OPEB liabilities were then rolled forward to June 30, 2019 utilizing update procedures incorporating the actuarial assumptions.

	Retiree Health Benefit Fund	Disability Income Plan of N. C.
Valuation Date	12/31/2018 3.00%	12/31/2018 3.00%
Salary Increases* Investment Rate of Return**	3.50% - 8.10% 7.00%	3.50% - 8.10% 3.75%
Healthcare Cost Trend Rate - Medical	6.50% grading down to 5.00% by 2024	6.50% grading down to 5.00% by 2024
Healthcare Cost Trend Rate - Prescription Drug	9.50% grading down to 5.00% by 2028	9.50% grading down to 5.00% by 2028
Healthcare Cost Trend Rate - Medicare Advantage	6.50% grading down to 5.00% by 2024	N/A
Healthcare Cost Trend Rate - Administrative	3.00%	N/A

^{*} Salary increases include 3.5% inflation and productivity factor.

The OPEB plans currently use mortality tables that vary by age, gender, employee group (i.e. teacher, general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The projected long-term investment returns and inflation assumptions are developed through a review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projects are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. DIPNC is primarily invested in the Bond Index Investment Pool as of June 30, 2019.

Best estimates of real rates of return for each major asset class included in RHBF's target asset allocation as of June 30, 2019 (the valuation date) are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Fixed Income	1.4%
Global Equity	5.3%
Real Estate	4.3%
Alternatives	8.9%
Opportunistic Fixed Income	6.0%
Inflation Sensitive	4.0%

^{**} Investment rate of return is net of pension plan investment expense, including inflation.

N/A - Not Applicable

The information in the preceding table is based on 30-year expectations developed with the consulting actuary and is part of the asset, liability, and investment policy of the North Carolina Retirement Systems. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.05%. Return projections do not include any excess return expectations over benchmark averages. All rates of return and inflation are annualized. The long-term expected real rate of return for the Bond Index Investment Pool as of June 30, 2019 is 1.4%.

Actuarial valuations of the plans involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial assumptions used for RHBF are consistent with those used to value the pension benefits of TSERS where appropriate. These assumptions are based on the most recent pension valuations available. The discount rate used for RHBF reflects a pay-as-you-go approach.

Projections of benefits for financial reporting purposes of the plans are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and historical pattern of sharing of benefit costs between the employer and plan members to that point. Historically, the benefits funded solely by employer contributions applied equally to all retirees. Currently, as described earlier in the note, benefits are dependent on membership requirements.

The actuarial methods and assumptions used for DIPNC include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The actuarial assumptions used in the December 31, 2018 valuations were generally based on the results of an actuarial experience study prepared as of December 31, 2014, as amended for updates to certain assumptions (such as the long-term investment return, medical claims, and medical trend rate assumptions) implemented based on annual reviews that have occurred since that experience study.

Discount Rate: The discount rate used to measure the total OPEB liability for RHBF was 3.50%. The projection of cash flows used to determine the discount rate assumed that contributions from employers will be made at the current statutorily determined contribution rate. Based on the above assumptions, the plan's fiduciary net position was not projected to be available to make projected future benefit payments of current plan members. As a result, a municipal bond rate of 3.50% was used as the discount rate used to measure the total OPEB liability. The 3.50% rate is based on the Bond Buyer 20-year General Obligation Index as of June 30, 2019.

The discount rate used to measure the total OPEB liability for DIPNC was 3.75%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate: The following presents the College's proportionate share of the net OPEB liability (asset) of the plans, as well as what the plans' net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

		N	et OPEB L	iability (Asset)		
	1%	Decrease (2.50%)	Current	Discount Rate (3.50%)	1%	Increase (4.50%)
RHBF	\$	44,257,977.12	\$	37,241,916.00	\$	31,625,576.52
	1%	Decrease (2.75%)	Current	Discount Rate (3.75%)	1%	Increase (4.75%)
DIPNC	\$	(43,838.13)	\$	(51,758.00)	\$	(59,454.42)

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Healthcare Cost Trend Rates: The following presents the net OPEB liability (asset) of the plans, as well as what the plans' net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

		Net	OPEB Liabi	lity (Asset)			
			C	urrent Healthcare			
		1% Decrease	C	ost Trend Rates		1% Increase	
	(Medica	al - 4.00% - 5.50%	(Medic	cal - 5,00% - 6,50%,	(Medic	al - 6.00% - 7.50%.	
	Pharma	cy - 4.00% - 8.50%,	Pharma	acy - 5.00% - 9.50%,	Pharmacy - 6.00% - 10.50%,		
		ntage - 4.00% - 5.50%, nistrative - 2.00%)		antage - 5,00% - 6.50%, ninistrative - 3.00%)		inistrative - 4.00%)	
RHBF	\$	30,666,674.37	\$ 37,241,916.00		\$	45,889,503.64	
			C	urrent Healthcare			
	1	1% Decrease	C	ost Trend Rates		1% Increase	
	(Medic	al - 4.00% - 5.50%,	(Medic	cal - 5.00% - 6.50%	(Medic	al - 6.00% - 7.50%	
	Pharma	cy - 4.00% - 8.50%)	Pharma	acy - 5.00% - 9.50%)	Pharma	cy - 6.00% - 10.50%)	
DIPNC	5	(51,849.59)	\$	(51,758.00)	\$	(51,673.26)	

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: For the year ended June 30, 2020, the College recognized OPEB contra-expense of \$1,636,040.00 for RHBF and expense of \$51,966.00 for DIPNC, resulting in a total OPEB contra-expense of \$1,584,074.00. At June 30, 2020, the College reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Employer Balances of Deferred Outflows of Resources Related to OPEB by Classification:

	RHBF	_	DIPNC	_	Total
Differences Between Actual and Expected Experience	\$ 4	s	52,875.00	\$	52,875.00
Changes of Assumptions	1,790,022.00		5,734.00		1,795,756.00
Net Difference Between Projected and Actual Earnings on Plan Investments	24,800.00		9,859.00		34,659.00
Changes in Proportion and Differences Between Employer's Contributions and Proportionate Share of Contributions	520,924.47		5,394.18		526,318.65
Contributions Subsequent to the Measurement Date	1,441,310.53		22,276.82	_	1,463,587.35
Total	\$ 3,777,057.00	\$	96,139.00	\$	3,873,196.00

Employer Balances of Deferred Inflows of Resources Related to OPEB by Classification:

	_	RHBF		DIPNC	Total
Differences Between Actual and Expected Experience	\$	1,877,462.00	s		\$ 1,877,462.00
Changes of Assumptions		11,196,552.00		5,310.00	11,201,862.00
Net Difference Between Projected and Actual Earnings on Plan Investments		2			2
Changes in Proportion and Differences Between Employer's Contributions and Proportionate Share of Contributions	1	3,623,967.00		1,308.00	3,625,275.00
Total	5	16,697,981.00	\$	6,618.00	\$ 16,704,599.00

Amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability related to RHBF and an increase of the net OPEB asset related to DIPNC in the fiscal year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Schedule of the Net Amount of the Employer's Balances of Deferred Outflows of Resources and Deferred Inflows of Resources That will be Recognized in OPEB Expense:

Year Ended June 30:	RHBF	DIPNC			
2021	\$ (4,653,567.00)	\$	23,851.00		
2022	(4,653,567.00)		15,456.00		
2023	(4,649,981.00)		11,444.00		
2024	(826,552.00)		7,363.00		
2025	421,432.47		9,964.18		
Thereafter		_	(834.00)		
Total	\$ (14,362,234.53)	\$	67,244.18		

NOTE 15 - 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 employees; and natural disasters. These exposures to loss are handled via a combination of methods, including participation in state-administered insurance programs, purchase of commercial insurance, and self-retention of certain risks. There have been no significant reductions in insurance coverage from the previous year and settled claims have not exceeded coverage in any of the past three fiscal years.

A. Employee Benefit Plans

1. State Health Plan

College employees are provided comprehensive major medical care benefits. Coverage is funded by contributions to the State Health Plan (Plan), a discretely presented component unit of the State of North Carolina. The Plan is funded by employer contributions. Certain plans also require contributions from employees. The Plan has contracted with third parties to process claims. See Note 14, Other Postemployment Benefits, for additional information regarding retiree health benefits.

2. Death Benefit Plan of North Carolina

Term life insurance (death benefits) of \$25,000 to \$50,000 is provided to eligible workers who enroll in the Teachers' and State Employees' Retirement System. This Death Benefit Plan is administered by the State Treasurer and funded via employer contributions. The employer contribution rate was 0.16% for the current fiscal year.

3. Disability Income Plan

Short-term and long-term disability benefits are provided to College employees through the Disability Income Plan of North Carolina (DIPNC), part of the State's Pension and Other Employee Benefit Trust Funds. Short-term benefits are paid by the College up to the first six months of benefits and reimbursed by DIPNC for any additional short-term benefits. As discussed in Note 14, long-term disability benefits are payable as other postemployment benefits from DIPNC after the conclusion of the short-term disability period or after salary continuation payments cease, whichever is later, for as long as an employee is disabled.

B. Other Risk Management and Insurance Activities

1. Automobile, Fire, and Other Property Losses

Fire and other property losses are covered by contracts with private insurance companies. There have been no significant reductions in insurance coverage from the previous year and settled claims have not exceeded coverage in any of the past three fiscal years.

State-owned vehicles are covered by liability insurance through a private insurance company and handled by the North Carolina Department of Insurance. The liability limits for losses are \$1,000,000 per claim and \$10,000,000 per occurrence. The College pays premiums to the North Carolina Department of Insurance for the coverage. Liability insurance for other College-owned vehicles is covered by contracts with private insurance companies.

2. Public Officers' and Employees' Liability Insurance

The risk of tort claims of up to \$1,000,000 per claimant is retained under the authority of the State Tort Claims Act. In addition, the State provides excess public officers' and employees' liability insurance up to \$2,000,000 per claim and \$10,000,000 in the aggregate per fiscal year via contract with a private insurance company. The North Carolina Community College System Office pays the premium, based on a composite rate, directly to the private insurer.

3. Employee Dishonesty and Computer Fraud

The College is protected for losses from employee dishonesty and computer fraud for employees paid in whole or in part from state funds. This coverage is with a private insurance company and is handled by the North Carolina Department of Insurance. The North Carolina Community College System Office is charged a premium by the private insurance company. Coverage limit is \$5,000,000 per occurrence. The private insurance company pays 90% of each loss less a \$100,000 deductible. Losses from employees paid with county and institutional funds are covered by contracts with private insurance companies.

4. Statewide Workers' Compensation Program

The State Board of Community Colleges makes the necessary arrangements to carry out the provisions of the Workers' Compensation Act which are applicable to employees whose wages are paid in whole or in part from state funds. The College purchases workers' compensation insurance for employees whose salaries or wages are paid by the Board entirely from county or institutional funds.

Additional details on the state-administered risk management programs are disclosed in the State's *Comprehensive Annual Financial Report*, issued by the Office of the State Controller.

NOTE 16 - COMMITMENTS AND CONTINGENCIES

- A. Commitments The College has established an encumbrance system to track its outstanding commitments on construction projects and other purchases. Outstanding commitments on construction contracts were \$1,134,751.00 at June 30, 2020.
- B. Pending Litigation and Claims The College is a party to litigation and claims in the ordinary course of its operations. Since it is not possible to

predict the ultimate outcome of these matters, no provision for any liability has been made in the financial statements. College management is of the opinion that the liability, if any, for any of these matters will not have a material adverse effect on the financial position of the College.

NOTE 17 - THE CORONAVIRUS PANDEMIC EMERGENCY

In response to the coronavirus pandemic emergency, actions were taken by the College in March 2020 to reduce the spread of the coronavirus disease (COVID-19) and to provide for the health and safety of students, faculty, and staff.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was signed into law. The CARES Act included various relief and recovery aid programs to address COVID-19 expenses and the costs incurred and revenue lost due to the actions taken to reduce the spread of COVID-19. For the College, these programs included the Coronavirus Relief Fund (CRF) administered by the U.S. Department of Treasury and made available directly to state and local governments, and the Higher Education Emergency Relief Fund (HEERF) administered by the U.S. Department of Education and made available directly to universities and colleges.

The CARES Act - CRF funds were appropriated by the State of North Carolina in House Bill 1043 to the Community College System Office and allocated to the colleges to cover COVID-19 expenses. As of June 30, 2020, the \$245,217.00 allocated to the College for Small Business Center Counseling, College Career Counselors and Academic Advisors, and Virtual Student Tutoring remained unspent. The CRF funds must be used to cover allowable costs that were incurred between March 1, 2020 and December 31, 2021.

The revenues from these programs are contingent upon meeting the terms and conditions of the programs and signed agreements with the funding agencies, are recognized when qualifying expenditures are incurred, funds are used for intended purposes, and other eligibility requirements are met, and are reported in the following revenue caption of the financial statements:

Nonoperating Revenue:

Federal Aid - COVID-19 - This caption includes funds received from the CARES Act, other than the CRF funds appropriated in House Bill 1043, as follows:

The HEERF funds provided include: (1) a student allocation to provide for emergency financial aid grants to students for expenses related to the disruption of campus operations due to COVID-19, (2) an institutional allocation to cover costs associated with significant changes to the delivery of instruction due to COVID-19 including the recovery of revenue lost due to those changes, and (3) an Education Stabilization allocation to cover costs associated with significant changes to the delivery of instruction. The HEERF funds must be expended within one year of the grant award notification date.

Summary of Federal Aid - COVID-19 Revenue Activities for the Fiscal Year Ended June 30, 2020:

Total Authorized Award	Ear	rned Revenue
\$ 1,422,753.00	\$	765,813.25
1,422,753.00		28,946.00
139,065.00		-
N/A	\$	794,759.25
	\$ 1,422,753.00 1,422,753.00 139,065.00	\$ 1,422,753.00 \$ 1,422,753.00 139,065.00

(1) While the HEERF Institutional Portion is accounted for and recognized independently from the HEERF Student Portion, the CARES Act has a "Use of Funds" requirement that no less than 50% of the total HEERF Student and Institutional Portion funds must be used for emergency financial aid grants to students.

NOTE 18 - CHANGES IN FINANCIAL ACCOUNTING AND REPORTING

For the fiscal year ended June 30, 2020, the College implemented the following pronouncements issued by the Governmental Accounting Standards Board (GASB):

GASB Statement No. 89, Accounting for Interest Costs Incurred before the End of a Construction Period

GASB Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance

GASB Statement No. 89 establishes accounting requirement for interest costs incurred before the end of a construction period. Interest costs incurred before the end of a construction period are to be recognized as an expense in the period in which the costs are incurred for financial statements prepared using the economic resources measurement focus. Interest costs incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity. The requirements of this Statement have been applied prospectively.

GASB Statement No. 95 provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for period beginning after June 15, 2018 and later.

NOTE 19 - NET POSITION RESTATEMENTS

As of July 1, 2019, net position as previously reported was restated as follows:

	Amount
July 1, 2019 Net Position as Previously Reported	\$ 24,671,006.78
Restatements to Correct Prior Period Errors in:	
Land	3,211,837.25
Construction in Progress	9,316,564.65
Buildings, Net	2,057,711.74
Capital Lease Payable	167,479.83
Receivables, Net (Current)	(1,006,439.67)
Receivables (Noncurrent)	429,873.86
July 1, 2019 Net Position as Restated	\$ 38,848,034.44



REQUIRED SUPPLEMENTARY INFORMATION

Rowan-Cabarrus Community College Required Supplementary Information Schedule of the Proportionate Share of the Net Pension Liability Cost-Sharing, Multiple-Employer, Defined Benefit Pension Plan Last Seven Fiscal Years*

Exhibit C-1

Teachers' and State Employees' Retirement System	_	2020	_	2019	_	2018	_	2017
Proportionate Share Percentage of Collective Net Pension Liability		0.13821%		0,13576%		0,13967%		0.14989%
Proportionate Share of TSERS Collective Net Pension Liability	\$	14,328,171.00	\$	13,516,386.00	s	11,082,034.00	s	13,776,439.00
Covered Payroll	\$	21,370,206.40	\$	20,376,204.92	\$	20,157,078,34	\$	20,844,385.10
Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll		67.05%		66.33%		54.98%		66.09%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		87.56%		87.61%		89.51%		87,32%
		2016	_	2015		2014		
Proportionate Share Percentage of Collective Net Pension Liability		0.14445%		0.14295%		0.13940%		
Proportionate Share of TSERS Collective Net Pension Liability	s	5,323,269.00	\$	1,675,976.00	\$	8,463,000.00		
Covered Payroll	\$	21,125,451.01	\$	20,026,561.80	\$	20,304,458.09		
Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll		25.20%		8.37%		41.68%		
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability		94.64%		98.24%		90.60%		

Note: Information is presented for all years that were measured in accordance with the requirements of GASB Statement No. 68, Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27, as amended.

^{*} The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

Rowan-Cabarrus Community College Required Supplementary Information Schedule of College Contributions Cost-Sharing, Multiple-Employer, Defined Benefit Pension Plan

Last Ten Fiscal Years Exhibit C-2

Teachers' and State Employees' Retirement System		2020		2019	_	2018	_	2017	_	2016
Contractually Required Contribution	5	2,889,304.11	\$	2,626,398.37	\$	2,196,554.89	S	2,011,676.42	\$	1,907,261.24
Contributions in Relation to the Contractually Determined Contribution		2,889,304.11		2,626,398.37	_	2,196,554.89		2,011,676.42		1,907,261.24
Contribution Deficiency (Excess)	5	-	\$		\$	-	S		\$	-
Covered Payroll	5	22,276,824.31	\$	21,370,206.40	\$	20,376,204,92	S	20,157,078.34	S	20,844,385.10
Contributions as a Percentage of Covered Payroll		12.97%		12.29%		10.78%		9.98%		9,15%
		2015	_	2014	Ė	2013		2012		2011
Contractually Required Contribution	\$	1,932,978.77	\$	1,740,308,22	\$	1,691,361.36	S	1,427,744.42	5	871,827.66
Contributions in Relation to the Contractually Determined Contribution		1,932,978.77		1,740,308.22	L	1,691,361.36	Ĺ	1,427,744.42		871,827.66
Contribution Deficiency (Excess)	\$	141	\$	-	\$		\$		\$	-
Covered Payroll	\$	21,125,451.01	\$	20,026,561.80	\$	20,304,458.09	\$	19,190,113.20	\$	17,684,130.95
Contributions as a Percentage of Covered Payroll		9.15%		8.69%		8.33%		7.44%		4.93%

Note: Changes in benefit terms, methods, and assumptions are presented in the Notes to Required Supplementary Information (RSI) schedule following the pension RSI tables.

Rowan-Cabarrus Community College Notes to Required Supplementary Information Schedule of College Contributions Cost-Sharing, Multiple-Employer, Defined Benefit Pension Plan For the Fiscal Year Ended June 30, 2020

Changes of Benefit Terms:

Cost of Living Increase

Teachers' and State Employees'	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Retirement System	N/A	1.00%	N/A	N/A	N/A	1.00%	N/A	N/A	N/A	2.20%

Changes of Assumptions: In 2015, the North Carolina Retirement Systems' consulting actuaries performed the quinquennial investigation of each retirement system's actual demographic and economic experience (known as the "Experience Review"). The Experience Review provides the basis for selecting the actuarial assumptions and methods used to determine plan liabilities and funding requirements. The most recent Experience Review examined each plan's experience during the period between January 1, 2010, and December 31, 2014. Based on the findings, the Board of Trustees of the Teachers' and State Employees' Retirement System adopted a number of new actuarial assumptions and methods. The most notable changes to the assumptions include updates to the mortality tables and the mortality improvement projection scales to reflect reduced rates of mortality and significant increases in mortality improvements. These assumptions were adjusted to reflect the mortality projection scale MP-2015, released by the Society of Actuaries in 2015. In addition, the assumed rates of retirement, salary increases, and rates of termination from active employment were reduced to more closely reflect actual experience. The discount rate for the Teachers' and State Employees' Retirement System was lowered from 7.25% to 7.20% for the December 31, 2016 valuation. For the December 31, 2017 valuation, the discount rate was lowered to 7.00%.

The Board of Trustees also adopted a new asset valuation method for the Teachers' and State Employees' Retirement System. For determining plan funding requirements, the plan now uses a five-year smoothing method with a reset of the actuarial value of assets to market value as of December 31, 2014.

The Notes to Required Supplementary Information reflect information included in the State of North Carolina's 2019 Comprehensive Annual Financial Report.

N/A - Not Applicable

Rowan-Cabarrus Community College Required Supplementary Information Schedule of the Proportionate Share of the Net OPEB Liability or Asset Cost-Sharing, Multiple-Employer, Defined Benefit OPEB Plans Last Four Fiscal Years*

Exhibit C-3

Retiree Health Benefit Fund	_	2020	=	2019		2018	-	2017
Proportionate Share Percentage of Collective Net OPEB Liability		0.11771%		0.11631%		0.11703%		0.13300%
Proportionate Share of Collective Net OPEB Liability	s	37,241,916.00	S	33,133,899.00	\$	38,369,410.00	\$	57,859,521.00
Covered Payroll	S	21,370,206.40	\$	20,376,204.92	\$	20,157,078.34	\$	20,844,385.10
Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll		174.27%		162.61%		190.35%		277.58%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability		4.40%		4.40%		3.52%		2,41%
Disability Income Plan of North Carolina								
Proportionate Share Percentage of Collective Net OPEB Asset		0.11995%		0.11815%		0.12284%		0.13235%
Proportionate Share of Collective Net OPEB Asset	s	51,758.00	\$	35,889.00	\$	75,080.00	S	82,189.00
Covered Payroll	\$	21,370,206.40	\$	20,376,204.92	\$	20,157,078,34	\$	20,844,385.10
Proportionate Share of the Net OPEB Asset as a Percentage of Covered Payroll		0.24%		0.18%		0.37%		0.39%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability		113.00%		108.47%		116.23%		116.06%

Note: Information is presented for all years that were measured in accordance with the requirements of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, as amended.

^{*} The amounts presented for each fiscal year were determined as of the prior fiscal year ending June 30.

Rowan-Cabarrus Community College Required Supplementary Information Schedule of College Contributions Cost-Sharing, Multiple-Employer, Defined Benefit OPEB Plans Last Ten Fiscal Years

Exhibit C-4

Retiree Health Benefit Fund	-	2020	_	2019	-	2018	_	2017	_	2016	
Contractually Required Contribution	\$	1,441,310.53	\$	1,339,911.94	5	1,232,760.40	\$	1,171,126.25	\$	1,167,285.57	
Contributions in Relation to the Contractually Determined Contribution		1,441,310.53		1,339,911.94	đ	1,232,760.40	_	1,171,126.25		1,167,285.57	
Contribution Deficiency (Excess)	\$		\$	-	\$	- 50	\$		\$	-	
Covered Payroll	\$	22,276,824.31	\$	21,370,206.40	\$	20,376,204.92	\$	20,157,078.34	\$	20,844,385.10	
Contributions as a Percentage of Covered Payroll		6.47%		6.27%		6.05%		5.81%		5.60%	
		2015		2014		2013	_	2012		2011	
Contractually Required Contribution	\$	1,159,787.26	\$	1,081,434.34	\$	1,076,136.28	\$	959,505.66	\$	866,522.42	
Contributions in Relation to the Contractually Determined Contribution		1,159,787.26		1,081,434.34		1,076,136.28		959,505.66		866,522.42	
Contribution Deficiency (Excess)	\$		\$		\$		\$		\$		
Covered Payroll	\$	21,125,451.01	\$	20,026,561.80	\$	20,304,458.09	\$	19,190,113,20	\$	17,684,130.95	
Contributions as a Percentage of Covered Payroll		5.49%		5.40%		5.30%		5,00%		4.90%	
Disability Income Plan of North Carolina		2020		2019		2018		2017		2016	
Contractually Required Contribution	\$	22,276.82	\$	29,918.29	\$	28,526,69	\$	76,596.90	\$	85,461,98	
Contributions in Relation to the Contractually Determined Contribution		22,276.82		29,918.29		28,526.69		76,596.90		85,461.98	
Contribution Deficiency (Excess)	\$		\$		\$	- 41	\$		\$	1-	
Covered Payroll	\$	22,276,824.31	\$	21,370,206.40	\$	20,376,204.92	\$	20,157,078.34	\$	20,844,385.10	
Contributions as a Percentage of Covered Payroll		0.10%		0.14%		0.14%		0.38%		0.41%	
	_	2015		2014	E	2013		2012		2011	
Contractually Required Contribution	\$	86,614.35	\$	88,116.87	\$	89,339.62	\$	99,788.59	\$	91,957.48	
Contributions in Relation to the Contractually Determined Contribution	_	86,614.35		88,116,87		89,339.62		99,788.59		91,957.48	
Contribution Deficiency (Excess)	\$		\$		\$	-	\$		\$		
Covered Payroll	\$	21,125,451.01	\$	20,026,561.80	\$	20,304,458.09	\$	19,190,113.20	\$	17,684,130.95	
Contributions as a Percentage of Covered Payroll		0.41%		0.44%		0.44%		0.52%		0.52%	

Note: Changes in benefit terms, methods, and assumptions are presented in the Notes to Required Supplementary Information (RSI) schedule following the OPEB RSI tables.

Rowan-Cabarrus Community College Notes to Required Supplementary Information Schedule of College Contributions Cost-Sharing, Multiple-Employer, Defined Benefit OPEB Plans For the Fiscal Year Ended June 30, 2020

Changes of Benefit Terms: Effective January 1, 2016, benefit terms related to copays, out-of-pocket maximums, and deductibles were changed for three of four options of the Retiree Health Benefit Fund (RHBF). Most of the changes were an increase in the amount from the previous year.

Effective January 1, 2017, benefit terms related to copays, coinsurance maximums, out-of-pocket maximums, and deductibles were changed for two of four options of the RHBF. Most of the changes were an increase in the amount from the previous year.

Effective January 1, 2019, benefit terms related to copays, out-of-pockets maximums, and deductibles were changes for one of four options of the RHBF. Out of pocket maximums increased while certain specialist copays decreased related to option benefits.

Additionally, the December 31, 2017 Disability Income Plan of North Carolina (DIPNC) actuarial valuation includes a liability for the State's potential reimbursement of health insurance premiums paid by employers during the second six months of the short-term disability benefit period.

Method and Assumptions Used in Calculations of Actuarially Determined Contributions: An actuarial valuation is performed for each plan each year. The actuarially determined contribution rates in the Schedule of College Contributions are calculated by the actuary as a projection of the required employer contribution for the fiscal year beginning six months following the date of the valuation results for the RHBF. The actuarially determined contribution rates in the Schedule of College Contributions are calculated by the actuary as a projection of the required employer contribution for the fiscal year beginning 18 months following the date of the valuation results for the DIPNC. See Note 14 for more information on the specific assumptions for each plan. The actuarially determined contributions for those items with covered payroll were determined using the actuarially determined contribution rate from the actuary and covered payroll as adjusted for timing differences and other factors such as differences in employee class. Other actuarially determined contributions are disclosed in the schedule as expressed by the actuary in reports to the plans.

Changes of Assumptions: In 2015, the North Carolina Retirement Systems' consulting actuaries performed the quinquennial investigation of each retirement system's actual demographic and economic experience (known as the "Experience Review"). The Experience Review provides the basis for selecting the actuarial assumptions and methods used to determine plan liabilities and funding requirements. The most recent experience review examined each plan's experience during the period between January 1, 2010, and December 31, 2014. Based on the findings, the Boards of Trustees of the Teachers' and State Employees' Retirement System and the State Health Plan adopted a number of new actuarial assumptions and methods for the RHBF and the DIPNC. The most notable changes to the assumptions include updates to the mortality tables and the mortality improvement projection scales to reflect reduced rates of mortality and significant increases in mortality improvements. These assumptions were adjusted to reflect the mortality projection scale MP-2015, released by the Society of Actuaries in 2015. In addition, the assumed rates of retirement and rates of termination from active employment were reduced to more closely reflect actual experience.

For the actuarial valuation measured as of June 30, 2019, the discount rate for the RHBF was updated to 3.5%. Disability rates were adjusted to the non-grandfathered assumptions used in the Teachers' and State Employees' Retirement System actuarial valuation to better align with the anticipated incidence of disability. Medical and prescription drug claims were changed based on most recent experience, and medical and prescription drug trend rates were changed to the current schedule. Enrollment assumptions were updated to model expected migrations amount RHBF plan options over the next four years. For the DIPNC actuarial valuation as of December 31, 2018, for individuals who may become disabled in the future, the Social Security disability income benefit (which is an offset for the DIPNC benefit) was updated to be based on assumed Social Security calculation parameters in the year of disability.

The Notes to Required Supplementary Information reflect information included in the State of North Carolina's 2019 Comprehensive Annual Financial Report.



INDEPENDENT AUDITOR'S REPORT

STATE OF NORTH CAROLINA

Office of the State Auditor



2 S. Salisbury Street 20601 Mail Service Center Raleigh, NC 27699-0600 Telephone: (919) 807-7500 Fax: (919) 807-7647 https://www.auditor.nc.gov

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Trustees Rowan-Cabarrus Community College Salisbury, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Rowan-Cabarrus Community College (College), a component unit of the State of North Carolina, and its discretely presented component unit, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated May 24, 2021. Our report includes a reference to other auditors who audited the financial statements of Rowan-Cabarrus Community College Foundation, Inc., as described in our report on the College's financial statements. The financial statements of Rowan-Cabarrus Community College Foundation, Inc. were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with Rowan-Cabarrus Community College Foundation, Inc.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the College's financial statements will not be

prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a deficiency in internal control, described in the accompanying Finding, Recommendation, and Response section, that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

College's Response to the Finding

The College's response to the finding identified in our audit is described in the accompanying Finding, Recommendation, and Response section. The College's response was not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Beth A. Wood, CPA State Auditor

Art A. Ward

Raleigh, North Carolina

May 24, 2021



FINDING, RECOMMENDATION, AND RESPONSE

Matters Related to Financial Reporting

LACK OF MONITORING RESULTED IN SIGNIFICANT MISSTATEMENTS AND INCREASED THE RISK OF FRAUD AND UNDETECTED ERRORS

College management did not monitor the components of internal control over financial reporting to ensure they were present and functioning throughout the period. Auditors found:

- The College's financial statements submitted for audit contained significant misstatements and were not reviewed by an individual independent from the preparer.
- Reconciliations of the capital asset subsidiary ledger to the general ledger were not completed since June 30, 2018.
- Reconciliations of the student accounts receivable subsidiary ledger to the general ledger were not completed since June 30, 2018.

Further, auditors found the following with respect to positions critical to financial reporting:

- The Chief Financial Officer position was vacant between December 2018 and September 2019.
- The Senior Accounting Technician responsible for capital assets was vacant between September 2018 and April 2019.
- The Executive Director of Budgets and Financial Reporting was vacant between June 2020 and February 2021.
- Additional turnover in recent years affected the development of and competencies held by the following positions: Accounts Receivable Technicians, Equipment Coordinator, Payroll Analysts, Controller, Assistant Controller, Associate Chief Financial Officer, Director of Business Services, and Manager of Contracts and Procurement.

The lack of adequate internal controls resulted in:

- The College omitting \$14.6 million in county capital aid and related capital asset additions that occurred in the prior period.
- The College misclassifying \$16.2 million of completed buildings as construction in progress.
- The College understating supplies and services expense by \$2.0 million for amounts that should have been capitalized to construction in progress in the prior period.
- The College requiring use of external consultants to reconcile the student accounts receivable subsidiary ledger, which identified a \$1.0 million overstatement of the current period beginning balance.
- Additional audit adjustments to correct misstatements in the financial statements, as well as corrections to the majority of the notes to the financial statements, the statement of cash flows, and required supplementary information.

There is also an increased risk that:

- Financial statement users could be misinformed about the College's financial condition or operating results.
- Fraud could occur and go undetected.
- The College's Board of Trustees could make financial decisions based on unreliable or incomplete information.
- Audit costs could increase, resulting in the diversion of resources otherwise available to College management for use towards its principal purpose.
- Resources that should be used towards the College's principal purpose will instead be diverted to external consultants to perform functions that should be completed by employees.

The lack of internal controls over financial reporting was the result of:

- College management not having monitoring procedures in place.
- College management's lack of a year-end plan related to the preparation and review of the financial statements prior to submission for audit.
- College management not adequately addressing the loss of institutional knowledge and expertise due to significant management and financial reporting staff turnover in recent years.

North Carolina General Statutes1 require that College management establish and maintain a proper system of internal controls in accordance with the standards established by the Office of the State Controller.2 Included in those standards is the Committee of Sponsoring Organizations (COSO) Internal Control - Integrated Framework,3 which requires that College management perform evaluations to monitor whether the components of internal control are present and functioning.

Recommendation:

College management should provide appropriate and adequate resources to ensure:

- Staff are adequately trained to perform year-end financial reporting;
- Monitoring activities are designed and implemented to evaluate whether the components of internal control are present and functioning;
- A year-end plan is designed and implemented that would allow for a thorough review of the financial statements and related information to ensure accurate and complete vear-end financial reporting; and
- Contingency plans are implemented to meet financial reporting objectives during periods impacted by staff turnover.

College's Response: See page 60 for the College's response to this finding.

¹ Chapter 143D-7

² Chapter 143D-6

³ Committee of Sponsoring Organizations, Internal Control - Integrated Framework, May 2013



May 20, 2021

The Honorable Beth A. Wood, State Auditor Office of the State Auditor 2 South Salisbury Street 20601 Mail Service Center Raleigh, North Carolina 27699-0600

Dear Auditor Wood:

Rowan-Cabarrus Community College's response to the audit finding for Fiscal Year 2019-2020 is shown below.

LACK OF MONITORING RESULTED IN SIGNIFICANT MISSTATEMENTS AND INCREASED THE RISK OF FRAUD AND UNDETECTED ERRORS

OSA Recommendation:

College management should provide appropriate and adequate resources to ensure:

- Staff are adequately trained to perform year-end financial reporting;
- Monitoring activities are designed and implemented to evaluate whether the components of internal control are present and functioning;
- A year-end plan is designed and implemented that would allow for a thorough review of the financial statements and related information to ensure accurate and complete year-end financial reporting; and
- Contingency plans are implemented to meet financial reporting objectives during periods impacted by staff turnover.

College Response:

The College agrees with the audit finding and recommendations provided by the Office of the State Auditor. It is unfortunate the Business Office has been subject to significant turnover in the past few years and has impacted the staffing level necessary to ensure adequate controls to ensure the financial statements are free of any material misstatements.

The College takes the audit very seriously and has started to rebuild the Business Office in a manner to ensure adequate controls are in place. The College had already posted to fill two positions to replace the prior Controller, who was promoted to Executive Director of Budget and Financial Reporting, and Assistant Director of Budget and Financial Reporting. These are key positions that are part of the planned controls for financial reporting. In addition to these key positions, the College recently hired an experienced AR Coordinator to oversee the impact of tuition, fees, and financial aid which are a significant impact on the financial statements. The AR Coordinator has already instituted a monthly reconciliation of student accounts with the general ledger as of March 31, 2021. The College has also transferred a vacant position

The Honorable Beth A. Wood, State Auditor Page 2

from Information Technology to the Business Office that will be responsible for the inventory and fixed assets of the College. This position will be posted soon and will have the necessary accounting background and experience that will be part of the controls process for construction accounting and capital assets. One additional position has been approved to assist with grant reporting and financial reporting. Filling the current vacant positions, as well as adding new positions will allow the Business Office to develop and utilize improved reconciliations. These improved control processes will incorporate an independent review and approval by separate individuals within the Business Office to ensure entries are subject to proper review and controls are present and functioning.

The Interim Chief Financial and Administrative Officer (CFAO) within the Business Office will be responsible for the implementation of the corrective actions identified with assistance from the President and various divisions of the College. As mentioned above, with the assistance of Human Resources, the College is actively recruiting personnel. The College anticipates hiring the Controller and Assistant Director of Budget and Financial Reporting by July 1, 2021 to assist with the 2021 financial statements. Further, Human Resources is preparing job descriptions and required experience for the two new positions and expects to have those positions posted during May with an expected July hiring timeframe. In addition, the College has brought on an additional outside consultant to review current process and procedures to review monthly reconciliations of tuition and fees, to provide expertise in next year's financial report, and review internal controls for financial reporting. The Executive Director of Budget and Financial Reporting and the AR Coordinator recently attended the state on-line training for the preparation of financial statements. It should be noted that the AR Coodinator, Payroll, Inventory and Fixed Asset position, and the grant reporting position will be trained to generate prepare information and journal entries in their respective areas to be submitted to the Controller for review. In the absence of the Controller, the College will look to utilize an outside consultant to review accrual journal entries. Once the journal entries are reviewed and considered accurate, the entries will be submitted to the Director of Budget and Financial Reporting for approval. This will allow the Chief Financial Officer to review the statements taken as a whole and consider variance analysis and material changes year-over-year to ensure the accuracy of the statements. The College understands the importance of having knowledgeable and experienced personnel in the Business Office. However, in the event of any future turnover, the College now has several options to consider for outside assistance in the event of future staff turnover. An additional option the College will consider is the use of an outside CPA firm to provide expertise and guidance on the accuracy of the financial statements.

Carol 5 Speeding
President

Interim Chief Financial Officer

ORDERING INFORMATION

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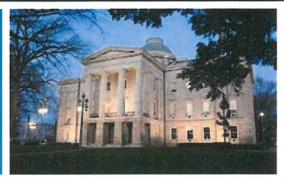


STATE OF NORTH CAROLINA

OFFICE OF THE STATE AUDITOR BETH A. WOOD, CPA







ROANOKE-CHOWAN COMMUNITY COLLEGE

AHOSKIE, NORTH CAROLINA FINANCIAL STATEMENT AUDIT REPORT FOR THE YEAR ENDED JUNE 30, 2021

A COMPONENT UNIT OF THE STATE OF NORTH CAROLINA





STATE OF NORTH CAROLINA

Office of the State Auditor



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AUDITOR'S TRANSMITTAL

The Honorable Roy Cooper, Governor
The General Assembly of North Carolina
Board of Trustees, Roanoke-Chowan Community College

We have completed a financial statement audit of Roanoke-Chowan Community College for the year ended June 30, 2021, and our audit results are included in this report. You will note from the independent auditor's report that we determined that the financial statements are presented fairly in all material respects.

The results of our tests disclosed no deficiencies in internal control over financial reporting that we consider to be material weaknesses in relation to our audit scope or any instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

North Carolina General Statutes require the State Auditor to make audit reports available to the public. Copies of audit reports issued by the Office of the State Auditor may be obtained through one of the options listed in the back of this report.

Beth A. Wood, CPA State Auditor



Beth A. Wood, CPA State Auditor

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1
MANAGEMENT'S DISCUSSION AND ANALYSIS	4
BASIC FINANCIAL STATEMENTS	
EXHIBITS	
A-1 STATEMENT OF NET POSITION	g
A-2 STATEMENT OF REVENUES, EXPENSES, AND POSITION	
A-3 STATEMENT OF CASH FLOWS	12
NOTES TO THE FINANCIAL STATEMENTS	14
REQUIRED SUPPLEMENTARY INFORMATION	
B-1 SCHEDULE OF THE PROPORTIONATE SHARE OF THE LIABILITY (COST-SHARING, MULTIPLE-EMPLOYER BENEFIT PENSION PLAN)	R, DEFINED
B-2 SCHEDULE OF COLLEGE CONTRIBUTIONS (COST- MULTIPLE-EMPLOYER, DEFINED BENEFIT PENSION	
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION MULTIPLE-EMPLOYER, DEFINED BENEFIT PENSION PL	
B-3 SCHEDULE OF THE PROPORTIONATE SHARE OF THE LIABILITY OR ASSET (COST-SHARING, MULTIPLE-DEFINED BENEFIT OPEB PLANS)	-EMPLOYER,
B-4 SCHEDULE OF COLLEGE CONTRIBUTIONS (COST- MULTIPLE-EMPLOYER, DEFINED BENEFIT OPEB	
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION MULTIPLE-EMPLOYER, DEFINED BENEFIT OPEB PLAN	
INDEPENDENT AUDITOR'S REPORT ON INTERNAL OF FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED WITH GOVERNMENT AUDITING STANDARDS	MATTERS BASED IN ACCORDANCE
ORDERING INFORMATION	53

Chapter 147, Article 5A of the *North Carolina General Statutes*, gives the Auditor broad powers to examine all books, records, files, papers, documents, and financial affairs of every state agency and any organization that receives public funding. The Auditor also has the power to summon people to produce records and to answer questions under oath.



INDEPENDENT AUDITOR'S REPORT

STATE OF NORTH CAROLINA

Office of the State Auditor



2 S. Salisbury Street 20601 Mail Service Center Raleigh, NC 27699-0600 Telephone: (919) 807-7500 Fax: (919) 807-7647 https://www.auditor.nc.gov

INDEPENDENT AUDITOR'S REPORT

Board of Trustees Roanoke-Chowan Community College Ahoskie, North Carolina

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Roanoke-Chowan Community College (College), a component unit of the State of North Carolina, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Roanoke-Chowan Community College, as of June 30, 2021, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAGAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the College and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 18 to the financial statements, during the year ended June 30, 2021, Roanoke-Chowan Community College adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, Fiduciary Activities, as amended by GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Reporting for

INDEPENDENT AUDITOR'S REPORT

Internal Revenue Code Section 457 Deferred Compensation Plans. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The College's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and GAGAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and GAGAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 College's internal control.
 Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the College's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 28, 2022 on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.

Beth A. Wood, CPA State Auditor

Raleigh, North Carolina

Tel A Wood

January 28, 2022



MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of Roanoke-Chowan Community College's (College) financial report presents Management's Discussion and Analysis of the College's financial activity during the fiscal year ended June 30, 2021 with comparative data for the fiscal year ended June 30, 2020. College management has prepared this discussion along with the financial statements and notes to the financial statements. This section should be read in conjunction with and is qualified in its entirety by, the financial statements and notes to the financial statements. The financial statements, notes to the financial statements, and this discussion are the responsibility of College management.

Financial Statement Presentation

The College's basic financial statements include the Statement of Net Position; the Statement of Revenues, Expenses, and Changes in Net Position; the Statement of Cash Flows; and the Notes to the Financial Statements. The College's component unit, the Roanoke-Chowan Community College Foundation, Inc. (Foundation), is blended with the financial information of the College in the following financial statements.

The Statement of Net Position includes all assets, deferred outflows of resources, liabilities, and deferred inflows of resources. This statement combines and consolidates current financial resources (short-term consumable resources) with capital assets. The increase or decrease in net position is an indicator of the improvement or erosion of the College's financial condition.

The Statement of Revenues, Expenses, and Changes in Net Position summarizes the College's revenue streams, expense categories, and overall financial performance. This statement focuses on both gross and net costs of college activities that are supported mainly by state, local, federal, and other revenues. This approach is intended to simplify the user's analysis of the cost of various college services to students and the public.

The Statement of Cash Flows presents information detailing the sources and uses of cash from operating activities, capital and noncapital financing activities, and investing activities.

For the fiscal year ended June 30, 2021, the College's financial position increased \$1,887,105 and the College will be able to respond to the challenges resulting from the COVID pandemic.

Statement of Net Position

The Statement of Net Position presents assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position of the College for the fiscal year ended June 30, 2021. From the data presented, readers of the Statement of Net Position are able to determine the assets (current and noncurrent) available to continue the operations of the College along with how much the College owes vendors (current and noncurrent). Ultimately, the Statement of Net Position provides users of these statements a snapshot of the net position (assets plus deferred outflows minus liabilities and deferred inflows) and their availability for expenditures by the College.

Net Position is divided into three major categories. The first category, net investment in capital assets, provides the equity in property, plant and equipment owned by the institution. Capital assets for the College are comprised of nondepreciable and depreciable assets. Nondepreciable assets include land and construction in progress. Depreciable assets include buildings, general infrastructure, and machinery and equipment.

Another net position category is restricted expendable net position, which consist of funds that are subject to external restrictions on how they may be used. The final category is unrestricted net position, which is available to the College for any lawful purpose of the institution.

Condensed Statement of Net Position

		2021	(/	2020 As Restated)		Increase (Decrease)
Assets Current Assets Noncurrent Assets Capital Assets, Net	\$	2,595,371 7,699 5,873,861	\$	2,296,567 7,814 5,264,758	\$	298,804 (115) 609,103
Total Assets		8,476,931		7,569,139	_	907,792
Deferred Outflows of Resources Deferred Outflows Related to Pensions Deferred Outflows Related to OPEB		878,211 413,534		910,728 529,683	_	(32,517) (116,149)
Total Deferred Outflows		1,291,745		1,440,411		(148,666)
Liabilities Other Current Liabilities Current Portion of Long-Term Liabilities Long-Term Liabilities Total Liabilities	_	678,160 68,540 6,605,033 7,351,733		643,545 65,645 8,302,716 9,011,906	_	34,615 2,895 (1,697,682) (1,660,173)
Deferred Inflows of Resources Deferred Inflows Related to Pensions Deferred Inflows Related to OPEB		191,402 4,307,682	_	142,973 3,823,917		48,429 483,765
Total Deferred Inflows		4,499,084	_	3,966,890		532,194
Net Position Net Investment in Capital Assets Restricted Unrestricted		5,789,159 1,381,683 (9,252,983)		5,021,605 1,423,996 (10,414,847)		767,554 (42,313) (1,161,864)
Total Net Position	\$	(2,082,141)	\$	(3,969,246)	\$	(1,887,105)

As seen in the comparison of current fiscal year and prior fiscal year information, there was an increase in total net position of approximately \$1,887,105. This increase is primarily due to a reduction in long-term liabilities, an increase in capital assets, and an increase in current assets offset by a decrease in deferred outflows and an increase in deferred inflows.

Total assets increased by \$907,792 with current assets increasing by \$298,804 and capital assets increasing by \$609,103. The increase in current assets was primarily due to an increase in cash and cash equivalents. Cash and cash equivalents increased \$371,043.53 due to the College receiving \$1,110,741 in federal - COVID-19 and state aid - coronavirus funds during the year. The increase in capital assets was due to additions to buildings, equipment, and general infrastructure, which are further discussed in the capital asset section below.

Total liabilities decreased by \$1,660,173 with noncurrent long-term liabilities decreasing by \$1,697,682. The decrease in the net other postemployment benefit (OPEB) liability of \$1,632,837 was the primary reason for the decrease and is described along with the changes in deferred inflows and outflows in the following paragraph.

The College's total deferred inflows increased by \$532,194 which consisted of an increase related to OPEB of \$483,765 and \$48,429 related to pensions. The total deferred outflows decreased \$148,666 and consisted of a decrease related to OPEB of \$116,149 and a decrease related to pensions of \$32,517. Inflows and outflows related to pensions and OPEB varies from year to year as they are based upon actuarial assumptions, how well the statewide pension and OPEB plans' investments perform, and the net difference between projected and actual earnings on plan investments. See Notes 12 and 13 for more information regarding the deferred inflows and outflows.

Statement of Revenues, Expenses, and Changes in Net Position

The change in total net position as presented on the Statement of Net Position is based on activity offered in the Statement of Revenues, Expenses, and Changes in Net Position. The purpose of the statement is to present the revenues and expenses of the College, distinguishing between the operating and nonoperating revenues and expenses.

Condensed Statement of Revenues, Expenses, and Changes in Net Position

	2021	2020 (As Restated)	Increase (Decrease)
Operating Revenues Student Tuition and Fees, Net	\$ 183,450	\$ 203,937	\$ (20,487)
Sales and Services	5,380	18,186	(12,806)
Other Operating Revenues	1,413		1,413
Total Operating Revenues	190,243	222,123	(31,880)
Operating Expenses			
Salaries and Benefits	4,463,141	5,417,203	(954,062)
Supplies and Services	3,200,209	1,808,883	1,391,326
Scholarships and Fellowships	781,151	796,630	(15,479)
Utilities	253,022	202,745	50,277
Depreciation	358,590	285,227	73,363
Total Operating Expenses	9,056,113	8,510,688	545,425
Operating Loss	(8,865,870)	(8,288,565)	577,306
Nonoperating and Other Revenues			
State Aid	5,644,000	5,531,923	112,077
State Aid-Coronavirus Relief Funds	634,826		634,826
Federal COVID Aid	475,915	Y	475,915
County Appropriations	1,000,774	1,034,474	(33,700)
Noncapital Contributions	1,445,171	2,203,603	(758,432)
Other Nonoperating Revenues	54,062	162,582	(108,520)
Capital Aid and Contributions	1,498,227	182,645	1,315,582
Total Nonoperating and Other Revenues	10,752,975	9,115,227	1,637,748
Change in Net Position	1,887,105	826,662	1,060,442
Net Position - Beginning of Year	(3,969,245)	(4,795,908)	(826,662)
Net Position - End of Year	\$ (2,082,141)	\$ (3,969,245)	\$ (1,887,105)

Fiscal Year 2020-2021 total revenues are \$10,943,218 and total expenses are \$9,056,113. Fiscal Year 2019-2020 total revenues are \$9,337,350 and total expenses are \$8,510,688.

Operating revenues decreased \$31,880 as a result of decline in enrollment due to the continued impact of COVID-19.

Operating expenses experienced an increase of \$545,425 which was primarily due to increases in supplies and services of \$1,391,326 due to the need to add online classes as well as personal protective equipment and supplies related to COVID-19. Salaries decreased by \$954,062 due to staff turnover and cutbacks due to COVID-19 as well as changes in the OPEB liability.

Nonoperating and other revenues increased by \$1,637,748 primarily due to a \$1,315,582 increase in capital aid and contributions and increases of \$634,826 and \$475,915 in state aid-coronavirus and federal COVID-19 aid, respectively. The capital aid and contributions increase was primarily due to the College receiving NC Connect Bond funds for improvements to existing buildings and infrastructure. The state aid - coronavirus funds were used to mitigate the negative impact of the coronavirus by supporting costs associated with transitioning to online instruction and funds that are allowed for the purchase of necessary personal protective equipment. The federal aid - COVID-19 funds were used to provide financial assistance to students and to support institutional costs in the mitigation of the negative impact of the coronavirus. Theses increases were offset by decreases in noncapital contributions of \$758,432 primarily due to lower student financial aid caused by lower enrollment during the pandemic.

Capital Assets

The table below shows the classifications of the College's capital assets as of June 30, 2021. The \$311,015 addition to buildings was due to the completion of construction projects for the Jernigan Auditorium. The addition of \$278,672 to machinery and equipment was for the purchases of equipment for Health programs, a 3-D printer for the Fine Arts Program, plasma welding equipment, and equipment for the boardroom. The addition to general infrastructure of \$404,570 was attributed to networking infrastructure to increase and support internet connectivity on campus. Accumulated depreciation also increased as yearly depreciation was taken on depreciable assets.

Condensed Statement of Capital Assets

		2021	(As	2020 Restated)	- 2	ncrease Decrease)
Capital Assets		15.00				
Land	\$	34,805	\$	34,805	\$	
Construction in Progress		7.0		26,563		(26,563)
Buildings	1	2,005,735	11	,694,720		311,015
Machinery and Equipment		2,153,566	1	,874,894		278,672
General Infrastructure	-	646,881		242,311	_	404,570
Total	.1	4,840,987	13	,873,293		967,694
Less: Accumulated Depreciation		8,967,126	8	,608,535	_	358,591
Capital Assets, Net	\$	5,873,861	\$ 5	,264,758	\$	609,103

The College does not issue debt to fund capital assets. The primary funding sources for equipment expenditures are state and county aid. Construction expenditures are usually funded by state issued general obligation bonds and matching local funds, as required. The College was allotted \$6,326,517 from the NC Connect Bonds. As of June 30, 2021, the College has received \$1,517,294 of those funds and have \$4,809,223 available for capital projects.

Economic Outlook

The level of state support is one of the key factors influencing the College's financial condition and its ability to expand programs, undertake new initiatives, and meet its core mission and on-going operational needs. In addition, there is a direct relationship between the level of state support and tuition increases, as declines in state support have resulted in increased tuition and/or mandatory budget reversions. Like many other community colleges in the State of North Carolina, the College has experienced a reduction in enrollment but continues to be proactive in recruiting to increase enrollment growth and community support. Enrollment projections for 2021-22 show a decline as the College continues to face the challenge of educating students during the COVID-19 pandemic. The economic position of the College is also closely tied to that of the State of North Carolina and the service areas of Hertford, Bertie, and Northampton counties.

The direct impact of the local and national economy on the appropriations for the College is always uncertain, but especially because of the impact of COVID-19 on the economy. The College's reduction in tuition and fees revenue, and state and county appropriations due to COVID-19 has partially been offset by the Higher Education Emergency Relief Funds received by the College. Management feels that by using a conservative, realistic approach in handling its resources, the College will be able to continue supporting the educational needs of its students in a quality-learning environment.

The College is affirmed by the Southern Association of Colleges and Schools Commissions on Colleges (SACSCOC). SACSCOC affirmation affords the College continued credibility with the community and availability of financial resources from significant funding agencies.



FINANCIAL STATEMENTS

Roanoke-Chowan Community College Statement of Net Position June 30, 2021

Exhibit A-1 Page 1 of 2

ASSETS		
Current Assets:		
Cash and Cash Equivalents	\$	617,137.90
Restricted Cash and Cash Equivalents		692,591.34
Receivables, Net (Note 4)		370,237.05
Due from State of North Carolina Component Units		778,200.00
Inventories		20,760.97
Prepaid Items		116,443.53
Total Current Assets	_	2,595,370.79
Noncurrent Assets:		
Net Other Postemployment Benefits Asset		7,699.00
Capital Assets - Nondepreciable (Note 5)		34,805.00
Capital Assets - Depreciable, Net (Note 5)	-	5,839,056.22
Total Noncurrent Assets	-	5,881,560.22
Total Assets	-	8,476,931.01
DEFERRED OUTFLOWS OF RESOURCES		
Deferred Outflows Related to Pensions		878,211.00
Deferred Outflows Related to Other Postemployment Benefits (Note 13)	_	413,534.00
Total Deferred Outflows of Resources	_	1,291,745.00
LIABILITIES		
Current Liabilities:		
Accounts Payable and Accrued Liabilities		530,131.85
Unearned Revenue		76,182.42
Funds Held for Others		71,845.78
Long-Term Liabilities - Current Portion (Note 7)		68,539.90
Total Current Liabilities		746,699.95
Noncurrent Liabilities:		
Long-Term Liabilities (Note 7)	2	6,605,033.18
Total Liabilities	_	7,351,733.13
DEFERRED INFLOWS OF RESOURCES		
Deferred Inflows Related to Pensions		191,402.00
Deferred Inflows Related to Other Postemployment Benefits (Note 13)	_	4,307,682.00
Total Deferred Inflows of Resources		4,499,084.00

Roanoke-Chowan Community College Statement of Net Position June 30, 2021	Exhibit A-1 Page 2 of 2
NET POSITION	
Net Investment in Capital Assets	5,789,158.77
Restricted:	
Expendable	1,381,683.51
Unrestricted	(9,252,983.40)
Total Net Position	\$ (2,082,141.12)

The accompanying notes to the financial statements are an integral part of this statement.

Roanoke-Chowan Community College Statement of Revenues, Expenses, and Changes in Net Position For the Fiscal Year Ended June 30, 2021

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OPERATING REVENUES	
Student Tuition and Fees, Net (Note 10)	\$ 183,449.96
Sales and Services	5,379.95
Other Operating Revenues	1,412.70
Total Operating Revenues	190,242.61
OPERATING EXPENSES	
	4,463,140.58
Salaries and Benefits	3,200,208.84
Supplies and Services	781,151.18
Scholarships and Fellowships	253,021.81
Utilities	
Depreciation	358,590.50
Total Operating Expenses	9,056,112.91
Operating Loss	(8,865,870.30)
NONOPERATING REVENUES	
State Aid	5,644,000.24
State Aid - Coronavirus	634,826.04
County Appropriations	1,000,774.00
Student Financial Aid	907,851.18
Federal Aid - COVID-19	475,915.21
Noncapital Contributions	537,319.80
Investment Income	3,648.59
Other Nonoperating Revenues	50,413.24
Total Nonoperating Revenues	9,254,748.30
Income Before Other Revenues	388,878.00
State Capital Aid	1,422,298.13
County Capital Aid	33,700.00
Capital Contributions	42,228.61
	0
Total Other Revenues	1,498,226.74
Increase in Net Position	1,887,104.74
NET POSITION	
Net Position - July 1, 2020, as Restated (Note 19)	(3,969,245.86)
Net Position - June 30, 2021	\$ (2,082,141.12)

The accompanying notes to the financial statements are an integral part of this statement.

Roanoke-Chowan Community College Statement of Cash Flows For the Fiscal Year Ended June 30, 2021	Exhibit A-3 Page 1 of 2
CASH FLOWS FROM OPERATING ACTIVITIES Received from Customers Payments to Employees and Fringe Benefits Payments to Vendors and Suppliers Payments for Scholarships and Fellowships Other Receipts	\$ 203,104.03 (5,470,584.73) (3,561,727.25) (781,368.87) 84,103.99
Net Cash Used by Operating Activities	(9,526,472.83)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES State Aid State Aid - Coronavirus County Appropriations Student Financial Aid Federal Aid - COVID-19 Noncapital Contributions	5,644,000.24 634,826.04 1,000,774.00 980,264.90 475,915.21 542,852.20
Total Cash Provided by Noncapital Financing Activities	9,278,632.59
CASH FLOWS FROM CAPITAL FINANCING AND RELATED FINANCING ACTIVITIES State Capital Aid County Capital Aid Capital Contributions Acquisition and Construction of Capital Assets	1,422,298.13 33,700.00 42,228.61 (882,991.56)
Net Cash Provided by Capital Financing and Related Financing Activities	615,235.18
CASH FLOWS FROM INVESTING ACTIVITIES Investment Income	3,648.59
Total Cash Provided by Investing Activities	3,648.59
Net Increase in Cash and Cash Equivalents	371,043.53
Cash and Cash Equivalents - July 1, 2020	938,685.71
Cash and Cash Equivalents - June 30, 2021	\$ 1,309,729.24

Statement of Cash Flows	1	Exhibit A-3
For the Fiscal Year Ended June 30, 2021		Page 2 of 2
RECONCILIATION OF OPERATING LOSS TO		
NET CASH USED BY OPERATING ACTIVITIES		
Operating Loss	\$	(8,865,870.30
Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities		(0,000,070.00
Depreciation Expense		358,590.50
Other Nonoperating Income		50,413.24
Changes in Assets and Deferred Outflows of Resources:		251715167
Receivables, Net		(45,983.08
Inventories		4,628.74
Prepaid Items		(37,889.94
Net Other Postemployment Benefits Asset		115.00
Deferred Outflows Related to Pensions		32,517.00
Deferred Outflows Related to Other Postemployment Benefits		116,149.00
Changes in Liabilities and Deferred Inflows of Resources:		
Accounts Payable and Accrued Liabilities		(142,404.61
Unearned Revenue		58,626.81
Funds Held for Others		33,690.75
Net Pension Liability		20,639.00
Net Other Postemployment Benefits Liability		(1,559,299.00
Compensated Absences		(82,589.94
Deferred Inflows Related to Pensions		48,429.00
Deferred Inflows Related to Other Postemployment Benefits		483,765.00
Net Cash Used by Operating Activities	\$	(9,526,472.83
NONCASH INVESTING, CAPITAL, AND FINANCING ACTIVITIES		
Assets Acquired through the Assumption of a Liability	\$	84,702.45
Decrease in Net Other Postemployment Benefits Liability Related to Noncapital Contributions		(73,538.00

The accompanying notes to the financial statements are an integral part of this statement.



NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity - The concept underlying the definition of the financial reporting entity is that elected officials are accountable to their constituents for their actions. As required by accounting principles generally accepted in the United States of America (GAAP), the financial reporting entity includes both the primary government and all of its component units. An organization other than a primary government serves as a nucleus for a reporting entity when it issues separate financial statements. Roanoke-Chowan Community College (College) is a component unit of the State of North Carolina and an integral part of the State's Annual Comprehensive Financial Report.

The accompanying financial statements present all funds of the College and its component unit for which the College's Board of Trustees is financially accountable. The College's component unit is blended in the College's financial statements. See below for further discussion of the College's component unit. Other related foundations and similar nonprofit corporations for which the College is not financially accountable are not part of the accompanying financial statements.

Blended Component Unit - Although legally separate, Roanoke-Chowan Community College Foundation, Inc. (Foundation) is reported as if it was part of the College. The Foundation is governed by a 13-member board consisting of one ex officio director and 12 elected directors. The Foundation's purpose is to aid, support, and promote teaching, research, and service in the various educational, scientific, scholarly, professional, artistic, and creative endeavors of the College. Because the elected directors of the Foundation are appointed by the members of the Roanoke-Chowan Community College Board of Trustees and the Foundation's sole purpose is to benefit Roanoke-Chowan Community College, its financial statements have been blended with those of the College.

Separate financial statements for the Foundation may be obtained from the College Chief Financial Officer's Office, P.O. Box 1248, 109 Community College Road, Ahoskie, NC 27910, or by calling 252-862-1226.

Condensed combining information regarding the blended component unit is provided in Note 17.

B. Basis of Presentation - The accompanying financial statements are presented in accordance with accounting principles generally accepted in the United States of America as prescribed by the GASB. Pursuant to the provisions of GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, as amended by GASB Statement No. 35, Basic Financial Statements - and Management's Discussion and Analysis - for Public Colleges and Universities and GASB Statement No. 84, Fiduciary

NOTES TO THE FINANCIAL STATEMENTS

Activities, the full scope of the College's activities is considered to be a single business-type activity and accordingly, is reported within a single column in the basic financial statements.

C. Basis of Accounting - The financial statements of the College have been prepared using the economic resource 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, regardless of the timing of the cash flows.

Nonexchange transactions, in which the College receives (or gives) value without directly giving (or receiving) equal value in exchange, include state aid, certain grants, and donations. Revenues are recognized, net of estimated uncollectible amounts, as soon as all eligibility requirements imposed by the provider have been met, if probable of collection.

- D. Cash and Cash Equivalents This classification includes undeposited receipts, petty cash, cash on deposit with private bank accounts, and deposits held by the State Treasurer in the Short-Term Investment Fund (STIF). The STIF maintained by the State Treasurer has the general characteristics of a demand deposit account in that participants may deposit and withdraw cash at any time without prior notice or penalty. The College's equity position in the STIF is recorded at fair value. Additional information regarding the fair value measurement of deposits held by the State Treasurer in the STIF is disclosed in Note 3.
- E. Receivables Receivables consist of tuition and fees charged to students and charges for auxiliary enterprises' sales and services. Receivables also include amounts due from the federal government, state and local governments, and private sources in connection with reimbursement of allowable expenditures made pursuant to contracts and grants. Receivables are recorded net of estimated uncollectible amounts.
- F. Inventories Inventories, consisting of expendable supplies, are valued at cost using the first-in, first-out method.
- G. Capital Assets Capital assets are stated at cost at date of acquisition or acquisition value at date of donation in the case of gifts. Donated capital assets acquired prior to July 1, 2015 are stated at fair value as of the date of donation. The value of assets constructed includes all material direct and indirect construction costs.

The College capitalizes assets that have a value or cost of \$5,000 or greater at the date of acquisition and an estimated useful life of more than one year.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets in the following manner:

Asset Class	Estimated Useful Life
Buildings	10-51 years
Machinery and Equipment	2-45 years
General Infrastructure	10-50 years

- H. Restricted Assets Certain resources are reported as restricted assets because restrictions on asset use change the nature or normal understanding of the availability of the asset. Resources that are not available for current operations and are reported as restricted include resources restricted for the acquisition or construction of capital assets and resources whose use is limited by external parties or statute.
- I. Accounting and Reporting of Fiduciary Activities Pursuant to the provisions of GASB Statement No. 84, Fiduciary Activities, custodial funds that are normally expected to be received and disbursed within a 3-month period or otherwise do not meet the fiduciary activity criteria defined by GASB Statement No. 84 continue to be reported in the Statement of Net Position as funds held for others and as operating activities in the Statement of Cash Flows.

There are no other trust or custodial funds meeting the criteria of a fiduciary activity that are required to be reported in separate fiduciary fund financial statements.

J. Noncurrent Long-Term Liabilities - Noncurrent long-term liabilities include compensated absences, net pension liability, and net other postemployment benefits (OPEB) liability that will not be paid within the next fiscal year.

The net pension liability represents the College's proportionate share of the collective net pension liability reported in the State of North Carolina's 2020 *Comprehensive Annual Financial Report.* This liability represents the College's portion of the collective total pension liability less the fiduciary net position of the Teachers' and State Employees' Retirement System. See Note 12 for further information regarding the College's policies for recognizing liabilities, expenses, deferred outflows of resources, and deferred inflows of resources related to pensions.

The net OPEB liability represents the College's proportionate share of the collective net OPEB liability reported in the State of North Carolina's 2020 *Comprehensive Annual Financial Report*. This liability represents the College's portion of the collective total OPEB liability less the fiduciary net position of the Retiree Health Benefit Fund. See Note 13 for further information regarding the College's policies for recognizing liabilities, expenses, deferred outflows of resources, and deferred inflows of resources related to OPEB.

K. Compensated Absences - The College's policy is to record the cost of vacation leave when earned. The policy provides for a maximum accumulation of unused vacation leave of 30 days which can be carried forward each January 1 or for which an employee can be paid upon termination of employment. When classifying compensated absences into current and noncurrent, leave is considered taken using a last-in, first-out (LIFO) method. Also, any accumulated vacation leave in excess of 30 days at year-end is converted to sick leave. Under this policy, the accumulated vacation leave for each employee at June 30 equals the leave carried forward at the previous December 31 plus the leave earned, less the leave taken between January 1 and June 30.

In addition to the vacation leave described above, compensated absences include the accumulated unused portion of the special annual leave bonuses awarded by the North Carolina General Assembly. The bonus leave balance on December 31 is retained by employees and transferred into the next calendar year. It is not subject to the limitation on annual leave carried forward described above and is not subject to conversion to sick leave.

There is no liability for unpaid accumulated sick leave because the College has no obligation to pay sick leave upon termination or retirement. However, additional service credit for retirement pension benefits is given for accumulated sick leave upon retirement.

- L. Deferred Outflows/Inflows of Resources Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until then.
- M. 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 outstanding liabilities related to those capital assets.

Restricted Net Position - **Expendable** - Expendable restricted net position includes resources for which the College is legally or contractually obligated to spend in accordance with restrictions imposed by external parties.

Unrestricted Net Position - Unrestricted net position includes resources derived from student tuition and fees, sales and services, unrestricted gifts, and interest income. It also includes the net position of accrued employee benefits such as compensated absences, pension plans, and other postemployment benefits.

Restricted and unrestricted resources are tracked using a fund accounting system and are spent in accordance with established fund authorities.

Fund authorities provide rules for the fund activity and are separately established for restricted and unrestricted activities. When both restricted and unrestricted funds are available for expenditure, the decision for funding is transactional based within the departmental management system in place at the College. Both restricted and unrestricted net position include consideration of deferred outflows of resources and deferred inflows of resources. See Note 9 for further information regarding deferred outflows of resources and deferred inflows of resources that had a significant effect on unrestricted net position.

- N. Scholarship Discounts Student tuition and fees revenues from College charges are reported net of scholarship discounts in the accompanying Statement of Revenues, Expenses, and Changes in Net Position. The scholarship discount is the difference between the actual charge for goods and services provided by the College and the amount that is paid by students or by third parties on the students' behalf. Student financial assistance grants, such as Pell grants, and other federal, state, or nongovernmental programs, are recorded as nonoperating revenues in the accompanying Statement of Revenues, Expenses, and Changes in Net Position. To the extent that revenues from these programs are used to satisfy tuition, fees, and other charges, the College has recorded a scholarship discount.
- O. Revenue and Expense Recognition The College classifies its revenues and expenses as operating or nonoperating in the accompanying Statement of Revenues, Expenses, and Changes in Net Position. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the College's principal ongoing operations. Operating revenues include activities that have characteristics of exchange transactions, such as student tuition and fees and sales and services of auxiliary enterprises. Operating expenses are all expense transactions incurred other than those related to capital and noncapital financing or investing activities as defined by GASB Statement No. 9, Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting.

Nonoperating revenues include activities that have the characteristics of nonexchange transactions. Revenues from nonexchange transactions that represent subsidies or gifts to the College, as well as investment income, are considered nonoperating since these are either investing, capital, or noncapital financing activities. Capital contributions are presented separately after nonoperating revenues and expenses.

P. County Appropriations - County appropriations are provided to the College primarily to fund its plant operation and maintenance function and to fund construction projects, motor vehicle purchases, and maintenance of equipment. Unexpended county current appropriations and county capital appropriations do not revert and are available for future use by the College.

NOTE 2 - DEPOSITS AND INVESTMENTS

The College is required by North Carolina General Statute 147-77 to deposit any funds collected or received that belong to the State of North Carolina with the State Treasurer or with a depository institution in the name of the State Treasurer. All funds of the College, other than those required to be deposited with the State Treasurer, are deposited in board-designated official depositories and are required to be collateralized in accordance with North Carolina General Statute 115D-58.7. Official depositories may be established with any bank, savings and loan association, or trust company whose principal office is located in North Carolina. Also, the College may establish time deposit accounts, money market accounts, and certificates of deposit. The amount shown on the Statement of Net Position as cash and cash equivalents includes cash on hand totaling \$717.00, and deposits in private financial institutions with a carrying value of \$1,150,254.35 and a bank balance of \$1,297,245.09.

The North Carolina Administrative Code (20 NCAC 7) requires all depositories to collateralize public deposits in excess of federal depository insurance coverage by using one of two methods, dedicated or pooled. Under the dedicated method, a separate escrow account is established by each depository in the name of each local governmental unit and the responsibility of monitoring collateralization rests with the local unit. Under the pooling method, each depository establishes an escrow account in the name of the State Treasurer to secure all of its public deposits. This method shifts the monitoring responsibility from the local unit to the State Treasurer.

Custodial credit risk is the risk that in the event of a bank failure, the College's deposits may not be returned to it. As of June 30, 2021, the College's bank balance in excess of federal depository insurance coverage was covered under pooling method.

The College is authorized to invest idle funds as provided by G.S. 115D-58.6. In accordance with this statute, the College and the Board of Trustees manage investments to ensure they can be converted into cash when needed.

Generally, funds belonging to the College may be invested in any form of investment established or managed by certain investment advisors pursuant to G.S. 115D-58.6(d1) or in the form of investments pursuant to G.S. 159-30(c), as follows: a commingled investment pool established and administered by the State Treasurer pursuant to G.S. 147-69.3 (STIF); obligations of or fully guaranteed by the United States; obligations of the State of North Carolina; bonds and notes of any North Carolina local government or public authority; obligations of certain nonguaranteed federal agencies; prime quality commercial paper bearing specified ratings; specified bills of exchange; certain savings certificates; The North Carolina Capital Management Trust, an SEC registered mutual fund; repurchase agreements; and evidences of ownership of, or fractional undivided interests in, future interest and principal payments on either direct obligations of or fully guaranteed by the United States government, which are held by a specified bank or trust company or any state in the capacity of custodian.

At June 30, 2021, the amount shown on the Statement of Net Position as cash and cash equivalents includes \$158,757.89, which represents the College's equity position in the State Treasurer's Short-Term Investment Fund (STIF). The STIF (a portfolio within the State Treasurer's Investment Pool, an external investment pool that is not registered with the Securities and Exchange Commission or subject to any other regulatory oversight and does not have a credit rating) had a weighted average maturity of 1.3 years as of June 30, 2021. Assets and shares of the STIF are valued at fair value. Deposit and investment risks associated with the State Treasurer's Investment Pool (which includes the State Treasurer's STIF) are included in the North Carolina Department of State Treasurer Investment Programs' separately issued audit report. This separately issued report can be obtained from the Department of State Treasurer, 3200 Atlantic Avenue, Raleigh, NC 27604 or can be accessed from the Department of State Treasurer's website at https://www.nctreasurer.com/ in the Audited Financial Statements section.

NOTE 3 - FAIR VALUE MEASUREMENTS

To the extent available, the College's investments are recorded at fair value as of June 30, 2021. GASB Statement No. 72, Fair Value Measurement and Application, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This statement establishes a hierarchy of valuation inputs based on the extent to which the inputs are observable in the marketplace. Inputs are used in applying the various valuation techniques and take into account the assumptions that market participants use to make valuation decisions. Inputs may include price information, credit data, interest and yield curve data, and other factors specific to the financial instrument. Observable inputs reflect market data obtained from independent sources. In contrast, unobservable inputs reflect the entity's assumptions about how market participants would value the financial instrument. Valuation techniques should maximize the use of observable inputs to the extent available.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following describes the hierarchy of inputs used to measure fair value and the primary valuation methodologies used for financial instruments measured at fair value on a recurring basis:

Level 1	Investments whose values are based on quoted prices
	(unadjusted) for identical assets in active markets that a
	government can access at the measurement date.

- Level 2 Investments with inputs other than quoted prices included within Level 1 that are observable for an asset, either directly or indirectly.
- Level 3 Investments classified as Level 3 have unobservable inputs and may require a degree of professional judgment.

Short-Term Investment Fund - At year-end, all of the College's investments valued at \$158,757.89 were held in the STIF. Ownership interests of the STIF are determined on a fair market valuation basis as of fiscal year end in accordance with the STIF operating procedures. Valuation of the underlying assets is performed by the custodian. Pool investments are measured at fair value in accordance with GASB 72. The College's position in the pool is measured and reported at fair value and the STIF is not required to be categorized within the fair value hierarchy.

NOTE 4 - RECEIVABLES

Receivables at June 30, 2021, were as follows:

	Gross Receivables		s Allowance for ubtful Accounts	Net Receivables
Current Receivables:				
Students	\$ 531,301.78	\$	480,057.87	\$ 51,243.91
Student Sponsors	202,120.86		23,398.41	178,722.45
Intergovernmental	140,270.69	_		140,270.69
Total Current Receivables	\$ 873,693.33	\$	503,456.28	\$ 370,237.05

NOTE 5 - CAPITAL ASSETS

A summary of changes in the capital assets for the year ended June 30, 2021, is presented as follows:

	Balance July 1, 2020 (As Restated)	Increases	Decreases	Balance June 30, 2021
Capital Assets, Nondepreciable:				
Land	\$ 34,805.00	\$	\$ -	\$ 34,805.00
Construction in Progress	26,562.50	284,452.50	311,015.00	
Total Capital Assets, Nondepreciable	61,367.50	284,452.50	311,015.00	34,805.00
Capital Assets, Depreciable:				
Buildings	11,694,720.15	311,015.00	-	12,005,735,15
Machinery and Equipment	1,874,894.35	278,671.27	6.	2,153,565.62
General Infrastructure	242,311.00	404,570.24		646,881.24
Total Capital Assets, Depreciable	13,811,925.50	994,256.51		14,806,182.01
Less Accumulated Depreciation for:				
Buildings	7,377,113.75	274,550.16		7,651,663.91
Machinery and Equipment	1,081,202.14	82,219.94	ν.	1,163,422.08
General Infrastructure	150,219.40	1,820.40		152,039.80
Total Accumulated Depreciation	8,608,535.29	358,590.50		8,967,125.79
Total Capital Assets, Depreciable, Net	5,203,390.21	635,666.01		5,839,056.22
Capital Assets, Net	\$ 5,264,757.71	\$ 920,118.51	\$ 311,015.00	\$ 5,873,861.22

NOTE 6 - ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities at June 30, 2021, were as follows:

	_	Amount	
Accounts Payable and Accrued Liabilities:			
Accounts Payable	\$	189,047.12	
Accounts Payable - Capital Assets		84,702.45	
Accrued Payroll	_	256,382.28	
Total Accounts Payable and Accrued Liabilities	\$	530,131.85	

NOTE 7 - LONG-TERM LIABILITIES

A summary of changes in the long-term liabilities for the year ended June 30, 2021, is presented as follows:

	Balance July 1, 2020	Additions	Reductions	Balance June 30, 2021	Current Portion
Compensated Absences	\$ 251,034.02	\$ 171,264.46	\$ 253,854.40	\$ 168,444.08	\$ 68,539.90
Net Pension Liability Net Other Postemployment Benefit Liability	2,191,575.00 5,925,752.00	20,639.00	1,632,837.00	2,212,214.00 4,292,915.00	
Total Long-Term Liabilities	\$ 8,368,361.02	\$ 191,903.46	\$ 1,886,691.40	\$ 6,673,573.08	\$ 68,539.90

Additional information regarding the net pension liability is included in Note 12.

Additional information regarding the net other postemployment benefit liability is included in Note 13.

NOTE 8 - OPERATING LEASE OBLIGATIONS

The College entered into operating leases for copiers. Future minimum lease payments under noncancelable operating leases consist of the following at June 30, 2021:

Fiscal Year		Amount
2022	\$	61,956.00
2023		52,070.00
2024	_	220.00
Total Minimum Lease Payments	\$	114,246.00

Rental expense for all operating leases during the year was \$99,772.11.

NOTE 9 - NET POSITION

Unrestricted net position has been significantly affected by transactions resulting from the recognition of deferred outflows of resources, deferred inflows of resources, and related long-term liabilities, as shown in the following table:

	_	Amount
Net Pension Liability and Related Deferred Outflows of		
Resources and Deferred Inflows of Resources Net OPEB Liability (Retiree Health Benefit Fund) and Related Deferred	\$	(1,525,405.00)
Outlows of Resources and Deferred Infows of Resources	_	(8,200,118.00)
Effect on Unrestricted Net Position		(9,725,523.00)
Total Unrestricted Net Position Before Recognition of Deferred Outflows of Resources, Deferred Inflows of Resources, and Related Long-Term Liabilities		472,539.60
Total Unrestricted Net Position	\$	(9,252,983.40)

See Notes 12 and 13 for detailed information regarding the amortization of the deferred outflows of resources and deferred inflows of resources relating to pensions and OPEB, respectively.

NOTE 10 - REVENUES

A summary of discounts and allowances by revenue classification is presented as follows:

	Gross Revenues	- 4	Less Scholarship Discounts d Allowances	Less Allowance for Uncollectibles	Net Revenues
Operating Revenues: Student Tuition and Fees, Net	\$ 537,853.44	\$	352,574.46	\$ 1,829.02	\$ 183,449.96

NOTE 11 - OPERATING EXPENSES BY FUNCTION

The College's operating expenses by functional classification are presented as follows:

	Salaries and Benefits	Supplies and Services	Scholarships and Fellowships	Utilities	Depreciation	Total
Instruction	\$ 1,889,561.28	\$ 430,463.70	\$ -	\$ -	\$ -	\$ 2,320,024.98
Academic Support	478,050.87	732,745.75				1,210,796.62
Student Services	214,253.53	105,913.13	4	-	-	320,166.66
Institutional Support	1,210,395.25	1,426,386.44	- 5			2,636,781.69
Operations and Maintenance of Plant	291,317.54	331,640.88	2	253,021.81		875,980.23
Student Financial Aid	377,428.28	169,980.99	781,151.18			1,328,560.45
Auxiliary Enterprises	2,133.83	3,077.95		-	-	5,211.78
Depreciation					358,590,50	358,590.50
Total Operating Expenses	\$ 4,463,140.58	\$ 3,200,208.84	\$ 781,151.18	\$ 253,021.81	\$ 358,590,50	\$ 9,056,112.91

Included in the scholarship and fellowship function are student financial aid operating expenses for emergency financial aid payments to eligible students. These payments are for expenses related to the disruption of campus operations due to the coronavirus of \$72,000 provided by the Higher Education Emergency Relief Fund (HEERF). Because of the administrative involvement by the College in providing the student awards, the related program activity is reported as nonoperating Federal Aid - COVID-19 revenue and student financial aid operating expenses. Since the purpose of the student aid is not for educational or scholarship purposes, they do not affect the scholarship discounting adjustments reported in Note 10.

NOTE 12 - PENSION PLANS

Defined Benefit Plan

Plan Administration: The State of North Carolina administers the Teachers' and State Employees' Retirement System (TSERS) plan. This plan is a cost-sharing, multiple-employer, defined benefit pension plan established by the State to provide pension benefits for general employees and law enforcement officers (LEOs) of the State, general employees and LEOs of its component units, and employees of Local Education Agencies (LEAs) and charter schools not in the reporting entity. Membership is comprised of employees of the State (state agencies and institutions), universities, community colleges, and certain proprietary component units along with the LEAs and charter schools that elect to join the Retirement System. Benefit provisions are established by General Statute 135-5 and may be amended only by the North Carolina General Assembly.

Benefits Provided: TSERS provides retirement and survivor benefits. Retirement benefits are determined as 1.82% of the member's average final compensation times the member's years of creditable service. A member's average final compensation is calculated as the average of a member's four highest consecutive years of compensation. General employee plan members are eligible to retire with full retirement benefits at age 65 with five years of membership service, at age 60 with 25 years of creditable service, or at any age with 30 years of creditable service. General employee plan members are eligible to retire with partial retirement benefits at age 50 with 20 years of creditable service or at age 60 with five years of membership service. Survivor benefits are available to eligible beneficiaries of general members who die while in active service or within 180 days of their last day of service and who also have either completed 20 years of creditable service regardless of age, or have completed five years of service and have reached age 60. Eligible beneficiaries may elect to receive a monthly Survivor's Alternate Benefit for life or a return of the member's contributions. The plan does not provide for automatic postretirement benefit increases.

Contributions: Contribution provisions are established by General Statute 135-8 and may be amended only by the North Carolina General Assembly. Employees are required to contribute 6% of their annual pay. The contribution rate for employers is set each year by the North Carolina General

Assembly in the Appropriations Act based on the actuarially-determined rate recommended by the actuary. The College's contractually-required contribution rate for the year ended June 30, 2021 was 14.78% of covered payroll. Employee contributions to the pension plan were \$177,276.98, and the College's contributions were \$436,692.28 for the year ended June 30, 2021.

The TSERS plan's financial information, including all information about the plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position, is included in the State of North Carolina's fiscal year 2020 *Comprehensive Annual Financial Report*. An electronic version of this report is available on the North Carolina Office of the State Controller's website at https://www.osc.nc.gov/ or by calling the State Controller's Financial Reporting Section at (919) 707-0500.

TSERS Basis of Accounting: The financial statements of the TSERS plan were prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has a legal requirement to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of each 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 the TSERS plan, and additions to/deductions from the TSERS plan's fiduciary net position have been determined on the same basis as they are reported by TSERS.

Methods Used to Value TSERS Investment: Pursuant to North Carolina General Statutes, the State Treasurer is the custodian and administrator of the retirement systems. The State Treasurer maintains various investment portfolios in its External Investment Pool. TSERS and other pension plans of the State of North Carolina participate in the Long-Term Investment, Fixed Income Investment, Equity Investment, Real Estate Investment, Alternative Investment, Opportunistic Fixed Income Investment, and Inflation Sensitive Investment Portfolios. The Fixed Income Asset Class includes the Long-Term Investment and Fixed Income Investment Portfolios. The Global Equity Asset Class includes the Equity Investment Portfolio. The investment balance of each pension trust fund represents its share of the fair value of the net position of the various portfolios within the External Investment Pool. Detailed descriptions of the methods and significant assumptions regarding investments of the State Treasurer are provided in the 2020 Comprehensive Annual Financial Report.

Net Pension Liability: At June 30, 2021, the College reported a liability of \$2,212,214.00 for its proportionate share of the collective net pension liability. The net pension liability was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2019, and update procedures were used to roll forward the total pension liability to June 30, 2020. The College's proportion of the net pension liability was based on the present value of future salaries for the College relative to the present value of future salaries for all participating employers, actuarially-determined. As of June 30, 2020, the College's

proportion was 0.01831%, which was a decrease of 0.00283 from its proportion measured as of June 30, 2019, which was 0.02114%.

Actuarial Assumptions: The following table presents the actuarial assumptions used to determine the total pension liability for the TSERS plan at the actuarial valuation date:

Valuation Date	12/31/2019
Inflation	3%
Salary Increases*	3.5% - 8.1%
Investment Rate of Return**	7%

- * Salary increases include 3.5% inflation and productivity factor.
- ** Investment rate of return includes inflation assumption and is net of pension plan investment expense.

TSERS currently uses mortality tables that vary by age, gender, employee group (i.e. teacher, general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and based on studies that cover significant portions of the U.S. population. The mortality rates also contain a provision to reflect future mortality improvements.

The actuarial assumptions used in the December 31, 2019 valuations were based on the results of an actuarial experience review for the period January 1, 2010 through December 31, 2014.

Future ad hoc cost of living adjustment amounts are not considered to be substantively automatic and are therefore not included in the measurement.

The projected long-term investment returns and inflation assumptions are developed through review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projections are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2020 (the valuation date) are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Fixed Income	1.4%
Global Equity	5.3%
Real Estate	4.3%
Alternatives	8.9%
Opportunistic Fixed Income	6.0%
Inflation Sensitive	4.0%

The information in the preceding table is based on 30-year expectations developed with the consulting actuary and is part of the asset, liability, and investment policy of the North Carolina Retirement Systems. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.05%. Return projections do not include any excess return expectations over benchmark averages. All rates of return and inflation are annualized. The long-term expected real rate of return for the Bond Index Investment Pool as of June 30, 2020 is 1.2%.

Discount Rate: The discount rate used to measure the total pension liability was calculated at 7.00% for the December 31, 2019 valuation. This discount rate is in line with the long-term nominal expected return on pension plan investments. The calculation of the net pension liability is a present value calculation of the future net pension payments. These net pension payments assume that contributions from plan members will be made at the current statutory contribution rate and that contributions from employers will be made at the contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate: The following presents the net pension liability of the plan at June 30, 2020 calculated using the discount rate of 7.00%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.00%) or 1-percentage point higher (8.00%) than the current rate:

		Net P	ension Liability		
1% C	Decrease (6.00%)	Current D	iscount Rate (7.00%)	1% 1	ncrease (8.00%)
\$	3,981,465.01	\$	2,212,214.00	\$	728,177.90

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions: For the year ended June 30, 2021, the College recognized pension expense of \$534,928.00. At June 30, 2021, the College reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Employer Balances of Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions by Classification:

		erred Outlows f Resources	Deferred Inflows of Resources		
Difference Between Actual and	- 3	and a			
Expected Experience	\$	121,905.00	\$		
Changes of Assumptions		74,965.72		15	
Net Difference Between Projected and Actual Earnings on Plan Investments		244,648.00			
Change in Proportion and Differences Between Employer's Contributions and Proportionate Share of Contributions		,		191,402.00	
Contributions Subsequent to the Measurement Date		436,692.28	_	- i	
Total	\$	878,211.00	\$	191,402.00	

The amount reported as deferred outflows of resources related to contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Schedule of the Net Amount of the Employer's Balances of Deferred Outflows of Resources and Deferred Inflows of Resources That will be Recognized in Pension Expense:

Year Ending June 30:	Amount	
2022	\$	67,650.00
2023		52,985.00
2024		56,599.00
2025	_	72,882.72
Total	\$	250,116.72

NOTE 13 - OTHER POSTEMPLOYMENT BENEFITS

The College participates in two postemployment benefit plans, the Retiree Health Benefit Fund and the Disability Income Plan of North Carolina, that are administered by the State of North Carolina as pension and other employee benefit trust funds. Each plan's financial information, including all information about the plans' assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position, is included in the State of North Carolina's fiscal year 2020 *Comprehensive Annual Financial Report*. An

electronic version of this report is available on the North Carolina Office of the State Controller's website at https://www.osc.nc.gov/ or by calling the State Controller's Financial Reporting Section at (919) 707-0500.

A. Summary of Significant Accounting Policies and Plan Asset Matters

Basis of Accounting: The financial statements of these plans were prepared using the accrual basis of accounting. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits are recognized when due and payable in accordance with the terms of each plan. For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of each plan, and additions to/deductions from each plans' fiduciary net position have been determined on the same basis as they are reported by the plans.

Methods Used to Value Plan Investments: Pursuant to North Carolina General Statutes, the State Treasurer is the custodian and administrator of the other postemployment benefits funds. The State Treasurer maintains various investment portfolios in its External Investment Pool. The Retiree Health Benefit Fund participates in the External Investment Pool. The Disability Income Plan of North Carolina is invested in the Short-Term Investment Portfolio of the External Investment Pool and the Bond Index External Investment Pool. The investment balance of each other employee benefit trust fund represents its share of the fair value of the net position of the various portfolios within the pool. Detailed descriptions of the methods and significant assumptions regarding investments of the State Treasurer are provided in the 2020 Comprehensive Annual Financial Report.

B. Plan Descriptions

1. Health Benefits

Plan Administration: The State of North Carolina administers the North Carolina State Health Plan for Teachers and State Employees, referred to as the State Health Plan (the Plan), a healthcare plan exclusively for the benefit of employees of the State, the University of North Carolina System, community colleges, and certain other component units. In addition, Local Education Agencies (LEAs), charter schools, and some select local governments that are not part of the State's financial reporting entity also participate. Health benefit programs and premium rates are determined by the State Treasurer upon approval of the Plan Board of Trustees.

The Retiree Health Benefit Fund (RHBF) has been established as a fund to provide health benefits to retired and disabled employees and their applicable beneficiaries. RHBF is established by General Statute 135-7, Article 1. RHBF is a cost-sharing, multiple-employer, defined benefit healthcare plan, exclusively for the benefit of eligible

former employees of the State, the University of North Carolina System, and community colleges. In addition, LEAs, charter schools, and some select local governments that are not part of the State's financial reporting entity also participate.

By statute, RHBF is administered by the Board of Trustees of the Teachers' and State Employees' Retirement System (TSERS). RHBF is supported by a percent of payroll contribution from participating employing units. Each year the percentage is set in legislation, as are the maximum per retiree contributions from RHBF to the Plan. The State Treasurer, with the approval of the Plan Board of Trustees, then sets the employer contributions (subject to the legislative cap) and the premiums to be paid by retirees, as well as the health benefits to be provided through the Plan.

Benefits Provided: Plan benefits received by retired employees and disabled employees from RHBF are OPEB. The healthcare benefits for retired and disabled employees who are not eligible for Medicare are the same as for active employees as described in Note 14. The plan options change when former employees become eligible for Medicare. Medicare retirees have the option of selecting one of two fully-insured Medicare Advantage/Prescription Drug Plan options or the self-funded Traditional 70/30 Preferred Provider Organization plan option that is also offered to non-Medicare members. If the Traditional 70/30 Plan is selected by a Medicare retiree, the self-funded State Health Plan coverage is secondary to Medicare.

Those former employees who are eligible to receive medical benefits from RHBF are long-term disability beneficiaries of the Disability Income Plan of North Carolina and retirees of TSERS, the Consolidated Judicial Retirement System, the Legislative Retirement System, the Optional Retirement Program (ORP), and a small number of local governments, with five or more years of contributory membership service in their retirement system prior to disability or retirement, with the following exceptions: for employees first hired on or after October 1, 2006, and members of the North Carolina General Assembly first taking office on or after February 1, 2007, future coverage as retired employees and retired members of the North Carolina General Assembly is subject to the requirement that the future retiree have 20 or more years of retirement service credit in order to receive coverage on a noncontributory basis. Employees first hired on or after October 1, 2006 and members of the North Carolina General Assembly first taking office on or after February 1, 2007 with 10 but less than 20 years of retirement service credit are eligible for coverage on a partially contributory basis. For such future retirees, the State will pay 50% of the State Health Plan's total noncontributory premium.

Section 35.21 (c) & (d) of Session Law 2017-57 repeals retiree medical benefits for employees first hired on or after January 1, 2021. The legislation amends Article 3B of Chapter 135 of the General Statutes

to require that retirees must earn contributory retirement service in the Teachers' and State Employees' Retirement System (or in an allowed local system unit), the Consolidated Judicial Retirement System, or the Legislative Retirement System prior to January 1, 2021, and not withdraw that service, in order to be eligible for retiree medical benefits under the amended law. Consequently, members first hired on and after January 1, 2021 will not be eligible to receive retiree medical benefits.

The Plan's and RHBF's benefit and contribution provisions are established by Chapter 135-7, Article 1, and Chapter 135, Article 3B of the General Statutes and may be amended only by the North Carolina General Assembly. RHBF does not provide for automatic post-retirement benefit increases.

Contributions: Contribution rates to RHBF, which are intended to finance benefits and administrative expenses on a pay-as-you-go basis, are determined by the North Carolina General Assembly in the Appropriations Bill. The College's contractually-required contribution rate for the year ended June 30, 2021 was 6.68% of covered payroll. The College's contributions to the RHBF were \$197,368.37 for the year ended June 30, 2021.

In fiscal year 2020, the State Health Plan (the Plan) transferred \$475.2 million to RHBF as a result of cost savings to the Plan over a span of six years. For financial reporting purposes, the transfer was recognized as a nonemployer contributing entity contribution. The contribution was allocated among RHBF employers and recorded as noncapital contributions. For the fiscal year ended June 30, 2021, the College recognized noncapital contributions for RHBF of \$73,538.00.

2. Disability Income

Plan Administration: As discussed in Note 14, short-term and long-term disability benefits are provided through the Disability Income Plan of North Carolina (DIPNC), a cost-sharing, multiple-employer, defined benefit plan, to the eligible members of TSERS which includes employees of the State, the University of North Carolina System, community colleges, certain participating component units, LEAs which are not part of the reporting entity, and the ORP. By statute, DIPNC is administered by the Department of State Treasurer and the Board of Trustees of TSERS.

Benefits Provided: Long-term disability benefits are payable as an OPEB from DIPNC after the conclusion of the short-term disability period or after salary continuation payments cease, whichever is later, for as long as an employee is disabled. An employee is eligible to receive long-term disability benefits provided the following requirements are met: (1) the employee has five or more years of contributing membership service in TSERS or the ORP, earned within 96 months prior to the end of the short-term disability period or

cessation of salary continuation payments, whichever is later; (2) the employee must make application to receive long-term benefits within 180 days after the conclusion of the short-term disability period or after salary continuation payments cease or after monthly payments for Workers' Compensation cease (excluding monthly payments for permanent partial benefits), whichever is later; (3) the employee must be certified by the Medical Board to be mentally or physically disabled for the further performance of his/her usual occupation; (4) the disability must have been continuous, likely to be permanent, and incurred at the time of active employment; (5) the employee must not be eligible to receive an unreduced retirement benefit from TSERS; and (6) the employee must terminate employment as a permanent, full-time employee. An employee is eligible to receive an unreduced retirement benefit from TSERS after (1) reaching the age of 65 and completing five years of membership service, or (2) reaching the age of 60 and completing 25 years of creditable service, or (3) completing 30 years of creditable service, at any age.

For employees who had five or more years of membership service as of July 31, 2007, during the first 36 months of the long-term disability period, the monthly long-term disability benefit is equal to 65% of one-twelfth of an employee's annual base rate of compensation last payable to the participant or beneficiary prior to the beginning of the short-term disability period, plus the like percentage of one-twelfth of the annual longevity payment and local supplements to which the participant or beneficiary would be eligible. The monthly benefits are subject to a maximum of \$3,900 per month reduced by any primary Social Security disability benefits and by monthly payments for Workers' Compensation to which the participant or beneficiary may be entitled, but the benefits payable shall be no less than \$10 a month. After the first 36 months of the long-term disability, the long-term benefit is calculated in the same manner as described above except the monthly benefit is reduced by an amount equal to a monthly primary Social Security disability benefit to which the participant or beneficiary might be entitled had Social Security disability benefits been awarded. When an employee qualifies for an unreduced service retirement allowance from TSERS, the benefits payable from DIPNC will cease, and the employee will commence retirement under TSERS or the ORP.

For employees who had less than five years of membership service as of July 31, 2007, and meet the requirements for long-term disability on or after August 1, 2007, during the first 36 months of the long-term disability period, the monthly long-term benefit shall be reduced by an amount equal to the monthly primary Social Security retirement benefit to which the employee might be entitled should the employee become age 62 during the first 36 months. This reduction becomes effective as of the first day of the month following the month of initial entitlement to Social Security benefits. After the first 36 months of the long-term disability, no further benefits are payable under the terms of this

section unless the employee has been approved and is in receipt of primary Social Security disability benefits.

Contributions: Although DIPNC operates on a calendar year, disability income benefits are funded by actuarially determined employer contributions that are established in the Appropriations Bill by the North Carolina General Assembly and coincide with the State's fiscal year. The College's contractually-required contribution rate for the year ended June 30, 2021 was 0.09% of covered payroll. The College's contributions to DIPNC were \$2,659.15 for the year ended June 30, 2021.

C. Net OPEB Liability (Asset)

Net OPEB Liability: At June 30, 2021, the College reported a liability of \$4,292,915.00 for its proportionate share of the collective net OPEB liability for RHBF. The net OPEB liability was measured as of June 30, 2020. The total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2019, and update procedures were used to roll forward the total OPEB liability to June 30, 2020. The College's proportion of the net OPEB liability was based on the present value of future salaries for the College relative to the present value of future salaries for all participating employers, actuarially-determined. As of June 30, 2020, the College's proportion was 0.01548%, which was a decrease of 0.00325 from its proportion measured as of June 30, 2019, which was 0.01873%.

Net OPEB Asset: At June 30, 2021, the College reported an asset of \$7,699.00 for its proportionate share of the collective net OPEB asset for DIPNC. The net OPEB asset was measured as of June 30, 2020. The total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation as of December 31, 2019, and update procedures were used to roll forward the total OPEB liability to June 30, 2020. The College's proportion of the net OPEB asset was based on the present value of future salaries for the College relative to the present value of future salaries for all participating employers, actuarially-determined. As of June 30, 2020, the College's proportion was 0.01565%, which was a decrease of 0.00246 from its proportion measured as of June 30, 2019, which was 0.01811%.

NOTES TO THE FINANCIAL STATEMENTS

Actuarial Assumptions: The total OPEB liabilities for RHBF and DIPNC were determined by actuarial valuations as of December 31, 2019, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified. The total OPEB liabilities were then rolled forward to June 30, 2020 utilizing update procedures incorporating the actuarial assumptions.

	Refree Health Benefil Fund	Disability Income Plan of N. C.
Valuation Date Inflation Salary Increases* Investment Rate of Return**	12/31/2019 3% 3.5% - 8.1% 7%	12/31/2019 3% 3.5% - 8.1% 3.75%
Healthcare Cost Trend Rate - Medical	6.5% grading down to 5% by 2024	6.5% grading down to 5% by 2024
Healthcare Cost Trend Rate - Prescription Drug	9.5% grading down to 5% by 2029	9.5% grading down to 5% by 2029
Healthcare Cost Trend Rate - Medicare Advantage Healthcare Cost Trend Rate - Administrative	5% 3%	N/A 3%

^{*} Salary increases include 3.5% inflation and productivity factor.

The OPEB plans currently use mortality tables that vary by age, gender, employee group (i.e. teacher, general, law enforcement officer) and health status (i.e. disabled and healthy). The current mortality rates are based on published tables and studies that cover significant portions of the U.S. population. The healthy mortality rates also contain a provision to reflect future mortality improvements.

The projected long-term investment returns and inflation assumptions are developed through a review of current and historical capital markets data, sell-side investment research, consultant whitepapers, and historical performance of investment strategies. Fixed income return projections reflect current yields across the U.S. Treasury yield curve and market expectations of forward yields projected and interpolated for multiple tenors and over multiple year horizons. Global public equity return projects are established through analysis of the equity risk premium and the fixed income return projections. Other asset categories and strategies' return projections reflect the foregoing and historical data analysis. These projections are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. DIPNC is primarily invested in the Bond Index Investment Pool as of June 30, 2020.

^{**} Investment rate of return is net of pension plan investment expense, including infation.
N/A - Not Applicable

Best estimates of real rates of return for each major asset class included in RHBF's target asset allocation as of June 30, 2020 (the valuation date) are summarized in the following table:

Asset Class	Long-Term Expected Real Rate of Return
Fixed Income	1.4%
Global Equity	5.3%
Real Estate	4.3%
Alternatives	8.9%
Opportunistic Fixed Income	6.0%
Inflation Sensitive	4.0%

The information in the preceding table is based on 30-year expectations developed with the consulting actuary and is part of the asset, liability, and investment policy of the North Carolina Retirement Systems. The long-term nominal rates of return underlying the real rates of return are arithmetic annualized figures. The real rates of return are calculated from nominal rates by multiplicatively subtracting a long-term inflation assumption of 3.05%. Return projections do not include any excess return expectations over benchmark averages. All rates of return and inflation are annualized. The long-term expected real rate of return for the Bond Index Investment Pool as of June 30, 2020 is 1.2%.

Actuarial valuations of the plans involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The actuarial assumptions used for RHBF are consistent with those used to value the pension benefits of TSERS where appropriate. These assumptions are based on the most recent pension valuations available. The discount rate used for RHBF reflects a pay-as-you-go approach.

Projections of benefits for financial reporting purposes of the plans are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and historical pattern of sharing of benefit costs between the employer and plan members to that point. Historically, the benefits funded solely by employer contributions applied equally to all retirees. Currently, as described earlier in the note, benefits are dependent on membership requirements.

The actuarial methods and assumptions used for DIPNC include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The actuarial assumptions used in the December 31, 2019 valuations were generally based on the results of an actuarial experience study prepared as of December 31, 2014, as amended for updates to certain assumptions (such as the long-term investment return, medical claims, and medical trend rate assumptions) implemented based on annual reviews that have occurred since that experience study.

Discount Rate: The discount rate used to measure the total OPEB liability for RHBF was 2.21%. The projection of cash flows used to determine the discount rate assumed that contributions from employers will be made at the current statutorily determined contribution rate. Based on the above assumptions, the plan's fiduciary net position was not projected to be available to make projected future benefit payments of current plan members. As a result, a municipal bond rate of 2.21% was used as the discount rate used to measure the total OPEB liability. The 2.21% rate is based on the Bond Buyer 20-year General Obligation Index as of June 30, 2020.

The discount rate used to measure the total OPEB liability for DIPNC was 3.75%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of the current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate: The following presents the College's proportionate share of the net OPEB liability (asset) of the plans, as well as what the plans' net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current discount rate:

		N	et OPEB Li	ability (Asset)		
	1%[Decrease (1.21%)	Current [Discount Rate (2.21%)	1%	Increase (3.21%)
RHBF	\$	5,092,748.79	\$	4,292,915.00	\$	3,650,987.10
	1%[Decrease (2.75%)	(2.75%) Current Discount Rate (3.75%)		1%	Increase (4.75%)
DIPNC	\$	(6,649.06)	\$	(7,699.00)	\$	(8,718.15)

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Healthcare Cost Trend Rates: The following presents the net OPEB liability (asset) of the plans, as well as what the plans' net OPEB liability (asset) would be if it were calculated using healthcare cost trend rates that are 1-percentage point lower or 1-percentage point higher than the current healthcare cost trend rates:

_		Net	OPER	3 Liability (Asset)			
1% Decrease (Medical - 4% - 5.5%, Pharmacy - 4% - 8.5%, Med. Advantage - 4%, Administrative - 2%)				Current Healthcare Cost Trend Rates (Medical - 5% - 6.5%, Pharmacy - 5% - 9.5%, Med. Advantage - 5%, Administrative - 3%)	1% Increase (Medical - 6% - 7.5%, Pharmacy - 6% - 10.5%, Med. Advantage - 6%, Administrative - 4%)		
RHBF	\$	3,461,969.18	\$	4,292,915.00	\$	5.406,784.28	
	(Med Pharr	1% Decrease dical - 4% - 5.5%, macy - 4% - 8.5%, rinistrative - 2%)		Current Healthcare Cost Trend Rates (Medical - 5% - 6,5%, Pharmacy - 5% - 9,5%, Administrative - 3%)		1% Increase (Medical - 6% - 7.5%, Pharmacy - 6% - 10.5%, Administrative - 4%)	
DIPNC	\$	(7,711.54)	\$	(7,699.00)	\$	(7,687.75)	

OPEB Expense: For the fiscal year ended June 30, 2021, the College recognized OPEB expense as follows:

Amount				
\$	(768,152.00) 7,386.00			
\$	(760,766.00)			
	\$			

Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: At June 30, 2021, the College reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Employer Balances of Deferred Outflows of Resources Related to OPEB by Classification:

	-	RHBF	DIPNC		Total
Differences Between Actual and					
Expected Experience	\$	3,889.00	\$ 5,577.00	\$	9,466.00
Changes of Assumptions		188,268.63	598.85		188,867.48
Net Difference Between Projected and Actual Earnings on Plan Investments		9.043.00			9.043.00
		9,043.00			9,043.00
Changes in Proportion and Differences Between Employer's Contributions and					
Proportionate Share of Contributions		1.4	6,130.00		6,130.00
Contributions Subsequent to the					
Measurement Date	-	197,368.37	2,659.15	_	200,027.52
Total	\$	398,569.00	\$ 14,965.00	\$	413,534.00

Employer Balances of Deferred Inflows of Resources Related to OPEB by Classification:

	_	RHBF	 DIPNC	-	Total
Differences Between Actual and					
Expected Experience	\$	167,944.00	\$ 19	\$	167,944.00
Changes of Assumptions		1,742,133.00	606.00		1,742,739.00
Net Difference Between Projected and					
Actual Earnings on Plan Investments		1.2	1,304.00		1,304.00
Changes in Proportion and Differences					
Between Employer's Contributions and					
Proportionate Share of Contributions	_	2,395,695.00	 11.	_	2,395,695.00
Total	\$	4,305,772.00	\$ 1,910.00	\$	4,307,682.00

Amounts reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability related to RHBF and an increase of the net OPEB asset related to DIPNC in the fiscal year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Schedule of the Net Amount of the Employer's Balances of Deferred Outflows of Resources and Deferred Inflows of Resources That will be Recognized in OPEB Expense:

Year Ending June 30:	RHBF	_	DIPNC
2022	\$ (1,255,171.00)	\$	2,513.00
2023	(1,254,700.00)		1,989.00
2024	(756,806.00)		1,457.00
2025	(480,436,00)		1,794.00
2026	(357,458.37)		742.00
Thereafter		_	1,900.85
Total	\$ (4,104,571.37)	\$	10,395.85

NOTE 14 - 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 employees; and natural disasters. These exposures to loss are handled via a combination of methods, including participation in state-administered insurance programs, purchase of commercial insurance, and self-retention of certain risks. There have been no significant reductions in insurance coverage from the previous year and settled claims have not exceeded coverage in any of the past three fiscal years.

Employee Benefit Plans

1. State Health Plan

College employees are provided comprehensive major medical care benefits. Coverage is funded by contributions to the State Health Plan (Plan), a discretely presented component unit of the State of North Carolina. The Plan is funded by employer and employee contributions. The Plan has contracted with third parties to process claims. See Note 13, Other Postemployment Benefits, for additional information regarding retiree health benefits.

2. Death Benefit Plan of North Carolina

Term life insurance (death benefits) of \$25,000 to \$50,000 is provided to eligible workers who enroll in the Teachers' and State Employees' Retirement System. This Death Benefit Plan is administered by the State Treasurer and funded via employer contributions. The employer contribution rate was 0.13% for the current fiscal year.

3. Disability Income Plan

Short-term and long-term disability benefits are provided to College employees through the Disability Income Plan of North Carolina (DIPNC), part of the State's Pension and Other Employee Benefit Trust Funds. Short-term benefits are paid by the College for up to twelve months. The Board of Trustees of the DIPNC may extend the short-term disability benefits for up to an additional twelve months. During the extended period of short-term disability benefits, payments are made directly by the DIPNC to the beneficiary. As discussed in Note 13, long-term disability benefits are payable as other postemployment benefits from DIPNC after the conclusion of the short-term disability period or after salary continuation payments cease, whichever is later, for as long as an employee is disabled.

A. Other Risk Management and Insurance Activities

1. Automobile, Fire, and Other Property Losses

Fire and other property losses are covered by contracts with private insurance companies. There have been no significant reductions in insurance coverage from the previous year and settled claims have not exceeded coverage in any of the past three fiscal years.

State-owned vehicles are covered by liability insurance through a private insurance company and handled by the North Carolina Department of Insurance. The liability limits for losses are \$1,000,000 per claim and \$10,000,000 per occurrence. The College pays premiums to the North Carolina Department of Insurance for the coverage. Liability insurance for other College-owned vehicles is covered by contracts with private insurance companies.

2. Public Officers' and Employees' Liability Insurance

The risk of tort claims of up to \$1,000,000 per claimant is retained under the authority of the State Tort Claims Act. In addition, the State provides excess public officers' and employees' liability insurance up to \$2,000,000 per claim and \$5,000,000 in the aggregate per fiscal year via contract with a private insurance company. The North Carolina Community College System Office pays the premium, based on a composite rate, directly to the private insurer.

3. Employee Dishonesty and Computer Fraud

The College is protected for losses from employee dishonesty and computer fraud for employees paid in whole or in part from state funds. This coverage is with a private insurance company and is handled by the North Carolina Department of Insurance. The North Carolina Community College System Office is charged a premium by the private insurance company. Coverage limit is \$5,000,000 per occurrence. The private insurance company pays 90% of each loss less a \$100,000 deductible. The College is protected from losses from employee dishonesty and computer fraud for employees paid entirely from county or institutional funds by contracts with private insurance companies.

4. Statewide Workers' Compensation Program

The State Board of Community Colleges makes the necessary arrangements to carry out the provisions of the Workers' Compensation Act which are applicable to employees whose wages are paid in whole or in part from state funds. The College purchases workers' compensation insurance for employees whose salaries or wages are paid by the Board in whole or in part from county or institutional funds.

Additional details on the state-administered risk management programs are disclosed in the State's *Annual Comprehensive Financial Report*, issued by the Office of the State Controller.

NOTE 15 - COMMITMENTS

The College has established an encumbrance system to track its outstanding commitments purchases. Outstanding commitments on purchases was \$45,857.08 at June 30, 2021.

NOTE 16 - THE CORONAVIRUS PANDEMIC EMERGENCY

In response to the coronavirus pandemic emergency, the federal government provided grants to the State and the College through various coronavirus program funds appropriated by (1) The Coronavirus Aid, Relief, and Economic

NOTES TO THE FINANCIAL STATEMENTS

Security (CARES) Act, (2) The Coronavirus Response and Relief Supplemental Appropriations within the Federal Consolidated Appropriations Act of 2021 (CRRSA), and (3) The American Rescue Plan Act of 2021 (ARP).

The grant revenues from the various coronavirus program funds are contingent upon meeting the terms and conditions of the grant and signed agreements with the funding agencies, incurring qualifying expenditures, and are reported in the following nonoperating revenue captions of the financial statements:

State Aid - Coronavirus - This caption includes grant funds received directly by the State from the U.S. Department of Treasury, Coronavirus Relief Fund (CRF), and appropriated by the State to the College.

Federal Aid - COVID-19 - This caption includes grant funds received directly by the College from the U.S. Department of Education, Higher Education Emergency Relief Funds (HEERF). This caption also includes pass-through grant funds from the Governors Emergency Education Relief (GEER) Fund.

Summary of State and Federal Aid - COVID-19 Revenue Activities for the Fiscal Year Ended June 30, 2021:

Program	Total Authorized Award		Earned	2021 Earned Revenue		
State Aid - Coronavirus:	N/A	\$		\$	634,826.04	
Federal Aid - COVID-19:						
HEERF Funds	\$2,243,361.00	\$	÷	\$	401,232.21	
GEER Funds	82,110.00	_	-		74,683.00	
Total Federal Aid - COVID-19	N/A	\$	4	\$	475,915.21	

NOTE 17 - BLENDED COMPONENT UNIT

Condensed combining information for the College's blended component unit for the year ended June 30, 2021, is presented as follows:

Condensed Statement of Net Position June 30, 2021

	College		RCCC Indation, Inc.	Elimi	nations	Total
ASSETS	Conege	-100	roundation, mc.		nations	Total
Current Assets	\$ 2,364,539.36	\$	230,831.43	\$		\$ 2,595,370.79
Capital Assets, Net	5,873,861.22		2000000000			5,873,861.22
Other Noncurrent Assets	7,699.00					7,699.00
Total Assets	8,246,099.58	_	230,831.43			8,476,931.01
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,291,745.00	_		_		1,291,745.00
LIABILITIES						
Current Liabilities	746,699.95				14	746,699.95
Long-Term Liabilities	6,605,033.18			_	- 13	6,605,033.18
Total Liabilities	7,351,733.13		- 7			7,351,733.13
TOTAL DEFERRED INFLOWS OF RESOURCES	4,499,084.00				12	4,499,084.00
NET POSITION						
Net Investment in Capital Assets	5,789,158.77					5,789,158.77
Restricted - Expendable	1,212,137.09		169,546.42			1,381,683.51
Unrestricted	(9,314,268.41)		61,285.01			(9,252,983.40)
Total Net Position	\$ (2,312,972.55)	\$	230,831.43	\$	1.	\$ (2,082,141.12)

NOTES TO THE FINANCIAL STATEMENTS

Condensed Statement of Revenues, Expenses, and Changes in Net Position For the Fiscal Year Ended June 30, 2021

	College	RCCC Foundation, Inc.	Eliminations	Total	
OPERATING REVENUES					
Student Tuition and Fees, Net	\$ 183,449.96	\$	\$ -	\$ 183,449.96	
Sales and Services	5,379.95			5,379.95	
Other Operating Revenues	1,412.70			1,412.70	
Total Operating Revenues	190,242.61			190,242.61	
OPERATING EXPENSES					
Operating Expenses	8,651,926.07	45,596.34		8,697,522.41	
Depreciation	358,590.50			358,590.50	
Total Operating Expenses	9,010,516.57	45,596.34		9,056,112.91	
Operating Loss	(8,820,273.96	(45,596.34)		(8,865,870.30)	
NONOPERATING REVENUES					
State Aid	5,644,000.24	2	2	5,644,000.24	
State Aid - Coronavirus	634,826.04	14.	5.0	634,826.04	
County Appropriations	1,000,774.00	14	30	1,000,774.00	
Student Financial Aid	907,851.18	4.	-	907,851,18	
Federal Aid - COVID-19	475,915.21			475,915.21	
Noncapital Contributions	537,319.80	1.6	2	537,319.80	
Other Nonoperating Revenues	50,413.24	3,648.59		54,061.83	
Nonoperating Revenues	9,251,099.71	3,648.59		9,254,748.30	
State Capital Aid	1,422,298.13	-	3.0	1,422,298.13	
County Capital Aid	33,700.00	· · · · · · · · · · · ·	-	33,700.00	
Capital Contributions	42,228.61	-		42,228.61	
Total Other Revenues	1,498,226.74			1,498,226.74	
Increase (Decrease) in Net Position	1,929,052.49	(41,947,75)		1,887,104.74	
NET POSITION					
Net Position, July 1, 2020 (as Restated)	(4,242,025.04	272,779.18		(3,969,245.86)	
Net Position, June 30, 2021	\$ (2,312,972.55	\$ 230,831.43	\$ -	\$ (2,082,141.12)	

Condensed Statement of Cash Flows June 30, 2021

	0	College	Fou	RCCC indation, Inc.	Elimi	nations	_	Total
Net Cash Used by Operating Activities	\$	(9,237,723.80)	\$	(45,596.34)	\$		\$	(9,526,472.83)
Total Cash Provided by Noncapital Financing Activities		9,278,632.59						9,278,632.59
Net Cash Provided by Capital and Related Financing Activities		372,082.49				(F)		615,235.18
Total Cash Provided by Investing Activities	_		_	3,648.59	_		_	3,648.59
Net Increase (Decrease) in Cash and Cash Equivalents		412,991.28		(41,947.75)		(6)		371,043.53
Cash and Cash Equivalents, July 1, 2020	-	737,590.18		201,095.53			_	938,685.71
Cash and Cash Equivalents, June 30, 2021	\$	1,150,581.46	\$	159,147.78	\$	1	\$	1,309,729.24

NOTE 18 - CHANGES IN FINANCIAL ACCOUNTING AND REPORTING

For the fiscal year ended June 30, 2021, the College implemented the following pronouncements issued by the Governmental Accounting Standards Board (GASB):

GASB Statement No. 84, Fiduciary Activities

GASB Statement No. 97, Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans

GASB Statement No. 98, The Annual Comprehensive Financial Report

GASB Statement No. 84 improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity, and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for 90-days or less.

GASB Statement No. 97's primary objectives are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

GASB Statement No. 98 establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments.

NOTE 19 - NET POSITION RESTATEMENT

As of July 1, 2020, net position as previously reported was restated as follows:

	1	Amount
July 1, 2020 Net Position as Previously Reported	S	(3,730,949.80)
Restatement Correction of Errors in Capital Assets		(238,296.06)
July 1, 2020 Net Position as Restated	s	(3,969,245.86)



REQUIRED SUPPLEMENTARY INFORMATION

Roanoke-Chowan Community College Required Supplementary Information Schedule of the Proportionate Share of the Net Pension Liability Cost-Sharing, Multiple-Employer, Defined Benefit Pension Plan Last Eight Fiscal Years*

Exhibit B-1

Teachers' and State Employees' Retirement System	2021	2020	2019	_	2018
Proportionate Share Percentage of Collective Net Pension Liability	0.01831%	0.02114%	0.02351%		0.02518%
Proportionate Share of TSERS' Collective Net Pension Liability	\$ 2,212,214.00	\$ 2,191,575,00	\$ 2,340,677.00	\$	1,997,892.00
Covered Payroll	\$ 3,437,809.92	\$ 3,678,981.46	\$ 3,654,504.87	\$	3,832,519.06
Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	64.35%	59.57%	64.05%		52.13%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	85.98%	87.56%	87.61%		89.51%
	2017	2016	2015		2014
Proportionate Share Percentage of Collective Net Pension Liability	0.02766%	0.02738%	0.02880%		0.02880%
Proportionate Share of TSERS Collective Net Pension Liability	\$ 2,542,240.00	\$ 1,009,007.00	\$ 337,657.00	\$	1,748,453.00
Covered Payroll	\$ 4,312,327.17	\$ 4,151,200.16	\$ 4,179,871.20	\$	4,194,324.01
Proportionate Share of the Net Pension Liability as a Percentage of Covered Payroll	58.95%	24.31%	8.08%		41.69%
Plan Fiduciary Net Position as a Percentage of the	6.00	ahaha	2000		20.000/
Total Pension Liability	87.32%	94.64%	98.24%		90.60%

Note: Information is presented for all years that were measured in accordance with the requirements of GASB Statement No. 68, Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27, as amended.

^{*} The amounts presented for each fiscal year were determined as of the prior fiscal year ended June 30.

Roanoke-Chowan Community College Required Supplementary Information Schedule of College Contributions Cost-Sharing, Multiple-Employer, Defined Benefit Pension Plan Last Ten Fiscal Years

Exhibit B-2

Teachers' and State Employees' Retirement System		2021	_	2020	_	2019	_	2018		2017
Contractually Required Contribution	s	436,692.28	\$	445,883.95	5	452,146.82	\$	393,955.62	s	382,485.40
Contributions in Relation to the Contractually Determined Contribution		436,692.28		445,883.95		452,146.82	Ž	393,955.62	2	382,485.40
Contribution Deficiency (Excess)	\$		\$		\$		\$		\$	
Covered Payroll	\$	2,954,616.26	\$	3,437,809.92	s	3,678,981.46	\$	3,654,504.87	5	3,832,519.06
Contributions as a Percentage of Covered Payroll		14.78%		12.97%		12.29%		10.78%		9.98%
		2016		2015	_	2014	_	2013		2012
Contractually Required Contribution	\$	394,577.94	\$	379,834.81	\$	363,230.81	\$	349,387.19	\$	307,358.52
Contributions in Relation to the Contractually Determined Contribution		394,577.94		379,834.81		363,230.81	_	349,387.19		307,358.52
Contribution Deficiency (Excess)	\$	-	\$		\$	-	\$		\$	· · ·
Covered Payroll	\$	4,312,327.17	5	4,151,200.16	\$	4,179,871.20	\$	4,194,324.01	\$	4,131,162.94
Contributions as a Percentage of Covered Payroll		9.15%		9.15%		8.69%		8.33%		7.44%

Note: Changes in benefit terms, methods, and assumptions are presented in the Notes to Required Supplementary Information (RSI) schedule following the pension RSI tables.

Roanoke-Chowan Community College Notes to Required Supplementary Information Schedule of College Contributions Cost-Sharing, Multiple-Employer, Defined Benefit Pension Plan For the Fiscal Year Ended June 30, 2021

Changes of Benefit Terms:

Cost of Living Increa	se
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Teachers' and State Employees'	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Retirement System	N/A	N/A	1.00%	N/A	N/A	N/A	1.00%	N/A	N/A	N/A

Changes of Assumptions: In 2015, the North Carolina Retirement Systems' consulting actuaries performed the quinquennial investigation of each retirement system's actual demographic and economic experience (known as the "Experience Review"). The Experience Review provides the basis for selecting the actuarial assumptions and methods used to determine plan liabilities and funding requirements. The most recent Experience Review examined each plan's experience during the period between January 1, 2010, and December 31, 2014. Based on the findings, the Board of Trustees of the Teachers' and State Employees' Retirement System adopted a number of new actuarial assumptions and methods. The most notable changes to the assumptions include updates to the mortality tables and the mortality improvement projection scales to reflect reduced rates of mortality and significant increases in mortality improvements. These assumptions were adjusted to reflect the mortality projection scale MP-2015, released by the Society of Actuaries in 2015. In addition, the assumed rates of retirement, salary increases, and rates of termination from active employment were reduced to more closely reflect actual experience. The discount rate for the Teachers' and State Employees' Retirement System was lowered from 7.20% to 7.00% for the December 31, 2017 valuation. For the December 31, 2019 valuation, the discount rate was 7.00%.

The Boards of Trustees also adopted a new asset valuation method for the Teachers' and State Employees' Retirement System. For determining plan funding requirements, the plan now uses a five-year smoothing method with a reset of the actuarial value of assets to market value as of December 31, 2014.

The Notes to Required Supplementary Information reflect information included in the State of North Carolina's 2020 Comprehensive Annual Financial Report

N/A - Not Applicable

Roanoke-Chowan Community College Required Supplementary Information Schedule of the Proportionate Share of the Net OPEB Liability or Asset Cost-Sharing, Multiple-Employer, Defined Benefit OPEB Plans Last Five Fiscal Years*

Exhibit B-3

Retiree Health Benefit Fund	-	2021	2020		2019	2018	_	2017
Proportionate Share Percentage of Collective Net OPEB Liability		0.01548%	0.018739	6	0.02114%	0.02273%	6	0.02476%
Proportionate Share of Collective Net OPEB Liability	\$ 4,2	92,915.00	\$ 5,925,752.00	\$6	3,021,387.00	\$7,453,292.00	s	10,771,442.00
Covered Payroll	\$ 3,4	37,809.92	\$ 3,678,981.46	\$ 3	3,654,504.87	\$ 3,832,519.06	s	4,312,327.17
Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll		124.87%	161.079	6.	164.77%	194.48%	6	249,78%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability		6.92%	4.409	6	4 40%	3,529	0	2.41%
Disability Income Plan of North Carolina								
Proportionate Share Percentage of Collective Net OPEB Asset		0.01565%	0.018119	6	0.02016%	0.021889	6	0.02411%
Proportionate Share of Collective Net OPEB Asset	5	7,699.00	\$ 7,814.00	\$	6,124.00	\$ 13,373.00	s	14,972.00
Covered Payroll	\$ 3,4	37,809.92	\$ 3,678,981.46	\$ 3	3,654,504.87	\$ 3,832,519.06	\$	4,312,327.17
Proportionate Share of the Net OPEB Asset as a Percentage of Covered Payroll		0.22%	0,219	6	0.17%	0,35%	ó	0.35%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability		115.57%	113.009	6	108.47%	116,239	6	116.06%

Note: Information is presented for all years that were measured in accordance with the requirements of GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions, as amended

^{*} The amounts presented for each fiscal year were determined as of the prior fiscal year ended June 30

Roanoke-Chowan Community College Required Supplementary Information Schedule of College Contributions Cost-Sharing, Multiple-Employer, Defined Benefit OPEB Plans Last Ten Fiscal Years

Exhibit B-4

Retiree Health Benefit Fund	2021	2020	2019	2018	2017	
Contractually Required Contribution	\$ 197,368.37	\$ 222,426.30	\$ 230,672.14	\$ 221,097.54	\$ 222,915.05	
Contributions in Relation to the Contractually Determined Contribution	197,368.37	222,426.30	230,672.14	221,097.54	222,915.05	
Contribution Deficiency (Excess)	\$ -	s -	\$ -	s -	\$ -	
Covered Payroll	\$ 2,954,616.26	\$ 3,437,809.92	\$ 3,678,981.46	\$ 3,654,504,87	\$ 3,832,519.06	
Contributions as a Percentage of Covered Payroll	6.68%	6.47%	6.27%	6.05%	5.82%	
	2016	2015	2014	2013	2012	
Contractually Required Contribution	\$ 241,490.32	\$ 227,900.89	\$ 225,713.04	\$ 222,299.17	\$ 206,558.15	
Contributions in Relation to the Contractually Determined Contribution	241,490.32	227,900.89	225,713.04	222,299.17	206,558.15	
Contribution Deficiency (Excess)	s -	\$ -	\$ -	\$ -	\$ -	
Covered Payroll	\$ 4,312,327.17	\$ 4,151,200.16	\$ 4,179,871.20	\$ 4,194,324.01	\$ 4,131,162.94	
Contributions as a Percentage of Covered Payroll	5.60%	5.49%	5.40%	5.30%	5.00%	
Disability Income Plan of North Carolina	2021	2020	2019	2018	2017	
Contractually Required Contribution	\$ 2,659.15	\$ 3,437.81	\$ 5,150.57	\$ 5,116.31	\$ 14,563.57	
Contributions in Relation to the Contractually Determined Contribution	2,659.15	3,437.81	5,150.57	5,116.31	14,563.57	
Contribution Deficiency (Excess)	\$	\$ -	\$ -	\$ -	\$ -	
Covered Payroll	\$ 2,954,616.26	\$ 3,437,809.92	\$ 3,678,981.46	\$ 3,654,504.87	\$ 3,832,519.06	
Contributions as a Percentage of Covered Payroll	0.09%	0.10%	0.14%	0.14%	0.38%	
	2016	2015	2014	2013	2012	
Contractually Required Contribution	\$ 17,680.54	\$ 17,019.92	\$ 18,391.43	\$ 18,455.03	\$ 21,482.05	
Contributions in Relation to the Contractually Determined Contribution	17,680.54	17,019.92	18,391.43	18,455.03	21,482.05	
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	
Covered Payroll	\$ 4,312,327.17	\$ 4,151,200.16	\$ 4,179,871.20	\$ 4,194,324.01	\$ 4,131,162.94	
Contributions as a Percentage of Covered Payroll	0.41%	0.41%	0.44%	0.44%	0.52%	

Note: Changes in benefit terms, methods, and assumptions are presented in the Notes to Required Supplementary Information (RSI) schedule following the OPEB RSI tables.

Roanoke-Chowan Community College Notes to Required Supplementary Information Schedule of College Contributions Cost-Sharing, Multiple-Employer, Defined Benefit OPEB Plans For the Fiscal Year Ended June 30, 2021

Changes of Benefit Terms: Effective January 1, 2016, benefit terms related to copays, out-of-pocket maximums, and deductibles were changed for three of five options of the Retiree Health Benefit Fund (RHBF). Most of the changes were an increase in the amount from the previous year.

Effective January 1, 2017, benefit terms related to copays, coinsurance maximums, out-of-pocket maximums, and deductibles were changed for two of five options of the RHBF. Most of the changes were an increase in the amount from the previous year.

Effective January 1, 2019, benefit terms related to copays, out-of-pockets maximums, and deductibles were changed for one of four options of the RHBF. Out of pocket maximums increased while certain specialist copays decreased related to option benefits.

Effective January 1, 2020, benefit terms related to copays, out-of-pockets maximums, and deductibles were changed for the 70/30 PPO option of the RHBF. Only the copays were adjusted for 80/20 PPO option of the RHBF.

Additionally, the December 31, 2017 Disability Income Plan of North Carolina (DIPNC) actuarial valuation includes a liability for the State's potential reimbursement of health insurance premiums paid by employers during the second six months of the short-term disability benefit period.

Method and Assumptions Used in Calculations of Actuarially Determined Contributions: An actuarial valuation is performed for each plan each year. The actuarially determined contribution rates in the Schedule of College Contributions are calculated by the actuary as a projection of the required employer contribution for the fiscal year beginning six months following the date of the valuation results for the RHBF. The actuarially determined contribution rates in the Schedule of College Contributions are calculated by the actuary as a projection of the required employer contribution for the fiscal year beginning 18 months following the date of the valuation results for the DIPNC. See Note 13 for more information on the specific assumptions for each plan. The actuarially determined contributions for those items with covered payroll were determined using the actuarially determined contribution rate from the actuary and covered payroll as adjusted for timing differences and other factors such as differences in employee class. Other actuarially determined contributions are disclosed in the schedule as expressed by the actuary in reports to the plans.

Changes of Assumptions: In 2015, the North Carolina Retirement Systems' consulting actuaries performed the quinquennial investigation of each retirement system's actual demographic and economic experience (known as the "Experience Review"). The Experience Review provides the basis for selecting the actuarial assumptions and methods used to determine plan liabilities and funding requirements. The most recent experience review examined each plan's experience during the period between January 1, 2010, and December 31, 2014. Based on the findings, the Boards of Trustees of the Teachers' and State Employees' Retirement System and the State Health Plan adopted a number of new actuarial assumptions and methods for the RHBF and the DIPNC. The most notable changes to the assumptions include updates to the mortality tables and the mortality improvement projection scales to reflect reduced rates of mortality and significant increases in mortality improvements. These assumptions were adjusted to reflect the mortality projection scale MP-2015, released by the Society of Actuaries in 2015. In addition, the assumed rates of retirement and rates of termination from active employment were reduced to more closely reflect actual experience.

For the actuarial valuation measured as of June 30, 2020, the discount rate for the RHBF was updated to 2.21%. In the prior year, disability rates were adjusted to the non-grandfathered assumptions used in the Teachers' and State Employees' Retirement System actuarial valuation to better align with the anticipated incidence of disability. Medical and prescription drug claim costs were changed based on most recent experience, and medical and prescription drug trend rates were changed to the current schedule. Enrollment assumptions were updated to model expected migrations among RHBF plan options over the next four years. For the DIPNC actuarial valuation as of December 31, 2018, for individuals who may become disabled in the future, the Social Security disability income benefit (which is an offset for the DIPNC benefit) was updated to be based on assumed Social Security calculation parameters in the year of disability. The assumed costs related to the Patient Protection and Affordable Care Act regarding the Health Insurance Provider Fee for the fully insured plans and Excise Tax were removed when those pieces were released December 2019.

The Notes to Required Supplementary Information reflect information included in the State of North Carolina's 2020 Comprehensive Annual Financial Report.



INDEPENDENT AUDITOR'S REPORT

STATE OF NORTH CAROLINA

Office of the State Auditor



2 S. Salisbury Street 20601 Mail Service Center Raleigh, NC 27699-0600 Telephone: (919) 807-7500 Fax: (919) 807-7647 https://www.auditor.nc.gov

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Trustees Roanoke-Chowan Community College Ahoskie, North Carolina

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Roanoke-Chowan Community College (College), a component unit of the State of North Carolina, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated January 28, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the College's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the College's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we

did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the College's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Beth A. Wood, CPA State Auditor

Raleigh, North Carolina

Beel A. Wood

January 28, 2022

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This audit required 362.5 hours at an approximate cost of \$38,425.

STATE OF NORTH CAROLINA

OFFICE OF THE STATE AUDITOR BETH A. WOOD, CPA







ROANOKE-CHOWAN COMMUNITY COLLEGE

AHOSKIE, NORTH CAROLINA

INVESTIGATIVE REPORT
JULY 2021





EXECUTIVE SUMMARY

PURPOSE

The Office of the State Auditor (OSA) received 15 allegations concerning Roanoke-Chowan Community College (College). OSA determined that a significant number of allegations questioned the appropriateness of operational and management decisions. OSA focused its investigation on fraud, waste, and abuse allegations.

BACKGROUND

The College is located in Hertford County. It has 20 curricular programs in which students may seek degrees, diplomas, and short-term, skills-based certificates. From August 2019 to April 2021, the College had two interim presidents. On May 1, 2021, the College hired a permanent President. 2

KEY FINDINGS

- The College issued checks totaling \$10,305,204 with invalid signatures.
- The College paid employees \$45,008 in unallowed salaries.
- The College submitted retirement contributions after deadlines incurring \$3,564 in penalties.

KEY RECOMMENDATIONS

- The Board of Trustees should ensure that the College President is fulfilling her responsibilities to the College's operations and management.
- The College President should implement processes to ensure the signatures on the checks are updated timely when turnover occurs.
- The College President should seek reimbursement for the unallowed salaries.
- The College President should ensure the College submits its retirement contributions to State Retirement timely.

Key findings and recommendations are not inclusive of all findings and recommendations in the report.

The first interim President served from August 2019 to July 2020. The second interim President served from August 2020 to April 2021.

www.roanokechowan.edu/college-history

STATE OF NORTH CAROLINA Office of the State Auditor



2 S. Salisbury Street 20601 Mail Service Center Raleigh, NC 27699-0600 Telephone: (919) 807-7500 Fax: (919) 807-7647 https://www.auditor.nc.gov

AUDITOR'S TRANSMITTAL

The Honorable Roy Cooper, Governor Members of the North Carolina General Assembly Dr. Murray J. Williams, President, Roanoke-Chowan Community College

Ladies and Gentlemen:

Pursuant to North Carolina General Statutes §147-64.6(c)(16) and §147-64.6B, we have completed an investigation of allegations concerning Roanoke-Chowan Community College. The results of our investigation, along with recommendations for corrective action, are contained in this report.

Copies of this report have been provided to the Governor, the Attorney General, and other appropriate officials in accordance with G.S. §147-64.6(c)(12). We appreciate the cooperation received from the management and employees of Roanoke-Chowan Community College during our investigation.

Respectfully submitted,

And A Wood

Beth A. Wood, CPA

State Auditor



Beth A. Wood, CPA State Auditor

TABLE OF CONTENTS

	PAGE
BACKG	ROUND1
FINDING	GS AND RECOMMENDATIONS
1.	THE COLLEGE ISSUED CHECKS TOTALING \$10,305,204 WITH INVALID SIGNATURES
2.	THE COLLEGE PAID EMPLOYEES \$45,008 IN UNALLOWED SALARIES
3.	THE COLLEGE SUBMITTED RETIREMENT CONTRIBUTIONS AFTER DEADLINES INCURRING \$3,564 IN PENALTIES
RESPO	NSE FROM ROANOKE-CHOWAN COMMUNITY COLLEGE7
ORDER	ING INFORMATION



BACKGROUND

The Office of the State Auditor (OSA) received 15 allegations concerning Roanoke-Chowan Community College (College). OSA determined that a significant number of allegations questioned the appropriateness of operational and management decisions. OSA focused its investigation on fraud, waste, and abuse allegations.

Our investigation of these allegations included the following procedures:

- Review of North Carolina General Statutes, North Carolina Administrative Code, College Board of Trustees' meeting minutes, and College policies and procedures
- Examination and analysis of available documentation related to the allegations
- Interviews with the College's former and current personnel

This report presents the results of the investigation. The investigation was conducted pursuant to *North Carolina General Statutes §147-64.6(c)(16)* and *§147-64.6B*.

The College is located in Hertford County. It has 20 curricular programs in which students may seek degrees, diplomas, and short-term, skills-based certificates. From August 2019 to April 2021, the College had two interim presidents.³ On May 1, 2021, the College hired a permanent President.⁴

The first interim President served from August 2019 to July 2020. The second interim President served from August 2020 to April 2021.

⁴ www.roanokechowan.edu/college-history



FINDINGS AND RECOMMENDATIONS

1. THE COLLEGE ISSUED CHECKS TOTALING \$10,305,204 WITH INVALID SIGNATURES

Roanoke-Chowan Community College (College) issued checks totaling \$10,305,204 with invalid signatures. As a result, there was an increased risk of fraud for the College. The checks with invalid signatures were issued and not detected because the College did not have policies and procedures in place to detect that the checks contained signatures of former employees. The College's policy requires signatures of the current President and Chief Financial Officer (CFO) on checks issued by the College.

Invalid Signatures on Checks

From August 2019 to August 2020, the College issued 2,644 checks totaling \$10,305,204 with digital signatures of the former President⁵ and former Controller,⁶ even though they were no longer employed by the College.

The College used digital signatures to sign checks after the checks were approved by the Controller. When turnover occurred, it was the responsibility of the CFO to update the digital signatures to reflect the names of the current employees. However, the CFO position was vacant during this time.

According to the former interim President, she became aware of the invalid signatures in January 2020 after she filled the Controller position. However, the signatures were not updated until August 2020.

The former interim President stated that when she went to the bank to update the signature card, she thought the bank would also change the College's digital signatures on the checks. However, updating the digital signatures is the responsibility of the College's CFO, and not the bank.

Resulted in Increased Risk of Fraud

As a result of the College issuing checks with invalid signatures, the College was at risk of fraud in which invalid checks and other financial documents can be issued and endorsed without the College's knowledge.

Caused by Lack of Risk Assessment

The checks were issued with invalid signatures because the College did not have policies and procedures in place to detect that the checks contained signatures of former employees. The former interim President failed to perform a risk assessment to determine the impact of vacated key positions, such as the CFO.

Best practices identified by the Government Accountability Organization recommend that the President define succession and contingency plans for **key roles** to help the College continue

The former President resigned effective July 31, 2019.

The former Controller, who resigned effective September 30, 2019, signed checks because the CFO position was vacant.

achieving its objectives. Further, the President of the College is responsible for the administration of the College, including the proper **operation** and management. 8

According to the former interim President, she did not fill **key roles** critical to the College's financial **operation**. Specifically, the CFO position was vacant between September 2019 and June 2020, and the Controller position was vacant between October 2019 and January 2020. Because the President did not fill these positions and did not perform the risk assessment to determine the impact of the vacated key positions, the checks continued to be issued with invalid signatures until August 2020.

Policy Required Valid Signatures

The College's Signing Authority Policy states the following:

The President and Dean of Administrative & Fiscal Services/CFO shall have the authority to sign checks and other financial documents and reports for the financial operation of the College.

RECOMMENDATIONS

The Board of Trustees should ensure that the College President is fulfilling her responsibilities to the College's **operations** and management.

The College President should ensure key positions are filled timely.

The College President should implement processes to ensure the signatures on the checks are updated timely when turnover occurs.

2. THE COLLEGE PAID EMPLOYEES \$45,008 IN UNALLOWED SALARIES

Roanoke-Chowan Community College (College) overpaid the salary of three employees. As a result, the College incurred unallowed expenses of \$45,008 that could have been used for business purposes. These overpayments occurred and were not detected because of a lack of oversight by the former interim President. The College's policy stipulates that employees are to be paid the monthly salary included in their employment contract.

Overpayments to Employees

From February 2020 to May 2020, the College overpaid the salary of three employees for a total of \$45,008.

Each of these three employees were paid for two positions at the same time - (1) their former position and (2) their new position. When the employees were placed into the new position in *Colleague*, the College's Human Resources System, they were not automatically or manually removed from the old position. Therefore, they received the salary for both positions.

United States Government Accountability Office, <u>Standards for Internal Control in the Federal Government</u>, September 2014, ¶ 4.08.

⁸ Policies of the Board of Trustees, Number 2.4, Internal Organization.

Specifically:

- One employee's title changed from Director of Information Services to Dean of Information Services in January 2020 due to additional duties being assigned. She was overpaid a total of \$20,008.
- One employee was promoted to Facilities Director in January 2020. He was overpaid a total of \$18,500.
- One employee's title changed from Graphics Designer to Assistant Controller in January 2020 due to additional duties. She was overpaid a total of \$6,500.

Further, the employees were not required to repay the overpayments once it was brought to the former interim President's attention. She stated that she did not require repayment because the overpayments were the College's mistake.

Resulted in Unallowed Expenses

As a result of the College overpaying the employees, the College incurred excess expenses of \$45,008 that could have been used for business purposes.

Caused by Lack of Oversight by the Former Interim President

The overpayments occurred because the former interim President (in place at the time of the overpayments) did not provide oversight of the Human Resources Director.⁹

According to the former interim President, the Human Resources Director at the time of the payments lacked experience and was not familiar with *Colleague*. The Human Resources Director was hired in November 2019 and made these changes to the system in February 2020.

Despite knowing the Human Resources Director lacked experience, the President did not put any protocols in place to ensure there were no errors in the personnel and payroll processes.

The former interim President said she was made aware of the errors in March 2020. However, the employees' salaries were not corrected until May 2020.

College Policy Stipulates Employees' Salaries

The College's *Policy Manual* states that an employee's contract include the monthly salary that the employee is to be paid. Specifically, the policy states:

All [employment] contracts shall include the monthly and annual salary.

Any deviations from the salary in the contract would be in violation of the contract and the College's policy.

RECOMMENDATIONS

The College President should seek reimbursement for the unallowed salaries.

⁹ The Human Resources Director position reports directly to the College President.

FINDINGS AND RECOMMENDATIONS

The College President should provide oversight of all functions of the College, including the Human Resources function.

The College President should ensure employees are properly trained for their job functions, including training on the systems used to perform their job.

3. THE COLLEGE SUBMITTED RETIREMENT CONTRIBUTIONS AFTER DEADLINES INCURRING \$3,564 IN PENALTIES

Roanoke-Chowan Community College (College) submitted retirement contributions to the State Retirement System after the deadlines. As a result, the College incurred \$3,564 in late penalty fees. The retirement contributions were submitted late because the former interim President failed to fulfill her responsibilities for the proper operation and management of the College. The North Carolina Administrative Code requires timely submissions of the retirement contributions.

Late Submission of Retirement Contributions

From November 2019 to May 2020, the College submitted retirement contributions to the State Retirement System after the deadline for five pay periods.

The College is required to submit payments to the State Retirement System on behalf of all eligible employees. For each eligible employee, the College submits both the employee portions (withheld from paychecks) and employer portions of the retirement contributions. The North Carolina Administrative Code establishes the timeframe by which the contributions must be submitted.

During the period noted, the retirement contributions were submitted to the State Retirement System between 7 and 68 days after the deadline.

Resulted in Late Penalty Fees

As a result of the College submitting the retirement contributions late, it incurred \$3,564 in late penalty fees. These funds could have been used for valid business purposes.

Caused by Former Interim President Not Fulfilling Her Responsibilities

The retirement contributions were submitted late because the former interim President failed to fulfill her responsibilities. The President of the College is responsible for the administration of the College, including proper **operation** and management.¹⁰

According to the former interim President, she did not fill key positions critical to the College's financial **operation** with experienced staff. Specifically, the position responsible for submitting the retirement contributions was vacant and was later filled by an employee with no experience.

The Assistant Controller position is responsible for processing the College's payroll and submitting the retirement contributions to the State Retirement System. This position was vacant from July 2019 to January 2020.

¹⁰ Policies of the Board of Trustees, Number 2.4, Internal Organization.

FINDINGS AND RECOMMENDATIONS

According to the former interim President, during this time, the College did not have anyone "doing those functions," and the College was "desperate to find anyone at the College who had expertise with technology and could learn the system and be able to do the things to get them on track."

In January 2020, the former interim President promoted the graphic designer/webmaster to the Assistant Controller position. According to this employee's employment application, she did not have any bookkeeping or payroll experience, as required for the Assistant Controller position.

NC Administrative Code Requires Timely Submissions of Retirement Contributions

The North Carolina Administrative Code states the following:

Both the employee and employer contributions are due in the Raleigh offices of the Retirement System no later than the fifth State government working day of the month succeeding the month for which the contributions are required. Contributions received after the fifth State government working day of the month are delinquent.

RECOMMENDATIONS

The College President should ensure key positions are filled timely with qualified employees.

The College President should ensure the College submits its retirement contributions to the State Retirement System timely.



RESPONSE FROM ROANOKE-CHOWAN COMMUNITY COLLEGE



P.O. Box 1248 109 Community College Road Ahoskie, North Carolina 27910

Office of the President

July 22, 2021

The Honorable Beth A. Wood, State Auditor Office of the State Auditor 2 South Salisbury Street 20601 Mail Service Center Raleigh, North Carolina 27699-0600

Dear Auditor Wood:

Thank you for your email of July 8, 2021, indicating that the Office of the State Auditor had completed the investigative report related to allegations concerning Roanoke-Chowan Community College from August 2019 through August 2020.

Roanoke-Chowan Community College concurs with the report findings and recommendations presented. When the College was made aware of these issues in August 2020 by the interim president, the College immediately began the process of taking action to rectify these issues. The following narrative shows the corrective actions that the College has taken and/or will take related to the findings and recommendations identified in the report.

Findings:

The College issued checks totaling \$10,305,204 with invalid signatures.

The College agrees with the audit finding provided by the Office of the State Auditor. The College has taken measures to ensure that all future checks have valid signatures. To ensure that all checks have the appropriate signatures, especially after the president and/or chief financial officer's departure from the College, the following measures will take place: (1) Upon departure of the president, the College, via the chief financial officer, will provide the signature of the interim president to Softdocs, Inc., the software that Roanoke-Chowan Community College uses for signature imprint, within five business days. (2) Upon departure of the chief financial officer, the College, via the president's office, will provide the signature of the interim chief financial officer to Softdocs, Inc. within five business days. (3) Upon departure of the president and chief financial officer, the College, via the president's office, will provide the signature of the interim president and interim chief financial officer to Softdocs, Inc. within five business days. In the event there is no interim chief financial officer, then the president or interim president would appoint someone else to be the counter signee on checks and bank accounts. Once the chief financial officer position is filled, then the president would initiate a change to include the new chief financial officer. All signatory authorities are processed through Softdocs, Inc., to create the signature imprints on checks, purchase orders, and transcripts.

Affirmative Action / Equal Opportunity Institution

The College paid employees \$45,008 in unallowed salaries.

The College agrees with the audit finding provided by the Office of the State Auditor. The College has taken measures to ensure that all salaries paid to employees are allowable. To ensure that all salaries paid to employees are allowable, the College has implemented the following process: The College's human resources office has adopted the use of Personnel Action Forms for all new transactions for employee promotions, salary changes, budget code changes, employee lateral transfers, and supervisor changes. The form allows the human resources office to ensure that all employee transactions and changes have been approved to ensure that no employee changes are bypassing the human resources office and going directly to the payroll office.

With the adoption of this practice, the employee transaction must have two levels of approval from the division vice president and the president. Through the implementation of this practice, the human resources office can prepare a packet with all supporting documentation for the employee transaction, such as a salary computation worksheet as well as email and payroll authorization forms, which are included in the employee packet should an employee file need to be reviewed at a future date.

The College submitted retirement contributions after deadlines incurring \$3,564 in penalties.

The College agrees with the audit finding provided by the Office of the State Auditor. The College has taken measures to ensure that all future retirement contributions are submitted before the deadline. To ensure that all future retirement contributions are submitted before the deadline, personnel responsible for submitting the retirement contributions will follow the process below:

The payroll technician generates the dollar amount sent to the NC Retirement System via Colleague. The payroll technician creates the retirement system file and reports the amount to the System office. The payroll technician completes the NC Orbit report and uploads the file. The Controller validates the process to produce the retirement system allocation. These steps are reviewed during the NCCCS System office monthly reconciliation process (112 Report generated by Colleague) where all state transactions are validated. The checks are produced for state agencies during the review process and the Controller remits all checks and sends the package to the NCCCS System office to ensure completion. The 112 monthly reconciliation report is approved by the chief financial officer and president. The controller also includes the retirement check in the package. This package is usually sent via federal express to the System office before the deadline.

Recommendations:

The Board of Trustees should ensure that the College President is fulfilling her responsibilities to the College's operations and management.

The Roanoke-Chowan Community College's Board of Trustees holds the College's president solely responsible for the College's operations and management. As such, the president is required to provide the Board of Trustees monthly updates regarding the College's operations and management. These updates include, but are not limited to, personnel, facilities, budgets, academic programs, and enrollment. The Board of Trustees further holds the College's president responsible for the College's operations and management by delineating to the president its expectations of the president's performance in key areas of the institution. The Board of Trustees holds the president accountable for meeting these expectations through regular performance evaluations.

The College President should ensure key positions are filled timely.

The president ensures key positions are filled in a timely manner. Upon notification of a vacancy by the hiring manager, the human resources department begins the new recruitment for a vacant position. The human resources director meets with the hiring manager to discuss the details of the position including the minimum qualifications to be included in the posting. The position is posted in ApplicantOne, the College's approved applicant tracking system. For internal postings, the position is posted for 7 calendar days. For external postings, the position is posted for up to 30 days, or longer if necessary. After a position has been posted the required number of days, the hiring manager works with the human resources director to select qualified candidates, schedule interviews with the candidates, and select the most qualified candidate for a vacant position.

The College President should implement processes to ensure the signature on the checks are updated timely when turnover occurs.

The College has taken measures to ensure that all future checks have valid signatures. To ensure that all checks have the appropriate signatures, especially after the president and/or vice president's departure from the College, the following measures will take place: (1) Upon departure of the president, the College, via the chief financial officer, will provide the signature of the interim president to Softdocs, Inc., the software that Roanoke-Chowan Community College uses for signature imprint, within five business days. (2) Upon departure of the chief financial officer, the College, via the president's office, will provide the signature of the interim chief financial officer to Softdocs, Inc. within five business days. (3) Upon departure of the president and chief financial officer, the College, via the president's office, will provide the signature of the interim president and interim chief financial officer to Softdocs, Inc. within five business days. In the event there is no interim chief financial officer, then the president or interim president would appoint someone else to be the counter signee on checks and bank accounts. Once the chief financial officer position is filled, then the president would initiate a change to include the new chief financial officer. All signatory authorities are processed through Softdocs, Inc. to create the signature imprints on checks, purchase orders, and transcripts.

The College President should seek reimbursement for the unallowed salaries.

The College will communicate via written correspondence with the three individuals who were erroneously paid and request reimbursement for the unallowed salaries.

The College President should provide oversight of all functions of the College, including the Human Resources function.

The College president provides oversight for all functions of the College. In the College's organizational structure, three vice presidents (vice president of administrative services, vice president of external affairs, vice president of instruction and student services) report directly to the president. All employees of the College, except for the employees in the president's office, report directly to these three vice presidents. The College's human resources function reports directly to the vice president of administrative services. As such, the president has oversight for the human resources function via the vice president of administrative services.

The College President should ensure employees are properly trained for their job functions, including training on the systems used to perform their job.

The College president ensures that employees are properly trained for their job functions, including training on the systems used to perform their job. The president ensures that new employees have the appropriate training for their roles through various methods. Human resources provides an orientation for all new employees that apprises them of the College's policies and procedures. This orientation is also followed by a meeting with the supervisor in which job-specific duties are reiterated and expectations clearly defined. The performance expectations are codified, and a standard rating sheet is also provided. Employees have a meeting with the supervisor at the outset of each year, a mid-point check-in, and a final review at year's close.

In addition, all new employees are given a ninety (90) day probationary period. Their abilities are assessed at the end of the period and a recommendation is made for sustained employment, remediation, or dismissal. This review process ensures that the College is holding employees accountable for performing their jobs effectively.

Employees participate in Opening Days professional development at the beginning of each academic year. These sessions include general training and division-specific sessions (e.g., recruiting for Student Services).

Further, training needs are handled on a case-by-case basis, addressing the specific performance gaps of individuals. The individualized methods include, but are not limited to, mentorships, new faculty seminars, participation in state and regional associations, and North Carolina Community College System training sessions.

The College President should ensure key positions are filled timely with qualified employees.

The president ensures key positions are filled timely with qualified employees. Upon notification of a vacancy by the hiring manager, the human resources department begins the new recruitment for a vacant position. The human resources director meets with the hiring manager to discuss the details of the position including the minimum qualifications to be included in the posting. The position is posted in ApplicantOne, the College's approved applicant tracking system.

For internal postings, the position is posted for 7 calendar days. For external postings, the position is posted for up to 30 days, or longer if necessary. All new recruitments are sent out by email to all R-CCC faculty and R-CCC staff. The new recruitment is sent out in the cc-personnel listserve containing all HR employees of the 58 community colleges. The new position is also posted on the North Carolina Community College System website. As resumes are received, the qualifications, education, and experience of applicants are reviewed by the human resources director and the hiring manager to ensure that the qualifications, education, and experience of the applicants matches with the qualifications, education, and experience needed in the vacant position. Once qualified applicants are selected, the hiring manager works with the human resources director to schedule interviews and select the most qualified candidate for a vacant position.

The College President should ensure the College submits its retirement contributions to State Retirement timely.

Retirement contributions are submitted to the State Retirement System monthly via 112 monthly reconciliation report. This report is due by the fifth or sixth business day of the month. The chief financial officer submits the report to the president's office for signature by the fourth or fifth business day of the month to ensure that the College submits the report to the System office by the designated monthly deadline.

Roanoke-Chowan Community College is committed to operational and managerial excellence. The College is also committed to making improvements in its processes to better serve its internal and external constituencies. The College welcomes feedback from both internal and external constituencies to improve its processes.

Please contact me at mixiliams@roanokechowan.edu or (252) 862-1308 if I can answer any questions or address any concerns.

Sincerely,

Curay & Welliams, Ed.D.

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AGENDA

State Board of Community Colleges PROGRAMS COMMITTEE

Caswell Building, Dr. W. Dallas Herring State Board Room Thursday, February 17, 2022 – 1:30 p.m.

Call to Order

Roll Call

Ethics Awareness and Conflict of Interest

Approval of Agenda

Approval of Minutes – January 20, 2022

For Future Action

- Legislative Reports for Career and College Promise and Cooperative Innovative High Schools (Attachment PROG 01) *
- North Carolina Community College Childcare Grant Program Initial Report (Attachment PROG 02) *

For Action

- Cooperative Innovative High Schools (CIHS) Applications (Attachment PROG 03) [CA]
- Curriculum Program Applications Fast Track for Action (FTFA) (Attachment PROG 04) [CA]
 - Alamance Community College
 - Healthcare Management Technology (A25200)
 - Asheville-Buncombe Technical Community College
 - Cardiovascular Sonography (A45160)
- Curriculum Program Application Combined Course Library (Attachment PROG 05) [CA]
 - New Course Approvals, Modifications, and Tier Designations
 - New Course Approval Gaston College
 - Nursing Educator (NUR-3505)
 - New Course Approval Central Carolina Community College
 - Rehabilitation Technician (PTH-3001)
 - New Course Approval Johnston Community College
 - Ready-Mixed Concrete Truck Operator (TRA-3612)
- Courses of Instruction Captive/Co-Opted Groups (Attachment PROG 06) [CA]
 - o Central Carolina Community College Harnett Correctional Center #3805
 - Commercial/Residential Advanced Electrical Wiring (ELC-3119)
 - (Certificate in Electrical Advanced)

AGENDA

State Board of Community Colleges PROGRAMS COMMITTEE

Caswell Building, Dr. W. Dallas Herring State Board Room Thursday, February 17, 2022 – 1:30 p.m.

For Information

Programs Committee

- Associate in Arts in Teacher Preparation (AATP) (A1010T) and Associate in Science in Teacher Preparation (AASP) (A1040T) as Approved by the System President (Attachment PROG 07)
- Curriculum Standard Revisions as Approved by the System President (Attachment PROG 08)
 Office Administration (A25370)
- Curriculum Program Terminations as Approved by the System President (Attachment PROG 09)
 - o Pitt Community College
 - Healthcare Business Informatics (A25510)
 - Therapeutic Massage (A45750)
 - Richmond Community College
 - Electronics Engineering Technology (A40200)

Finance Committee

 Allocation for Underserved Student Outreach & Advising Project (Longleaf Commitment Community College Grant) (Attachment FC 01)

New Business

Adjourn

*The Programs Committee will be asked to suspend the rules and move this item to the FOR ACTION agenda. The Full Board will then be asked to suspend the rules and place this item on the ACTION agenda.

STATE BOARD OF COMMUNITY COLLEGES

Legislative Reports for Career and College Promise and Cooperative Innovative High Schools

Request: At the request of staff, the State Board of Community Colleges is asked to approve the Career and College Promise (CCP) Annual Report and the Cooperative Innovative High Schools (CIHS) Annual Report for the 2020-2021 academic year.

<u>Background:</u> The General Assembly established the following criteria to evaluate Career and College Promise and Cooperative Innovative High Schools:

<u>115C-238.55.</u> Evaluation of Cooperative Innovative High Schools and <u>115D-5(x)</u> Evaluation of Career and College Promise

State Board of Community Colleges, in conjunction with the State Board of Education and the Board of Governors of The University of North Carolina, shall evaluate the success of students participating in the Career and College Promise Program, including Cooperative Innovative High Schools, College Transfer pathway and Career and Technical Education pathway. Success shall be measured by high school retention rates, high school completion rates, high school dropout rates, certification and associate degree completion, admission to four-year institutions, post-graduation employment in career or study-related fields, and employer satisfaction of employees who participated in and graduated from the schools.

Rationale:

Review and evaluation of Career and College Promise and Cooperative Innovative High Schools ensures continued program success.

Contact(s):

Michelle Lair Director of Academic Programs

CCP/CIHS REPORTING REQUIREMENTS

	Due March 15, 2022 (Annually)
ССР	 G.S. 115D-5(x) as enacted by SL 2017-57, Sec. 7.22(g) Evaluation of success of students participating in CCP, including College Transfer and CTE. Success measured by: HS retention rates HS completion rates HS dropout rates Certification & Associate Degree completion Admission to 4-yr. institutions Post-graduation employment in career/study-related fields Employer satisfaction Reporting Board(s) - SBCC, in conjunction with, SBOE & UNC-BOG
CIHS	 G.S. 115C-238.55 as amended by SL 2017-102, Sec. 48(c) [date change] Success of students in CIHS HS retention rates HS completion rates HS dropout rates Certification & Associate Degree completion Admission to 4-yr. institutions Post-graduation employment in career/study related fields Employer satisfaction Reporting Board(s) - SBOE & governing boards
Receiving	Ed. Oversight









Report to the North Carolina General Assembly

Career and College Promise

SL 2017-57 (SB 257, Budget Bill), sec. 7.22 (f) GS 115D-5(x)

Evaluation of Cooperative Innovative High School Programs

SL 2012-142 (HB 950, Budget Bill), sec. 7.11(g) GS 115C-238.50-.55

Date Due: March 15, 2022

DPI Chronological Schedule, 2021-2022

Submitted by the North Carolina Department of Public Instruction, in conjunction with the North Carolina Community College System, the University of North Carolina System, the North Carolina Independent Colleges and Universities.

STATE BOARD OF EDUCATION

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Report to the North Carolina General Assembly: § NCGS 115D-5(x) ~ Career and College Promise (CCP) § NCGS 115C-238.55 ~ Cooperative Innovative High Schools (CIHS)

This report responds to the requirements of the legislation enacted in G.S. §115C-238.55, which establishes that "the State Board of Education and the governing Boards shall evaluate the success of students in cooperative innovative high schools approved under this Part. Success shall be measured by high school retention rates, high school completion rates, high school dropout rates, certification and associate degree completion, admission to four-year institutions, post-graduation employment in career or study-related fields, and employer satisfaction of employees who participated in and graduated from the schools."

This report also responds to the requirements of the legislation enacted in G.S. § 115D-5 (x), which establishes that "In addition to the evaluation of cooperative innovative high schools by the State Board of Education pursuant to G.S. §115C-238.55, the State Board of Community Colleges, in conjunction with the State Board of Education and the Board of Governors of The University of North Carolina. shall evaluate the success of students participating in the Career and College Promise Program, including the College Transfer pathway and the Career and Technical Education pathway. Success shall be measured by high school retention rates, high school completion rates, high school dropout rates, certification and associate degree completion, admission to four-year institutions, post-graduation employment in career or study-related fields, and employer satisfaction of employees who participated in the programs. The Boards shall jointly report by March 15 of each year to the Joint Legislative Education Oversight Committee. The report shall be combined with the evaluation of cooperative innovative high schools required by G.S. §115C-238.55, and the Community Colleges System Office shall be responsible for submitting the combined report to the Committee."

North Carolina's Career and College Promise (CCP) Program has been recognized as a model dual enrollment program and as a model for dual enrollment policy by the Education Commission of the States. Additionally, NC is a leader in the nation in the number of established Cooperative Innovative High Schools (CIHS). The strength of collaborative partnerships between high schools and colleges, statewide articulation agreements, the requirement for structured pathways, student eligibility criteria, state-level agency collaboration and state-wide policy and funding are what make NC's Career and College Promise Program a model for other states.

The State Board of Education and the North Carolina Department of Public Instruction (NCDPI) fulfill some report requirements, while others are fulfilled by accompanying data from the NC Community Colleges System (NCCCS), the University of North Carolina System (UNCS) and the North Carolina Independent Colleges and Universities (NCICU). Complete data and additional information follow for CCP and CIHS, from all agencies involved, including data from the NCCCS, the current list of CIHS, and accountability data, as well as data from the UNCS, and NCICU, Success Stories from CIHS across North Carolina, and special recognitions for CIHS.

The following table reviews the report requirements and indicates which agency or source addresses the required information:

Report Requirement	Agency/Source	Page
Overview of Dual Enrollment and Career and College Promise (CCP)	NCDPI	Pages 6 - 7
Data Highlights of CCP	NCDPI and NCCS	Pages 8 - 25
Certification and Associate Degree Completion	NCCCS and NCDPI	Pages 23 - 24, 33
CCP CTE and College Transfer Pathways	NCCCS	Pages 21 - 23
Post-graduation employment	NCCCS	Pages 23 & 58
Admission to Four-Year Institutions	UNCS and NCICU	Pages 26, 59 - 61
Overview of CIHS Programs	NCDPI	Pages 29 - 32
Data Highlights of CIHS	NCDPI and NCCS	Pages 32 - 34
List of Current CIHS by Public School Unit (PSU)	NCDPI	Pages 35 - 42
High School Retention Rates*	NCDPI	Pages 43 - 50
High School Completion Rates*	NCDPI	Pages 43 - 50
High School Drop-out Rates*	NCDPI	Pages 43 - 50
CIHS Enrollment Data	NCDPI and NCCCS	Pages 51 - 57
CIHS Success Stories and Special Recognitions	NCDPI, CIHS Annual Reports	Pages 62 - 94
Employer satisfaction of CIHS graduates	Data not available	N/A
Findings from The Evaluation of Career and College Promise	SERVE Center at UNCG	Pages 27 - 28, 95 - 99

^{*}CCP students reside across the state and represent such a large portion of the student population and the causal relationship cannot be clearly determined, NCDPI has not extracted a specific subset of data but presents state-wide data in response to the legislative requirements.

Overview of Dual Enrollment and Career and College Promise (CCP)

North Carolina has a long history of support for dual enrollment programs. The statutes authorizing high school student enrollment in community college courses have evolved over a period of more than 30 years. Previous statutes established concurrent enrollment, Huskins, Learn and Earn, Learn and Earn Online, and CIHS, all of which provided high school students the opportunity to earn college credit while still in high school.

In an effort to increase effectiveness for NC's dual enrollment program, the General Assembly established Career and College Promise in 2011. All previous dual enrollment programs were consolidated and replaced by CCP. The purpose of CCP is to offer structured opportunities for qualified high school students to dually enroll in community college courses that provide pathways that lead to a certificate, diploma, degree, or State and industry recognized credentials, as well as provide entry-level job skills.

The initial creation of CCP caused a drop in dual enrollment in the following year as colleges and Public School Units (PSUs) adjusted to the new program requirements for student eligibility and structured pathways. Upon implementation of the CCP program for a full academic year (2012-13), enrollment in joint high school programs rebounded and continues to increase, with the addition of new pathway options, increasing student interest, and the establishment of new Cooperative Innovative High Schools.

Currently Career and College Promise offers students the option to choose from three pathways:

- The College Transfer pathway is designed for students planning to continue their educational career beyond high school to eventually achieve an Associate's or Bachelor's degree at a community college or university.
- The Career and Technical Education pathway allows students to begin a certification or diploma program in a particular technical field or career area.

 Cooperative Innovative High School programs allow students to work simultaneously toward completion of both the high school diploma and an associate's degree, transferable credit or certificate.

In order to facilitate the effective implementation and to support growth and progress of CCP in the state of North Carolina, the NC Community College System and the NC Department of Public Instruction collaborate closely together - sometimes on a daily basis. Most communications, professional development, and technical assistance are facilitated jointly. The UNC System and the NC Independent Colleges and Universities also collaborate with these two lead agencies regarding the Cooperative Innovative High School pathway through the legislated Joint Advisory Committee.

Recent student enrollment in CCP

While enrollment in CCP has continued to increase over time, enrollment data for the 2020-2021 school year show a decrease in overall high school enrollment from the 2019-2020 school year, likely attributable to the impact of COVID-19. Data from NCDPI show a 4% decrease from the 2019-2020 school year. Data from NCCCS show a 3.3% decrease in enrollment from the 2019-2020 school year. The differences in the enrollment decreases between the two agencies is likely due to the fact that NCDPI data includes public and charter school students who are dually enrolled in 2-year or 4-year colleges and universities, while data from NCCCS includes public, charter, private, and homeschool students who are dually enrolled.

For comparison, the decrease in enrollment of the adult student population for the 2020-2021 school year was 6% from NCCCS. This was 3% greater than the percent decrease for CCP students.

NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION (NCDPI) Career and College Promise (CCP)

Session Law 2011-145, the Appropriations Act of 2011, authorized the State Board of Education and the State Board of Community Colleges to establish the Career and College Promise program, effective January 1, 2012. The purpose of Career and College Promise is to offer structured opportunities for qualified high school students to enroll dually in community college courses that provide pathways that lead to a certificate, diploma, degree, or State or industry-recognized credential as well as provide entry-level jobs skills.

Every eligible North Carolina high school student has the opportunity to take advantage of the Career and College Promise (CCP) program and enroll in dual enrollment through the College Transfer or Career and Technical Education Pathway. CCP is available to every public high school in the state and the NCCCS sets the eligibility requirements.

Career and College Promise Data Highlights:

- In 2020-2021, 32% of all graduates enrolled in at least one dual enrollment course, primarily through CCP, during their high school years. This represents 34,254 students. This is an increase of 618 students (1% growth) from the previous 2019-2020 graduating class.
- These graduates enrolled in a total of 239,215 college courses over the course of their high school years. Graduates enrolled in an average of seven college courses in their high school years.
- In 2020-2021, 30% of all graduates earned high school credit through dual enrollment opportunities in their high school years. This represents 32,255 students. Ninety-four percent of graduates who enrolled in a dual enrollment college course earned credit towards high school graduation.
- In 2020-2021, there were **58,727*** public high school students enrolled in college courses while in high school.

^{*}NCDPI data includes public and charter school students who are dually enrolled in 2-year or 4-year colleges and universities.

In the 2020-2021 school year there were 58,727 students enrolled in at least one CCP course. This was a 4% decrease from the 2019-2020 school year (a decrease from 61,036 to 58,727 students). Comparing enrollment data from the 2018-2019 school year (53,000 students) and 2020-2021 school year shows a 11% increase in CCP participation.* Other than the decrease in 2019-2020, likely due to challenges associated with the COVID pandemic, CCP enrollment continues to increase over time.

See Table 1 below for further data regarding dual enrollment for 2020-2021 graduates disaggregated by race/ethnicity.

Table 1: Number and percent of 2020-2021 graduates who enrolled in at least one dual enrollment course while in high school by race/ethnicity

Race/Ethnicity	Number of graduates who enrolled in at least one dual enrollment course while in high school	Total Number of graduates	Percent of students enrolled in at least one dual enrollment course while in high school by Race/Ethnicity
American Indian or Alaska Native	367	1,140	32% 1 (2%)
Asian	1,249	3,691	34% 1 (3%)
Black or African American	5,315	25,215	21% 1 (1%)
Hispanic or Latino	4,524	17,212	26% (-1%)
Native Hawaiian/Other Pacific Islander	36	118	31% 19%)
Two or More	1,289	4,511	29% 1 (3%)
White	21,474	54,162	40% 1 (2%)
Total	34,254	106,049	32% 1(1%)

^{*}NCDPI data includes public and charter school students who are dually enrolled in 2-year or 4-year colleges and universities.

Based on the enrollment data above, while there remains continued work, NCDPI is encouraged how PSUs are creating environments for access and opportunity among all race/ethnicity groups for dual enrollment. For detailed enrollment information by district of 2020-20201 graduates who enrolled in at least one CCP while in high school refer to Table 2 below.

Last year, the statewide four-year graduation cohort rate was 87%. For more information, find the NCDPI Four-Year Cohort Graduation Rate Report under the Accountability Data Sets and Reports section. The dropout rate for 2020-2021 is not available at this time. It will be reported to the State Board of Education in March 2022. The high school dropout rate for the 2019-2020 academic year is 1.53 per 100 students. The rate decreased 24.1% from the 2018-2019 dropout rate of 2.01. For more information regarding dropout rates see the Discipline, ALP and Dropout Annual Reports section. For detailed data regarding NC school districts and high schools, see the North Carolina School Report Cards.

For the 2020–2021 school year, the United States Department of Education and the North Carolina General Assembly granted North Carolina waivers from school accountability (School Performance Grades). The data reported for the 2020–2021 school year is presented for educators and parents to identify where additional support is needed as students begin the 2021–2022 school year. Comparing the 2020–2021 data with any previous year's data prior to COVID is cautioned.



HOOL REPORT CARDS

Page 10 **SBCC**

SELECT COUNTY TO FILTER

Table 2: Number and percent of 2020-2021 graduates who enrolled in at least one dual enrollment course while in high school by PSU.

PSU#	PSU Name	Number of graduates who enrolled in at least one dual enrollment course while in high school*	Total Number of graduates	Percent of students enrolled in at least one dual enrollment course while in high school
010	Alamance-Burlington Schools	618	1,627	38%
020	Alexander County Schools	147	324	45%
030	Alleghany County Schools	60	94	64%
040	Anson County Schools	123	246	50%
90F	Apprentice Academy High School	18	44	41%
69A	Arapahoe Charter School	15	32	47%
050	Ashe County Schools	109	209	52%
761	Asheboro City Schools	100	304	32%
111	Asheville City Schools	215	315	68%
060	Avery County Schools	85	140	59%
58B	Bear Grass Charter School	45	54	83%
070	Beaufort County Schools	184	438	42%
080	Bertie County Schools	90	135	63%
79A	Bethany Community School	36	67	54%
090	Bladen County Schools	174	319	54%
60S	Bradford Preparatory School	43	72	60%
100	Brunswick County Schools	291	917	31%
110	Buncombe County Schools	787	1,677	45%
120	Burke County Schools	429	881	49%
13B	Cabarrus Charter Academy	17	26	65%
130	Cabarrus County Schools	1,005	2,496	40%
140	Caldwell County Schools	477	868	55%
150	Camden County Schools	69	130	53%

PSU#	PSU Name	Number of graduates who enrolled in at least one dual enrollment course while in high school*	Total Number of graduates	Percent of students enrolled in at least one dual enrollment course while in high school
13A	Carolina International School	45	59	76%
34D	Carter G. Woodson School	<10	13	45%
160	Carteret County Public Schools	231	536	42%
170	Caswell County Schools	89	162	55%
180	Catawba County Schools	474	1,134	42%
93L	Central Wake High School	<10	34	28%
681	Chapel Hill-Carrboro City Schools	157	948	17%
60K	Charlotte Secondary	<10	33	27%
600	Charlotte-Mecklenburg Schools	1,626	9,689	17%
19A	Chatham Charter	44	44	100%
190	Chatham County Schools	396	633	62%
200	Cherokee County Schools	175	251	69%
220	Clay County Schools	48	84	57%
230	Cleveland County Schools	438	1,021	43%
821	Clinton City Schools	78	146	48%
01C	Clover Garden	21	40	55%
41H	College Prep and Leadership Academy	12	15	80%
240	Columbus County Schools	208	410	50%
60I	Community School of Davidson	26	123	21%
41G	Cornerstone Charter Academy-CFA	26	58	45%
250	Craven County Schools	426	927	45%
260	Cumberland County Schools	1,113	3,423	32%
270	Currituck County Schools	108	266	41%

PSU#	PSU Name	Number of graduates who enrolled in at least one dual enrollment course while in high school*	Total Number of graduates	Percent of students enrolled in at least one dual enrollment course while in high school
280	Dare County Schools	202	428	47%
290	Davidson County Schools	407	1,319	30%
300	Davie County Schools	134	415	32%
310	Duplin County Schools	256	564	45%
320	Durham Public Schools	394	2,437	16%
92G	East Wake Academy	33	85	39%
210	Edenton-Chowan Schools	47	133	35%
330	Edgecombe County Public Schools	192	400	48%
700	Elizabeth City-Pasquotank Public Schools	100	328	30%
861	Elkin City Schools	73	96	76%
68A	Eno River Academy	36	77	47%
39A	Falls Lake Academy	18	59	31%
92F	Franklin Academy	23	117	20%
350	Franklin County Schools	107	560	19%
360	Gaston County Schools	618	2,151	29%
370	Gates County Schools	43	99	43%
380	Graham County Schools	53	86	62%
390	Granville County Schools	125	494	25%
84B	Gray Stone Day	<10	87	1%
400	Greene County Schools	99	209	47%
410	Guilford County Schools	1,235	5,452	23%
420	Halifax County Schools	18	130	14%
93A	Haliwa-Saponi Tribal School	<10	11	27%

PSU#	PSU Name	Number of graduates who enrolled in at least one dual enrollment course while in high school*	Total Number of graduates	Percent of students enrolled in at least one dual enrollment course while in high school
430	Harnett County Schools	593	1,389	43%
440	Haywood County Schools	220	525	42%
91B	Henderson Collegiate	13	80	16%
450	Henderson County Schools	410	1,048	39%
460	Hertford County Schools	99	196	51%
181	Hickory City Schools	102	274	37%
470	Hoke County Schools	279	475	59%
480	Hyde County Schools	25	37	68%
11C	IC Imagine	<10	30	17%
490	Iredell-Statesville Schools	509	1,652	31%
500	Jackson County Public Schools	166	295	56%
61X	Jackson Day School	12	14	86%
510	Johnston County Public Schools	785	2,698	29%
520	Jones County Schools	31	67	46%
132	Kannapolis City Schools	72	366	20%
81B	Lake Lure Classical Academy	29	41	71%
60D	Lake Norman Charter	125	176	71%
49F	Langtree Charter Academy	21	73	29%
530	Lee County Schools	317	713	44%
540	Lenoir County Public Schools	253	594	43%
291	Lexington City Schools	33	204	16%
55A	Lincoln Charter School	113	149	76%
550	Lincoln County Schools	405	860	47%
560	Macon County Schools	213	305	70%

PSU#	PSU Name	Number of graduates who enrolled in at least one dual enrollment course while in high school*	Total Number of graduates	Percent of students enrolled in at least one dual enrollment course while in high school
570	Madison County Schools	104	191	54%
06B	Marjorie Williams Academy	<10	3	33%
580	Martin County Schools	68	171	40%
590	McDowell County Schools	212	366	58%
86T	Millennium Charter Academy	20	34	59%
610	Mitchell County Schools	107	126	85%
620	Montgomery County Schools	165	259	64%
630	Moore County Schools	606	986	61%
491	Mooresville Graded School District	164	490	33%
862	Mount Airy City Schools	77	129	60%
36C	Mountain Island Charter School	21	128	16%
640	Nash County Public Schools	421	1,014	42%
34H	NC Leadership Charter Academy	33	40	83%
00B	NC Virtual Academy	37	167	22%
51A	Neuse Charter School	20	50	40%
650	New Hanover County Schools	850	1,878	45%
182	Newton Conover City Schools	97	229	42%
00A	North Carolina Cyber Academy	28	259	11%
33A	North East Carolina Prep	24	47	51%
660	Northampton County Schools	37	82	45%
70A	Northeast Academy of Aerospace & AdvTech	31	47	66%
670	Onslow County Schools	372	1,721	22%
680	Orange County Schools	199	552	36%

PSU#	PSU Name	Number of graduates who enrolled in at least one dual enrollment course while in high school*	Total Number of graduates	
39B	Oxford Preparatory	32	38	84%
690	Pamlico County Schools	51	97	53%
09A	Paul R. Brown Leadership Academy	,10	24	8%
710	Pender County Schools	370	803	46%
720	Perquimans County Schools	41	88	47%
730	Person County Schools	158	276	57%
41K	Piedmont Classical High School	<10	102	1%
36B	Piedmont Community Charter School	56	89	63%
49E	Pine Lake Preparatory	87	154	56%
23A	Pinnacle Classical Academy	26	30	87%
740	Pitt County Schools	689	1,545	45%
750	Polk County Schools	92	163	56%
780	Public Schools of Robeson County	372	1,425	26%
34B	Quality Education Academy	12	24	50%
60G	Queen's Grant Community School	25	113	22%
760	Randolph County School System	481	1,164	41%
32N	Research Triangle High School	<10	96	5%
770	Richmond County Schools	268	472	57%
01B	River Mill Academy	40	56	71%
421	Roanoke Rapids City Schools	79	220	36%
790	Rockingham County Schools	296	776	38%
64A	Rocky Mount Preparatory	18	61	30%
800	Rowan-Salisbury Schools	466	1,449	32%

PSU#	PSU Name	Number of graduates who enrolled in at least one dual enrollment course while in high school*	Total Number of graduates	
73B	Roxboro Community School	51	82	62%
810	Rutherford County Schools	268	535	50%
820	Sampson County Schools	268	556	48%
830	Scotland County Schools	153	363	42%
92P	Southern Wake Academy	15	80	19%
840	Stanly County Schools	316	562	56%
63B	STARS Charter	<10	11	45%
61L	Stewart Creek High	<10	27	4%
850	Stokes County Schools	196	436	45%
60B	Sugar Creek Charter	14	65	22%
860	Surry County Schools	351	546	64%
870	Swain County Schools	72	111	65%
11D	The Franklin School of Innovation	22	79	28%
01D	The Hawbridge School	13	29	45%
24B	Thomas Academy	<10	11	9%
81A	Thomas Jefferson Class Academy	41	78	53%
292	Thomasville City Schools	47	153	31%
880	Transylvania County Schools	126	251	50%
41F	Triad Math and Science Academy	26	69	38%
92T	Triangle Math and Science Academy	17	56	30%
890	Tyrrell County Schools	32	44	73%
90A	Union Academy	51	101	50%
900	Union County Public Schools	849	3,304	26%
76A	Uwharrie Charter Academy	78	158	49%

PSU#	PSU Name	Number of graduates who enrolled in at least one dual enrollment course while in high school*	Total Number of graduates	Percent of students enrolled in at least one dual enrollment course while in high school
91A	Vance Charter School	35	79	44%
910	Vance County Schools	95	339	28%
32L	Voyager Academy	30	95	32%
920	Wake County Schools	1,564	11,958	13%
930	Warren County Schools	51	110	46%
940	Washington County Schools	37	84	44%
07A	Washington Montessori	<10	12	58%
950	Watauga County Schools	202	349	58%
960	Wayne County Public Schools	353	1,191	30%
422	Weldon City Schools	31	66	47%
241	Whiteville City Schools	68	144	47%
970	Wilkes County Schools	435	661	66%
980	Wilson County Schools	341	735	46%
98B	Wilson Preparatory Academy	<10	31	13%
340	Winston Salem / Forsyth County Schools	324	3,873	8%
990	Yadkin County Schools	198	357	55%
995	Yancey County Schools	94	137	69%

^{*}In accordance with FERPA guidelines, individual student counts less than 10 are displayed as <10.

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM (NCCCS) Career and College Promise (CCP)

Enrollment and Demographics

During the 2020-2021 academic year, **68,477* high school students participated in Career and College Promise (CCP) through the NC Community College System**. Of those, 21,756 (32%) participated in Cooperative Innovative High School Programs (Early College, Middle College, or Other Innovative High School), and 46,719 (68%) participated in Pathways programs (Career and Technical Education or College Transfer). Participants were primarily female (62%) and white (60%). Career and Technical Education pathway had the highest percentage of male students (54%), and Cooperative Innovative High Schools had the highest percentage of non-white students (50%).

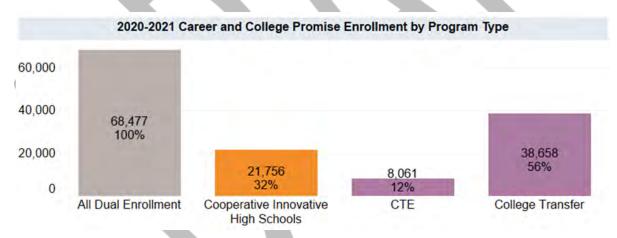


Figure 2: 2020-2021 Career and College Promise enrollment by program type*

^{*}NCCCS data includes public, charter, private, and homeschool students who are dually enrolled.

Figure 3: 2020-2021 Career and College Promise enrollment by sex

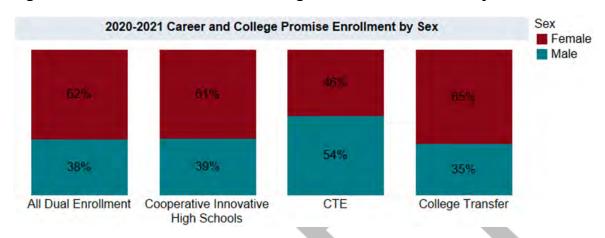
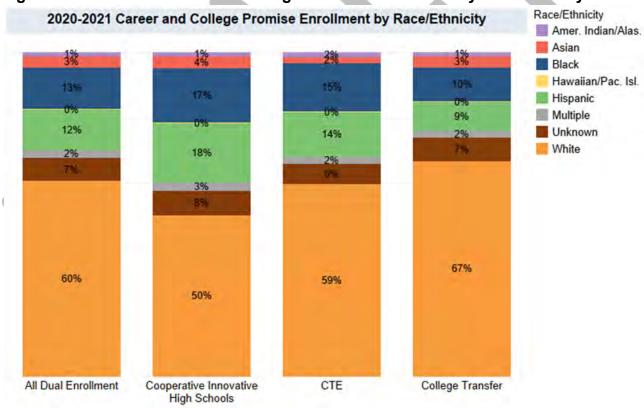


Figure 4: 2020-2021 Career and College Promise enrollment by race/ethnicity



NORTH CAROLINA COMMUNITY COLLEGE SYSTEM (NCCCS) Career and Technical Education (CTE) and College Transfer Pathways

Course Enrollment and Degree Completion

During the 2020-2021 academic year, CCP Pathways students **enrolled in 161,367 credit-level college courses**. Of those, 138,743 (86%) were taken by College Transfer students. On average, College Transfer students took 3.6 courses per term and CTE students took 2.8 courses per term.

Figure 5: 2020-2021 CTE and college transfer pathways credit-level enrollment by pathway

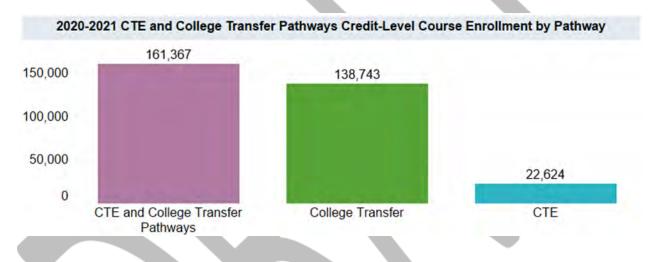
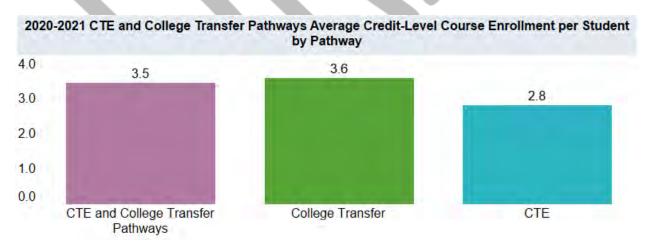


Figure 6: 2020-2021 CTE and college transfer pathways average credit-level course enrollment per student by pathway



In Fall 2020, CCP Pathways students completed 84% of their credit-level courses with a C or better, compared to 71% of the general student population. The average Fall 2020 GPA for CCP Pathways students was 3.14.

Figure 7: Fall 2020 CTE and college transfer pathways credit-level course success rates and grade average by pathway

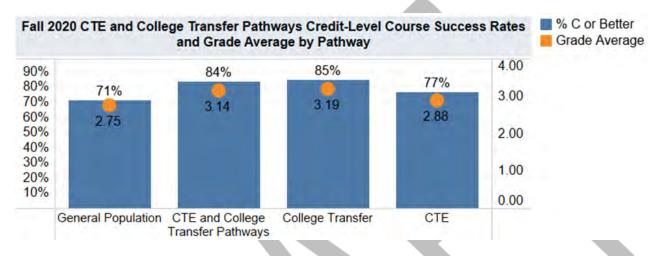
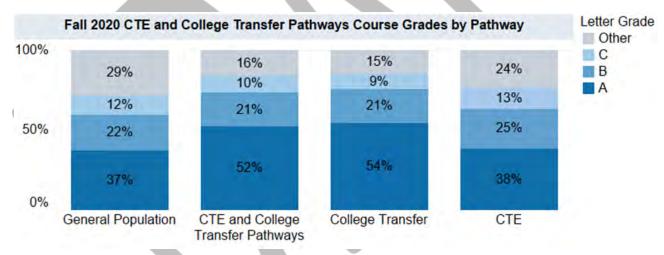


Figure 8: Fall 2019 CTE and college transfer pathways course grades by pathway



During the 2020-2021 academic year, CCP Pathways students earned a total of 2,711 credentials.

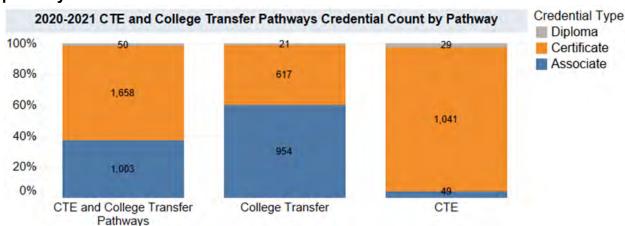


Figure 9: 2020-2021 CTE and college transfer pathways credential count by pathway

Post-Graduation Employment

The North Carolina Community College System, with the Department of Commerce, reviewed employment status and wage outcomes of Career and College Promise students who graduated high school in 2018. These students were not enrolled in any postsecondary institution in 2019-2020 and had a full-time or part-time employment record in Quarter 1 of 2020. This sample is limited to those students whose social security numbers matched with Department of Commerce records. Students with missing social security numbers or whose employment is not tracked by the NC Department of Commerce (e.g., self-employed, federal employees, or those employed out of state) were not included. Wage records for 674 Transfer and 2,303 CTE pathway 2018 high school graduates were found for the 1st quarter of 2020. The Quarter 1 median wage for transfer students was \$4,008 and the median wage for CTE students was \$4,412.

Workforce Continuing Education Pathway

Legislative action in 2017 provided tuition waivers for high school students to participate in Workforce Continuing Education (CE) courses through the CCP program. These courses allow students to pursue State and industry-recognized credentials for workforce entry. During the 2020-2021 academic year, **386 students were enrolled in the Workforce Continuing Education pathway, up from 218 in 2019-2020**. In

addition, the NCCCS Office approved applications from 19 colleges working in collaboration with 90 high schools across the state to offer 200 Workforce Continuing Education pathways to high school students.

COVID-19 Impacts on Student Success

Enrollment in Career and College Promise has been steadily increasing over time. Enrollment increased more rapidly during the 2019-2020 school year and then slightly declined during the 2020-2021 school year. This slight decline may represent a leveling off from the previous year's rapid increase in enrollment plus the effects of COVID-19 on college enrollment. The 3.3% enrollment decrease is smaller than the declines in enrollment seen in the broader community college student population. (As noted above, NCCCS data includes public, charter, private, and homeschool students who are dually enrolled.)

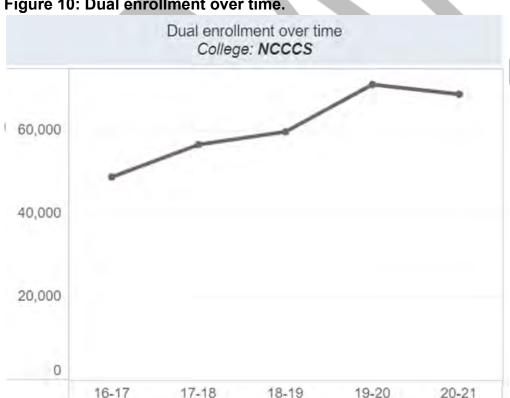


Figure 10: Dual enrollment over time.

To assess the impacts of COVID-19 on student success, we compared course success rates, GPAs, and course grades for Spring 2021 to previous Spring terms. Overall, course success rates and GPAs continued to decline for Cooperative Innovative High School students. However, College Transfer students' course success rates remained stable, with only a slight decline in GPA. In addition, CTE students' course success rates and GPAs rebounded back to pre-COVID levels.

Figure 11: Spring Cooperative Innovative High School credit-level course success rates and grade average by pathway.

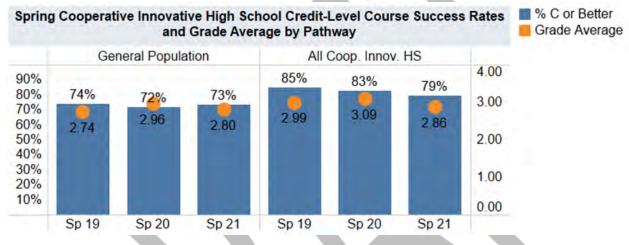
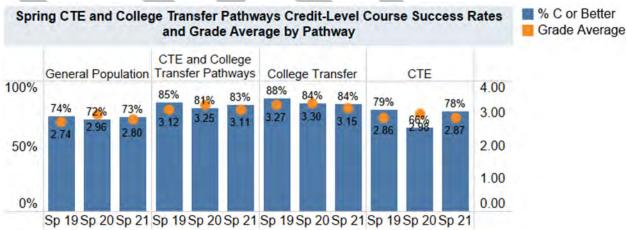


Figure 12: Spring CTE and College Transfer Pathways credit-level course success rates and grade average by pathway.



UNC SYSTEM NC Public High Schools

Institutions within the University of North Carolina (UNC) system admitted 88,824* students from NC Public High Schools, including Charters, for Fall 2021 based on preliminary results. **UNC system admissions of NC Public High School students increased by 9,567 (11%) students admitted from Fall 2020.** Refer to table 6 for admissions of Cooperative Innovative High School students.

Table 3: NC Public High School student admissions to UNC System schools, Fall 2021

UNC Institution	Number of NC public high school students admitted to UNC Institutions, Fall 2021** (As of 11/22/2021***)
Appalachian State University	11,161
East Carolina University	13,337
Elizabeth City State University	1,349
Fayetteville State University	2,575
North Carolina A&T State University	5,305
North Carolina Central University	3,811
North Carolina State University	7,723
University of North Carolina – Asheville	2,193
University of North Carolina – Chapel Hill	4,559
University of North Carolina – Charlotte	10,469
University of North Carolina – Greensboro	6,541
University of North Carolina – Pembroke	3,635
University of North Carolina – Wilmington	6,363
University of North Carolina – School of the Arts	87
Western Carolina University	6,532
Winston-Salem State University	3,184
UNC Total	88,824

^{**}Cooperative Innovative High School students are excluded from this table.

^{*}Note: Students may apply and be admitted to multiple UNC Institutions.

^{***}Neither IPEDS Admissions nor the Freshmen Admissions and Performance dashboard have yet been finalized for the current year, this data should be considered preliminary. Refer to the UNC System Stats. Data. Reports page for official results.

CAREER AND COLLEGE PROMISE INSTITUTE OF EDUCATION SCIENCES (IES) GRANT STUDY Evaluation of Career and College Promise from 2019-2024

The partners. The North Carolina Department of Public Instruction and the North Carolina Community College System are partners in a five-year, \$5 million grant from the U.S. Department of Education that started in July of 2019. This project—which is being led by SERVE Center at the University of North Carolina at Greensboro and also involves the University of North Carolina System, the North Carolina Department of Commerce and RAND Corporation—has the goal of conducting a formal and rigorous evaluation of the implementation, impact, and cost of the three different CCP pathways. In addition to the research summarized above, in the past year the partnership hosted a two-day, national dual enrollment conference that brought together over 500 practitioners, policymakers, and researchers. Recordings of the sessions can be found on YouTube.

The study design. The impact study compares outcomes for students who participated in one of the three CCP pathways with students who did not participate in any of the pathways. The analysis used a propensity score weighting approach that ensured the pathway participants and the comparison students were similar on many background characteristics, such as demographics, socioeconomics, achievement, and (as appropriate) advanced course taking. The comparison group was created differently for each pathway. The sample for the College Transfer and CTE Pathway includes over 500,000 11th and 12th graders from 2012-13 through 2018-19. Students in the CTE pathway were compared to students who did not participate in any CCP pathway; the comparison group was weighted so it looked similar to CTE participants. Students in the College Transfer pathway were compared to students who did not participate in any CCP pathway; the comparison group was weighted so it looked similar to the College Transfer participants. The sample for CIHS students includes approximately 800,000 students and started with students who entered 9th grade in 2009-10, adding new cohorts through students who entered 9th grade in 2015-16. CIHS students were

compared to students who were not enrolled in a CIHS; this could have included students who took CCP courses in the regular high school.

Participation in CCP has narrowed the gap between economically disadvantaged and not economically disadvantaged students. Across all three pathways, the impact of CCP was greater for economically disadvantaged students than for non-economically disadvantaged students. A summary of current findings to date is included in Appendix A.



NORTH CAROLINA DEPARTMENT OF PUBLIC INSTRUCTION (NCDPI) Cooperative Innovative High School (CIHS) Programs

In response to N.C.G.S. §115C-238.50, the North Carolina Department of Public Instruction (NCDPI) initially established Cooperative Innovative High Schools (CIHS) in 2004 with the NC Community Colleges System (NCCCS) and the University of North Carolina General Administration (UNCGA). G.S. §115C-238.50 authorizes "local boards of education to jointly establish with one or more boards of trustees cooperative innovative programs in high schools and colleges or universities that will expand students' opportunities for educational success through high quality instructional programming. These cooperative innovative high school programs shall target any of the following groups: (1) High school students who are at risk of dropping out of school before attaining a high school diploma. (1a) High school students with parents who did not continue education beyond high school. (2) High school students who would benefit from accelerated academic instruction."

In the eighteen years since the General Assembly authorized the establishment of Cooperative Innovative High School Programs, students, including many at-risk of dropping out and historically underserved, continue to see increased academic outcomes that surpass those of students across the state. CIHS programs continue to open in North Carolina school districts, though with fewer CIHS opening in North Carolina in recent years. As these CIHS programs grow and expand enrollment, an increasing number of students are benefitting from new opportunities, leading to stronger outcomes, with higher rates of academic achievement, graduation and postsecondary enrollment and completion.

CIHS programs include a variety of models focused on transfer degrees and/or career and technical education programs. Programs define themselves as early colleges, middle colleges, and other innovative CIHS models, including STEM schools and career academies.

North Carolina has made significant progress in opening and sustaining innovative secondary schools that share the critical goal of graduating every student for success in college, careers and life. For 2020-21, CIHS programs extend across 85 of the state's 115 school districts, with **132** individual schools operating for the 2020-2021 school year.

Currently in operation for the 2021-2022 school year, there are **133** CIHS programs in 85 of the state's 115 school districts. The Gaston Early College of Medical Sciences opened in Fall 2021. The current list of CIHS in North Carolina is shown in Table 4 below.

NC Session Law 2020-64 placed a moratorium on any new CIHS applications to be considered for the 2020-2021 school year and established that the State Board of Education may only conditionally approve up to three applications for CIHS that request additional funds to open in a school year. This is important to note because it made the process more competitive to open a new CIHS, starting with this past year.

The Joint Advisory Committee recommends to the State Board of Education approval of three applications to open new CIHS programs in the Fall of 2022, submitted by three PSUs and their higher education partners:

- EDGE Academy of Health Sciences, Edgecombe County Schools and Edgecombe Community College,
- Cabarrus Early College of Health Sciences, Cabarrus County Schools and Cabarrus College of Health Sciences, and
- Wake Early College of Information and Biotechnologies, Wake County Public Schools and Wake Technical Community College.



Figure 13: NC Cooperative Innovative High Schools, August 2021

CIHS programs are supported by a partnership between NCDPI, NCCCS, the UNCS, and the NCICU. The Joint Advisory Committee (JAC), per legislation, comprises staff from each agency, who meet regularly and collaborate to support CIHS throughout the year and to provide oversight and guidance to the program, including technical support, resource development, policy implementation and data collection and analysis. The JAC also provides application development support, leads the application review of new CIHS applicants, and provides recommendations to agency governing boards.

Partner agencies also lend specialized support for CIHS programs based on the needs of the schools. As the lead agency, NCDPI works closely with the CIHS to support implementation. NCDPI hosts regular regional meetings in each State Board of Education region with school leadership (these face-to-face regional meetings have shifted to virtual meetings during the COVID pandemic), networking webinars for principals, counselors and college liaisons, and site visits with technical assistance to each new CIHS (site visits have been suspended during the pandemic). NCDPI and the

JAC also develop various resources to support development and implementation of the CIHS, shared via the NCDPI <u>CIHS website</u>.

Together, these schools are transforming teaching and learning for their students, while also helping to prompt the growth of innovative practices in many other districts and schools. A growing number of districts are now embracing similar innovations for all their schools, as more CIHS demonstrate sustained success.

Promising Practices from CIHS across North Carolina. These Promising Practices, which optimize successful outcomes for CIHS students, were shared with NCDPI by CIHS Leaders from each region of the state. The Guide also includes related research, providing further context for the Promising Practices. The CIHS Design Guide is available on the NCDPI CIHS Resources website.

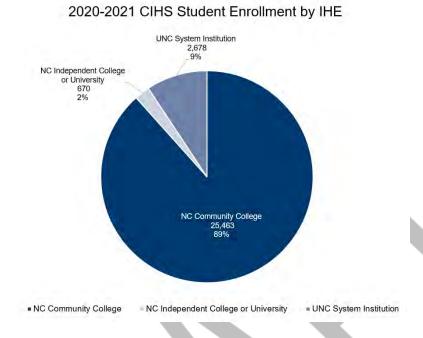
The state's most recent data from NCDPI, the NCCCS, UNCS, and NCICU continue to show gains in areas of high school retention rates, high school completion rates, certification and associate degree completion, admission to four-year institutions, and a reduction in drop-out rates.

Cooperative Innovative High Schools Data Highlights:

- Enrollment in CIHS in 2020-2021 was 28,893 students; this is a decrease of 191 students from the previous school year. In total, 6,353 students graduated from Cooperative Innovative High Schools in 2020-2021, an increase in 337 students from the previous year.
- High school retention and completion rates for CIHS was above the state average, with the average CIHS rate above 95%.
- The average high school drop-out rate of CIHS programs was below the state average.

- CIHS students at community colleges received better grades, on average, than
 the general population of students with 79% averaging a passing grade of a C or
 better. This is 8% higher than the general population.
- 882 CIHS students earned at least one CTE credential and 2,388 individual
 credentials in 2020-2021, based on NCDPI data. CIHS students also earned a
 total of 834 diploma and certificate credentials, based on NCCCS data. This
 represents a total of 1,716 individual credentials earned from both agencies, a
 decrease of 306 credentials from the previous school year.
- 2,917 CIHS students graduated with an associate degree. This is an increase of
 211 students from the previous school year.
- 10,144 applications from CIHS students were accepted by UNC System four-year institutions, based on UNC System Data. This is an increase of 946 applications from the previous school year. 2,260 applications from CIHS students were accepted by North Carolina Independent Colleges and Universities, based on NCICU data. This is a decrease of 528 applications from the previous school year.

Figure 14: 2020-2021 Cooperative Innovative High School student enrollment by Institution of Higher Education (IHE)



Following the complete data captured below in response to legislative requirements, this report includes success stories from across North Carolina's network of CIHS. These stories of student and of school transformations richly illustrate the powerful impact CIHS programs are having in our communities. These stories also show abundantly how CIHS are improving outcomes of the CIHS target populations: first-generation college goers, students at risk of dropping out, and students who benefit from accelerated academic instruction. Several CIHS programs are expanding pathways for students to include more career-ready opportunities, often leading to good jobs in their local communities upon graduation. This continued success is a result of hard work by NC's teachers, principals, counselors, college liaisons, and districts.

With investment of state funds, support from the local and state-level policy makers, sustained efforts of professional development and technical assistance from NCDPI, NCCCS, the UNC System, and NCICU, SBE/NCDPI expect continued progress to increase access and successful participation in Cooperative Innovative High Schools across North Carolina to further meet the intent of the legislation.

Table 4: List of Approved Cooperative Innovative High Schools by School District and Institution of Higher Education (IHE) partner, Fall 2021

#	PSU Name	School Name	IHE Name	
1	Alamance-Burlington Schools	Alamance-Burlington Early College High School	Alamance Community College	
2	Alexander County Schools	Alexander Early College High School	Catawba Valley Community College	
3	Anson County Schools	Anson County Early College High School	South Piedmont Community College	
4	Ashe County Schools	Ashe County Early College High School	Wilkes Community College	
5	Asheville City Schools	School of Inquiry and Life Sciences at Asheville	A-B Technical Community College	
6	Beaufort County Schools	Beaufort County Early College High School	Beaufort Community College	
7	Bertie County Schools	Bertie County Early College High School	Martin Community College	
8	Bladen County Schools	Bladen County Early College High School	Bladen Community College	
9	Brunswick County Schools	Brunswick County Early College High School	Brunswick Community College	
10	Buncombe County Schools	Buncombe County Early College High School	A-B Tech Community College	
11	Buncombe County Schools	Buncombe County Middle College High School	A-B Tech Community College	
12	Buncombe County Schools	Martin L. Nesbitt Jr. Discovery Academy	A-B Technical Community College	
13	Burke County Schools	Burke Middle College High School	Western Piedmont Community College	
14	Cabarrus County Schools	Cabarrus Early College of Technology	Rowan-Cabarrus Community College	
15	Cabarrus County Schools	Cabarrus-Kannapolis Early College High School	Rowan-Cabarrus Community College	
16	Caldwell County Schools	Caldwell Applied Sciences Academy	Caldwell Community College	
17	Caldwell County Schools	Caldwell Early College High School	Caldwell Community College	

#	PSU Name	School Name	IHE Name	
18	Camden County Schools	Camden Early College High School	College of the Albemarle	
19	Carteret County Public Schools	Marine Science and Technology Early College High School	Carteret Community College	
20	Catawba County Schools	Challenger Early College High School	Catawba Valley Community College	
21	Charlotte-Mecklenburg Schools	Cato Middle College High School	Central Piedmont Community College	
22	Charlotte-Mecklenburg Schools	Charlotte Engineering Early College High School	UNC Charlotte	
23	Charlotte-Mecklenburg Schools	Charlotte Teacher Early College High School	UNC Charlotte	
24	Charlotte-Mecklenburg Schools	Harper Middle College High School	Central Piedmont Community College	
25	Charlotte-Mecklenburg Schools	Hawthorne Academy of Health Sciences	Central Piedmont Community College	
26	Charlotte-Mecklenburg Schools	Levine Middle College High School	Central Piedmont Community College	
27	Charlotte-Mecklenburg Schools	Merancas Middle College High School at CPCC	Central Piedmont Community College	
28	Charlotte-Mecklenburg Schools	Performance Learning Center	Central Piedmont Community College	
29	Chatham County Schools	Chatham County School of Science and Engineering	Central Carolina Community College	
30	Cherokee County Schools	Tri-County Early College High School	Tri-County Community College	
31	Cleveland County Schools	Cleveland Early College High School	Cleveland Community College	
32	Columbus County Schools	Columbus Career and College Academy	Southeastern Community College	
33	Craven County Schools	Craven Early College High School	Craven Community College	
34	Craven County Schools	Early College EAST High School	Craven Community College	
35	Cumberland County Schools	Cross Creek Early College High School	Fayetteville State University	
36	Cumberland County Schools	Cumberland International Early College High School	Fayetteville State University	

#	PSU Name	School Name	IHE Name	
37	Cumberland County Schools	Cumberland Polytechnic High School	Fayetteville Tech Community College	
38	Currituck County Schools	J.P. Knapp Early College High School	College of the Albemarle	
39	Davidson County Schools	Davidson Early College High School	Davidson Community College	
40	Davidson County Schools	Yadkin Valley Regional Career Academy	Davidson Community College	
41	Davie County Schools	Davie County Early College High School	Davidson Community College	
42	Duplin County Schools	Duplin Early College High School	James Sprunt Community College	
43	Durham Public Schools	City of Medicine Academy	Durham Tech Community College	
44	Durham Public Schools	Hillside New Tech High School	Durham Tech Community College	
45	Durham Public Schools	Josephine Dobbs Clement Early College High School	North Carolina Central University	
46	Durham Public Schools	Middle College High School at DTCC	Durham Tech Community College	
47	Edgecombe County Public Schools	Edgecombe Early College High School	Edgecombe Community College	
48	Elizabeth City-Pasquotank Public Schools	Elizabeth City Pasquotank Early College High School	College of the Albemarle	
49	Franklin County Schools	Franklin County Early College High School	Vance-Granville Community College	
50	Gaston County Schools	Gaston Early College High School	Gaston College	
51	Gaston County Schools	Gaston Early College of Medical Sciences	Gaston College	
52	Granville County Schools	Granville Early College High School	Vance-Granville Community College	
53	Greene County Schools	Greene Early College High School	Lenoir Community College	
54	Guilford County Schools	Early College at Guilford College	Guilford College	
55	Guilford County Schools	Early/Middle College at Bennett	Bennett College	

#	PSU Name	School Name	IHE Name	
56	Guilford County Schools	Early/Middle College at GTCC - Greensboro	Guilford Tech Community College	
57	Guilford County Schools	Early/Middle College at GTCC - High Point	Guilford Tech Community College	
58	Guilford County Schools	Early/Middle College at GTCC - Jamestown	Guilford Tech Community College	
59	Guilford County Schools	Early/Middle College at NC A&T	North Carolina A&T State University	
60	Guilford County Schools	Greensboro College Middle College	Greensboro College	
61	Guilford County Schools	Middle College at UNCG	UNC Greensboro	
62	Guilford County Schools	STEM Early College at NC A&T	North Carolina A&T State University	
63	Guilford County Schools	The Academy at Ben L. Smith High School	Guilford Tech Community College	
64	Guilford County Schools	The Kearns Academy at Central	Guilford Tech Community College	
65	Halifax County Schools	Halifax County Early College High School	Halifax Community College	
66	Harnett County Schools	Harnett County Early College High School	Central Carolina Community College	
67	Haywood County Schools	Haywood Early College High School	Haywood Community College	
68	Henderson County Schools	Henderson County Early College High School	Blue Ridge Community College	
69	Hertford County Schools	Hertford County Early College High School	Roanoke-Chowan Community College	
70	Hoke County Schools	SandHoke Early College High School	Sandhills Community College	
71	Hyde County Schools	Mattamuskeet Early College High School	Beaufort Community College	
72	Iredell-Statesville Schools	Agriculture and Science Early College High School	Mitchell Community College	
73	Iredell-Statesville Schools	Collaborative College for Technology and Leadership	Mitchell Community College	

#	PSU Name	School Name	IHE Name	
74	Iredell-Statesville Schools	Crossroads Arts and Sciences Early College High School	Mitchell Community College	
75	Jackson County Public Schools	Blue Ridge Early College High School	Southwestern Community College	
76	Jackson County Public Schools	Jackson County Early College High School	Southwestern Community College	
77	Johnston County Public Schools	Johnston County Early College Academy	Johnston Community College	
78	Johnston County Public Schools	Johnston County Schools Career Technical Leadership Academy	Johnston Community College	
79	Lee County Schools	Lee County Early College High School	Central Carolina Community College	
80	Lenoir County Public Schools	Lenoir County Early College High School	Lenoir Community College	
81	Macon County Schools	Macon County Early College High School	Southwestern Community College	
82	Madison County Schools	Madison Early College High School	A-B Tech Community College	
83	McDowell County Schools	McDowell Academy for Innovation	McDowell Community College	
84	McDowell County Schools	McDowell Early College High School	McDowell Community College	
85	Mitchell County Schools	Mayland Early College High School	Mayland Community College	
86	Montgomery County Schools	Montgomery County Early College High School	Montgomery Community College	
87	Nash County Public Schools	Center for Industry, Technology and Innovation High School	Nash Community College	
88	Nash County Public Schools	Nash-Rocky Mount Early College High School	Nash Community College	
89	New Hanover County Schools	Isaac M. Bear Early College High School	UNC Wilmington	
90	New Hanover County Schools	Southeast Area Technical High School	Cape Fear Community College	
91	New Hanover County Schools	Wilmington Early College High School	Cape Fear Community College	

#	PSU Name	School Name	IHE Name	
92	Northampton County Schools	Northampton County Early College High School	Halifax Community College	
93	Northeast Regional School - Biotech/Agri	Northeast Regional School of Biotechnology and Agriscience (NERSBA)	Martin Community College	
94	Onslow County Schools	Onslow Early College High School	Coastal Carolina Community College	
95	Pender County Schools	Pender Early College High School	Cape Fear Community College	
96	Person County Schools	Person Early College for Innovation and Leadership	Piedmont Community College	
97	Pitt County Schools	Innovation Early College High School	East Carolina University	
98	Pitt County Schools	Pitt County Early College High School	Pitt Community College	
99	Polk County Schools	Polk County Early College High School	Isothermal Community College	
100	Public Schools of Robeson County	Public Schools of Robeson County Early College High School	Robeson Community College	
101	Randolph County School System	Randolph Early College High School	Randolph Community College	
102	Richmond County Schools	Richmond County Early College High School	Richmond Community College	
103	Roanoke Rapids City Schools	Roanoke Rapids Early College High School	Halifax Community College	
104	Rockingham County Schools	Rockingham County Early College High School	Rockingham Community College	
105	Rowan-Salisbury Schools	Rowan County Early College High School	Rowan-Cabarrus Community College	
106	Rutherford County Schools	Rutherford Early College High School	Isothermal Community College	
107	Sampson County Schools	Sampson Early College High School	Sampson Community College	
108	Scotland County Schools	Scotland Early College High School	Richmond Community College	
109	Stanly County Schools	Stanly Early College High School	Stanly Community College	
110	Stanly County Schools	Stanly STEM Early College High	Stanly Community College	

#	PSU Name	School Name	IHE Name	
		School		
111	Stokes County Schools	Stokes County Early College High School	Forsyth Tech Community College	
112	Surry County Schools	Surry Early College High School of Design	Surry Community College	
113	Tyrrell County Schools	Columbia Early College High School	Beaufort Community College	
114	Union County Public Schools	Union County Early College High School	South Piedmont Community College	
115	Vance County Schools	Vance County Early College High School	Vance-Granville Community College	
116	Wake County Schools	North Wake College and Career Academy	Wake Tech Community College	
117	Wake County Schools	Vernon Malone College and Career Academy	Wake Tech Community College	
118	Wake County Schools	Wake Early College of Health and Science	Wake Tech Community College	
119	Wake County Schools	Wake STEM Early College High School	North Carolina State University	
120	Wake County Schools	Wake Young Men's Leadership Academy	St. Augustine University	
121	Wake County Schools	Wake Young Women's Leadership Academy	St. Augustine University	
122	Warren County Schools	Warren Early College High School	Vance-Granville Community College	
123	Washington County Schools	Washington County Early College High School	Beaufort Community College	
124	Watauga County Schools	Watauga Innovation Academy	Caldwell Community College and Tech Institute	
125	Wayne County Public Schools	Wayne Early/Middle College High School	Wayne Community College	
126	Wayne County Public Schools	Wayne School of Engineering at Goldsboro High School	Wayne Community College	
127	Weldon City Schools	Roanoke Valley Early College High School	Halifax Community College	
128	Wilkes County Schools	Wilkes Early College High School	Wilkes Community College	

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#	PSU Name	School Name	IHE Name		
129	Wilson County Schools	Wilson Academy of Applied Technology	Wilson Community College		
130	Wilson County Schools	Wilson Early College Academy	Wilson Community college		
131	Winston Salem / Forsyth County Schools	Early College of Forsyth County	Forsyth Tech Community College		
132	Winston Salem / Forsyth County Schools	Middle College of Forsyth County	Forsyth Tech Community College		
133	Yadkin County Schools	Yadkin Early College High School	Surry Community College		



Table 5: Retention rate and cohort graduation rate of Cooperative and Innovative High Schools for the 2020-2021 school year; number of dropouts from the 2019-2020 school year

#	PSU Name	School Name	Retention Rate	Number of Dropouts*	Cohort Graduation Rate**
1	Alamance-Burlington Schools	Alamance-Burlington Early College High School	>95%	*	>95%
2	Alexander County Schools	Alexander Early College High School	89%	<10	>95%
3	Anson County Schools	Anson County Early College High School	95%	*	>95%
4	Ashe County Schools	Ashe County Early College High School	92%	*	N/A
5	Asheville City Schools	School of Inquiry and Life Sciences at Asheville	93%	<10	>95%
6	Beaufort County Schools	Beaufort County Early College High School	91%	*	>95%
7	Bertie County Schools	Bertie County Early College High School	91%	*	>95%
8	Bladen County Schools	Bladen County Early College High School	87%	*	N/A
9	Brunswick County Schools	Brunswick County Early College High School	>95%	<10	>95%
10	Buncombe County Schools	Buncombe County Early College High School	>95%	<10	94%
11	Buncombe County Schools	Buncombe County Middle College High School	82%	<10	89%
12	Buncombe County Schools	Martin L. Nesbitt Jr. Discovery Academy	>95%	*	>95%
13	Burke County Schools	Burke Middle College High School	93%	*	>95%
14	Cabarrus County Schools	Cabarrus Early College of Technology	92%	*	>95%
15	Cabarrus County Schools	Cabarrus-Kannapolis Early College High School	93%	*	>95%

#	PSU Name	School Name	Retention Rate	Number of Dropouts*	Cohort Graduation Rate**
16	Caldwell County Schools	Caldwell Applied Sciences Academy	>95%	*	>95%
17	Caldwell County Schools	Caldwell Early College High School	>95%	*	>95%
18	Camden County Schools	Camden Early College High School	89%	*	>95%
19	Carteret County Public Schools	Marine Science and Technology Early College High School	84%	*	N/A
20	Catawba County Schools	Challenger Early College High School	92%	*	>95%
21	Charlotte-Mecklenburg Schools	Cato Middle College High School	>95%	*	>95%
22	Charlotte-Mecklenburg Schools	Charlotte Engineering Early College High School	89%	*	>95%
23	Charlotte-Mecklenburg Schools	Charlotte Teacher Early College High School	83%	*	N/A
24	Charlotte-Mecklenburg Schools	Harper Middle College High School	>95%	<10	>95%
25	Charlotte-Mecklenburg Schools	Hawthorne Academy of Health Sciences	90%	*	>95%
26	Charlotte-Mecklenburg Schools	Levine Middle College High School	>95%	<10	>95%
27	Charlotte-Mecklenburg Schools	Merancas Middle College High School at CPCC	91%	*	>95%
28	Charlotte-Mecklenburg Schools	Performance Learning Center	87%	<10	81%
29	Chatham County Schools	Chatham County School of Science and Engineering	87%	*	>95%
30	Cherokee County Schools	Tri-County Early College High School	94%	*	>95%
31	Cleveland County Schools	Cleveland Early College High School	>95%	*	>95%

#	PSU Name	School Name	Retention Rate	Number of Dropouts*	Cohort Graduation Rate**
32	Columbus County Schools	Columbus Career and College Academy	91%	<10	90%
33	Craven County Schools	Craven Early College High School	>95%	*	>95%
34	Craven County Schools	Early College EAST High School	89%	*	>95%
35	Cumberland County Schools	Cross Creek Early College High School	94%	*	>95%
36	Cumberland County Schools	Cumberland International Early College High School	>95%	*	>95%
37	Cumberland County Schools	Cumberland Polytechnic High School	89%	*	>95%
38	Currituck County Schools	J.P. Knapp Early College High School	95%	*	>95%
39	Davidson County Schools	Davidson Early College High School	87%	*	>95%
40	Davidson County Schools	Yadkin Valley Regional Career Academy	85%	*	>95%
41	Davie County Schools	Davie County Early College High School	>95%	*	>95%
42	Duplin County Schools	Duplin Early College High School	95%	<10	>95%
43	Durham Public Schools	City of Medicine Academy	93%	*	>95%
44	Durham Public Schools	Hillside New Tech High School	85%	*	>95%
45	Durham Public Schools	Josephine Dobbs Clement Early College High School	>95%	*	>95%
46	Durham Public Schools	Middle College High School at DTCC	95%	*	>95%
47	Edgecombe County Public Schools	Edgecombe Early College High School	>95%	*	>95%
48	Elizabeth City-Pasquotank Public Schools	Elizabeth City Pasquotank Early College High School	87%	*	N/A
49	Franklin County Schools	Franklin County Early College High School	95%	*	93%

Page 45 SBCC 02/18/2022

#	PSU Name	School Name	Retention Rate	Number of Dropouts*	Cohort Graduation Rate**
50	Gaston County Schools	Gaston Early College High School	90%	*	>95%
51	Granville County Schools	Granville Early College High School	95%	*	>95%
52	Greene County Schools	Greene Early College High School	>95%	*	>95%
53	Guilford County Schools	Early College at Guilford College	94%	*	>95%
54	Guilford County Schools	Early/Middle College at Bennett	48%	*	>95%
55	Guilford County Schools	Early/Middle College at GTCC - Greensboro	94%	*	>95%
56	Guilford County Schools	Early/Middle College at GTCC - High Point	93%	*	>95%
57	Guilford County Schools	Early/Middle College at GTCC - Jamestown	>95%	*	>95%
58	Guilford County Schools	Early/Middle College at NC A&T	90%	*	>95%
59	Guilford County Schools	Greensboro College Middle College	91%	*	>95%
60	Guilford County Schools	Middle College at UNCG	>95%	*	>95%
61	Guilford County Schools	STEM Early College at NC A&T	>95%	*	>95%
62	Guilford County Schools	The Academy at Ben L. Smith High School	>95%	*	>95%
63	Guilford County Schools	The Kearns Academy at Central	95%	*	>95%
64	Halifax County Schools	Halifax County Early College High School	85%	*	N/A
65	Harnett County Schools	Harnett County Early College High School	79%	*	>95%
66	Haywood County Schools	Haywood Early College High School	91%	*	95%
67	Henderson County Schools	Henderson County Early College High School	>95%	*	>95%
68	Hertford County Schools	Hertford County Early College High School	94%	*	>95%

Page 46 SBCC 02/18/2022

#	PSU Name	School Name	Retention Rate	Number of Dropouts*	Cohort Graduation Rate**
69	Hoke County Schools	SandHoke Early College High School	>95%	*	>95%
70	Hyde County Schools	Mattamuskeet Early College High School	91%	<10	>95%
71	Iredell-Statesville Schools	Agriculture and Science Early College High School	91%	<10	>95%
72	Iredell-Statesville Schools	Collaborative College for Technology and Leadership	92%	<10	>95%
73	Iredell-Statesville Schools	Crossroads Arts and Sciences Early College High School	93%	*	>95%
74	Jackson County Public Schools	Blue Ridge Early College High School	86%	*	93%
75	Jackson County Public Schools	Jackson County Early College High School	89%	*	>95%
76	Johnston County Public Schools	Johnston County Early College Academy	93%	<10	>95%
77	Johnston County Public Schools	Johnston County Schools Career Technical Leadership Academy	80%	*	>95%
78	Lee County Schools	Lee County Early College High School	>95%	*	>95%
79	Lenoir County Public Schools	Lenoir County Early College High School	>95%	*	>95%
80	Macon County Schools	Macon County Early College High School	92%	*	>95%
81	Madison County Schools	Madison Early College High School	94%	*	>95%
82	McDowell County Schools	McDowell Academy for Innovation	83%	*	91%
83	McDowell County Schools	McDowell Early College High School	94%	*	>95%
84	Mitchell County Schools	Mayland Early College High School	94%	*	81%

#	PSU Name	School Name	Retention Rate	Number of Dropouts*	Cohort Graduation Rate**
85	Montgomery County Schools	Montgomery County Early College High School	>95%	*	>95%
86	Nash County Public Schools	Center for Industry, Technology and Innovation High School	86%	*	N/A
87	Nash County Public Schools	Nash-Rocky Mount Early College High School	91%	*	>95%
88	New Hanover County Schools	Isaac M. Bear Early College High School	>95%	*	>95%
89	New Hanover County Schools	Southeast Area Technical High School	91%	*	N/A
90	New Hanover County Schools	Wilmington Early College High School	95%	*	>95%
91	Northampton County Schools	Northampton County Early College High School	94%	*	>95%
92	Northeast Regional School - Biotech/Agri	Northeast Regional School of Biotechnology and Agriscience (NERSBA)	92%	*	94%
93	Onslow County Schools	Onslow Early College High School	94%	*	N/A
94	Pender County Schools	Pender Early College High School	>95%	*	>95%
95	Person County Schools	Person Early College for Innovation and Leadership	91%	*	>95%
96	Pitt County Schools	Innovation Early College High School	93%	*	N/A
97	Pitt County Schools	Pitt County Early College High School	>95%	*	>95%
98	Polk County Schools	Polk County Early College High School	71%	*	93%
99	Public Schools of Robeson County	Public Schools of Robeson County Early College High School	92%	*	94%
100	Randolph County School System	Randolph Early College High School	>95%	<10	>95%

#	PSU Name	School Name	Retention Rate	Number of Dropouts*	Cohort Graduation Rate**
101	Richmond County Schools	Richmond County Early College High School	>95%	*	>95%
102	Roanoke Rapids City Schools	Roanoke Rapids Early College High School	94%	*	N/A
103	Rockingham County Schools	Rockingham County Early College High School	95%	<10	>95%
104	Rowan-Salisbury Schools	Rowan County Early College High School	>95%	*	>95%
105	Rutherford County Schools	Rutherford Early College High School	93%	*	>95%
106	Sampson County Schools	Sampson Early College High School	>95%	*	>95%
107	Scotland County Schools	Scotland Early College High School	92%	*	>95%
108	Stanly County Schools	Stanly Early College High School	90%	*	>95%
109	Stanly County Schools	Stanly STEM Early College High School	76%	*	N/A
110	Stokes County Schools	Stokes County Early College High School	95%	<10	>95%
111	Surry County Schools	Surry Early College High School of Design	93%	*	>95%
112	Tyrrell County Schools	Columbia Early College High School	91%	<10	88%
113	Union County Public Schools	Union County Early College High School	91%	*	>95%
114	Vance County Schools	Vance County Early College High School	89%	*	>95%
115	Wake County Schools	North Wake College and Career Academy	91%	*	>95%
116	Wake County Schools	Vernon Malone College and Career Academy	91%	*	95%

#	PSU Name	School Name	Retention Rate	Number of Dropouts*	Cohort Graduation Rate**
117	Wake County Schools	Wake Early College of Health and Science	>95%	*	>95%
118	Wake County Schools	Wake STEM Early College High School	94%	*	>95%
119	Wake County Schools	Wake Young Men's Leadership Academy	94%	*	>95%
120	Wake County Schools	Wake Young Women's Leadership Academy	91%	*	>95%
121	Warren County Schools	Warren Early College High School	93%	*	88%
122	Washington County Schools	Washington County Early College High School	80%	*	N/A
123	Watauga County Schools	Watauga Innovation Academy	>95%	<10	>95%
124	Wayne County Public Schools	Wayne Early/Middle College High School	94%	<10	>95%
125	Wayne County Public Schools	Wayne School of Engineering at Goldsboro High School	94%	<10	>95%
126	Weldon City Schools	Roanoke Valley Early College High School	93%	*	>95%
127	Wilkes County Schools	Wilkes Early College High School	>95%	*	>95%
128	Wilson County Schools	Wilson Academy of Applied Technology	>95%	*	93%
129	Wilson County Schools	Wilson Early College Academy	>95%	<10	>95%
130	Winston Salem / Forsyth County Schools	Early College of Forsyth County	>95%	*	>95%
131	Winston Salem / Forsyth County Schools	Middle College of Forsyth County	>95%	*	>95%
132	Yadkin County Schools	Yadkin Early College High School	>95%	*	>95%

 $^{^{\}star}$ One year lag data from the 2019-2020 school year. Individual student counts less than 10 are displayed as <10, individual counts of zero are denoted with an * .

^{**}Schools with N/A are new CIHS and data is not yet available for this measure or the Cohort size is too small to calculate data through the system.

Table 6: Enrollment in Cooperative Innovative High Schools (CIHS) for the 2020-2021 school year. Each CIHS is permitted by legislation to serve 100 students per grade level.

#	PSU Name	School Name	Total
1	Alamance-Burlington Schools	Alamance-Burlington Early College High School	223
2	Alexander County Schools	Alexander Early College High School	225
3	Anson County Schools	Anson County Early College High School	256
4	Ashe County Schools	Ashe County Early College High School	120
5	Asheville City Schools	School of Inquiry and Life Sciences at Asheville	372
6	Beaufort County Schools	Beaufort County Early College High School	261
7	Bertie County Schools	Bertie County Early College High School	178
8	Bladen County Schools	Bladen County Early College High School	134
9	Brunswick County Schools	Brunswick County Early College High School	389
10	Buncombe County Schools	Buncombe County Early College High School	289
11	Buncombe County Schools	Buncombe County Middle College High School	61
12	Buncombe County Schools	Martin L. Nesbitt Jr. Discovery Academy	385
13	Burke County Schools	Burke Middle College High School	143
14	Cabarrus County Schools	Cabarrus Early College of Technology	226
15	Cabarrus County Schools	Cabarrus-Kannapolis Early College High School	241
16	Caldwell County Schools	Caldwell Applied Sciences Academy	222
17	Caldwell County Schools	Caldwell Early College High School	410
18	Camden County Schools	Camden Early College High School	175
19	Carteret County Public Schools	Marine Science and Technology Early College High School	102
20	Catawba County Schools	Challenger Early College High School	375
21	Charlotte-Mecklenburg Schools	Cato Middle College High School	166
22	Charlotte-Mecklenburg Schools	Charlotte Engineering Early College High School	313

Page 51 SBCC

#	PSU Name	School Name	Total
23	Charlotte-Mecklenburg Schools	Charlotte Teacher Early College High School	184
24	Charlotte-Mecklenburg Schools	Harper Middle College High School	179
25	Charlotte-Mecklenburg Schools	Hawthorne Academy of Health Sciences	326
26	Charlotte-Mecklenburg Schools	Levine Middle College High School	246
27	Charlotte-Mecklenburg Schools	Merancas Middle College High School at CPCC	158
28	Charlotte-Mecklenburg Schools	Performance Learning Center	98
29	Chatham County Schools	Chatham County School of Science and Engineering	103
30	Cherokee County Schools	Tri-County Early College High School	157
31	Cleveland County Schools	Cleveland Early College High School	228
32	Columbus County Schools	Columbus Career and College Academy	274
33	Craven County Schools	Craven Early College High School	223
34	Craven County Schools	Early College EAST High School	206
35	Cumberland County Schools	Cross Creek Early College High School	275
36	Cumberland County Schools	Cumberland International Early College High School	299
37	Cumberland County Schools	Cumberland Polytechnic High School	290
38	Currituck County Schools	J.P. Knapp Early College High School	284
39	Davidson County Schools	Davidson Early College High School	153
40	Davidson County Schools	Yadkin Valley Regional Career Academy	188
41	Davie County Schools	Davie County Early College High School	166
42	Duplin County Schools	Duplin Early College High School	198
43	Durham Public Schools	City of Medicine Academy	338
44	Durham Public Schools	Hillside New Tech High School	346
45	Durham Public Schools	Josephine Dobbs Clement Early College High School	395
46	Durham Public Schools	Middle College High School at DTCC	178

#	PSU Name	School Name	Total
47	Edgecombe County Public Schools	Edgecombe Early College High School	200
48	Elizabeth City-Pasquotank Public Schools	Elizabeth City Pasquotank Early College High School	140
49	Franklin County Schools	Franklin County Early College High School	206
50	Gaston County Schools	Gaston Early College High School	236
51	Granville County Schools	Granville Early College High School	241
52	Greene County Schools	Greene Early College High School	155
53	Guilford County Schools	Early College at Guilford College	202
54	Guilford County Schools	Early/Middle College at Bennett	59
55	Guilford County Schools	Early/Middle College at GTCC - Greensboro	158
56	Guilford County Schools	Early/Middle College at GTCC - High Point	177
57	Guilford County Schools	Early/Middle College at GTCC - Jamestown	275
58	Guilford County Schools	Early/Middle College at NC A&T	150
59	Guilford County Schools	Greensboro College Middle College	119
60	Guilford County Schools	Middle College at UNCG	217
61	Guilford County Schools	STEM Early College at NC A&T	190
62	Guilford County Schools	The Academy at Ben L. Smith High School	229
63	Guilford County Schools	The Kearns Academy at Central	129
64	Halifax County Schools	Halifax County Early College High School	90
65	Harnett County Schools	Harnett County Early College High School	116
66	Haywood County Schools	Haywood Early College High School	189
67	Henderson County Schools	Henderson County Early College High School	209
68	Hertford County Schools	Hertford County Early College High School	190
69	Hoke County Schools	SandHoke Early College High School	459
70	Hyde County Schools	Mattamuskeet Early College High School	104

#	PSU Name	School Name	Total
71	Iredell-Statesville Schools	Agriculture and Science Early College High School	236
72	Iredell-Statesville Schools	Collaborative College for Technology and Leadership	232
73	Iredell-Statesville Schools	Crossroads Arts and Sciences Early College High School	269
74	Jackson County Public Schools	Blue Ridge Early College High School	98
75	Jackson County Public Schools	Jackson County Early College High School	114
76	Johnston County Public Schools	Johnston County Early College Academy	267
77	Johnston County Public Schools	Johnston County Schools Career Technical Leadership Academy	185
78	Lee County Schools	Lee County Early College High School	308
79	Lenoir County Public Schools	Lenoir County Early College High School	201
80	Macon County Schools	Macon County Early College High School	134
81	Madison County Schools	Madison Early College High School	279
82	McDowell County Schools	McDowell Academy for Innovation	126
83	McDowell County Schools	McDowell Early College High School	285
84	Mitchell County Schools	Mayland Early College High School	151
85	Montgomery County Schools	Montgomery County Early College High School	265
86	Nash County Public Schools	Center for Industry, Technology and Innovation High School	94
87	Nash County Public Schools	Nash-Rocky Mount Early College High School	380
88	New Hanover County Schools	Isaac M. Bear Early College High School	238
89	New Hanover County Schools	Southeast Area Technical High School	193
90	New Hanover County Schools	Wilmington Early College High School	253
91	Northampton County Schools	Northampton County Early College High School	154
92	Northeast Regional School - Biotech/Agri	Northeast Regional School of Biotechnology and Agriscience (NERSBA)	183
93	Onslow County Schools	Onslow Early College High School	202

#	PSU Name	School Name	Total
94	Pender County Schools	Pender Early College High School	236
95	Person County Schools	Person Early College for Innovation and Leadership	188
96	Pitt County Schools	Innovation Early College High School	158
97	Pitt County Schools	Pitt County Early College High School	312
98	Polk County Schools	Polk County Early College High School	56
99	Public Schools of Robeson County	Public Schools of Robeson County Early College High School	245
100	Randolph County School System	Randolph Early College High School	370
101	Richmond County Schools	Richmond County Early College High School	288
102	Roanoke Rapids City Schools	Roanoke Rapids Early College High School	143
103	Rockingham County Schools	Rockingham County Early College High School	318
104	Rowan-Salisbury Schools	Rowan County Early College High School	241
105	Rutherford County Schools	Rutherford Early College High School	203
106	Sampson County Schools	Sampson Early College High School	256
107	Scotland County Schools	Scotland Early College High School	213
108	Stanly County Schools	Stanly Early College High School	186
109	Stanly County Schools	Stanly STEM Early College High School	83
110	Stokes County Schools	Stokes County Early College High School	166
111	Surry County Schools	Surry Early College High School of Design	321
112	Tyrrell County Schools	Columbia Early College High School	208
113	Union County Public Schools	Union County Early College High School	356
114	Vance County Schools	Vance County Early College High School	225
115	Wake County Schools	North Wake College and Career Academy	358
116	Wake County Schools	Vernon Malone College and Career Academy	381
117	Wake County Schools	Wake Early College of Health and Science	338

#	PSU Name	School Name	Total
118	Wake County Schools	Wake STEM Early College High School	257
119	Wake County Schools	Wake Young Men's Leadership Academy	137
120	Wake County Schools	Wake Young Women's Leadership Academy	195
121	Warren County Schools	Warren Early College High School	126
122	Washington County Schools	Washington County Early College High School	74
123	Watauga County Schools	Watauga Innovation Academy	281
124	Wayne County Public Schools	Wayne Early/Middle College High School	239
125	Wayne County Public Schools	Wayne School of Engineering at Goldsboro High School	256
126	Weldon City Schools	Roanoke Valley Early College High School	128
127	Wilkes County Schools	Wilkes Early College High School	258
128	Wilson County Schools	Wilson Academy of Applied Technology	205
129	Wilson County Schools	Wilson Early College Academy	249
130	Winston Salem / Forsyth County Schools	Early College of Forsyth County	257
131	Winston Salem / Forsyth County Schools	Middle College of Forsyth County	112
132	Yadkin County Schools	Yadkin Early College High School	225
Tota	al Enrolled		28,893
Ave	rage Size of a CIHS		214

NORTH CAROLINA COMMUNITY COLLEGE SYSTEM (NCCCS) Cooperative Innovative High School (CIHS) Programs

Course Enrollment and Degree Completion

During the 2020-2021 academic year, Cooperative Innovative High School Students enrolled in 109,523 credit-level college courses, an average of 5 per term. In Fall 2020, Cooperative Innovative High School students completed 79% of their credit-level courses with a C or better, compared to 71% of the general student population. The average Fall 2020 GPA for Cooperative Innovative High School students was 2.85.

Figure 15: Fall 2020 Cooperative Innovative High School credit-level course success rates and grade average by pathway

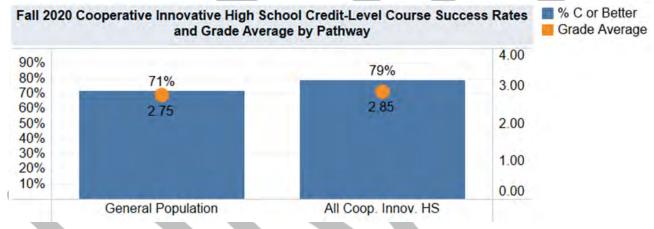
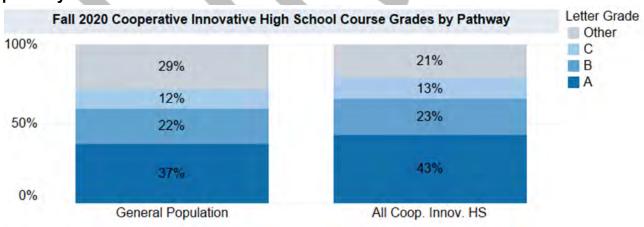


Figure 16: Fall 2020 Cooperative Innovative High School course grades by pathway



During the 2020-2021 academic year, Cooperative Innovative High School students earned a total of 3,751 credentials.

2020-2021 Cooperative Innovative High School Credential Count by Pathway

100%
56
778

80%
60%
40%
2,917

Figure 17: 2020-2021 Cooperative Innovative High School credential count by pathway

Post-Graduation Employment

The North Carolina Community College System, with the Department of Commerce, reviewed employment status and wage outcomes of Career and College Promise students who graduated high school in 2018. These students were not enrolled in any postsecondary institution in 2019-2020 and had a full-time or part-time employment record in Quarter 1 of 2020. This sample is limited to those students whose social security numbers matched with Department of Commerce records. Students with missing social security numbers or whose employment is not tracked by the NC Department of Commerce (e.g., self-employed, federal employees, or those employed out of state) were not included. Wage records for 928 CIHS 2018 graduates were found for the 1st quarter of 2020. The median Quarter 1 wage for this sample was \$4,381.

UNC SYSTEMCooperative Innovative High School (CIHS) Programs

Institutions within the University of North Carolina (UNC) system admitted 10,144*

Cooperative and Innovative High School students for Fall 2021 based on preliminary results. UNC system admissions of CIHS students increased by 946 (9%) students admitted for Fall 2021. Refer to table 6 for admissions of Cooperative Innovative High School students. A breakdown by campus is indicated in the following table.

*Note: Students may apply and be admitted to multiple UNC Institutions.

Table 7: CHIS student admissions to UNC system schools, Fall 2021

UNC Institution	Number of CIHS students admitted to UNC Institutions, Fall 2021 (As of 11/22/2021**)
Appalachian State University	987
East Carolina University	1,349
Elizabeth City State University	183
Fayetteville State University	409
North Carolina A&T State University	710
North Carolina Central University	479
North Carolina State University	712
University of North Carolina - Asheville	298
University of North Carolina – Chapel Hill	573
University of North Carolina – Charlotte	1,306
University of North Carolina – Greensboro	948
University of North Carolina – Pembroke	446
University of North Carolina – Wilmington	598
University of North Carolina – School of the Arts	<10
Western Carolina University	768
Winston-Salem State University	374
UNC Total	10,144

^{**}Neither IPEDS Admissions nor the Freshmen Admissions and Performance dashboard have yet been finalized for the current year, this data should be considered preliminary. Refer to the UNC System Stats. Data, & Reports page for official results.

NC INDEPENDENT COLLEGES AND UNIVERSITIES Cooperative Innovative High School (CIHS) Programs

Institutions within the NC Independent Colleges and Universities system admitted **2,260*** Cooperative and Innovative High School students for Fall 2021. This was a decrease of 528 (19%) students admitted from Fall 2020. A breakdown by campus is indicated in the following table. Campuses in bold house a CIHS Early or Middle College program.

*Note: Students may apply and be admitted to multiple NCICU Institutions.

Table 8: CHIS student admissions to NCICU schools, Fall 2021

Number of CIHS students admitted to NCICU Institutions, Fall 2021**
100
42
<10
13
<10
262
66
<10
*
18
231
10
<10
171
133
*
106
*
<10
<10
11

NCICU Institution	Number of CIHS students admitted to NCICU Institutions, Fall 2021**
Meredith College	68
Methodist University	118
Montreat College	*
N. C. Wesleyan College	*
Pfeiffer University	76
Queens University of Charlotte	143
St. Andrews University	*
Saint Augustine's University	*
Salem College	12
Shaw University	58
University of Mount Olive	14
Wake Forest University	24
Warren Wilson College	41
William Peace University	15
Wingate University	506
NCICU Total	2,260

^{**}In accordance with FERPA guidelines, individual student counts less than 10 are displayed as <10, individual counts of zero are denoted with an * .

COOPERATIVE INNOVATIVE HIGH SCHOOL PROGRAMS Success Stories from across North Carolina

Based on CIHS 2020-2021 Annual Reports submitted by Schools

2021 CIHS Success Stories

The Academy at Smith, Guilford County Schools

Challenges are what make life interesting. Overcoming them is what makes them meaningful. -Kim Latigay

One of our recent graduates is the youngest of three boys born to Vietnamese immigrants who spoke very little English. Wanting to follow in the footsteps of his older brothers, this student chose to enroll as a student at The Academy at Smith. During his tenure at The Academy, he persevered and overcame numerous hardships. His story is one of triumph over adversity.

As a student in the special needs program, he struggled with both reading comprehension and written communication. Neither of his parents spoke English very well, and his oldest brother was a student in the special needs program. Although he often struggled with concepts that may come easily to others and the amount of support at home had its limitations, he never allowed his learning differences to slow him down. Instead, he sought the help of teachers and friends to help him reach the goals that he set for himself.

During the fall of his senior year, his father lost his battle with cancer. It was during his father's illness and subsequent death that this student realized that he wanted to succeed not only for himself but also for his father. Someone once said, "Your hardest time often leads to the greatest moments of life." This became a mantra; he continued his membership in clubs such as Anime and Chess and began to take on leadership roles. He began to volunteer to read aloud and to be the first to give speeches in class. What was once a daunting task became something he would look forward to that afforded him the opportunity to exhibit a skill in which he excelled.

This student embodies the words of Kathryn Connor, who once said, "Resilience embodies the personal qualities that enable one to thrive in the face of adversity." The once reticent son of Vietnamese immigrants who was in the special needs program while in school is now enrolled as a freshman at the University of North Carolina at Greensboro, where he is majoring in graphic art. In short, this student has overcome his challenges and has truly become a young man who would make any father proud.

Agriculture and Science Early College, Iredell-Statesville Schools

One of our students started her 9th grade in our first year of operation. She struggled with a lack of family support and stable housing, so her attendance was sporadic. She was very smart and capable, but she would have extended periods where motivation lagged, and she would not be successful in her classes.

Eventually she stopped coming during her senior year. There were promises of transferring to a traditional high school or completing a diploma through an online homeschool program. Neither of these happened and she stopped communicating with anyone from school.

Our counselor found her working a local retail job and had a heart-to-heart talk with her. She truly wanted to finish high school and earn a diploma. Our counselor and staff worked with her and arranged a plan where she could complete her class requirements online and through credit recovery. She was determined and she kept the focus to finish all high school requirements.

She was not interested in attending our formal graduation ceremony, and there probably would not have been any family there to celebrate with her. However, ASEC staff arranged with her employer to give her a ten minute break from work and hold a surprise personal graduation ceremony in the parking lot. There was a tremendous sense of pride, in the student, the staff who had supported her, and from her work peers, who truly admired and respected her.

Two other students who were members of the ASEC opening year freshman class both represented our target populations and were interested in animal science. One of them knew that she wanted to go to NC State and become a veterinarian. The other knew she was interested in animal science. Both took animal science classes through our partnership with North Iredell High School, a traditional high school, and both excelled.

ASEC is a five-year school, but these two students completed their high school diploma and their associate degree in four years. Both students had decided they wanted to be veterinarians. These two members of our opening year ninth-grade class are now at NC State as animal science majors, well on their way to the next step in their goals.

Alamance-Burlington Early College, Alamance-Burlington School System

Our success story is one of perseverance. We began the year fully remote and learned to navigate that as a school community. In March, students were given the option of returning to school every other day or staying at home, while the community college continued to stay fully remote. Students had to learn how to balance both. Teachers had to figure out how to adapt to teach students at home at the same time they were teaching students in person. We are happy to report that all our seniors graduated and 66% of them earned an associate degree.

Anson Early College, Anson County Schools

At Anson Early College we serve students from various backgrounds. This past year one of our graduating students was from Venezuela and moved to the United States at the beginning of her sophomore year of high school. I remember meeting this student for the first time as she was enrolling at Anson Early College. She did speak English, but it was limited. She was very polite, and so excited about her educational journey. I knew from the first day I met her she would be successful at Anson Early College because she had the desire and will to succeed. I knew she would face barriers, but I also knew our school community could help her through. She enrolled in a full high

school course load her first semester and started taking college classes during the second semester of her sophomore year. We wanted to get her adjusted to our environment before enrolling her in college classes.

The student took advantage of every opportunity offered to her. She got involved in South Piedmont Community College's Student Government Association and several other clubs with the college. She enrolled herself in tutoring sessions when needed and was accepted into the National Honor Society. She participated in community service events and made friends. People were drawn to her and loved her eagerness to learn and succeed. This first generation college student graduated with her Associate in Arts degree and received a full ride to a four year university. I believe our smaller environment coupled with the support systems we have in place at Anson Early College helped this student overcome her barriers and excel in high school and her college classes.

Ashe Early College, Ashe County Schools

Ashe Early College, nestled at the base of North Carolina's Mount Jefferson, provides an exceptional opportunity for the students of Ashe County. How do we know? We asked them. Our 9th graders wrote these words:

"The moment I walked in the doors five weeks ago, I fell in love. We have so much freedom, it seems unreal. Our lunch is an hour and a half. We spend that time catching up on work, getting homework done early, or attending clubs."

"Imagine waking up and being excited for school? Not many think this, however what if there was a school like that? Ashe Early College is that school, a phenomenal place that cares about students."

"Ashe Early College is my place to be free, make decisions, have opinions, and express them freely. I feel respected. Everybody treats me like an adult. They give me an immense amount of freedom, but with freedom comes responsibility--to keep my grades up, to ask for help, to turn my work in on time, and communicate with teachers when the inevitable happens."

Bertie Early College, Bertie County Schools

The 2020-2021 school posed several challenges related to the COVID pandemic that created obstacles for students, staff, and families of Bertie Early College. Our staff went above and beyond to ensure that students were on track with all classes. Our teachers worked diligently to communicate with families and made sure resources were available. They especially made sure our Seniors had a memorable senior year by reaching out to our community businesses and churches to get donations to create grad baskets for each senior. Grad baskets included items needed for college such as towels, detergent, soap, sheets, hangers and more. They also hosted a Senior banquet to bring the seniors together to present them with their baskets and serve their "last meal" as BECHS students. BECHS staff keeps their students at the center of all that they do, and they did not let the pandemic keep our Seniors from shining!

Blue Ridge Early College, Jackson County Public Schools

Blue Ridge Early College provides an engaging academic setting for students in grades 9-13. Our rural location on the plateau in Cashiers, NC. The opportunity for our students to access college courses within our school building is pivotal for our community's continued success. Being geographically isolated impacts many aspects of our students' daily lives, including travel, internet connectivity, high cost of living, food insufficiencies, and the access to college resources. Our Early College campus reduces those barriers for our students and their families. One of our recent graduates came to us as an English Language Learner. As a freshman, she struggled academically. Yet, through hard work, determination, and support, she successfully completed her Associate of Arts degree in College Transfer and she was accepted and is attending the University of North Carolina at Chapel Hill.

Brunswick Early College, Brunswick County Schools

I want to share a student address from last year's Graduation Ceremony. This student delivered her speech with confidence and grace. Our Superintendent whispered to me,

"Wow, I want a copy of that speech, I will be using her words again and giving her all the credit."

Allow me to share a little about this student before I share her speech. She came to Early College shy and very quiet. She became very engaged in her learning and loved going to school where classes were interactive. She appreciated the opportunity for all voices to be heard in the learning environment. She went from a shy, quiet young lady to a driven and compassionate leader during her time at Early College. She developed many friendships with a diverse group of students. She excelled in academics, found her voice, and now aspires to be a cardiologist. Please enjoy the words she shared on her Graduation Day last Spring.

"Thank you to every student, family member, and friend who is attending our ceremony today. It is my honor to deliver our student address in front of such an accomplished group. Today marks the completion of an era we have shared together at Brunswick Early College, and I would like to offer you some words of encouragement to continue to push forward in your future.

To begin, I want to ask you what our school's slogan means to you: "Success is our tradition." Not every student body can win their school Blue Ribbon status, capable of passing our classes after a severe hurricane wreaks havoc, or capable of maintaining resilience and determination after being thrown out of school for over a year due to a global pandemic. There is no denying that our school has upheld their vision for us students to graduate college, career, and life ready. However, there are still times when all of us feel like failures. Imagine that you've studied for hours for a test. If you don't receive the grade you hoped for, you begin to feel defeated. You've convinced yourself that there's no hope in trying, and you have succumbed to fear to the point you think you'll fail the class. This may sound like an over exaggeration, but I know it's a feeling many of us have experienced. We risk disappointing our family. If we fail, we don't go to a good college and we'll never get good jobs. We begin to develop traits like perfectionism that drain us more than they benefit us.

I am here today to tell each of you that regardless of the failures you've had in high school, you still made it to the finish line. You have succeeded in this chapter of your life because you held on until the end; this is the true pathway to success. Failures are just steps along our journey to success, because life was always meant to be a process, not a competition. How does a person work their way up to running a marathon? They track their progress by beating their own personal bests, not by comparing themselves to other runners.

Practice self-love every day and prioritize the nurturing relationships that you've built over the years. Learning how to appreciate these blessings in life will lead you on a healthy pathway to your own success and give you the power to inspire others to do the same. Always remember the progress you've made, and never let failure stop you from pursuing your goals. Make success into your own tradition."

Buncombe Early College, Buncombe County Schools

Last year, much of our focus was on just supporting students to navigate the unique challenges of the pandemic. Our teachers and support staff were relentless in their communication with students and families in order to maintain a connection with them during online or hybrid learning. Not surprisingly, students found it very difficult to thrive under these circumstances.

In spite of these challenges, we are proud to note that we had the highest percentage of students graduating with associate degrees since our school was established --- 82%. Our school community identified new ways to communicate with students and to offer support in creative and continuous ways.

Buncombe Middle College, Buncombe County Schools

BCMC made an intentional shift in our design to serve students in Grade 13 and to support students to identify certification and credential opportunities beyond their high school diploma. Historically, BCMC focused only on high school diploma completion for at-risk students. This past year, six students successfully completed a certification or credential with A-B Tech that aligns with their career goal. These certifications or credentials included Welding Technology, Sustainability Technologies, and Certified

Nursing Assistant. Additionally, we are seeing more students choose an associate degree path at BCMC, which is supported by the addition of a 13th grade.

Collaborative College for Technology and Leadership, Iredell-Statesville Schools

This graduating class of 2021 has multiple success stories to share! One of our graduates will be the first college graduate in his family. After much encouragement from our staff to apply to universities and complete the FAFSA, this student was accepted to continue his college education this fall at Western Carolina University.

Another of our graduates was awarded the SECU scholarship, which provides \$15,000 yearly for 4 years. He was also a finalist for the NC State Parks Scholarship Program. He graduated with a UNC endorsement and a college GPA greater than 4.5.

Another student graduated with her high school diploma and associate degree from CCTL in 3.5 years. Additionally, she chose to take and pay for a few extra college classes to improve her chances of entrance and success into a Pre-Med program. She took Medical Terminology 1 & 2 as extra college classes. She is continuing her education at UNC Chapel Hill.

Another student graduated with his high school diploma and associate degree from CCTL in 5 years. He came to CCTL with anger issues, immaturity, and a need for attention (even negative attention). This student faltered on occasion, but with support from his teachers, instructors, and advisors, ultimately persevered through the finish line. He is now working at AutoZone, putting his love and knowledge of vehicles to work.

Chatham Early College, Chatham County Schools

The 2020-2021 school year was our second graduating class and a year to remember. 14 of our 16 students walked across the stage with a high school diploma and an associate degree from Central Carolina Community College (CCCC). Five of our seniors returned in the 2021-2022 school year as super seniors. We continue to grow our program each year. Our students continue to excel, bringing positive recognition to our program. Our partnership with CCCC has been outstanding. They are great to work

with and have been very supportive in our efforts to grow our program. COVID-19 continued to bring challenges to this 2020-2021 school year, but our students persevered through remote learning and being homebound.

Our students continue to excel at our district Science Fair by earning 1st, 2nd and 3rd place awards. We also placed 1st overall, winning the entire Chatham County Schools' district Science Fair. Our students compete in the Science Olympiad each year and we continue to have students advance to the state level. Our students excelled at the NC Beta Club convention, leading 2 of our students to qualify for the national conference, where one student placed 4th in the science in the nation. Our successes in the five years of operation have elevated the interest in our program and the numbers of annual applications from students.

Here is what some of our parents and students are saying about our program:

"C.S.S.E. is an amazing school, with a staff that seems to care about the well-being of the students above anything else. Whenever I have questions about classes or really anything, they quickly respond to me and never leave me standing alone. I have never heard of or seen a school that cares about every single one of its students on such a personal level, and for that reason I always speak highly of C.S.S.E when given the opportunity."

"When my oldest came home from middle school 3 years ago and told me that she wanted to go to CSSE, I was worried that she would miss out on all of the regular high school experiences. After experiencing the family atmosphere, the small class size, the creative approach to learning, the modified schedule, and the excellent faculty and staff, I truly believe that both my children are having a better high school experience at CSSE than they would have had at a traditional high school. They are also gaining a gentler launch into their college life while still being supported by the whole CSSE family."

"I cannot express my gratitude for the option of this school for my son. CSSE is so perfectly suited to a teenager like my son. CSSE is an excellent example of what can be created by those who see a need and fill it — and create something exceptional. I have a younger son with an engineering and scientific mind and he will most definitely be attending CSSE in a few years — and he is already looking forward to it based on our

eldest son's experience. Thank you again and again for providing such an exceptional school for our young science and engineering minds to flourish!!"

We are excited about the continued growth and future successes of our CIHS. Our social media presence now includes a Twitter account @CCINOV8 with 198 'followers', a Facebook account with 185 followers and an Instagram account with 97 followers. We feel very fortunate to be able to offer this opportunity to Chatham County students and are excited to experience the growth and opportunities afforded to future students.

Cleveland Early College, Cleveland County Schools

As we all know, the 2020-2021 school year presented numerous challenges and unusual circumstances, but in true Viking fashion, our staff and students met each one head-on. We all saw a dip, big or small, in our scores across the board. I was so incredibly proud, however, of the majority of our students who continued to show up (in person or virtually), work hard, and stay the course. Our senior cohort was 90.2% proficient on the ACT, and the average composite score was a 21. We also saw a greater need for connection and social-emotional learning. To meet this need, our school counselor created Wellness Wednesdays to focus on different pillars of overall wellness: physical, nutritional, emotional, social, etc. We were able to offer academic catch up, pickleball clinics, yoga, counseling workshops, and art classes. We also included staff Wellness Wednesdays. Last year was challenging, but whether we were together or apart, one thing will always be certain... WE ARE CREW!

Craven Early College, Craven County Schools

I wanted to share the story of one of our graduates of the Class of 2021. This student was born in a refugee camp in Thailand. She immigrated to America when she was six years old. Currently, she is in the Regionally Increasing Baccalaureate Nurses (aRIBN) program. The aRIBN program is a partnership between East Carolina University and community colleges which allows nursing students to complete their associate degree in nursing and bachelor's degree in nursing.

She expressed that her goal is to serve internationally, specifically in developing countries, as a nurse. She wants to join the Peace Corps one day and find ways to increase healthcare access, establish better sanitation systems, provide educational opportunities, and help build other community infrastructures in areas of need.

Her motto is "No act of kindness, no matter how small, is ever wasted." She holds this motto in her heart and tries to live by it every day.

She communicated that she is grateful to Craven Community College for providing enriching opportunities to students of all ages and backgrounds: "Through my participation at Craven Early College High School, I was able to earn my associate degree and prepare for nursing school in a positive, fulfilling, way. I know that Craven will help guide me to my goals and I am so excited to be a part of such a wonderful community."

Crossroads Arts and Science Early College, Iredell-Statesville Schools

This student joined us at Crossroads Arts and Science Early College his sophomore year after a year at a local high school. He is Hispanic and his family, who speaks mostly Spanish, owns a local restaurant where he worked many hours each week. He focused on excelling academically from day one and was exceptional at Math. He continued to excel when he began taking classes at Mitchell Community College and began chipping away at an Associate in Science degree. His GPA continued to rise as he took more college classes and made A's consistently throughout. His greatest surprise, however, was when he was told that with a GPA of 4.661 he was at the top of his class at the end of his senior year.

His Super-senior year he began navigating the required Residency Determination Service and FAFSA, with support of our district translator. His family attended our FAFSA support night at the college and with the help of our college financial aid officer, were successful in completing the FAFSA. Every step he took was complicated by the language barrier, but he and his family reached out for the support we had in place, especially our district translator, and were able to navigate each hurdle successfully. He

was a frequent visitor to the counselor's office as well, who printed needed documents for him and assisted in filling out applications.

He was accepted to every University to which he applied, including NC State and UNC Chapel Hill. The date drew near when he had to make a commitment and he had still not heard back from UNC as to his financial awards. He and the counselor talked at length and he realized that he would have to take a leap of faith in selecting the school he really wanted to attend, which was UNC. He took that leap on May 1st and the next day was notified that he had been selected to receive the Carolina Covenant Scholarship, which offers a debt-free path to graduation through a combination of grants, scholarships and a work-study job. Covenant Scholars also have access to mentoring, academic and personal support services. It included a laptop, and other supports which he needed to be successful, as well.

He is currently at Chapel Hill and already has a position tutoring students in math. His plan is to major in Math and continue in pursuit of a master's degree. In his speech at graduation he quoted Albert Einstein: "Try not to become a man of success, but a man of value". This young man is truly a man of value. We are so proud to be his alma mater.

Cumberland International Early College, Cumberland County Schools

We had a student who was having difficulty maintaining his grades. His parents were immigrants who spoke minimal English. Being home during remote learning was difficult for him. He needed the immediate feedback and assistance he could receive when he was in the college classes. Additionally, he had difficulty with the technology and all the online resources. A discussion was had concerning what may be in his best interest and returning to his home school was considered. He had failed courses needed for graduation. After a meeting with a support team, a plan was put in place to help him get on track. He would not graduate with the number of college courses his peers would have, but he would have the support of the school. The ESL coordinator assisted school personnel as they communicated with parents to ensure everyone was working together

and aware of what was needed. This student encountered several roadblocks, both financial and personal. The small environment and a team of people committed to helping him find success made all the difference. He graduated high school, has entered college, and hopes to major in medicine.

Duplin Early College, Duplin County Schools

During the 2020-2021 school year, the schools reopened under Plan B due to the COVID-19 Pandemic. Students had the option to return to in-person learning or remain remote. The teachers work diligently to provide robust remote learning instruction while teaching students in person. All our students and staff were resilient! To balance the emotional toll of our new school structure, we were able to begin student-led clubs. I was amazed by the quality of activities and level of focus the students demonstrated to make Club Day successful! It was more than I could have imagined! The students found ways to collaborate, with the inclusion of remote students, to produce meaningful projects and activities. It was at that moment I realized that until we are faced with adversities, we truly don't know how effective the application of our instructional practices, the verbiage in our mission and vision statements, and culture of collaboration really are. The pandemic, in essence, proves that what we are doing works!

Early College at Guilford, Guilford County Schools

"Freshman year, you have to join a competition club and a service club," said a graduating senior at the Early College at Guilford (ECG). "ECG made me think about my community early on, to be civically minded and to find a way to fix those problems." That is exactly what he plans to do, especially now that he received the Emerging Leaders Scholarship to attend Purdue University's engineering program in the fall.

"Purdue engineering courses incorporate service projects with industry partners into coursework to encourage students to benefit the community," he explained. "That really struck me, because I want to use engineering to impact my community."

He lived in Ghana for 7 years before moving to the U.S., and he still visits family there regularly. He says those experiences inspired him to pursue engineering to help be part of the solution to problems he sees there.

"Engineering is all about solving problems. I have so many interests right now. There are water and transportation infrastructure as well as environmental problems, and I'm interested in civil engineering to look into them. I am also interested in exploring fields like Biomedical Engineering as well."

Still, he isn't waiting to graduate college to make a difference. In addition to taking on the rigorous academics at the Early College at Guilford and serving as president of the National History Day competitive team (winning first place at regionals in the website category in 2021), he regularly makes time to volunteer in this community, including feeding the homeless twice a week through Hot Dish and Hope.

"I started going with a friend my freshman year. I was nervous at first, but it was actually fun. Over the years I've gotten to know some of the guests and have learned so much about the stereotypes facing the poor through interactions with them as individuals."

His counselor points to an essay he wrote that emphasizes the importance of service in his life: "My endless pursuit is to improve the lives of those in my community." After reading, she adds, "He's one of those kids that you are definitely going to miss when they leave."

He encourages anyone considering attending the Early College at Guilford to go for it, admitting the academic rigor made him nervous to attend at first.

"Of course it is challenging, but there are so many opportunities and teachers to help you succeed. The early college is really individualized to help you be the best you. If there is anything you want to do, you can do it because there is so much support."

Early/Middle College at Guilford Technical Community College High Point, Guilford County Schools

One of our recent graduates is not only a first generation college student; she is a first generation American as well. She took full advantage of all the Early Middle College at GTCC has to offer. In three years, she completed not only all her high school graduation requirements, but she also completed her associate degree from Guilford Technical Community College. Essentially, she completed six years of education in three years, while graduating with full honors!

In addition to her incredible academic success, she was extremely active in our school community. She earned Guilford County Schools Service-Learning Diploma. This meant she documented over 200 hours of service-learning in our community. Many of these hours were completed at our school where she served as a Service-Learning Ambassador, a Lion Leader, a teacher's assistant and assisted with many multi-cultural events across our campus. She is continuing her education at the University of North Carolina at Chapel Hill, where she will pursue a degree in medicine.

Early Middle College at Guilford Technical Community College Jamestown, Guilford County Schools

As the middle daughter of three girls, this student is good at negotiating and being a peacemaker. Growing up with a military father, the girls learned about working hard and having self-discipline. This student excels in both academics and sports. She started playing basketball in third grade. Her hard work is paying off. In May, she will graduate from high school at the EMC @ GTCC Jamestown with an Associate's in Arts in four years. In the fall, she will attend Appalachian State to play basketball and study business management. "My teachers at the middle college have been more like second moms to me," said the student. "I feel a real connection with them. They helped me decide where to apply to college and how to manage my work and personal life."

When another student entered the ninth grade at the EMC @ GTCC Jamestown, she had only been in the continental US for one year. Transitioning to classes taught in

English was difficult, especially because she had a diagnosed learning disability in reading. These challenges did not stop this student. In May, she will earn her high school diploma and an Associates in Arts. "She is the hardest working student I have ever worked with," said Sarah Jones, her EC Case Manager. "She seeks out help and then actually takes the advice her teachers give her." She plans to attend UNCG in the fall to study graphic design. "No matter the situation, never give up," said this student. "Another door is always opening."

Edgecombe Early College, Edgecombe County Schools

An Edgecombe Early College High School graduating super senior spoke to the North Carolina State Board of Education in May 2021 on the topic of opportunity, access, and equity. He shared how the Early College environment and whole-child supports literally changed his life trajectory after escaping domestic abuse, living in transient housing, and navigating poverty. This scholar graduated from Edgecombe Early College and was accepted straight into NC A&T's College of Engineering with a full Corning scholarship and \$58,000 of other scholarships, thus setting him on a path to be the first in his family to graduate from college and to be debt free when starting his career.

Elizabeth City Pasquotank Early College, Elizabeth City Pasquotank Public Schools

Graduating this first ECPEC class was an exceptional experience. We knew from the beginning that like a first born child, they were our "experimental" students, but we had no idea how much perseverance they would have to demonstrate beginning in their junior year with the onset of the pandemic and online education at both the high school and college levels. In reviewing the students who graduated, I realized that almost a third of them were working full-time jobs while going to school online. Most were supplementing their families' incomes with their jobs. Many experienced personal loss in the last year and a half and great triumphs. I stand amazed at their determination to complete what we all started four years ago. It is important to recognize the work these

students did to help create the school we have today. I will be forever grateful to the class of 2021.

Gaston Early College, Gaston County Schools

We encourage our students to get involved in the community college we partner with, Gaston College. Over the past several years our students began expanding their leadership skills within the Gaston College Student Government Association (SGA). In the 2020-21 school year, every single leadership position within the college's SGA club was filled by a Gaston Early College High School (GECHS) student. Despite the many challenges that the COVID-19 pandemic created with in-person events within the SGA, these student leaders regularly met to plan events and sharpen their leadership skills. One event, in particular, stands out. These SGA students organized a canned food drive that combined the community college's students in both Gaston and Lincoln counties and their fellow GECHS students. The canned goods that were collected were then split between a local food pantry in Gaston County and Gaston College's internal food pantry called TRiO's Student Support Services. Student leadership, put to work in Gaston College's SGA extra curricular program, helped support students and families with food insecurities in two North Carolina counties!

Greene Early College, Greene County Schools

After one of the most challenging years of my career, every staff member chose to come back to do this work again this year, except for one teacher who accepted an assistant principal position in another county. We posted a 100% graduation rate last school year, and of our 19 graduates, our students earned 15 associate degrees and five certifications. We are extremely proud of this. In addition to that, our principal earned his doctoral degree, and we had a teacher receive his master's degree. We also had one teacher earn her National Board Certification last school year. As a result, we now have five or our eight teachers with National Board Certification. Lastly, we had the opportunity to hire one of our graduates to come back and teach with us. Our biology teacher graduated from Greene Early College in 2017. She received an early college

scholarship to Fayetteville State University, where she majored in biology. She is now enrolled in graduate school at Fayetteville State University, working towards her teacher certification.

Greensboro College Middle College, Guilford County Schools

It is a fact that educators, and students have faced some very trying times over the past two years due to the impacts of the global pandemic. However, GCMC has also had the honor of working with some of the most resilient hardworking students we've ever had before. Some of our Senior students returned to face-to-face learning midway through the 2020-2021 school year never having stepped foot on their school campus before. Their whole junior year was spent as a remote student. However, students persevered, and we graduated 100% of the students in Class of 21. With one student receiving a full four year academic scholarship to North Carolina Central University.

Henderson Early College, Henderson County Schools

One of our recent graduates is a very strong student and with her commitment and work ethic, she sets an example for other students. She is a leader among her peers and continues to stand out by showing others that no matter how much you have on your plate and no matter what you are going through, anything is possible. This student has many family responsibilities with a toddler at home and schoolwork and she continues to carry on with a positive and gracious attitude.

She became pregnant in ninth grade and had her baby during the second semester in ninth grade. She was homebound for a short time yet completed all her work successfully and came to school to take her final exams. After the baby was born, family issues escalated, and she moved in with her boyfriend's family. She is still living with them, taking care of a 2 1/2-year-old child and excelling in school. This student graduated a year early from Henderson County Early College with an associate degree and a CTE completer.

Hertford Early College, Hertford County Public Schools

During the Summer of 2021, ECHS had a month long summer leadership institute. Twenty-seven of our incoming freshmen attended. During the summer, students participated in digital storytelling, looking at different leadership skills, and were able to get a jump start on their college classes. Students successfully took and passed HEA 110 and PED 110. Having this month-long summer leadership institute really prepared our incoming students for what ECHS is all about as well as getting the students acclimated to the school environment again after being out and/or virtual for so long.

Jackson Early College, Jackson County Public Schools

At the beginning of the 20-21 school year, our team made a commitment to continue to provide quality instruction and maintain academic rigor, while increasing student support and family involvement to help our students continue in their preparations for their future academic success in spite of the pandemic. Our Student Success Team met weekly and we significantly increased the number of student referrals for outside community support and really pulled parents in as part of the team to help support their child's success. Having a smaller school and a community atmosphere afforded us the opportunity to really focus on each student as an individual and really tailor their support. As a result, our junior class obtained an overall composite score of 24.5 on the ACT. Of our graduating senior class, multiple students received full ride scholarships to competitive universities, and two of our DACA students received full ride DREAM scholarships to Delaware State University. Our overall school performance grade was above 90%, which would keep Jackson County Early College as an A school if performance scores were being reported. We continued to maintain a 100% graduation rate for the 20-21 school year as well.

Lenoir Early College, Lenoir County Public Schools

Our school has many success stories. However, Lenoir Early College has one student in particular that has overcome family tragedies and setbacks to become the #1 student in his graduating class. During the time this student has been a member of our school

family, he has dealt with the tragic loss of both his mother and father. Through these tragic family events, he still found the strength in himself to make straight A's in school all 4 years in a very demanding academic environment. He will graduate at the top of his class this year with an associate degree along with his high school diploma. I am very proud of all of our graduates. However, this student will always hold a special place in the hearts and minds of our staff due to all he has gone through personally. He plans to enroll either at UNC-CH in the fall of 2021 or ECU Honors College and to study medicine.

Madison Early College, Madison County Schools

In this year's graduating class, we had a student who was severely burned as a toddler in a horrific home accident. This student lost both feet, part of legs, some fingers, and suffered from severe burns on over 80% of her body. She has struggled with hearing loss, accessibility due to mobility issues, and continual medical issues related to burn treatments. She also struggled during her time in elementary and middle school with fitting in socially, emotionally, and academically, even though being served in the Exceptional Children's Program and with having a one-on-one support person. After enrolling at our school in grade nine, the small school setting and atmosphere of acceptance, helped this student to find her place and develop a friend group. Our student was able to grow emotionally, socially, and academically. By the time of her graduation, she had earned over 50 credit hours of transferable college credits and had made the decision to enroll at a local university where she will major in History and wants to eventually work as a Museum Curator.

McDowell Academy for Innovation, McDowell County Schools

Last year was such a strange year! High school classes within McDowell County
Schools were only offered on a minimester schedule, college classes were only offered
on a traditional semester schedule, masking guidelines were in place, COVID guidelines

were ever changing, and contact tracing was the new norm. Despite strange and uncomfortable times, students demonstrated resilience!

ALL MAI students are the success story of the 20-21 school year. They were patient and accommodating as the teachers learned how to educate during a pandemic, how to master a new LMS, how to balance standards during a minimester, how to deliver instruction to all students anywhere, and everywhere. At MAI we did not let COVID define our 2020-2021 school experience. As a matter of fact, when analyzing test scores, McDowell Academy for Innovation made a 12.2% gain (data from 2018-2019 compared to data from 2020-2021). That is a remarkable accomplishment considering the circumstances.

Not only did McDowell Academy for Innovation make amazing academic gains, but we also did not let COVID distract from our mission and vision. We still made sure our students had authentic and connected high school and college learning opportunities that extended beyond the traditional high school campus. Our students participated in virtual job shadows, virtual company tours, virtual college tours, and virtual workshops. Students attended virtual pig dissections, virtual blood typing workshops, virtual health career explorer workshops, virtual simulation tours, and virtual COVID 19 workshops. Our students also had an opportunity to participate in face-to-face experiences like McDowell County Teen Court and McDowell County Tobacco Council. Our students helped organize and host a blood drive and participated in industry chats during Manufacturing Week with industries like Baxter, ABB, and Facebook. Our students had opportunities to engage in paid work during the summer, aligned to their career interests.

I want to end by highlighting the story of a student who will be a future lawyer. This student started with us the 2020-2021 school year as a freshman and described his first semester as "demoralizing and disheartening". School was a source of anxiety. At the end of the second minimester, his GPA was 0.25. He had given up on himself, but we were not giving up on him. We connected this student with McDowell County Teen Court, where he quickly found his calling. He was able to serve as a jury member, an

attorney, and a bailiff. He also began participating in McDowell County's Tobacco Council, hearing middle and high school tobacco cases. These personalized experiences, aligned towards his career goals, gave this student a purpose and helped him feel worthwhile. He is now earning A's in his high school and college classes. He is thankful for the "safety net" that caught him: his mom, his teachers, and his principal. He says, "My teachers provided me with enrichment opportunities after school, built relationships with me, supported me, and didn't give up on me. I have not had a staff member at MAI that didn't believe in me. I don't think I could get this type of personalized education at another school." This student continues to be a very active participant in McDowell County Teen Court and McDowell County Tobacco Council. He is part of the Model UN club and a member of our Student Council. He is committed to helping others, a true success story!

McDowell Early College, McDowell County Schools

One of our students graduated in 2021 as an 11th grader with her high school diploma and her associate degree. This student's struggles started when she was born to drug addicts. Both parents have been in and out of jail and last year her father died. She worked diligently to complete her high school and associate degree in three years at McDowell Early College. She is currently attending the University of North Carolina at Chapel Hill with a Carolina Covenant Scholarship.

Middle College at Bennett, Guilford County Schools

"You never know how strong you are until being strong is your only choice."

--Bob Marley

No other quote could be more definitive than this one for one Senior at Middle College at Bennett. During the course of her senior year, her mother was placed into Hospice Care, where she transitioned peacefully. While dealing with this major life altering event, this student continued to persevere and show resilience. She continued to work hard and kept a clear line of vision. She was determined that she was going to college and

as close to debt free as possible. Throughout her high school career, she has been engaged in community service by volunteering at Hospice and Palliative Care, held offices in our school's Student Government, and has been a model student.

Although pushing forward became burdensome and challenging, she didn't allow her challenges to defeat her. She relied heavily on her family and her Middle College at Bennett staff for the support she needed to cope. Her goal has always been to not be a burden to her family but to attend college. She desires to ensure that her father would not be overextended and had the means to care for her younger siblings. She spent countless hours working on essays the summer prior to and during her senior year and searching and applying for as many scholarships as she could. Her hard work and diligence paid off!

She was accepted into 17 colleges and received over \$500,000 in scholarship offers. She has a high school GPA of 4.50, in the process of completing her fifth college class this year, works part-time and continues to excel in the midst of her recent hardship. She has shown that she is resilient in spite of her circumstances. In the fall, she plans to attend Fayetteville State University to major in Criminal Justice.

Nash-Rocky Mount Early College, Nash County Public Schools

A member of the Class of 2021 was a great example of the fulfillment of our school's vision: inspiring commitment to personal excellence and embracing challenges as opportunities for growth. When he entered early college, he was extremely shy and struggled with advocating for himself. Due to health concerns, he often struggled to find where he fit in with his peers. Through his years here and his experiences in his AVID classes, he developed his voice for self-advocacy and began to share his story with his peers and others to build relationships. Through the relationships he built, and the strategies he learned in AVID, he was able to overcome academic challenges he faced. In his Super Senior year, he applied to several colleges and universities and was accepted to all of them. He chose to continue his education at NC Wesleyan College and is currently majoring in computer science. No challenge he faced was too much, not

even the last year and a half being abruptly changed to all remote learning. With the support of his family, and his Eagle Family, he soared. He is an early college success story.

Our school implemented remote learning for almost the entire 2020-21 school year. As a team, we decided to come together virtually and build our plans based on the guidance that had been issued from the state. While our local board was still deliberating which plan would be best for our district, our Eagle Team got to work creating a draft operational plan for whichever one was adopted. Our district decided to open in Plan C - remote learning. The plan our team developed allowed us to have a structure and continuity of learning and a seamless transition. When our district decided to return to a hybrid model, our whole school community was prepared. Our teachers made it so that learning expectations, class times, learning management platform...all of that remained consistent throughout the year. Our school's academic performance did not experience the severe dip that other schools did, and I believe it was because of the collaboration of our teachers, and always keeping student success as our driving motivation. Our students' academic performance on the Biology End-Of-Course Exam was the highest it had ever been. We are so fortunate that the smaller learning environment of the early college model allowed us the nimbleness as educators to quickly pivot during a global health crisis to help our students remain on track to achieve their academic dreams. We embodied our school vision: Eagles are committed to growth, connected to community, and cultivated to leadership - even when faced with unprecedented challenges of educating during a global pandemic.

Onslow Early College, Onslow County Schools

Even through a pandemic, our first graduating class at Onslow Early College High School set a high bar for excellence. Out of the 53 graduates, 43 students went directly to a college or university and two enlisted in the military. Our Class of 2021 included a Park Scholar and Goodnight Scholar. Additionally, the students were offered over \$4,000,000 in institutional and private scholarships, as well as over \$6,000,000 in micro scholarships through Raise Me. Onslow Early College High School is among the top

three schools for all state-tested exams (Biology, NC Math 2, and English II). OECHS also ranked 3rd for "sum of all benchmarks met" for the ACT.

Onslow County businesses also sponsor SAT Inc. (Scholarship for Academic Talent) scholarships. Our tiny high school accounted for half of all SAT Inc. scholarships awarded last year. We are proud of the accomplishments of our students. On behalf of our faculty, parents, students, and community, we thank NCDPI and the North Carolina General Assembly for continuing to make this success possible through Cooperative Innovative High Schools.

Person Early College, Person County Schools

This is the <u>link</u> to an article that shares our school's success in completing a Global Service Learning project while our students were virtual, hybrid and face to face. Our teachers and students still completed this authentic learning activity even though they were in a challenging learning environment. The article tells the story for us and another early college, however our teachers had the additional challenge of building a school community between students that were on three different instructional plans in order to still make this a valuable learning experience for all.

Last year's graduating class was our first, and it will be one we will always remember, because they had to graduate amidst COVID related restrictions. COVID really impacted the motivation of our Super Seniors to make it to the finish line. The college liaison and the principal ventured out to make home visits with the hopes of getting our students back on track and motivated to complete. The principal also made visits to their places of employment as well. We did whatever we could to support our students academically and over the social and emotional hurdles of COVID. One of the students who was struggling with the impact of COVID had decided to drop out, but our teachers, liaison, counselor, principal, and classmates all reached out to provide motivation and encouragement. This was the support she needed, and she decided to return to school and finish strong. She made it and her mother came to me with tears in her eyes and thanked us for not giving up on her daughter. Many other parents thanked for not giving

up and pushing their children to the finish line, but that mother's tears say it all. The persistence of our staff and students led to all but one student achieving the milestone of graduation on May 22, 2021, the year of COVID learning. At Person Early College for Innovation and Leadership, we care about our students. We are a school community, and we help each other get to the finish line. That is a success for our school.

Roanoke Rapids Early College, Roanoke Rapids Graded School District

Roanoke Rapids Early College began in August of School Year 2018-2019. The school started with 35 ninth graders and 35 tenth-grade students. As of September 27, 2021, Roanoke Rapids Early College High School has grown tremendously and has a total student population of 138 students in grades 9-13 studying to receive an associate degree or career ready certification.

Roanoke Rapids Early College held its first graduation on May 21, 2021 to honor 22 scholars that stayed the course, earned over \$710,659 in scholarships, and made history as the first graduating class from Roanoke Rapids Early College High School. Along with scholarships, scholars earned 14 Associate in Arts Degrees, three Associate in Science Degrees, four College Welding Certifications, one Industrial System Technology Maintenance Certificate, one College Nursing Certification, and one Criminal Justice Certificate. As you can see, the Class of 2021 excelled tremendously and set the standard for excellence, hard work, and achievement. We are looking forward to continued success among our scholars, and we will celebrate the Class of 2022 on May 25, 2022.

Roanoke Valley Early College, Weldon City Schools

We had a super senior graduate with her associate's degree last year and we want to spotlight her. Back as a 10th grader, she became highly distracted at school. Although she was a very gifted and capable child, she was on academic warning in the fall and probation in the spring. She asked us about transferring out to a traditional high school. In that meeting, her mother cried about how she was disappointed that it had come to this. The student asked if there was a way- we explained that there was an option to

stay a 5th year and get that degree. She agreed and sat out the next semester per our college's policy. She then dug in deep, got A's and B's in all her college courses, and graduated with her associate degree. It took an extra year, but she made the most of that second chance.

PSRC Early College, Public Schools of Robeson County

One of our recent graduates, born with spina bifida, is not just a success story, but without any shadow of doubt an extraordinary testimony of determination and optimism. His success story is an inspiration to everyone. It teaches us to appreciate the small things in life that we sometimes take for granted. He has not allowed his disability to quench his drive for success and independence. He decided to apply to PSRC Early College at RCC despite his father's hesitancy. He is a highly motivated and conscientious student, having made only one C throughout his high school career. He graduated with a weighted GPA of 3.69, receiving both his high school diploma and an associate of arts degree from Robeson Community College.

Socially, he has adapted well and leads a happy and "normal" life. He drives himself around wherever he needs to go. He is fortunate to have his own customized truck. He has a warm and friendly personality, always wears a smile, and is very upbeat. He is the kind of person people gravitate to and enjoy being around. He is well liked by his peers and teachers.

In the Fall of 2021 this young man entered UNC Pembroke as a junior. His plans are to double major in History and American Indian Studies. Ultimately, he aspires to earn his PhD and work in a museum.

Rockingham Early College, Rockingham County Schools

Even through virtual trials of 2020-21, Rockingham Early College still had some growth in our academics. We were in the top 100 schools for the state of NC. Staff and students worked hard to stay connected through zoom, virtual parent conferences, and lots of emails. Every Wednesday we met virtually, in Collaboration Around Student

Achievement (CASA). We conferenced with all students and maintain a document that shows the growth or decline of academic success. During CASA, staff pulled up and discussed the students in red and yellow. Plans were created for some, some moved to Tier 2, and a few students ended up in Tier 3. Last year, I was committed to staying connected to students. Each time teachers emailed students, I followed up and connected with them. I documented 1996 email contacts with at-risk students throughout the year. I say all of this as a success story because, with all that was going on in the world with the pandemic, the entire staff and student body remained committed to success, and it paid off. Through all of this, we maintained a positive and professional working relationship with our college partner and completed renovations on one of our buildings. We are excited to be moving in October, right after Fall Break!

Rutherford Early College, Rutherford County Schools

It is often during the darkest times that our light shines brightest. This has certainly been the case during these past two school years as professional educators and public school staff have demonstrated new levels of perseverance, flexibility, and creativity to support students who have struggled mightily with being displaced from classrooms and distanced from teachers. In our Cooperative Innovative High School, one of our greatest successes during the 2020/2021 school year was the evolution of an academic support program that was instrumental in maintaining student engagement during this challenging academic year. What began as a pre-pandemic, one-to-one educator/student academic mentoring program, developed to support at-risk students, became one of our strongholds during the 2020-2021 school year. Because the target population was our high-risk students, we began referring to them as our "intensive care" students (think "ICU"); this morphed into the fitting program name "I see U," indicating that, regardless of how dire the situation might seem, we see the need and are willing to be present with the student where they are and do all we can to help. Over the course of the following semester, then the following school year, what began as an at-risk intervention became a lifeline for our students. Faculty members had hybrid learners from their mentee lists in their classrooms during the vague remains of their

planning periods and after school. Scores of phone calls and video calls were made at all hours of the day to work with remote learners. Given the extreme, and often sad, situation, sometimes it felt as much like "ICU" as "I see U." The impact of this program was just one of many pieces of evidence that made one thing crystal clear: Students' academic and social-emotional wellbeing is simply not possible without the presence of a professional educator.

As we move forward with positive intent, we are excited about the evolution of our I see U program. We have thankfully returned to in-person learning and see our students thriving. I see U has become the next generation of our weekly, Friday afternoon academic support period. We are grateful that what we learned and put into place during the fall of 2019 helped to sustain us and our students during the spring of 2020 and the 2020/2021 school year, and that what we learned during that year and a half now encourages us forward into a new approach to an existing routine. The light that shone brightly in the dark moments of 2020/2021 now lights the way to a better 2021/2022 and beyond.

Stanly Early College, Stanly County Schools

Last year 2020-2021 Stanly Early College graduated 91% of our graduating class of seniors and super seniors having completed both their associates degree and high school diploma. This is despite our college classes being 100% online throughout the duration of the school year. The college and career readiness skills that our staff taught our students paid off. We had 32 out of 40 of our seniors finish their associate degree and high school diploma in 4 years. Despite the hybrid and online school year, Stanly Early College students were proficient on 79% of their high school End of Course Tests. SEC was the highest performing charter or public school in Stanly County.

STEM Early College at NC A&T, Guilford County Schools

The Class of 2021 earned over 2,100 college credit hours, 19 service learning diplomas and 20 service learning awards, earned over \$5.2 million dollars in scholarships to date, and completed over 18, 602 hours of service-learning. There are four National Merit

Scholarship Finalists and one student was awarded the National Merit Scholarship. 33 members of this class are graduating as Career and Technical Education completers in areas of STEM or science, technology, engineering and math, engineering, computer science principles, and computer engineering, and this class will represent Guilford County Schools and STEM Early College at 7 North Carolina colleges and universities and 11 out of state colleges and universities located in Massachusetts, Georgia, Pennsylvania, Florida, South Carolina, Maryland, Texas, Mississippi, and Ohio. And 100% of our graduates survived the COVID-19 pandemic.

Wake Early College of Health and Sciences, Wake County Public School System During her Freshman year, she embraced the health and sciences theme at Wake Early College of Health and Science (WECHS). She became involved in many clubs with service-oriented goals. Her participation varied within each club, from elected officer to active member. Each of these experiences would continue to put her on a trajectory for a career in health care. As a first-generation college student, she recognized the importance of being an active member within her school and community and how these opportunities would further enrich her personal and professional development. One summer, she volunteered at a local hospital working on the cancer unit. She has also served as a Canteen volunteer with the American Red Cross. She joined the Wake County EMS Club to learn skills to serve her community better. The following summer, she participated in an EMS summer camp that opened her eyes to emergency medicine and first responders' role within their communities. These programs were a catalyst for enrolling in the Wake County Emergency Medical Technician course and completing the course while taking a full load of college classes. She epitomizes the potential Wake Early College experience. Her goal is to apply to a college/university where she will pursue a degree in nursing. She has indicated on numerous occasions that she is looking forward to working with people in need and providing care and compassion. We are honored that she applied to Wake Early College of Health and Science and has positively represented our school within the community. We anticipate she will continue

to do great things, and we look forward to bringing her back as a guest speaker to share her experiences with future WECHS students and serve as a role model.

Wake STEM Early College, Wake County Public School System

Last school year we set a goal to increase equitable access for all students as evidenced by increasing the percent of 1st generation college students registered to attend Wake STEM ECHS from 22% for the current 9th grade class to 35% for the upcoming 9th grade class. We reached that goal and surpassed it by increasing our 2020-2021 9th Grade cohort to 70% first generation.

How did we accomplish this? Our Magnet Recruitment Team identified middle schools with higher rates of 1st generation college students to target and recruit. After targeting middle schools, students received mailed postcards to their homes inviting them to apply to Wake STEM and Me sessions. STEM and Me sessions at targeted middle school PTSA meetings and Open houses. Student and Parent Ambassadors participated and shared at STEM and Me Sessions. The Principal sent Thank You emails to families from targeted middle schools who attend Wake STEM and Me Sessions. After each Target Student starts the application, they receive a personal liaison to encourage and support families through the application process.

Wake Young Men's Leadership Academy, Wake County Public School System
One of our 2021 graduates of Wake Young Men's Academy Leadership came to us
questioning the importance of academics. Initially this student lacked motivation and
was resistant to participating in activities beyond the normal school day. Not long after
enrolling at WYMLA did this student's academic potential and leadership shine through.
As a 10th grader he served as President of our Student Government Association. He
played football at Broughton high school for three of the four years he was enrolled in
high school. He was a recipient of the Caps' Coaches Award in 2018 and voted
All-Conference in 2019. Not only did the student excel socially and athletically, he also
had a passion for service. He served on several mission trips through his church and

worked part-time at a local pediatric doctor's office. Academically, this student soared, earning over 50 college credits during his Junior and Senior year at Saint Augustine's University, our college partner. Even in the midst of the pandemic he maintained academic excellence, achieving recognition on the A/B Honor Roll during his Junior and Senior year. This student is currently enrolled at UNC-Chapel Hill where he is working towards a degree in Exercise Science. His mother has always been his number one supporter and he is determined to make her proud. While this student has left WYMLA and has started his college career, he has inspired others, including his cousin who he encouraged to attend WYMLA because of the impact he says it made for him. We are so proud of this Phoenix "rising" to reach his full potential!

Wilkes Early College High School, Wilkes County Schools

Principal narrative: This morning at 2:00am I was awakened by my phone, a name I immediately recognized. This young man came to us five years ago with mixed support from his middle school and family. He struggles with academics but is highly motivated, and he misses school often to support his family. He has worked the past three years in the fast-food industry for over 50 hours a week. He is the main supporter of his seven household family; he recently became the father of a beautiful baby girl while attending our CJC program.

Two years ago, we started the work-based internship program here at WECHS to help students work in the field of their passion. This student has longed since his freshman year to become a Police officer. I immediately thought of our Campus Police and the wonderful group of men in the department as the perfect fit to mentor this young man. This was the first time in this young man's life he had strong, supportive men to mentor his future. They talked with him not only about the job but other lifelong lessons. Like all of us, he quickly gained lots of respect and admiration for every man in the department. He worked by their side and never missed a beat. Then COVID hit!

I really worried in his graduating year he would be one to drop by the wayside. He got behind and had 4 classes in the fall and 5 classes in the spring to finish the degree while still maintaining all his other obligations. Unfortunately, he came up short in one of

the spring classes due to missing too many days of class and was dropped. He was still determined to gain his degree and begged for one more shot. Quickly, our college liaison found the one class he needed on the campus of Pitt Community College for the summer.

This morning at 2:00 am he proudly messaged that he finished the course with 89.74! He has proudly finished his degree! I share this to say...."we are all in this together" making a difference one student at a time! Without the partnership of a great community college, supportive staff stories like this would not happen. Students like this young man need us in their corner when they feel like they have no one else! Thank you all from the bottom of my heart on behalf of this student for your continued support!

Wilmington Early College, New Hanover County Public Schools

With the addition of the Associate's in Engineering, WECHS had six students to graduate with an Associate's in Engineering. All of the students who graduated were accepted into engineering programs at the following four year institutions: North Carolina State University, UNC Charlotte, and Campbell University. Students also competed in the Nick Cannon Foundation Competition and received exposure and support for STEM exploration. Additionally, several students completed certifications and/or associate degrees and went directly into the workforce.

CIHS Special Recognitions

Pender Early College, Pender County Schools: 2021 National Blue Ribbon School
Sampson Early College, Sampson County Schools: 2021 National Blue Ribbon
School

APPENDIX A: CAREER AND COLLEGE PROMISE

Findings from The Evaluation of Career and College Promise
A research partnership funded by the Institute of Education Sciences and includes
NCDPI, NCCCS, UNCG and RAND Corporation

Results from a rigorous study of the impact of the three CCP pathways showed that students in any of the three CCP pathways outperformed comparable students on high school outcomes and were more likely to enroll in postsecondary education.

Participating students in each pathway were compared to non-participating students.

The comparison group for each pathway was "weighted" separately so that they had similar background characteristics to the participating students within that pathway (see methods overview on page 7 of this report).

CCP participants were more likely to graduate from high school than

non-participants. In the College Transfer pathway, CCP students had a graduation rate that was 1 percentage point higher than comparison students. For the CTE pathway, the graduation rate was 2.1 percentage points higher. CIHS participants had a graduation rate that was 2.1 percentage points higher than comparable non-participants.

CCP participants earned more college credits in high school than

non-participants. CCP students across all pathways earned substantially more college credits while they were in high school than comparison students. This includes more credits transferable to a four-year institution and more college-level CTE credits. Note that comparison students could have earned credits through successful completion of Advanced Placement exams.

Table 9: Summary of Earned Credit Outcomes by CCP Pathway

Credits earned by end of 12th grade	College Transfer Pathway		CTE Dual Enrollment Pathway		CIHS Pathway	
	CCP Participants	Comparison	CCP Participants	Comparison	CCP Participants	Comparison
College credits—total	14.5***	5.5	8.3***	1.3	34.1***	5.5
Transferable credits	14.0***	5.5	3.4***	1.3	31.2***	4.8
CTE credits	0.7***	0	5.8***	0	3.3***	0.8

Note: Some courses on the CTE pathway are also transferable to a four-year institution. ***p≤.001

CCP participants were more likely to enroll in postsecondary education. For students in the College Transfer or CTE Dual Enrollment pathway and the comparison students, we looked at enrollment within one year after high school graduation. Because students in the CIHS pathway are enrolled in college and high school at the same time, we defined postsecondary enrollment differently; it is defined as enrollment at any time from the start of 9th grade through two years after 12th grade. As the figure shows, CCP students across all pathways were more likely to enroll in a NC public postsecondary institution than comparison students.

Continued on next page

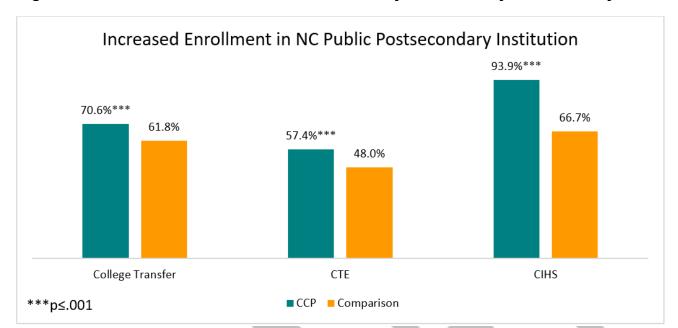


Figure 18: Enrollment in NC Public Postsecondary Institution by CCP Pathway

Why do the comparison students have different averages for each of the pathways?

We make the comparison students in each pathway look similar to the participating students in that pathway. For example, CTE pathway students have different characteristics than students in the CIHS pathway, which means that the comparison students will also have different characteristics.

CCP has narrowed the gap between economically disadvantaged and not economically disadvantaged students. Across all three pathways, the impact of CCP was greater for economically disadvantaged students than for non-economically disadvantaged students. This means that there were smaller gaps between economically disadvantaged CCP students and non-economically disadvantaged CCP students than there were between disadvantaged non-CCP students and non-disadvantaged non-CCP students.

As shown in the figure below, there was a gap in postsecondary enrollment of only 3.7 percentage points between economically disadvantaged students and not-economically

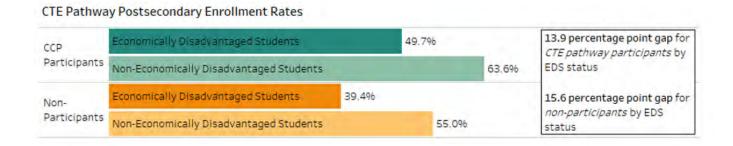
disadvantaged students in the College Transfer pathway as opposed to a 9.3 percentage point gap for similar students who did not participate in CCP.

Figure 19: College Transfer Pathway Postsecondary Enrollment Rates



In the CTE pathway, the difference between the two gaps was not as large.

Figure 20: CTE Pathway Postsecondary Enrollment Rates



The CIHS pathway reduced the gap even further—it was only 3.5 percentage points for CIHS students compared to 14.5 percentage points for the comparison students.

Figure 21: CIHS Postsecondary Enrollment Rates



Certain district-level characteristics are associated with higher and lower levels of CCP participation.

- CCP participation was higher in schools in rural areas, smaller schools, and schools in more economically distressed counties.
- CCP participation was lower in urban areas and in schools with higher proportions of racial and ethnic groups that are underrepresented in the University of North Carolina system.



For questions, please contact <u>CIHS@dpi.nc.gov</u> or sneha.shahcoltrane@dpi.nc.gov.

STATE BOARD OF COMMUNITY COLLEGES North Carolina Community College Childcare Grant Program Initial Report, FY 2021-22

<u>Request</u>: The State Board of Community Colleges is requested to approve the North Carolina Childcare Grant Program Initial Report.

Strategic Plan Reference(s):

Theme: Student Interest and Access

Goal: Increase the percentage of North Carolinians, particularly underservice populations, pursuing and easily accessing education or training through North Carolina community colleges. Objective 1.3: identity and reduce access barriers for all prospective student-parents, particularly among underserved populations.

Strategy 1.3.1: Improve and increase financial assistance programs and services to better assist student-parents with educational expenses, particularly costs related to childcare.

Background: The North Carolina General Assembly appropriated \$1,838,215 for childcare services for student-parents in community colleges each year. For the NC Childcare Grant, a childcare provider is a person, business, or organization that provides childcare services to its clients or customers including licensed daycare or individual provider, unlicensed childcare provider, student-parents' parent, personal nanny, afterschool programs and summer programs.

In January 2022, the General Assembly approved a total of \$3,038,215 is allocated in FY 2021-22 through the Childcare Grant allotment (includes \$1,200,000 NR funds).

<u>Rationale:</u> In compliance with 115D-40.5, section 6.4, the attached initial report on the administration of the North Carolina Community College Childcare Grant Program is submitted for SBCC consideration.

SECTION 6.4.(a) Article 3 of Chapter 115D of the General Statutes is amended by adding a new section to read:

"§ 115D-40.5. Annual report on NC Community College Child care Grant Program. On December 1 of each year, the Community Colleges System Office shall report to the Senate Appropriations Committee on Education/Higher Education, the House Appropriations Committee on Education, the Fiscal Research Division, and the Joint Legislative Education Oversight Committee on the administration of the North Carolina Community College Childcare Grant Program for the prior fiscal year. The report shall include at least the following information by each community college:

- (1) The number of applications received for grants from the program.
- (2) The amount of grant funds requested from the program.
- (3) The number of applications approved.

- (4) The total amount of grant funds awarded.
- (5) The range of the dollar amount of grant awards to individuals for child care expenses.
- (6) The types of child care utilized by students with grant funds, including beforeschool and after-school services."

SECTION 6.4.(b) Notwithstanding G.S. 115D-40.5, as enacted by this act, the Community Colleges System Office shall submit an initial report on the administration of the North Carolina Community College Childcare Grant Program pursuant to G.S. 115D-40.5 on March 1, 2022. The Community Colleges System Office shall submit its first annual report pursuant to G.S. 115D-40.5 on December 1, 2022.

Contact(s):

Brenda Burgess Associate Director, Student Aid

STATE BOARD OF COMMUNITY COLLEGES North Carolina Community College Childcare Grant Program Initial Report, FY 2021-22

The General Assembly approved an appropriation for childcare and these funds added to the Community College budget for childcare services in North Carolina community colleges through Carl Perkins grants for single parents and displaced homemakers at selected colleges in the North Carolina Community College System (NCCCS). These grants provided services to meet the needs of students in the single parent and displaced homemaker programs.

<u>Administration</u>: Each college will be authorized funds to be dispersed based on a formula and all funds must be expended by July 29, 2022. Funds will be budgeted and expended through the college's monthly 112 financial report in purpose code 530 and vocational code 80.

The intent of the NC Childcare Grant is to assist single parents with the financial responsibilities for childcare expenses so they may stay enrolled and complete their educational goals. Therefore, except for qualified "work-study" students, no faculty, staff, or administrator employed by the college may receive or utilize funds from this grant. Childcare coordinators and financial aid officers at each college shall work jointly to determine the need of student parents for childcare in coordination with local social services agencies that provide childcare funding for qualified students.

For the Childcare Grant, a childcare provider is a person, business, or organization that provides childcare services to its clients or customers. Some examples of childcare providers include:

- Licensed daycare or individual provider
- Unlicensed childcare provider
- Student-parents' parent
- Personal nanny
- Before-school program(s)
- After-school program(s)
- Summer program(s)

Management of Funds: Funds must be disbursed directly to the provider or the student-parent only upon receipt of an invoice from a childcare provider accompanied by a student's class attendance report. Neither the student-parent, nor the other parent of the child may be reimbursed for services. A disbursement of funds must pass a reasonable test for cost. (For example: if a student/parent's mother is being paid to keep the student's child, and the local childcare facilities charge \$200 per week, then the parent of the student cannot pay an invoice of \$500 to the student's parent, which would be an inflated fee).

Under no circumstances may colleges pay in advance for services which have not been received. These funds may not be used to support the operating costs of a college childcare facility, except indirectly in the form of payments disbursed to the center as a provider of childcare services for

a student-parent receiving assistance through this program. Likewise, other State funds may not be used to support college childcare facilities or support childcare staff positions. Colleges may not expend any of these allocations for administrative overhead, including salaries.

Reporting Plan: Each year the NCCCS will provide an annual report on the NC Community College Childcare Grant Program to the Senate Appropriations Committee on Education/Higher Education, the House Appropriations Committee on Education, the Fiscal Research Division, and the Joint Legislative Education Oversight Committee on the administration of the North Carolina Childcare Grant Program for the prior fiscal year by December 1, 2022.

Data collected from each college for this report will include at minimum:

- Number of applications received for grants from the program
- Amount of grant funds requested/allocated from the program
- Number of applications approved
- Total amount of grant funds awarded
- Range of the dollar amount of grant awards to individuals for childcare expenses
- Types of childcare(s) utilized by students with grant funds including before school and after school services

In accordance with G.S. 115D-40.5, as enacted in the act, the North Carolina Community Colleges System Office shall submit an initial report on the administration of the North Carolina Community College Childcare Grant Program on March 1, 2022, pursuant to G.S. 115D-40.5.

Program Evaluation: During the year, colleges will be asked to project expenditure of allocations, and evaluate the effectiveness of the program. If a college is unable to project the full use of its allocation, efforts will be made to redistribute resources so that maximum use can be made of funds.

Data: Based on a recent survey of the community colleges requesting preliminary information about the community college student grant recipients for the Fall 2021 semester, this initial report for FY 2021-22, (Fall 2021 term only) college expenditures total \$772,250 NC Childcare Grant awards to students (see Table 1). A final report to include the total number of applications received for grants, amount of grants funds awards, number of applications approved, range of dollar amount of grant awards for individuals for childcare services including before school and after school services will be provided on December 1, 2022.

For historical reference (see Table 2), the FY 2020-21 NC Childcare Grant report indicates the college expenditures total \$1,322,898 of the \$1,838,215 allocation to colleges. Most colleges awarded on average \$3,043 in childcare assistance to an average of 8.58 eligible students in the FY 2020-21 program year. Eleven colleges reported additional funding need and using assistance from Institutional funds, Foundation, NC Pre-K, CARES Act and other funding sources to assist student – parents with childcare needs. Therefore, the increased funding will be critical for colleges to meet the childcare needs of their students.

Community College	Base	Curriculu	ım	Per	CU BFTE	Add	litional	Tot	al	Ехр	enditures for
	Allotment	BFTE		Am	ount \$3.75	Nor	n-Recurring	Allo	tment	Fall	2021
Alamance CC	\$20,000	\$	3,412	\$	12,806	\$	22,659	\$	55,465	\$	7,758
Asheville-Buncombe TCC	\$20,000	\$	5,217	\$	19,581	\$	34,646	\$	74,227	\$	30,000
Beaufort County CC	\$20,000	\$	1,207	\$	4,530	\$	8,016	\$	31,465	\$	14,799
Bladen CC	\$20,000	\$	1,103	\$	4,140	\$	7,325	\$	31,465	\$	10,163
Blue Ridge CC	\$20,000	\$	1,866	\$	7,004	\$	12,392	\$	39,396	\$	14,999
Brunswick CC	\$20,000	\$	1,313	\$	4,928	\$	8,720	\$	33,648	\$	-
Caldwell CC and TI	\$20,000	\$	3,181	\$	11,939	\$	21,125	\$	53,064	\$	33,402
Cape Fear CC	\$20,000	\$	7,422	\$	27,858	\$	49,290	\$	97,148	\$	48,745
Carteret CC	\$20,000	\$	1,264	\$	4,744	\$	8,394	\$	33,138	\$	10,483
Catawba Valley CC	\$20,000	\$	3,779	\$	14,184	\$	25,096	\$	59,280	\$	16,500
Central Carolina CC	\$20,000	\$	4,422	\$	16,597	\$	29,367	\$	65,964	\$	19,077
Central Piedmont CC	\$20,000	\$	14,862	\$	55,783	\$	98,699	\$	174,482	\$	12,751
Cleveland CC	\$20,000	\$	2,140	\$	8,032	\$	14,212	\$	42,244	\$	9,040
Coastal Carolina CC	\$20,000	\$	3,466	\$	13,009	\$	23,018	\$	56,027	\$	6,837
College of the Albemarle	\$20,000	\$	20,941	\$	7,848	\$	13,886	\$	41,734	\$	12,420
Craven CC	\$20,000	\$	2,403	\$	9,019	\$	15,958	\$	44,977	\$	14,570
Davidson County CC	\$20,000	\$	3,134	\$	11,763	\$	20,813	\$	52,576	\$	13,173
Durham TCC	\$20,000	\$	4,208	\$	15,794	\$	27,945	\$	63,739	\$	16,469
Edgecombe CC	\$20,000	\$	1,483	\$	5,566	\$	9,849	\$	35,415	\$	21,825
Fayetteville TCC	\$20,000	\$	9,584	\$	35,972	\$	63,648	\$	119,620	\$	30,008
Forsyth TCC	\$20,000	\$	6,638	\$	24,915	\$	44,083	\$	88,998	\$	-
Gaston College	\$20,000	\$	4,220	\$	15,839	\$	28,025	\$	63,864	\$	-
Guilford TCC	\$20,000	\$	9,053	\$	33,979	\$	60,121	\$	114,100	\$	25,050
Halifax CC	\$20,000	\$	786	\$	2,950	\$	5,220	\$	28,170	\$	4,878
Haywood CC	\$20,000	\$	1,276	\$	4,789	\$	8,474	\$	33,263	\$	17,521
Isothermal CC	\$20,000	\$	1,831	\$	6,872	\$	12,160	\$	39,032	\$	9,100
James Sprunt CC	\$20,000	\$	1,018	\$	3,821	\$	6,761	\$	30,582	\$	11,119
Johnston CC	\$20,000	\$	3,445	\$	12,930	\$	22,878	\$	55,808	\$	8,140
Lenoir CC	\$20,000	\$	2,154	\$	8,085	\$	14,305	\$	42,390	\$	14,245
Martin CC	\$20,000	\$	701	\$	2,631	\$	4,655	\$	27,286	\$	2,200
Mayland CC	\$20,000	\$	709	\$	2,661	\$	4,708	\$	27,369	\$	-
McDowell TCC	\$20,000	\$	892	\$	3,348	\$	5,924	\$	29,272	\$	16,515
Mitchell CC	\$20,000	\$	2,279	\$	8,554	\$	15,135	\$	43,689	\$	4,950
Montgomery CC	\$20,000	\$	771	\$	2,894	\$	5,120	\$	28,014	\$	-
Nash CC	\$20,000	\$	2,307	\$	8,659	\$	15,321	\$	43,980	\$	6,193
Pamlico CC	\$20,000	\$	432	\$	1,621	\$	2,869	\$	24,490	\$	-
Piedmont CC	\$20,000	\$	1,036	\$	3,888	\$	6,880	\$	30,768	\$	8,207
Pitt CC	\$20,000	\$	6,867	\$	25,774	\$	45,604	\$	91,378	\$	27,924
Randolph CC	\$20,000	\$	2,158	\$	8,100	\$	14,331	\$	42,431	\$	13,172
Richmond CC	\$20,000	\$	1,976	\$	7,417	\$	13,123	\$	40,540	\$	24,320
Roanoke-Chowan CC	\$20,000	\$	416	\$	1,561	\$	2,763	\$	24,324	\$	8,865
Robeson CC	\$20,000	\$	1,740	\$	6,531	\$	11,555	\$	38,086	\$	13,292
Rockingham CC	\$20,000	\$	1,472	\$	5,525	\$	9,776	\$	35,301	\$	5,900
Rowan-Cabarrus CC	\$20,000	\$	5,218	\$	19,585	\$	34,653	\$	74,238	\$	18,150
Sampson CC	\$20,000	\$	1,478	\$	5,547	\$	9,815	\$	35,362	\$	11,274
Sandhills CC	\$20,000	\$	3,358	\$	12,604	\$	22,301	\$	54,905	\$	2,130
South Piedmont CC	\$20,000	\$	2,018	\$	7,574	\$	13,402	\$	40,976	\$	7,027
Southeastern CC	\$20,000	\$	1,221	\$	4,583	\$	8,109	\$	32,692	\$	10,375
Southwestern CC	\$20,000	\$	1,887	\$	7,083	\$	12,532	\$	39,615	\$	7,583
Stanly CC	\$20,000	\$	1,991	\$	7,473	\$	13,222	\$	40,695	\$	7,104
Surry CC	\$20,000	\$	2,563	\$	9,620	\$	17,021	\$	46,641	\$	10,440
Tri-County CC	\$20,000	\$	935	\$	3,509	\$	6,209	\$	29,718	\$	3,300
Vance-Granville CC	\$20,000	\$	2,300	\$	8,633	\$	15,274	\$	43,907	\$	3,300
Wake TCC	\$20,000	\$	17,957	\$	67,399	\$	119,253	\$	206,652	\$	81,221
Wayne CC	\$20,000	\$	2,761	\$	10,363	\$	18,336	\$	48,699	\$	14,978
Western Piedmont CC	\$20,000	\$	1,693	\$	6,354	\$	11,243	\$	37,597	\$	4,662

Attachment PROG 02A

Total	\$1.160.000	Ś	180.695	Ś	678.215	Ś	1.200.000	Ś	3.038.215	Ś	772.250
Wilson CC	\$20,000	\$	1,413	\$	5,310	\$	9,383	\$	34,693	\$	8,093
Wilkes CC	\$20,000	\$	2,168	\$	8,137	\$	14,398	\$	42,535	\$	18,004

Table 2: Survey Results for Childcare Grant Report FY 2020-21

Table 2: Survey Results for	Cimaca	Total	.por	Funds		nexpended	# Sudents	# Not		Average	Other Fund
Community Colleges	A	llotment	Е	xpended	Ŭ	Funds	Awarded	Served		Award	Source Used
Alamance CC	\$	32,973	\$	18,973	\$	4,374	7		\$	2,710	N
Asheville-Buncombe TCC	\$	39,647	\$	39,746	\$	-	20	0	\$	1,982	
Beaufort County CC	\$	24,623	\$	24,623	\$	_	6	2	\$	4,104	
Bladen CC	\$	24,340	\$	24,340	\$	_	7	25	\$	3,477	
Blue Ridge CC	\$	26,866	\$	19,245	\$	7,622	11	0	\$	1,750	
Brunswick CC	\$	24,794	\$	23,056	\$	1,738	6	0	\$	3,843	
Caldwell CC and TI	\$	31,290	\$	31,290	\$	-,,,,,,	30	0	\$	2,278	
Cape Fear CC	\$	46,988	\$	46,988	\$	_	14	2	\$	3,356	-
Carteret CC	\$	24,950	\$	24,950	\$	_	8	21		3,119	
Catawba Valley CC	\$	34,501	\$	20,824	\$	13,677	12	0	\$	1,735	-
Central Carolina CC	\$	36,846	\$	36,846	\$	-	8	0	\$	2,719	
Central Piedmont CC	\$	75,153	\$	75,153	\$	_	19	0	\$	3,955	
Cleveland CC	\$	28,194	\$	13,840	\$	14,354	7	0	\$	2,034	
Coastal Carolina CC	\$	33,855	\$	17,067	\$	16,788	8	0	\$	2,133	
College of the Albemarle	\$	27,741	\$	27,731	\$	10,700	13	8	\$	2,133	
Craven CC	\$	29,065	\$	26,325	\$	2,740	17	0	\$	1,549	
Davidson-Davie CC	\$	31,271	Y	20,323	Y	2,7 40	1,	Ū	Y	1,545	14
Durham TCC	\$	35,695									
Edgecombe CC	\$	26,126									
Fayetteville TCC	\$	56,765	\$	56,765	\$	_	10	94	¢	5,677	V
Forsyth TCC	\$	44,807	\$	38,764	ب \$	6,043	11	15		3,524	
Gaston College	\$ \$	35,808	۶ \$	36,704	ب \$	35,808	11	13	ڔ	3,324	N
Guilford TCC	\$	53,647	\$	53,647	ب \$	-	6	68	\$	8,941	
Halifax CC	\$ \$	23,186	۶ \$	3,735	ب \$	19,451	1	08	ب \$	3,735	
Haywood CC	\$ \$	24,888	۶ \$	24,888	ب \$	232	3	0	ب \$	8,218	
Isothermal CC	\$ \$	26,724	۶ \$		ب \$	1,135	7	0	ب \$	3,655	
	۶ \$		۶ \$	25,589 23,792	۶ \$		6	0	۶ \$	4,000	
James Sprunt CC Johnston CC	۶ \$	23,792	۶ \$		-		7	0	۶ \$		N
	\$ \$	32,647	\$ \$	28,416	\$	4,231 -	7	0	۶ \$	4,059	
Lenoir CC	\$ \$	28,151	•	29,611	\$				۶ \$	4,200	
Martin CC		22,631	\$	7,343	\$	15,288	3	0		2,448	
Mayland CC	\$	22,776	\$	14,466	\$	8,310	5	0	\$	2,893	IN
McDowell TCC	\$	23,368	۲.		۲.	20.270	0	0	۲		N.I.
Mitchell CC	\$	28,379	\$	-	\$	28,379	0	0	\$	2 726	N
Montgomery CC	\$	23,121	\$	14,945	\$	23,121	4	0	\$	3,736	N
Nash CC	\$	29,149	\$	15,563	\$	13,586	11	0	•	1,415	N
Pamlico CC	\$	21,931	\$	21,921	\$	-			\$	-	
Piedmont CC	\$	23,959	\$	23,959	\$	-	6	4	\$	3,993	
Pitt CC	\$	46,096	\$	46,096	\$	-	10	3	•	654	
Randolph CC	\$	28,140	\$	25,682	\$	2,459	8	0	\$	1,621	
Richmond CC	\$	27,606	\$	27,606	\$	-	10	0	\$	2,760	
Roanoke-Chowan CC	\$	21,818	\$	21,818	\$	-	7	0	\$	3,117	
Robeson CC	\$	26,329	\$	26,329	\$	-	9	0	\$	2,915	
Rockingham CC	\$	25,538	\$	25,538	\$	-	11	0	\$	2,322	
Rowan-Cabarrus CC	\$	39,625	\$	32,656	\$	6,969	9	0	\$	3,628	
Sampson CC	\$	25,378	\$	25,378	\$	1,685	16		\$	1,586	
Sandhills CC	\$	32,542	\$	4,634	\$	27,908	1	0	\$	4,634	
South Piedmont CC	\$	27,421	\$	25,062	\$	2,359	11	0	\$	2,278	
Southeastern CC	\$	24,776	\$	24,919	\$	-	7	0	\$	2,809	
Southwestern CC	\$	27,258	\$	27,173	\$	85	5	0	\$	5,434	
Stanly CC	\$	27,588	\$	27,240	\$	348	7	0	\$	3,891	
Surry CC	\$	29,660	\$	29,660	\$	-	9	0	\$	3,295	
Tri-County CC	\$	23,473	\$	8,214	\$	15,259	3	0	\$	2,738	
Vance-Granville CC	\$	28,597	\$	17,869	\$	11,008	5		\$	3,574	N

Attachment PROG 02A

Wake TCC	\$ 85,386						
Wayne CC	\$ 30,469	\$ 27,128	\$ 3,341	11	0	\$ 2,466	Ν
Western Piedmont CC	\$ 26,456	\$ 17,171	\$ 9,285	10	0	\$ 1,717	Ν
Wilkes CC	\$ 28,325	\$ 28,325	\$ 31	0	0	\$ 400	Ν
Wilson CC	\$ 25,087						
Total	\$ 1,838,215	\$ 1,322,898	\$ 297,623	429	671	\$ 155,213	
Average			\$ 11,231	8.58	5.0416667	\$ 3,043	

STATE BOARD OF COMMUNITY COLLEGES Cooperative Innovative High School (CIHS) Applications

Request: At the request of staff, the State Board of Community Colleges is asked to approve the applications for new Cooperative Innovative High Schools (CIHS) for the 2022-2023 school year. The list of CIHS applications seeking approval are indicated in the chart on the next page.

Strategic Plan Reference(s):

Theme: Economic and Workforce Impact

Goal 3: Ensure the educational pipeline prepares a workforce possessing the interest, knowledge, skills, and abilities to meet the needs of employers, now and into the future.

 Objective 3.1. Collaborate with stakeholders to promote a workforce system that fosters innovation and establishes seamless connections among community colleges, K-12 education,

universities, workforce and economic development partners, and business and industry.

 Strategy 3.1.2. Partner with high schools, universities, and workforce development entities and engage with employers and industry associations at the regional/local levels to identify workforce needs and establish educational and training programs collaboratively and comprehensively.

<u>Background:</u> During the 2011 legislative session, the General Assembly established the following criteria to define a cooperative innovative high school (G.S. 115C-238.50A):

- a) It has no more than 100 students per grade level;
- b) It partners with an institution of higher education to enable students to concurrently obtain a high school diploma and begin or complete an associate degree program, master a certificate or vocational program, or earn up to two years of college credit within five years
- c) It is located on the campus of the institution of higher education, unless the governing Board...specifically waives the requirement through adoption of a formal resolution.

During the 2020 legislative session, G.S. 115C-238.51A. Approval process. (a1) Limitation on Approvals. established limited approvals of cooperative innovative high schools. The State Board of Education may only conditionally approve up to three applications for cooperative innovative high schools that request additional funds under subsection (c) of this section to open in a school year. Additionally, the State Board may prioritize conditional approval of applications for cooperative innovative high schools located in local school administrative units that do not already operate a school pursuant to this Part.

Rationale: New cooperative innovative high school (CIHS) applications are submitted to the North Carolina Department of Public Instruction. CIHS Applications are reviewed by the Joint Advisory Committee (JAC), which includes members from the North Carolina Department of Public Instruction, the North Carolina Community College System, the University of North Carolina General Administration, and the North Carolina Independent Colleges and Universities.

Upon JAC review of each cooperative innovative high school application, recommendations for application approvals are sent from the JAC to the State Board of Education. New cooperative innovative high schools (CIHS) must be approved by the State Board of Education and are then sent to the State Board of Community Colleges for approval. New CIHS applications were presented to the State Board of Education for information at their February meeting and were approved.

Contact(s):

Michelle Lair Director of Academic Programs









JOINT ADVISORY COMMITTEE REVIEW SUMMARY 2021-2022 COOPERATIVE INNOVATIVE HIGH SCHOOL APPLICATIONS

Applications for New CIHS (2 of 3)

Proposed Name of CIHS	PSU Partner	IHE Partner	Funding Request	Location Waiver	JAC Recommendation
EDGE EARLY COLLEGE OF HEALTH SCIENCES	Edgecombe County Schools	Edgecombe Community College	Yes	No	Approve to open with funding
WAKE EARLY COLLEGE OF INFORMATION AND BIOTECHNOLOGIES	Wake County Public Schools	Wake Technical Community College	Yes	No	Approve to open with funding

The Joint Advisory Committee recommends three (3) Cooperative Innovative High School applications to the State Board of Education, the State Board of Community Colleges and the North Carolina Independent Colleges and Universities Board of Directors for approval to open with funding for 2022-23 school year.

One (1) Cooperative Innovative High School application for the Cabarrus Early College of Health Sciences, partnered with Cabarrus College of Health Sciences, will be approved by the North Carolina Independent Colleges and Universities Board of Directors.

Note: All funding requests go to the General Assembly for allocation and final approval.

§ 115C-238.51A. Approval process. (a1) Limitation on Approvals. – The State Board may only conditionally approve up to three applications for cooperative innovative high schools that request additional funds under subsection (c) of this section to open in a school year. If an application requesting additional funds is not approved due to this limitation, a revised application may be submitted under subsection (b) of this section. The State Board may prioritize conditional approval of applications for cooperative innovative high schools located in local school administrative units that do not already operate a school pursuant to this Part.

STATE BOARD OF COMMUNITY COLLEGES Curriculum Program Applications - Fast Track for Action [FTFA*]

Request: The State Board of Community Colleges is asked to approve the curriculum program at the listed college on the condition that equipment funds are available to the college and operating funds generated by the budget formula will permit the offering of the program without any special allocation of funds.

Alamance Community College
Healthcare Management Technology (A25200)

Asheville Buncombe Technical Community College Cardiovascular Sonography (A45160)

<u>Background:</u> Program applications must meet the following criteria in order to be placed on the Fast Track for Action (FTFA) program approval request presented to the State Board of Community Colleges as part of the consent agenda:

- The curriculum program title currently exists within the System and does not require the creation of a new program title and new curriculum standard;
- The application is complete, requires no further analysis or documentation, and has the endorsement of Academic Programs;
- There are no negative impact assessments from other colleges; and
- The college does not go outside of its service area for planning purposes.

Contact(s):

Dr. Lisa Eads Associate Vice President of Programs

PROGRAM APPLICATION SUMMARY EVALUATION REPORT Alamance Community College Healthcare Management Technology (A25200)

<u>Program Planning:</u> Alamance Community College is seeking approval for the Healthcare Management Technology (A25200) program to begin Fall 2022. The planning area is defined as the college's service area of Alamance County. All colleges were notified of the planning process for this program.

The proposed program was approved by the Board of Trustees at Alamance Community College on February 5, 2021. Minutes from this Board meeting were attached to the program application. The President and the Board of Trustees of Alamance Community College have certified the following:

- The proposed program will enhance the workforce of North Carolina, will provide educational and training opportunities consistent with the mission of the college, and will not duplicate the opportunities currently offered.
- They have assessed the need for the proposed program and the resources required to maintain a viable program and certify that the college can operate the proposed program efficiently and effectively within the resources available to the college.
- The college will complete a program accountability report including student success measures, enrollment trends, completion rates, and employment data three years after implementation of the program.

<u>Program Rationale</u>: Alamance Community College (ACC) indicates the following:

- Graduates of the Healthcare Management Technology program will be qualified to work and manage healthcare related businesses. They will also be able to pursue entrepreneurial opportunities.
- The college is currently working with four-year institutions on bilateral agreements to allow graduates of the proposed program the opportunity to pursue a bachelor's degree.
- According to the Bureau of Labor Statistics, employment of Healthcare Management
 Technologists is projected to grow 32% from 2019-2029 nation-wide and 16% statewide,
 much faster than average for all occupations. The median or average hourly pay for
 Healthcare Management Technology related fields is \$21.20 per hour.

- According to Data USA, employment opportunities related to healthcare are the second highest in the service area of Alamance County after manufacturing. Currently, there are 12,157 employees working in that sector out of 75,600.
- A keyword search using "Healthcare Management," "Clinical Office Manager" and "Medical Office Manager" was conducted on January 11, 2022, using Indeed.com. The search yielded 58 jobs within the service area of Alamance Community College.
- Current qualified ACC full-time business administration, Medical Office Administration, Information Technology, and Medical Assisting faculty are available to teach the courses required for the proposed degree. Classrooms, labs, and technology are available to support the proposed program.
- During the Fall Semester of 2020, ACC surveyed currently enrolled Medical Assisting, Medical Office Administration, and Business Administration students at the ACC campus. Fifty-nine (59) or (82%) out of the seventy-two (72) students who completed the survey, expressed interest in pursuing a credential related to Healthcare Management Technology.
- Letters of support for the proposed program were received from Alamance Vein and Vascular Surgery, Triad Adult & Pediatric Medicine, Regional Partnership Workforce Development Board, and North Carolina Agricultural and Technical (NC A&T) State University. NC A&T offered support for the program and willingness to offer a pathway for graduates of the program to pursue a bachelor's degree in Health Services Management.
- If approved for implementation, ACC will be able to provide additional educational pathways for high school students to earn post-secondary Career and Technical Education (CTE) credentials with market value through Career and College Promise (CCP).
- According to the NC Department of Commerce's 2018-2028 job outlook, jobs in Healthcare Management Technology related fields will grow 0.8% annually within the Piedmont-Triad Prosperity Zone (which includes ACC service area).

<u>Impact of the Proposed Program on Other Programs</u>: Twelve community colleges are currently approved to offer Healthcare Management Technology (A25200) program. An impact assessment was sent to four contiguous colleges that offer the same degree. **All four colleges agreed with the impact assessment.**

<u>Implementation of Collaborative Plan</u>: Not Applicable

<u>Curriculum Design</u>: The proposed program of study is in compliance with the State Board approved curriculum standard.

Curriculum Description as Designated on Curriculum Standard:

The Healthcare Management Technology curriculum is designed to prepare students for employment in healthcare business and financial operations. Students will gain a comprehensive understanding of the application of management principles to the healthcare environment.

The curriculum places emphasis on planning, organizing, directing, and controlling tasks related to healthcare organizational objectives including the legal and ethical environment. Emphasis is placed on the development of effective communication, managerial, and supervisory skills. Graduates may find employment in healthcare settings including hospitals, medical offices, clinics, long-term care facilities, and insurance companies. Graduates are eligible to sit for various certification exams upon completion of the degree with a combination of a minimum of two years administrative experience. Eligible certifications include, but are not limited to, the Professional Association of Healthcare Office Managers (PAHCOM), the Healthcare Financial Management Association (HFMA), the Certified Patient Account Manager (CPAM) and the Certified Manager of Patient Accounts (CMPA) examinations.

Contact(s):

Dr. Hilmi Lahoud Senior Program Administrator

PROGRAM APPLICATION SUMMARY EVALUATION REPORT Asheville-Buncombe Technical Community College Cardiovascular Sonography (A45160)

<u>Program Planning:</u> Asheville-Buncombe Technical Community College is seeking approval for the Cardiovascular Sonography (A45160) program to begin Fall, 2022. The planning area is defined as the college's service area of Buncombe and Madison counties. All colleges were notified of the planning process for this program.

The proposed program was approved by the Board of Trustees at Asheville-Buncombe Technical Community College on October 4, 2021. Minutes from this Board meeting were attached to the program application. The President and the Board of Trustees of Asheville-Buncombe Technical Community College have certified the following:

- The proposed program will enhance the workforce of North Carolina, will provide educational and training opportunities consistent with the mission of the college, and will not duplicate the opportunities currently offered.
- They have assessed the need for the proposed program and the resources required to maintain a viable program and certify that the college can operate the proposed program efficiently and effectively within the resources available to the college.
- The college will complete a program accountability report including student success measures, enrollment trends, completion rates, and employment data three years after implementation of the program.

<u>Program Rationale:</u> Asheville-Buncombe Technical Community College (ABTCC) indicates the following:

- Major healthcare partners in the service area have informed ABTCC of a desperate need
 for cardiovascular sonographers. The EMSI Occupational Report indicates the AshevilleBuncombe Technical Community College service area as a "hot spot for this kind of job".
 Currently, approximately two dozen employers in the service area have job openings for
 graduates with the skill set obtained in this curricular program.
- According to the Bureau of Labor Statistics, demand for cardiovascular sonography professionals in the service area has a projected increase of 62% from 2017 -2022. This is compared to a national average projected increase of 9% and a North Carolina projected increase of 22%.
- An average of twenty-three open positions are posted monthly for the service area with only three positions being filled. This indicates a significant gap in the number of qualified applicates for the number of open positions in the service area.

- There is currently no cardiovascular sonography program in western North Carolina.
 Cardiac health care providers have reached out to the college regarding the need and stating that they recruit cardiovascular sonographers from other areas of the state and nation to fill vacant positions.
- The college is currently working with several health care providers to meet the need for cardiac sonographers in the service area. Advent Health is seeking grant funding to assist with startup costs during the first three years if the program's operations. Advent Health is a 103-bed hospital with a growing cardiovascular department. Charles George VA Medical Center provides cardiovascular services for veterans in Western North Carolina. Mission Hospital is part of HCA Healthcare. They have an 815-bed hospital that is the leader in cardiothoracic surgery and cardiovascular care in the service area. Mission is the largest hospital in Western North Carolina and is ranked in the top 50 cardiovascular hospitals in the nation. Asheville Cardiology Associates performs over 15,000 cardiovascular ultrasound studies each year, including 3D echo and more than 3000 stress echo examinations per year. A cardiovascular sonography program at Asheville Buncombe Technical Community College would help to meet the staffing needs of these health care partners.
- The requesting college provided a Substantive Change Prospectus that includes the EMSI data collected regarding Cardiovascular Sonography. The report shows that there is greater demand for this profession in the service area (219 employees compared to 165 nationally). Job postings are above the national average with 39 job postings compared to 30 nationally. In addition, EMSI data predicts that this career field in the Asheville area is facing a higher rate of retirements than the national average (About 21% of individuals in Cardio in this area are 55+).
- The median salary for these positions in the service area is \$68,424, compared to a median per capita income for the Asheville area of \$32,696.

<u>Impact of the Proposed Program on Other Programs:</u> Six community colleges are approved to offer the Cardiovascular Sonography program. This program does contain a clinical component; therefore, all colleges were provided with a program impact assessment from Asheville-Buncombe Technical Community College. **All six colleges responded with positive impact assessments in agreement and support of the program.**

Implementation of Collaborative Plan: Not Applicable

<u>Curriculum Design:</u> The proposed program of study is in compliance with the State Board approved curriculum standard.

<u>Curriculum Description as Designated on Curriculum Standard:</u> The Cardiovascular Sonography curriculum provides the individual with the knowledge and skills necessary to acquire, process, and evaluate the human heart and vascular structures.

A cardiovascular sonographer uses high frequency sound waves to produce images of the heart and vascular structures. Course work includes effective communication and patient care skills combined with a knowledge of physics, human anatomy, physiology, and pathology, all of which are essential to obtaining high quality sonographic images. Graduates may be eligible to apply to the American Registry of Diagnostic Medical Sonographers for examinations in physics, cardiovascular physics, vascular physics, and adult echocardiography. Graduates may find employment in hospitals, physicians' offices, mobile services, and educational institutions.

Contact(s):

Dr. Lori Byrd Associate Director

STATE BOARD OF COMMUNITY COLLEGES

Combined Course Library

Workforce and Continuing Education & College and Career Readiness New Course Approvals, Modifications, and Tier Designations

The State Board is requested to approve the following courses for placement or modification in the Combined Course Library (CCL).

Request for New Course 1 of 3

Requesting College or Agency: Gaston College

Course ID	Course Title	Recommend ed Hours	Program Area	Tier Designatio n
NUR-3505	Nursing Educator	48	L30 Health Occupations	3

Description:

This course prepares nurse educators in programs leading to initial licensure in teaching and learning principles for adult education, curriculum development, implementation, and evaluation. This course may only be offered by colleges that have received and maintained approval from the North Carolina Board of Nursing.

College Rationale:

• The state, like the nation, is experiencing high demand for nursing educators, and currently, there is no course vehicle for colleges to provide the N.C. Board of Nursing required training for nurse educators to teach in person and online. As a result, there are limited options available for prospective nurse educators across the state. This training is also required for maintaining nurse educator credentials required by the Board of Nursing. Based on JobsEQ data, there will be a 2.8% annual job growth in this field over the next ten years. With increased retirements and employment changes in the healthcare industry, this training is integral to meet current and future demand.

Contact(s):

Karen Tikkanen
Director Workforce Continuing Education

Request for New Course 2 of 3

Requesting College or Agency: Central Carolina Community College

Course ID	Course Title	Recommende d Hours	Program Area	Tier Designatio n
PTH-3001	Rehabilitation Technician	32	L30 Health Occupations	3

Description:

This course provides an overview of rehabilitation therapy and entry-level training and skills to perform routine rehabilitation tasks. This course includes fundamental topics such as an overview of the profession, the role of a rehabilitation technician, introduction to patient care, infection control, standard precaution measures, facility cleanliness, and legal issues in healthcare. This allows students to explore topics such as introduction to human anatomy and physiology, medical terminology, patient care-related elements such as patient positioning, range of motion, bed mobility, exercises, gait, assistive devices, wheelchair, specialty topics, and associated career opportunities. Upon completion, students will be prepared to safely perform and assist rehabilitation staff in various skills and interventions within a rehabilitation setting to promote efficient and effective clinic operations and optimal patient outcomes.

College Rationale:

- This course is designed to provide instructional opportunities for individuals seeking to gain new or upgrade current job-related skills in a Rehabilitation setting. Additionally, this course provides students with knowledge of the Rehabilitation field and skills to become more marketable during job searches within Rehabilitation and Restorative professions.
- Employment opportunities for Rehabilitation Technicians are projected to grow 21 percent over the next ten years.
- Rehabilitation Technicians are not required to be licensed by the state of N.C. but must work under the supervision of a licensed clinician.

Contact(s):

Karen Tikkanen

Director, Workforce Continuing Education

Request for New Course 3 of 3

Requesting College or Agency: Johnston Community College

Course ID	Course Title	Recommende d Hours	Program Area	Tier Designation
TRA-3612	Ready-Mixed Concrete Truck Operator	48	V80 Driver Training	3

Description:

This course is designed to prepare students with the essential knowledge and skills required to operate a ready-mixed concrete delivery truck safely and effectively.

College Rationale:

Carolinas ReadyMix Concrete Association approached NCCCS to request a partnership
for careers in the ready-mixed concrete industry. They provided the partnership with
local member employers and the curriculum for those colleges interested in pursuing
this course.

Contact(s):

Karen Tikkanen
Director, Workforce Continuing Education

STATE BOARD OF COMMUNITY COLLEGES Courses of Instruction to Captive/Co-Opted Groups

<u>Request</u>: The State Board is asked to approve the following to be offered to Captive/Co-opted groups as listed, to be offered to Captive/Co-opted Groups under current operating procedures, contingent upon availability of funds.

Strategic Plan Reference:

Theme: Economic and Workforce Impact

Goal 3: Ensure the educational pipeline prepares a workforce possessing the interest, knowledge, skills, and abilities to meet the needs of employers, now and into the future.

• Objective 2: Offer relevant, high-quality instructional programs that meet the needs of business and industry for existing and future jobs.

Continuing Education: Courses of Instruction

- Central Carolina CC Harnett Correctional Center #3805
 - o ELC-3119: Commercial/Residential Advanced Electrical Wiring
 - Certificate in Electrical Advanced

Contact(s):

Karen Tikkanen
Director, Workforce Continuing Education

Continuing Education and Basic Skills

These requests have been approved by the local college president, local board chair, and prison superintendent or chief officer. They have been reviewed by state staff at the North Carolina Community College System Office and, if applicable, by the NC Department of Public Safety and found in compliance with state standards and prison programming policies.

CODES FOR GROUPS TO BE SERVED

A Alcoholic Rehabilitation Centers

D Domiciliary Care Facilities

I Hospital Inpatients

J Detention Centers and County Jails

N Rest and Nursing Homes

P Prisons (Correction setting)

R Intellectual Disability Centers

S Sheltered Workshops

EXAMPLES: WLD 3106 P indicates the continuing education course offered in the Prison/

Corrections setting.

BSP 2000 S indicates the basic skills course offered in a Sheltered Workshop setting.

CONTINUING EDUCATION and **BASIC SKILLS** courses are reported in class hours. **CURRICULUM** courses are reported in semester-hour credits.

MATRIX CATEGORIES* For NC Department of Public Safety (DPS) Prison Facilities

Matrix Category	North Carolina Community College System Programming Options
1	Basic Skills; Employment Readiness (Human Resources Development or Occupational Extension Pre-employment Training); and/or Drug and Alcohol courses. (Minimum length of stay: 2 months)
2	Basic Skills; Employment Readiness (Human Resources Development or Occupational Extension Pre-employment Training); Drug and Alcohol courses; Occupational Extension courses; and/or Curriculum Certificate Programs. (Minimum length of stay: 4 months)
3	Basic Skills; Employment Readiness (Human Resources Development or Occupational Extension Pre-employment Training); Drug and Alcohol courses; Occupational Extension courses; Curriculum Certificate Programs; and/or Curriculum Diploma Programs. (Minimum length of stay: 12 months)
4	Basic Skills; Employment Readiness (Human Resources Development or Occupational Extension Pre-employment Training); Drug and Alcohol courses; Occupational Extension courses; Curriculum Certificate Programs; Curriculum Diploma Programs; and/or Curriculum Associate in Applied Science Degree Programs. (Minimum length of stay: 24 months)
*	Only Division of Adult Correction and Juvenile Justice (DACJJ) prisons are assigned matrix categories

Continuing Education Courses Captive & Co-opted

Community College	Facility	Facility Code	Matrix Class.	Course Number	Master Course List Title (Local Title)	Contact Hours
Centeral Carolina CC	Harnett Correctional Center	3805	2	ELC-3119	Advanced Electrical	288

STATE BOARD OF COMMUNITY COLLEGES

Associate in Arts in Teacher Preparation (AATP) (A1010T) and Associate in Science in Teacher Preparation (ASTP) (A1040T) as Approved by the System President

<u>Information</u>: The State Board of the North Carolina Community College System, through delegated authority to the System President, approved the following colleges to offer the Associate in Arts in Teacher Preparation (AATP) (A1010T) and Associate in Science in Teacher Preparation (ASTP) (A1040T) with an effective term of <u>Fall 2022</u>:

Isothermal Community College

<u>Background:</u> The Associate in Arts in Teacher Preparation (AATP) (A1010T) and Associate in Science in Teacher Preparation (ASTP) (A1040T) program applications must include the following items in order to be approved by the System President:

- 1. Letter of request from the President of the College indicating the proposed effective term.
- 2. Copy of the proposed program of study which is compliance with the AATP and ASTP curriculum standard.
- 3. Copy of the minutes from the Board of Trustees meeting(s) where the proposed program was discussed and approved.
- 4. Certification of the following which is signed by the college President and Board of Trustees chair:
 - a. The program will enhance the workforce of North Carolina and will provide educational and training opportunities consistent with the mission of the college.
 - b. The college has assessed the need for the program and the facilities and resources required to maintain a viable program and certifies that the college can operate this program efficiently and effectively within the facilities and resources available to the college.
 - c. The college has evidence of sufficient student demand to offer the program and will provide master's credentialed faculty for each course provided under the Associate in Arts in Teacher Preparation (AATP) (A1010T) and Associate in Science in Teacher Preparation (ASTP) (A1040T) degrees.

Contact(s):

Dr. Lisa Eads

Associate Vice President, Academic Programs

STATE BOARD OF COMMUNITY COLLEGES Curriculum Standard Revisions as Approved by the System President

<u>Information</u>: The System President has approved the curriculum standard revision listed below:

Curriculum Program: Office Administration (A25370)

Proposed Revisions: The submitting college requests the following revisions:

- Move OST-184 Records Management from "Required Courses" area to "Office Management" area of the Core section.
- Move OST-289 Office Administration Capstone from "Office Management" area to "Required Courses" area of the Core section.

Rationale of Requesting College: Many colleges offer the contents of OST-184, Records Management, under other courses. The proposed revisions will allow colleges the flexibility to choose different courses under the "Office Administration" pick list.

Background: 1D SBCCC 400.9 (b) states:

A revision of an existing curriculum standard shall:

- (1) Have written concurrence by two-thirds of colleges approved to offer the curriculum program; and
- (2) Be in alignment with criteria outlined in 1D SBCCC 400.10(e).
- (3) The President of the North Carolina Community College System shall have the authority to approve or deny the revision of an existing curriculum standard. If only two colleges are approved to offer the curriculum, and written concurrence is not obtained from both colleges, the State Board of Community Colleges shall have the authority to approve or deny the revision to the existing curriculum standard.

Contact(s):

Dr. Hilmi Lahoud Senior Program Administrator

STATE BOARD OF COMMUNITY COLLEGES Curriculum Program Terminations as Approved by the System President

<u>Information</u>: The State Board of the North Carolina Community College System, through delegated authority to the System President, approved the program terminations listed below:

Background: 1D SBCCC 400.6 (b) states the following: The college shall terminate a curriculum program when there has been no enrollment for two consecutive years or if the college has not offered the program or has not had enrollment in the program within two years of the date the program was approved by the State Board of Community Colleges. A college may request a one-year extension of a curriculum program upon justification of the potential for employment opportunities and student enrollment.

Pitt Community College

Healthcare Business Informatics (A25510)

Rationale: Low Enrollment. Due to low interest in the program and the new trends of healthcare business informatics in the college's service area, the college is terminating the program. Students interested in healthcare business informatics will be advised to enroll in the Information Technology (A25590), Medical Office Administration (A25310) or Office Administration (A25370) Programs.

Termination Semester: Spring 2022

Pitt Community College

Therapeutic Massage (A45750)

Rationale: No Enrollment: The college states there is no interest in this program. They have had no enrollment since Summer, 2018. Should students have an interest in the program in the future, they will be referred to another local community college with an active program.

Termination Semester: Spring 2022

Richmond Community College

Electronics Engineering Technology (A40200)

Rationale: Low Enrollment. The college offers programs in electric utilities and computer engineering technology that duplicate much of the coursework provided in electronics engineering technology. The college feels it prudent to focus its energy and staffing on these programs that have proven to provide strong employment opportunities for students.

Termination Semester: Fall 2022

Contact(s):

Dr. Lisa Eads

Associate Vice President, Academic Programs

AGENDA

State Board of Community Colleges STATE BOARD POLICY AND GOVERNANCE COMMITTEE Caswell Building, Dr. W. Dallas Herring State Board Room Thursday, February 17, 2022 – 2:30 p.m. Mr. Jerry Vaughan, Chair

Call to Order

Roll Call

Ethics Awareness and Conflict of Interest

Approval of Agenda

Approval of Minutes – January 20, 2022

For Action

- Board Self-Evaluation and Survey (Attachment SBPG 01)
- Recommendation for Initial Proprietary School Licensure (Attachment SBPG 02)
- Increase Community College General Purchasing Delegation (Attachment SBPG 03)

New Business

<u>Adjourn</u>

State Board of Community Colleges SBCC BOARD POLICY AND GOVERNANCE COMMITTEE Thursday, January 20, 2022

SBCC BOARD POLICY AND GOVERNANCE COMMITTEE MEMBERS PRESENT

Mr. Jerry Vaughan, Chair* Dr. Shirley Carraway* Mr. Hari Nath*

Mr. William Holder, Vice- Ms. Julie Ryan* Mr. Nathan Vasquez*
Chair* Mr. Mark Merritt* Ms. Ann Whitford*

OTHER BOARD MEMBERS PRESENT

Mr. Bill McBrayer* Mr. Burr Sullivan* Mr. Nathan Vasquez*
Dr. Ray Russell* Hon. Terry Van Duyn* Ms. Sarah West*

OTHERS IN ATTENDANCE

Ms. Tawanda Foster Artis* Dr. Kimberly Gold* Pres. Mark Poarch, CCC&TI*

Dr. Lyn Austin* Ms. Elizabeth Grovenstein* Mr. Deante Tyler*

Dr. Levy Brown* Ms. Tiffany Howell* Pres. Thomas Stith, NCCCS*

Ms. Sharon Gladwell* Pres. Jason Hurst, CCC*

CALL TO ORDER

Mr. Vaughan called the SBCC Policy and Governance Committee meeting to order at 4:30 p.m.

ROLL CALL

Ms. Artis called the roll of the SBCC Policy and Governance Committee members.

ETHICS STATEMENT

Ms. Artis read the Ethics Awareness and Conflict of Interest Statement. No conflicts were noted.

APPROVAL OF THE AGENDA AND MINUTES

Mr. Vaughan requested a motion to approve the January 20, 2022 meeting agenda with the amendment to add the For Information item of the Board Self-Evaluation Process Report. Mr. Merritt motioned to approve the meeting agenda as amended. This motion was seconded by Dr. Carraway, and the motion was unanimously approved by a roll call vote. Mr. Vaughan next requested a motion to approve the December 16, 2021 meeting minutes. Dr. Carraway motioned to approve the minutes, seconded by Ms. Whitford, and the motion was unanimously approved by a roll call vote.

For Action

Review of Public Comments for Proposed Amendment of 4B SBCCC 100.1 - Adoption of Federal

^{*}Attended via Zoom

^{*}Attended via Zoom

^{*}Attended via Zoom

State Board of Community Colleges SBCC BOARD POLICY AND GOVERNANCE COMMITTEE Thursday, January 20, 2022

Rules Regarding Equal Employment (Attachment SBPG 01)

Ms. Artis stated the changes made were shown in lines eleven (11) to thirteen (13) which required apprenticeship programs registered in North Carolina to comply with federal law. She stated the information was left out during the initial drafts adopting Title 4 of the State Board Code. Ms. Artis further affirmed no public comments were received on this code revision. In addition, Ms. Artis provided information regarding feedback received from the U.S. Department of Labor (USDOL) regarding their review and federal recognition process.

Mr. Merritt motioned to approve Attachment SBPG 01, seconded by Mr. Holder, and the motion was unanimously approved by a roll call vote.

For Information

Board Self-Evaluation Process Report

Mr. Vaughan shared the Board Self-Evaluation Committee has been working on the Board Self-Evaluation Process and asked Ms. Whitford to lead the discussion regarding this item. Ms. Whitford stated the Board Self-Evaluation is an important governance tool that the colleges have been required to complete to be approved by the South Association of Colleges and Schools (SACS). She stated while colleges have been required to complete a Board Self-Evaluation, the State Board has not completed a Board Self-Evaluation. She went on to add she is excited the Board is considering using this as a governance tool. Ms. Whitford reported the tool builds a foundation for the governance process and starts a plan of action that is intentional to include questions such as what the Board is doing, how are things being done, and is the Board doing things the way they are supposed to be done. She continued that it allows the Board to take stock, establish an agenda around emerging issues and needs, and that it strengthens the Board's and President's relationship. She added gains from the evaluation process including understanding what it means to be an effective Board, clarifications of what the Board expects of each other and identifying strategies and goals. The evaluation will establish criteria to assess the President's and the Board's effectiveness, roles and responsibilities, and identification of strategies and priorities. Ms. Whitford introduced the members of the Committee, Ms. Sarah West and Mr. Mark Merritt, and asked them to walk through their PowerPoint presentation.

Ms. West reviewed a high-level plan, one (1)-year pilot plan, and development of a Board assessment tool and its delivery to the Board. She stated guiding thoughts of the evaluation process began with why, she stated the importance of the Board is critical and she shared the success of the organization is a shared and aspirational vision. Mr. Merritt shared the why includes making sure the Board members are positioned to hold themselves accountable and make sure the Board is able to drive the System forward in a positive way in collaboration with the leadership. The evaluation will establish a platform to allow members to be more engaged.

Ms. West outlined the three (3) key strategies which include 1) engage the Board in a meaningful

State Board of Community Colleges SBCC BOARD POLICY AND GOVERNANCE COMMITTEE Thursday, January 20, 2022

partnership with the President and System Office through establishment of a multi-year calendar to include goal-setting, quarterly meetings to sustain alignment, and a year-end evaluation, 2) design and deliver an initial Board Self-Evaluation exercise, with the intent that findings support the design of a longer-term Board Engagement and Development plan, and 3) establish a stronger platform for Board engagement and service.

Mr. Merritt stated an important part of any evaluation is to evaluate the leadership to make sure they are fulfilling statutory duties and the collective vision of the System. Mr. Merritt stated the President will be provided goals for the year 2022 and the Board will evaluate and write additional goals to work together, to establish a framework to set forth the priorities for the organization.

Ms. West stated the hope is to gain support of the State Board Policy and Governance Committee on the Board Self-Evaluation process. She reviewed the Board Self-Evaluation and Survey and reviewed the objectives. Ms. West and Mr. Merritt reviewed each section and the process of the evaluation. Ms. Whitford stated the Board Self-Evaluation and Survey document will be sent to the Committee and she asked if the members would provide feedback and input. Ms. Whitford stated the Board is good at oversight and the Board can grow to leading initiatives.

Ms. West reviewed the following recommended next steps including sharing the draft version of the self-assessment instrument to the State Board Policy and Governance Committee by February 4th, meeting with the Committee to finalize the instrument week of February 7th, disseminating the Self-Evaluation instrument for Board feedback by February 17th-18th, and finalizing the instrument and sharing it electronically with the request for completion by March 4th.

Mr. Vaughan asked if there were any questions by the Committee. Mr. Nath asked how the stakeholders for the Board are defined-- he included feedback should be received from them as well. Ms. Whitford stated this will be a part of the process as it moves forward. Mr. Vaughan stated feedback and input has been received by many outside stakeholders and this will allow the Board to define their own direction and provides an organized way to foster this. Mr. Holder provided a definition of stakeholder that he believes includes students, colleges, legislators, and others who impact the System. Mr. Nath stated to further clarify his question he hopes to identify their needs as well. Ms. West stated the whole State of North Carolina is the primary stakeholder and System has the opportunity to be a leading force in moving the State forward. Dr. Carraway stated the tool will help the Board look inward on how the Board functions, and serves to support the goals of the organization. Mr. Nath stated he understood the evaluation to determine the Boards goals, and through discussion understands the evaluation is to look inwardly on how the Board is functioning. Ms. West added she thinks the goals will help to define specific areas to improve upon. Ms. Whitford stated the process will allow to Board to look internally at how things are done and to look outwardly at what more the Board can do for the System and ways to provide leadership. Ms. Whitford went on to say this will start the process to make the Board more effective, to become better leaders for the System, and to better partner with the President. She stated both the President's evaluation and the Board's evaluation should go hand in hand and be aligned to include the same goals and be tailored to

State Board of Community Colleges SBCC BOARD POLICY AND GOVERNANCE COMMITTEE Thursday, January 20, 2022

the strategic plan. Mr. Sullivan stated he think this will be a great addition and stated the governance portion of the Committee was recently added and think this is a great time to implement the self-evaluation. Mr. Sullivan stated this will help bring the Board, the System, the President, and the Senior Team together to work on the same priorities.

Ms. Whitford shared her appreciation to Ms. Sarah West and Mr. Mark Merritt. She stated they both bring strong experience in this area of governance. She reviewed their backgrounds and stated it was aligned well with this process. Mr. Vaughan reviewed the Board Self-Evaluation recommendations and Mr. Merritt clarified the timeline.

Mr. Vaughan stated if the Committee approved, the proposed next steps could be moved to the For Action agenda for full Board approval at the Friday Board meeting.

Dr. Carraway motioned to approve the recommended next steps, seconded by Mr. Holder, and the motion was unanimously approved by a roll call vote.

New Business

No new business.

ADJOURNMENT

Mr. Vaughan declared the meeting adjourned at 5:14 p.m.

Respectfully submitted, Tiffany Howell Recording Secretary

Board Self-Evaluation and Survey

Thank you for participating in the first Board of Directors Self-Evaluation exercise. To date, the Board has not engaged in the best-practice model of an annual self-assessment and discussion of findings with Board members.

The North Carolina Community College System (System) has faced massive disruptions in our local and global landscape and in our higher education systems. The System plays an increasingly vital role in driving the economic and societal well-being of our state and citizenry. A high-performing Board of Directors is critical to System success and can lend important support to the System Office at this pivotal moment.

This is a confidential survey. Findings, which will be reported in the aggregate, are designed to inform the following key objectives:

- I. Establishment of annual goal and expectations for the System President
 - Through the survey, we seek to elicit Board input into the development of strategic priorities for the President and System Office as well as the Board. This mutual goal-setting exercise will both inform the Board's ability to meaningfully support System priorities while providing a more robust platform for the Presidential evaluation process.
- II. Design and execution of a three-year Board Engagement and Development plan
 - Your perceptions and understanding of your role will inform the design of a Board engagement
 plan. This plan will be designed to support more clear expectations for Board involvement, allow
 us to strengthen our onboarding, composition, processes, and infrastructure and promote the
 meaningful engagement and activation of Board members as System "ambassadors."

Sections Three and Four relate directly to the development of strategic initiatives, goals, and funding priorities for the System and System Office. As the Board is aware, the System Office is engaged in a comprehensive, system-wide planning process to develop a new three-year strategic plan. Through this effort, the System will identify and confirm strategic and funding priorities, for the next three years, which are critical to its mission and sustained momentum. If you did not have an opportunity to participate in the Strategic Planning session at the September 2021 board retreat and/or in one of the five recent Virtual Listening Sessions held across the state, you may want to review the current Strategic Plan (found on the System website), as well as relevant agenda materials shared and reviewed in recent Board meetings.

Table of Contents

Section 1: Roles and Responsibilities as a Board Member	page 2
Section 2: Perceptions of the Board Structure and Processes	page 4
Section 3: Perceptions and Understanding of the System's Priorities and Goals	page 6
Section 4: Role of the Board in Goal Setting for the President and System Office	page 8
Section 5: Perceptions and Understanding of the NC Community College Foundation	page 10

DRAFT

Section 1: Roles and Responsibilities as a Board Member

- 1.1 I have a clear understanding of the roles and expectations of Board membership.
 - Strong understanding
 - Somewhat understand
 - Unclear

Are there areas where you can benefit from additional training or access to resources in your role as a Board member? What tools and materials would support a deeper understanding of your role? Comments:

- 1.2 I understand the Board's statutory role and obligations relative to those of the System Office and staff.
 - Very clear
 - Somewhat clear
 - Unclear
- 1.3. Upon appointment to the Board, did you participate in a new member orientation process?
 - Yes
 - No, although the opportunity was offered
 - No, a board onboarding session was not offered when I joined the Board
- 1.3.1. If you responded "yes" to question #1.3, please respond:

The board orientation effectively educated me, as a new member, about my role and the System.

- Strongly agree
- Somewhat agree
- Somewhat disagree
- Strongly disagree
- No opinion

Comments:

- 1.4. As a Board member would you find it helpful to have a Board Handbook containing information about your role and responsibilities along with pertinent system office information?
 - Strongly agree
 - Somewhat agree
 - Somewhat disagree
 - Strongly disagree
 - No opinion

- 1.5. What do you consider a fair commitment of time, each month, by you in your role as a Board member in regard to your participation in the following activities?
 - Two days or more each month
 - o One to two days each month
 - o One day or fewer each month
 - o Other _____

Note: Best practice expectations of Board members include:

- Preparation for, attendance and participation in Board meetings
- Involvement in the work of Board committees
- Active involvement in the evaluation of the President
- Active engagement in Board self-assessment
- Advocating for the organization with politicians and community leaders
- Keeping informed about legislative and policy issues regarding the System
- Keeping informed about the strategic initiatives and priorities of the organization
- Serving as a resource to the organization's management team
- Philanthropic support
- Attending local events related to the organization
- 1.5.1. The expectations, outlined above, are consistent with my understanding of commitment to Board membership.
 - Strongly agree
 - Somewhat agree
 - Somewhat disagree
 - Strongly disagree
 - No opinion
- 1.5.2. Which of the activities, listed in Question #1.5, are of particular interest to you?

Comments:

- 1.6. My skills and strengths are being leveraged to the best advantage to aid the Board in its work.
 - Strongly agree
 - Somewhat agree
 - Somewhat disagree
 - Strongly disagree
 - No opinion

1.6.1. Are there additional areas in which you are willing to share your expertise, competencies, and guidance with the Board and System Office? Are there areas or committees in which you would like to be involved?

Comments:

1.7. I would be interested in participating in an Ambassadors Workshop and in receiving an Ambassadors Toolkit.

Note: Key elements of the Workshop/Toolkit would include:

- A high-level briefing to support Board members' understanding of the System's strategic and funding priorities
- o Delivery and discussion of a messaging platform, elevator speech, and key FAQs
- A take-away toolkit, including talking points and a presentation that can be used by Board members to support individual interactions
- Strongly agree
- Somewhat agree
- Somewhat disagree
- Strongly disagree
- No opinion
- 1.8. When did you last visit a community college campus?
 - Within the last six months
 - Within the last year
 - Cannot remember
 - Never

Section 2: Perceptions of the Board Structure and Processes

- 2.1. Meeting agenda items shared in advance of Board meetings contain sufficient background information that allow me to meaningfully participate in Board meetings.
 - Strongly agree
 - Somewhat agree
 - Somewhat disagree
 - Strongly disagree
 - No opinion
- 2.2. The current Board committee structure addresses the needs of the Community College System.
 - Strongly agree
 - Somewhat agree

- Somewhat disagree
- Strongly disagree
- No opinion
- 2.2.1. Would additional committees be helpful? If so, what suggestions would you make?

Comments:

Each Board committee has a dedicated System Office staff member as liaison/partner who provides assistance in executing on Committee business.

- Strongly agree
- Somewhat agree
- Somewhat disagree
- Strongly disagree
- No opinion

What additional support to Board committees would be helpful?

2.3. Are there topics or areas of discussion that you recommend be included on Board agendas that are not currently included?

Comments:

- 2.4 Board meetings are conducted in a manner that allows sufficient discussion of key issues.
 - Strongly agree
 - Somewhat agree
 - Somewhat disagree
 - Strongly disagree
 - No opinion

Comments:

- 2.5. The Board should engage in an annual goal setting process each year, in which it defines two to three key priorities for its work, in collaboration with the President and System Office, to facilitate the advancement and trajectory of the System?
 - Strongly agree
 - Somewhat agree
 - Somewhat disagree
 - Strongly disagree
 - No opinion

Comments:

2.6. What do you regard as current strengths of the Board?

Comments:

2.6.1. What are areas where the Board could improve?

Comments:

- 2.7. As new appointments to the Board are considered, there should be an opportunity for the board to identify individuals with areas of expertise that would be helpful to the board in their oversight responsibilities as well as a process to present these names to the appointing agencies for consideration.
 - Strongly agree
 - Somewhat agree
 - Somewhat disagree
 - Strongly disagree
 - No opinion

Section 3: Perceptions and Understanding of the System's Priorities and Goals

- 3.1. How would you describe your overall attitude toward the Community College system?
 - Very positive
 - Mixed
 - Negative
 - No response
- 3.1.1. Are there recent issues that have affected your answer to the question?

Comments:

- 3.2. I have a clear understanding of the Community College System's budget and funding model.
 - Strongly agree
 - Somewhat agree
 - Somewhat disagree
 - Strongly disagree
 - No opinion
- 3.2.2. If not, what additional information would be helpful?

Comments:

- 3.3. I have a clear understanding of the Community College System's current priorities and goals.
 - Strongly agree
 - Somewhat agree
 - Somewhat disagree
 - Strongly disagree
 - No opinion
- 3.3.1. If not, what additional information would be helpful? Comments:
- 3.4. The Board is appropriately involved in defining the mission, vision, challenges and goals of the System, known as the Strategic Plan.
 - Strongly agree
 - Somewhat agree
 - Somewhat disagree
 - Strongly disagree
 - No opinion
- 3.5. The Board routinely engages in substantive policy discussions at Board and committee meetings that support the Board's capacity to inform, shape, and advocate clear policy actions and strategic priorities.
 - Strongly agree
 - Somewhat agree
 - Somewhat disagree
 - Strongly disagree
 - No opinion
- 3.6. The current strategic plan has provided a clear and actionable roadmap for achieving System goals and priorities with clear milestones, KPIs and metrics.
 - Strongly agree
 - Somewhat agree
 - Somewhat disagree
 - Strongly disagree
 - No opinion
- 3.7. The System Office provides the Board with sustained and clear reports on the status and outcomes of initiatives related to the current three-year strategic plan.
 - Strongly agree
 - Somewhat agree
 - Somewhat disagree
 - Strongly disagree
 - No opinion

- 3.7.1. What additional information or tools would better support your understanding of the System's progress in achieving identified goals of the current plan?
- 3.8. Have you participated in one or more of the Regional Listening Sessions sponsored by the System Office to inform development of the System's new three-year strategic plan?
 - Yes, all sessions scheduled, to date
 - Yes, more than one
 - Yes, I have attended one session
 - No, I have not participated
- 3.9.1 am aware of my role as a System advocate and feel that there is an actionable plan in place to aid Board members in advocating at the Legislature for the system budget and policy priorities.
 - Strongly agree
 - Somewhat agree
 - Somewhat disagree
 - Strongly disagree
 - No opinion

Comments:

3.10. In your opinion, what are the three to five most critical issues facing the NC Community College System that the new Strategic Plan ideally will address?

Comments:

Section 4: Role of the Board in Goal Setting for the President and System Office

Part One of Section 4 seeks your input, as a Board member, on the role of the Board in establishing a meaningful framework for engagement with the President in goal setting and performance evaluation.

- 4.1. The Board plays an important role in establishing annual performance goals and strategic priorities for the President and System Office each year as a means of supporting its annual evaluation of the President's performance.
 - Strongly agree
 - Somewhat agree
 - Somewhat disagree
 - Strongly disagree
 - No opinion

Comments:

- 4.2.I am comfortable with the framework that the State Board Policy and Governance Committee is putting in place to support a Presidential performance evaluation, with key action items each year to include:
 - Annual Board survey which will seek Board input into the goal-setting process
 - Co-creation by the President and Board of annual goals and priorities, informed by Board input
 - Quarterly meetings with the President to support alignment and assess progress in meeting shared objectives
 - Annual Presidential performance evaluation by the Board
 - Strongly agree
 - Somewhat agree
 - Somewhat disagree
 - Strongly disagree
 - No opinion

Comments:

- 4.3. As we look forward, the Board should engage in a focused session, each year, at its January meeting, to identify annual goals for the President and System Office.
 - Strongly agree
 - Somewhat agree
 - Somewhat disagree
 - Strongly disagree
 - No opinion

Part Two of Section 4 seeks your input, as a Board member, in defining the most critical priorities for the President and System Office to address in 2022.

- 4.4. As you consider the current and emerging Strategic Plans for the System, what are the most important **system-wide issues** that the President should address in 2022? Please rank-order your recommendations.
- 4.5. What are the most serious **external competitive threats** to the System for presidential attention in 2022? Please rank order your responses.

Comments:

4.5.1. How do you envision the role of the Board in partnering with the President and System Office to address these issues?

Comments:

4.6. What are the most pressing internal issues and concerns to the System Office for presid	ential
attention in 2022? Please rank order your responses.	

Comments:

4.7. As you consider the high degree of turnover in key System Office positions over the past calendar year, are there key mitigation strategies and goals you would recommend regarding workforce challenges within the current landscape?

Comments:

Section 5: Perceptions and Understanding of the NC Community Colleges Foundation

- 5.1. I have a clear understanding of the Foundation's mission, goals and objectives.
 - Strongly agree
 - Somewhat agree
 - Somewhat disagree
 - Strongly disagree
 - No opinion
- 5.2. Have you ever made a solicitation for the Foundation or assisted in any planning activities?
 - Yes
 - No
- 5.3. Have you assisted in the recruitment of members for the Foundation board?
 - Yes
 - No
- 5.4. When did you last review the Foundation's website and annual report?
 - Within the last six months
 - Within the last year
 - Cannot remember
 - Never
- 5.5. I would welcome an annual joint event with the State Board and Foundation Board.
 - Strongly agree
 - Somewhat agree

- Somewhat disagree
- Strongly disagree
- No opinion

STATE BOARD OF COMMUNITY COLLEGES

Recommendation for Initial Proprietary School Licensure

The State Board of Proprietary Schools recommends approval to license the following Proprietary Schools, as required under Article 8, Chapter 115D, North Carolina General Statutes, starting upon approval by the State Board of Community Colleges and ending June 30, 2022 to offer the programs listed.

ADVANCED MEDICAL NC TRAINING COLLEGE

3409 West Wendover Avenue, Unit C Greensboro, NC 27407

Program	Clock Hours
Nurse Aide I	120
Nurse Aide I	124
Phlebotomy	120

INNOVATION INSTITUTE OF HEALTHCARE SOLUTIONS

163 Stratford Court, Suite 215 Winston-Salem, NC 27103

Program	Clock Hours
Nurse Aide I	128
Medication Aide	24

NC DENTAL U - CARY

2128 High House Road #200 Cary, NC 27519

Program	Clock Hours
Dental Assisting	132

NC DENTAL U - JACKSONVILLE

601 New Bridge Street Jacksonville, NC 28540

Program	Clock Hours
Dental Assisting	132

*THE AYURVEDIC INSTITUTE

62 Orange Street Asheville, NC 28801

Program	Clock Hours
Ayurvedic Studies Level I	855
Ayurvedic Studies Level II	853

^{*}Recommendation is contingent upon submission of a fully executed lease agreement valid through, at minimum, June 30, 2022.

STATE BOARD OF COMMUNITY COLLEGES Increase Community College General Purchasing Delegation

Request: The State Board of Community Colleges is requested to approve an increase to the NC Community College general purchasing delegation to \$50,000, to be effective on the date the NC Department of Administration, Division of Purchase and Contract approves its proposed rule increasing the statewide general purchasing delegation. This change is requested to ensure alignment with the new general delegation to be issued by the NC Department of Administration State Purchasing Officer (SPO).

Background: G.S. 115D-58.14(c) authorizes the State Board of Community Colleges, in consultation with the Department of Administration, "to increase or decrease the purchasing delegation benchmark for each community college based on the college's overall capabilities, including staff resources, purchasing compliance reviews, and audit reports." 1H SBCCC 500.2 sets out the State Board's special purchasing delegation policy, including the application and evaluation processes. This policy provides for four tiers of purchasing delegation authority: (1) \$10,000, (2) \$25,000, (3) \$50,000, and (4) \$100,000. This request would waive the established process in State Board Code that requires each college to make a delegation increase request. Colleges that current have a delegation level at or higher than \$50,000 would remain unchanged. If the final approved rule requires any changes to the State Board Code, code revisions will be proposed at the March State Board meeting.

Rationale: This change will allow the 58 Community Colleges to raise their general delegation to \$50,000 to align with all State agencies. Session Law 2020-90 (H902) revised G.S. 143-52.1, 143-53.1, and 143-53 to allow for State agencies to have a general delegation of up to \$100,000. The NC Department of Administration intends to increase all purchasing thresholds to provide greater purchasing flexibilities for State agencies, including Community Colleges. The NC Department of Administration has proposed several rule changes to implement these increases. One proposed change will increase the small purchase level to \$25,000 for all State agencies, pursuant to 01 NCAC 05B .0301. The intent of the NC Department of Administration SPO will be to raise the general delegation of State Agencies to \$50,000, when the rule changes take effect, which is currently anticipated to be in March of 2022.

This allows agencies and Community Colleges the ability to purchase commodities and services, in amounts up to \$50,000, according to their local internal policy and processes. The goal of the NC Department of Administration is to increase the general delegations for all State agencies and Community Colleges to \$100,000 in the future.

Contact Person(s):

Elizabeth P. Grovenstein
Vice President and Chief Financial Officer

AGENDA

State Board of Community Colleges LEGISLATIVE AFFAIRS COMMITTEE Caswell Building, Dr. W. Dallas Herring State Board Room Thursday, February 17, 2022 3:30 p.m.

Mr. Bill McBrayer, Chair

Call to Order	
Roll Call	
Ethics Awareness and Conflict of Interest	
Approval of Agenda	

For Information

• Legislative Update

Approval of Minutes – January 20, 2022

New Business

<u>Adjourn</u>

State Board of Community Colleges LEGISLATIVE AFFAIRS COMMITTEE Thursday, January 20, 2022

LEGISLATIVE COMMITTEE MEMBERS

Mr. Bill McBrayer, Chair* Mr. Mark Merritt* Mr. Ray Trapp*
Dr. Lee Barnes* Ms. Julie Ryan* Mr. Jerry Vaughan*

Mr. Tom Looney* The Hon. Sam Searcy*

OTHER BOARD MEMBERS

Dr. Shirley Carraway The Hon. Terry Van Duyn

Ms. Lisa Estep Ms. Sarah West Mr. William Holder Ms. Ann Whitford

The Hon. Ray Russell Mr. Burr Sullivan

OTHERS

Ms. Tawanda Foster Artis Ms. Sharon Gladwell Ms. Julian Philpott Dr. Levy Brown Dr. Kimberly Gold Dr. Mark Poarch

Mr. Hank Daniels Ms. Elizabeth Grovenstein Pres. Thomas Stith, NCCCS

Mr. Alex Fagg Ms. Tiffany Howell Mr. Deante Tyler
Mr. Patrick Fleming Dr. Dale McInnis Ms. Julie Woodson

Absent:

CALL TO ORDER

Mr. McBrayer called the meeting to order at 3:36 p.m.

ROLL CALL

Mr. Fagg took the roll of the Legislative Affairs Committee members.

ETHICS STATEMENT

Mr. McBrayer read the Ethics Awareness and Conflict of Interest Statement and asked if there were any known conflicts. None were noted.

APPROVAL OF THE AGENDA

Mr. McBrayer asked for a motion to approve in a combined vote the agenda for the meeting of January 20, 2021 and the December 16, 2021 meeting minutes. Mr. Merritt moved, seconded by Mr. Looney, approved via voice vote.

^{*}Attended via zoom

State Board of Community Colleges LEGISLATIVE AFFAIRS COMMITTEE Thursday, August 19, 2021

FOR INFORMATION

NCCCS Legislative Budget Request 2022-25 (Attachment LEG 01)

Mr. Fagg provided an overview of Attachment LEG 01. Mr. Fagg stated the agenda is critical to address the needs that the colleges address. He stated the proposal will invest in students and employees at the college to ensure colleges have the resources they need to meet the demands now and in the future. Mr. Fagg provide background information regarding the construction of the proposal. Mr. Fagg stated in October the President's Association (NCACCP) approved the three (3) year legislative frame of the proposal, following the approve the System Office and NCACCP worked to add numbers to the proposal, pending the approval of the finalization of the Legislative Budget. He stated in December NCACCP approved Attachment LEG 01 and in early January the Trustee's Association (NCACCT) approved.

Dr. McInnis added additional insight, he stated this is the first three (3) year legislative request made, he stated the intention is to be more strategic as opposed to only presenting the one (1) year plan. The proposal includes the proposition of the value provided by the colleges, student and employees. While stating the salary increase is greatly appreciated, they recognize they are significantly behind the average faculty salaries within State Government, which put the colleges at a competitive disadvantage. Dr. McInnis mentioned this proposal will also be used as a template for future years.

Ms. Woodson discussed the approval and support from the Trustee's Association on the three (3) year plan. Mr. Philpott provided additional comments of support from the Trustee's Association.

Ms. Grovenstein reviewed the figures added within the request. Mr. Grovenstein discussed the salary request over the three (3) years and FTE values/compacity funding.

Mr. Fagg discussed the responses received from the colleges addressing capacity funding. He stated this brings together the ability for the colleges to expand to meet the student and workforce demands the colleges face, while also ensuring the faculty and staff are available to bring the expansions forward.

Dr. Barnes stated his agreement to the approach of comparison of funding for other surrounding states and asked for opinion regarding the likelihood of receptivity from the General Assembly. Mr. Fagg responded he believes this will resonate well with the legislators, as the legislative body historically has analyzed funding of the surrounding states.

Mr. Sullivan asked for feedback if the funding request will resolve concerns regarding the FTE funding model. Dr. McInnis stated he believes the perspective of funding model can be subjective to the results produced.

State Board of Community Colleges LEGISLATIVE AFFAIRS COMMITTEE Thursday, August 19, 2021

Mr. Sullivan asked if data of comparison would be provided for Board members to have for discussion purposes. Ms. Grovenstein reminded the Board that data is available via dashboards on the College System website, including salary data from all of the states.

Mr. Looney asked for a structured plan on engagement and Dr. Carraway for talking point would be provided.

Ms. Whitford asked for information related to tuition free institutions in the surround states and how their enrollment may have been impacted during the pandemic. Mr. Fagg said he did not have the information available but would follow up to provide Ms. Whitford with the data.

Ms. Whitford reminded everyone one of the biggest obstacles heard is with regard to cost of tuition and encourage further discussion in the future as the plans develop.

Dr. Barnes made a motion, seconded by Mr. Merritt, and the motion was approved via roll call.

NEW BUSINESS

Mr. Fagg discussed approved plan by NCACCP for the next steps ahead to begin talking with colleges on engagement and promotion of the plan and discuss the colleges hosting their legislative delegation on their campuses in the coming months to directly show the needs of the fifty-eight (58) colleges.

Mr. McBrayer provide insight on discussions regarding impacts to dual enrollment. Mr. Fagg provided additional insight; he discussed the budget provision to Section 7.17. President Stith added the intention moving forward is to be closely engaged and use data regarding the engagement of the partnership with K-12. He stated he will engage with Superintended Truitt as this item moves forward. Chairman Sullivan asked if talking points can be provided regarding this item. Mr. Fagg stated they are currently working to compile talking points and will share them with the Board soon. He stated the talking point will speak to the impacts on students and the benefits of dual enrollment.

ADJOURN

Mr. McBrayer declared the meeting adjourned at 4:27 p.m.

Respectfully submitted, Tiffany Howell

AGENDA

State Board of Community Colleges STRATEGIC PLANNING COMMITTEE Caswell Building, J. Gregory Poole Conference Room Thursday, February 17, 3:30 p.m. Ms. Ann Whitford, Chair

Roll Call
Ethics Awareness and Conflict of Interest
Approval of Agenda
Approval of Minutes – January 20, 2022
<u>For Information</u>
 Feedback from Presidents and Trustees at Regional Listening Sessions (Attachment PLAN 01)

• Feedback from Other Community College Stakeholders (Attachment PLAN 02)

• Summary of Community Colleges' Strategic Plans and QEP (Quality Enhancement Plan)

New Business

Topics (Attachment PLAN 03)

Call to Order

<u>Adjourn</u>

State Board of Community Colleges STRATEGIC PLANNING COMMITTEE Thursday, January 20, 2022

STRATEGIC PLANNING COMMITTEE MEMBERS

Ms. Ann Whitford, Chair	Mr. Hari Nath	Mr. Jon Harris, Designee for
Mr. Bobby Irwin, Vice Chair	Ms. Sarah West	Lt. Governor Mark Robinson

Dr. Shirley Carraway Mr. Ray Trapp

OTHER BOARD MEMBERS IN ATTENDANCE

Chairman Burr Sullivan	Ms. Lisa Estep	Mr. Jerry Vaughan
Mr. Tom Looney	Dr. Lee Barnes	Mr. Nathan Vasquez,
Mr. William Holder	Mr. Mark Merritt	N4CSGA President
Hon. Terry Van Duyn	Hon. Dr. Ray Russell	Ms. Julie Ryan

OTHERS IN ATTENDANCE

Mr. Thomas Stith, NCCCS	Ms. Kim Sepich	Mr. Bill Schneider
President	Mr. Patrick Fleming	Pres. Mark Poarch
Dr. Kim Gold	Ms. Kelly Barretto	Ms. Julie Woodson
Dr. Patrick Crane	Ms. Tiffany Howell	Mr. Deante Tyler
Ms. Elizabeth Grovenstein	Ms. Ivana Hanson	Dr. Levy Brown

Ms. Anne Bacon Dr. Mary Rittling Ms. Tawanda Foster Artis

Mr. Alex Fagg Dr. Mark Poarch Mr. Ray Zeisz

Ms. Sharon Gladwell Dr. David Loope Mr. Andrew Berger-Gross

Dr. Audrey Jaeger

CALL TO ORDER

Chair Whitford called the virtual meeting to order at 1:38 p.m.

ROLL CALL

Ms. Kelly Barretto took the roll of the Strategic Planning Committee members. With seven members in attendance, a quorum was present.

ETHICS STATEMENT

Dr. Crane read the Ethics Awareness and Conflict of Interest Statement and asked if there were any known conflicts. None were noted.

APPROVAL OF THE AGENDA AND MINUTES

Chair Whitford asked for a motion to jointly approve the agenda for today's meeting and the November 18, 2021 minutes. Mr. Irwin made the motion to approve the agenda and the December 16, 2021 minutes, Dr. Carraway seconded, and the Committee approved the agenda and the December 16, 2021 minutes unanimously without change.

FOR INFORMATION

<u>Business & Economic Conditions in North Carolina (Andrew Berger-Gross, Senior Economist, North Carolina Department of Commerce)</u>

Dr. Crane introduced Andrew Berger-Gross, a senior economist at the NC Department of Commerce (LEAD--Labor and Economic Analysis Division), who gave a presentation on current economic conditions and the labor market in North Carolina. His presentation had a particular focus on the pandemic and its aftermath. While the economy has bounced back and unemployment rates are low, employment levels have not recovered. Mr. Berger-Gross referred to this phenomenon as a "worker-less economy," contrasting it with the "jobless economy" of the Great Recession. He discussed the likely impact of demographics and automation of routine tasks on possible future employment trends.

There were questions and discussion by the group.

Update on Regional Listening Sessions

With five out of eight regional listening sessions completed, Dr. Crane gave a synopsis of feedback collected at those sessions. He reviewed some of the challenges that colleges are facing as well as areas where colleges need support from the system and Board.

There were questions and discussion by the group.

ADJOURN

There being no other business, Chair Whitford adjourned the Committee at 2:39 p.m.

Respectfully submitted,

Kelly Barretto
Recording Secretary

Feedback from Presidents and Trustees at Regional Listening Sessions (through 2/03/2022)

Background

Beginning with the State Board Planning Meeting in September, staff have been collecting input from key stakeholders as a part of developing the next System strategic plan. In order for staff and State Board members to gain a better understanding of community colleges' challenges and solutions, the System Office worked with community colleges to set up eight regional meetings between December 8, 2021 and February 14, 2022. The meetings were organized by Community College Trustee Region and were also configured so they would reach into the state's eight Prosperity Zones. Due to the rapid rise in COVID cases since early December, seven of the meetings were shifted to virtual format.

As of the development of the board package, seven of the eight meetings have been held:

Meeting Date	Community College Trustee Region	Host College/Location	Participating Colleges
1/8/2021	Region 6 – Northeastern NC	Pitt Community College Winterville	Beaufort Co. Community College College of the Albemarle Edgecombe Community College Martin Community College Nash Community College Pitt Community College Roanoke-Chowan Comm. College
1/5/2022	Region 1 Southwestern NC	Southwestern Community College Virtual	A-B Tech (Asheville-Buncombe) Blue Ridge Community College Cleveland Community College Isothermal Community College McDowell Tech Southwestern Community College
1/6/2022	Region 2 – Northwestern NC	Caldwell Community College and Technical Institute – Virtual	Caldwell (CC&TI) Catawba Valley Community College Mitchell Community College Rowan-Cabarrus Community College Surry Community College Western Piedmont Comm. College Wilkes Community College
1/13/2022	Region 4 (part) Southern/SW NC	Central Piedmont Community College – Virtual	Central Piedmont Comm. College Gaston College* Montgomery Community College Wilson Community College*
1/14/2022	Region 4 (part) – Southern	Robeson Community College – Virtual	Bladen Community College* Fayetteville Tech Richmond Community College Robeson Community College

Meeting	Community College	Host College/Location	Participating Colleges
Date	Trustee Region		
			Sandhills Community College
			Southeastern Community College*
2/1/2022	Region 5 –	Coastal Carolina	Brunswick Community College
	Southeastern NC	Community College –	Cape Fear Community College
		Virtual	Carteret Community College
			Coastal Carolina Community College
			Craven Community College
			James Sprunt Community College
			Sampson Community College
			Wayne Community College
2/3/2022	Region 3 (part) –	Davidson-Davie	Alamance Community College
	Piedmont Triad/	Community College –	Davidson-Davie Community College
	Central NC	Virtual	Forsyth Tech
			Guilford Tech
			Randolph Community College
			Rockingham Community College
			Stanly Community College*

^{*}From a different community college region

Some colleges participated in a meeting of colleges from outside their trustee region due to time availability or other coordination issues. Each college was invited to bring a team of five including the college president, chair and vice-chair of each college's board of trustees, and additional trustees or staff.

The final meeting will be a second meeting in Region 3 (in the North-Central Prosperity Zone), hosted by Wake Tech. The meeting will take place 2/14/2022, just before the board meeting. This summary will be updated for the board meeting to include information shared at the final Regional Listening Session.

Major Points Raised by Colleges

The information listed below was provided by college leaders who communicated the following needs and requests. These requests are provided as they were presented by community college presidents, trustees, or other college leaders in the listening sessions. These comments due not necessarily represent consensus among colleges and have not been compared for alignment with the applicable state and federal law, and/or State Board Code.

Italicized questions to follow are the questions posed in the meeting, and the text or tables below summarize responses.

What is the biggest challenge facing your college right now?

Some colleges mentioned one challenge, some listed more. Themes raised in college responses are listed below, with "Y" for each Trustee Region meeting at which the response came up and a "#1" to indicate the challenge that was raised by the most colleges at the regional meeting.

Major Challenges Cited	Trustee Region*						
	1	2	3	4a	4b*	5	6
	SW	NW	Triad/	S/	S~	(SE)	(NE)
			C~	SW~			
Recruitment/retention of community college	#1	#1	#1		Υ	#1	#1
faculty/staff – with focus on pay or overall							
benefits							
Enrollment	Υ	Υ	Υ	#1	Υ	Υ	Υ
Funding – overall level	Υ	Υ	Υ		Υ	Υ	
Funding formula or funding priorities	Υ	Υ	Υ	Υ	Υ	Υ	Υ
Workforce development/fulfilling employer	Υ	Υ	Υ	Υ	#1	Υ	
pipeline needs (including filling the pipeline,							
various CE/CU issues, data sharing to understand							
employment outcomes, etc.)							
Call for greater focus on adult learners (some	Υ		Υ	Υ	Υ		Υ
considering this the original mission of the NCCCS)							
Grappling with CCP dependence/perceptions or	Υ	Υ	Υ	Υ	Υ		Υ
difficulty of converting dually enrolled into further							
community college enrollment							
Other K-12 partnership issues	Υ			Υ	Υ	Υ	
-including data sharing to understand the future							
education and workforce pipeline							
Challenges re: responsiveness to students' needs:	Υ	Υ	Υ	Υ	Υ	Υ	Υ
-free tuition or lower fees							
-comprehensive financial support/other support							
-flexibility with timing, length of terms, or location							
of education/training							
-mental health support							
Changing student population (in terms of		Υ	Υ		Υ	Y	Υ
demographics, pandemic learning loss, students							
with disabilities or mental health challenges, more							
part-time students)							
Disengaged (prospective) students and/or	Υ	Υ	Υ	Υ		Υ	
disaffected youth							
(including the increase in disengagement during							
the pandemic and understanding this group)							
Technology or cybersecurity	Υ		Υ		Υ	Υ	Υ
Capital funding for facilities	Υ		Υ		Υ	Y	Υ
Pandemic (direct discussion)	Υ	Υ	Υ	Υ	Υ	Υ	
Interest in statewide marketing/message , and/or	Υ	Υ		Υ		Y	
greater engagement of colleges in marketing	Υ						
Need to address barriers/increase flexibility		Υ		Υ	Υ	Υ	

^{*}Region 4 (south-central NC) was split into two meetings to reach into the Southwest Prosperity Zone (4a, hosted by CPCC) and Sandhills Prosperity Zone (4b, hosted by Robeson CC).

[~]Attended by at least one college from outside the Community College Trustee Region

What is one solution you want to highlight that is helping address a critical issue in your community or region?

The table below lists many of the solutions collected thus far, with one more Regional Listening Session planned. The college teams mentioned solutions ranging from strategically designed workforce training and apprenticeship programs to partnerships with community organizations or other educational institutions. Other solutions addressed college capacity issues or student support strategies.

Sample Community College Solutions

Current Solution	College
College Capacity	
Improved board diversity through board letter to appointing authorities	College of the Albemarle
requesting that board appointments represent the community	(COA)
Building up grant writing capacity to address licensing fees for software, program	Edgecombe Community
startup costs, childcare/transportation	College
Recruitment and retention of IT staff via signing bonuses, piloting of working from	Guilford Tech
home	
New strategic plans, new directions	Mitchell Community
	College; WPCC
Quarter-cent sales tax approved by county commissioners in 2018, with all	Rockingham Community
funding dedicated to the college	College
Moved to a One College model. Also government partnership/support for an	Southeastern Community
entrepreneurship center and a STEM building and renovations.	College
Developing an area off-campus (Lee Technology Center) with buildings for	Wilson Community
technology, HVAC, and small business encircling an Early College High School	College
Partnerships	
Model partnerships, including with Carteret hospital to grow their own nurses.	Carteret Community
Partnerships with school systems, businesses, hospitals crucial.	College
<u>Powers Promise</u> and community partnerships with the <u>McNair Foundation</u> ,	Isothermal Community
county school systems, and Homeschool Association	College
Strategic alignment of its new strategic plan with area economic development,	McDowell Tech
the school system, and other local partners	
Partnership with community, including work with the public schools, business,	Montgomery Community
and the county to develop a shared vocational center	College
Nonprofit collaboration: <u>Strategic Twin Cities Ed. Partnership (STEP)</u> career	Nash Community College
exposure for K-12 students; <u>Peacemakers</u> underserved adults	
Partnerships—with other CCs (e.g., <u>RAMP East</u> certificate for advanced	Pitt Community College
manufacturing) and community (<u>reentry</u> for justice-involved students)	
Rowan Education Collaborative/biweekly meetings with college, school, county	Rowan-Cabarrus
leaders; NC Manufacturing Institute employer-paid training	Community College
Outreach to <u>students</u> , the community, employers—hotspots/laptops for students,	Southwestern
outreach via <u>health clinics</u> , <u>Harrah's Casinos</u> partnership	Community College
Paid internships and instructional programming, funded by two county	Surry Community College
commissions, involving four school systems in Surry, Yadkin counties	

Current Solution	College	
-Partnership with Smithfield Foods (Industrial Systems) has been replicated in five	Wayne Community	
states and at the college with swine management.	College	
-Working on partnership with a high school for HVAC, putting HVAC equipment at		
school, with the school allowing WCC to train on weekends.		
Student Access, Support and Success		
Enrollment increases in recent semesters with the help of pandemic scholarship	Forsyth Tech	
funding for all high school graduates (Longleaf Commitment + other funds) and		
multi-model learning opportunities (flexible in-person or online learning)		
Engaged <u>Dogwood Health Trust</u> to work with students so they wouldn't be	A-B Tech	
deregistered due to inability to pay bills		
Adult learner work (highlighted at 12/2021 SBCC Issues Luncheon) including free	Blue Ridge Community	
college, Success Coaches	College	
Agreement with Duplin County Transit provides free transportation for students	James Sprunt Community College	
Extensive student support: Single Stop referrals to community services; mental	Randolph Community	
health first aid team; Student Assistance Program (SAP, similar to EAPs); Success	College	
Coaches, Career Coaches, and a health coach.		
Progress on WCC plan's aim to increase the graduation rate; launched their	Wilkes Community	
Promise program; revamping advising; Success Coach in each h.s.	College	
Workforce Development		
<u>Career Accelerator Program</u> – High school to community college pre-	Alamance Community	
apprenticeship to apprenticeship program	College	
Career pathways to grow the workforce/retain local talent. Also	Beaufort Co. Community	
(pre)apprenticeships with businesses, 4 school systems/14 high schools.	College	
Partnerships with business stakeholders (listening to needs/having them be part	Caldwell Community	
of the solutions, and cultivating hiring from the college)	College and Technical	
	Institute (CCC&TI)	
Shifting of workforce training into academies, starting with the Furniture	Catawba Valley	
Academy; now also manufacturing, construction, hospitality	Community College	
Short term training programs (particularly academies) introduced in recent years	Cleveland Community	
 <u>electric lineman</u>, others 	College	
Building of Fiber Innovation Center, a world-class facility to develop and test	Gaston College	
fibers (such as PPE) for industry. 2-yr. degree developed with NCSU.		
Expanding short-term workforce training, in partnership with trustees, county	Haywood Community	
commissioners, employers	College	
Career in a Year program, marketing all education offerings <=12 mos. (CE/CU)	Martin Community	
together. Also regional CC collaboration such as 1+1 programs.	College	
Strong growth in its apprenticeship program (Apprenticeship Iredell)	Mitchell Community	
	College	
Developing Continuing Ed. programs that have value to employers (such as	Richmond Community	
pharmacy tech and electric line worker) and are cohort based.	College	
Short-term industry training and apprenticeships, including several	Roanoke-Chowan	
apprenticeship programs developing in healthcare	Community College	

Current Solution	College
Top-tier truck driver training program, with strong collaboration with local	Sampson Community
industry (which donates trucks to the college).	College
PACE Apprenticeship program; building a Construction Trades Solutions Center.	Western Piedmont
Also cites partnerships with CCs.	Community College

Web links added by staff for illustration

What can the State Board and System Office do to better support your students and institutions?

College leaders communicated the following needs and requests:

Help community colleges attract/retain good faculty and staff

- Continue to advocate for (significantly) increased salaries for both faculty and staff –
 and benefits (holidays, etc.). Seek "game changing" strategy.
- o Increase flexibility with local salary determination
- o Advocate for program funding that can pay more for special expertise

Seek increases in funding and increased college budget flexibility

- Advocate for overall increased funding (an equitable allocation of education funding)
- Advocate for specific needs various priorities cited:
 - Funding for equipment and technology
 - Funding for program startup costs and not limited to certain industries/occupations
 - Increased funding for infrastructure (e.g., via SCIF)
 - Provide more funding for early alert services, virtual student support services
- Address/help achieve free tuition and/or fees
 - Or one alternative view on fees: allow for increased fees or other funding streams for more stable local budgets
 - Some presidents seek NCCCS stance or support on concept of free college
 - One president: replicate TN's success with free college and free training seek funding to continue/expand Longleaf Commitment and introduce statewide program for adult learners
- o Help colleges contain costs and seek grant funding
- Consider a new role in Foundation fundraising
- Be ready for need for fast program growth with new/expanding industry
- Watch out for funding declines when pandemic funding disappears
- Watch out for CCP policy changes that could undermine participation and funding

Examine funding model and funding priorities

- FTE funding formula (calculating funding based on previous year/s FTE) can hold back growth (program startup is difficult, slow); funding amount does not cover instruction and equipment costs of high-cost/high-demand programs
 - One recommendation: ultimately pay for outcomes; in shorter-term, move to 3year moving average to temper budget impact due to a drop in enrollment

- Support high-cost, high-demand programs with a higher level of funding (some programs operate at a loss)
- Provide more funding for short-term workforce programs and programs leading to employer-valued credentials
- Take into consideration the cost of implementing new initiatives (especially hard on rural colleges)
- Recognize that urban/larger community colleges have access to funding sources that small rural colleges don't (such as multi-campus funding and generally more support from county commissioners based on larger tax bases)
- Reversion process needs to be revised so it doesn't incentivize spend-down of funding and allows saving of funds for good purposes

• Enhance overall advocacy

- o Legislative agenda is good/ambitious get it to the General Assembly
- o Increase number of lobbyists
- o Bring on an ambassador or lobbyist for each region
- Get businesses to tell our story for us and engage in advocacy on our behalf in the General Assembly
- Continue to lobby to improve RDS and the application process
- Seek support for broadband in rural areas
- o Allow undocumented individuals to receive in-state tuition
- Watch legislative action/study bills related to K-12 and support continued funding for K-12 schools for Career and College Promise (dual enrollment) students
- We need a strategic plan to work with the legislature

Support increases in enrollment through research, marketing, partnerships, processes:

- o Research the causes of enrollment declines and possible solutions
- Restart/reinvigorate statewide marketing campaign
 - More popular idea with smaller, rural colleges
 - Others may be more interested if individual colleges are engaged before marketing occurs and marketing aligns with their efforts
 - Define and promote the value of community colleges with business
 - Address the stigma of community colleges and share the jobs and pay that students can obtain as result
- Create/expand intentional partnerships with K-12 education
 - Pursue data sharing at a statewide level (e.g., with K-12 partners) to understand the student pipeline
 - Align calendars of public schools with community colleges (one president)
 - Put more emphasis on community college courses vs. AP courses
- o Revise application/admissions/enrollment process
 - Review/revise or eliminate unnecessary questions in the application (e.g., education level of your father)
 - Enable CCP (dual enrollment) students to automatically be accepted as in-state students, without having to go through RDS (Residency Determination Service)

- Make it possible for students to enroll and get schedules quickly. Make the experience more like Amazon (easy, quick).
 - Alternative view: add questions to the application so colleges know needs better/can serve more effectively
- Clear away barriers that are part of State Board Code/any policy we have control over; advocate with SACSCOC as well as General Assembly
 - Make it easier to use shorter/flexible-length terms
 - Create efficiencies in program approval process so there can be faster approval for quickly growing fields in an area
 - Pursue waiver option to make it easier for students to participate in CCP if not considered "academically gifted"; increase the number of pathways
 - Move toward more local autonomy on fee setting
 - Recognize that some SACS requirements (such as 18 graduate hours in a certain area)
 make it hard to recruit
 - o Review athletics requirements harder to do athletics in NC than in other states, and it can help with recruitment/enrollment
 - Review rules, requirements in partnership with college presidents to see which no longer serve a purpose (many antiquated)
 - o Eliminate bureaucracy and jumping through hoops
- Promote regional collaboration and innovation
 - o Provide incentives or flexibility for regional collaboration:
 - Allow flexibility of funding across service areas
 - Help us create stronger business connections regionally and stronger partnerships
 - Pursue economies of scale (regional and state levels), including leveraging systemwide buying power to help colleges band together to access lower-cost purchases for technology, such as a learning management systems (LMS) or customer relations management (CRM) system)
 - One college asked the State Board to keep program offerings (in a region) limited so the System has fewer great programs rather than many mediocre programs
 - o Promote innovation
 - o Reward innovation, starting with federal pandemic funding
 - Research best practices in other states
 - Recognize that a heavy focus on compliance can reduce innovation and create a "fear factor"
 - Seek regional collaboration rather than consolidation
- Clear away obstacles to coming to campus and being able to focus on education food, transportation, child care; counseling, etc.
 - Different strategies raised include more of a role for community colleges or more partnering with nonprofit/community partners
 - Recognize that part-time students require as much support (or more)
- Prepare for changing demographics and increase in challenges facing students
 - o Address the effects of pandemic learning losses

- Need to redefine "college readiness"
- Measure the current skills of those affected by the pandemic and ramp up compensatory/remedial education to address pandemic learning losses
- Address mental health and academic challenges -- Expand resources for counselors (bring counselors back to campus), advisors, Success Coaches (make Success Coaches permanent part of funding formula/scale up)
- Provide more funding for support services to reach part-time students (FTE model does not recognize that it takes as much to support a part-time student as a full-time student)
- Support Real College survey for colleges
- See below address equity needs as the demographics change

Address equity

- Help us overcome achievement gaps and support students of color and other marginalized populations better
- o Recognize that equity is an ongoing process, not one initiative or strategy
- Include in equity work the need to modernize rural colleges/provide the same amenities to students in low-wealth counties (differences in infrastructure are large, and highspeed internet access still does not exist in some rural areas)

• Provide professional development for colleges

- One example: professional development for faculty to provide high quality virtual instruction
- Increase articulation between community colleges and four-year colleges (UNC System, NC Independent Colleges and Universities)
 - Strengthen and enforce articulation agreements
 - Work with universities to accept smaller bundles of credits
 - o Enhance Reverse Transfer

• Communicate more effectively with community colleges

- Provide clear, quick communications on new information that comes out to ensure everyone has the same information at the same time
- o One president: email us every other week, even if nothing to report
- Invite presidents or trustees to SBCC meetings to share what's going on in their communities

• Minimize the creation of work for community colleges

- Limit top-down initiatives
- Reduce number of resources (such as Minority Male Success Initiative) for which colleges have to apply – provide to all colleges
- o Do consider small community colleges when opportunities come along
- Wherever possible, allow flexibility
- See "support" items below System Office staffing, support, and processes

System Office staffing, support, and processes

- o Reestablish use of Subject Matter Experts (SMEs) in IT to support colleges
- Offer colleges construction project support ("Sherpa" role)
- Address recruitment/retention at SO, as at the colleges
- Solidify/stabilize leadership team

- o Produce college-level reports
- Get staff out to colleges more to visit to understand different strengths and challenges
- Possibly have dedicated Institutional Research leadership at a lead community college or at the System Office
- o Increase uniformity of some processes all colleges have to do for compliance
- Provide legal and policy support on systemwide issues and templates/model policies/sample communications on common items such as HEERF that are technical or have legal implications
- Speed up purchasing processes
- Streamline/speed up process for construction projects

Get community colleges on the same page; clarify our purposes

- Use strategic plan to develop a shared vision for the System
- Shift back to the System's founding purpose/mission (more technical training/adults)
- o Set an action plan together, starting with SBCC, with the associations
- Don't accept mediocre anymore be proud and ask for our rightful share, based on what community colleges contribute to the state and economy

Consider our competition and adjust accordingly

- Be aware of strategies undertaken by private institutions, public universities, the private sector (such as Google Grow), and other providers of traditional and nontraditional education and training
- Recognize that community colleges are also competing with a tight labor market (rising wages for jobs not requiring education/training) and disengagement
- Tackle the population that is ours and ours alone adults lacking a high school diploma or high school equivalency (HSE, formerly known as GED)
- Recognize the competitive advantage that community colleges have as a result of being embedded in their local communities

Continue...

- Advocacy (see earlier section)
- Data dashboards
- Professional development for colleges (and train for innovation, not just compliance)
- O Communicating with colleges, including keeping up an ongoing dialogue with presidents (such as these listening sessions) and being present with us (as Pres. Stith has done)
- Marketing support for colleges
- o Quick responses from System Office staff
- o Collaboration among Presidents' Association, Trustees' Association, SBCC

Regional, Urban/Rural, or Large/Small College Themes

Certain challenges arose in conversation more often in certain regional meetings or were raised by colleges as unique rural or urban issues. While not conclusive, these may suggest geographic and/or large college/small college differences to consider.

 Interest in a statewide marketing campaign or marketing support was raised more by small/rural colleges than more urban and larger colleges.

- Some smaller/more rural colleges cited their small-college status as leading to unique challenges:
 - o faculty/staff turnover (such as having nobody qualified to fill in if a vacancy appears)
 - o college infrastructure
 - need for support from the System Office (for everything from grant writing to IT support)
 - o less access to certain community college and local government funding sources
- Challenges related to disaffected youth and disengaged prospective students arose more in meetings of western North Carolina community colleges, although it did arise in other areas, including a major urban area.

Feedback from Other Community College Stakeholders

Stakeholder Engagement to Date

Beyond outreach to North Carolina community college presidents and trustees through Regional Listening Sessions, the System has engaged various other stakeholders in planning exercises or discussion to better understand their perspectives.

Stakeholders within the Community College System (beyond presidents and trustees):

Chief Academic Officers

Major topics raised:

- Interest in addressing faculty/staff pay, overall and for specific disciplines
- Interest in streamlined program approval processes
- Some CAOs have an interest in a free tuition model
- Policies and budget formula characteristics can pit colleges against each other for funding
- Competition from public and private education and training providers, as well as publishers
- Interest in more diverse hiring to better serve diverse students
- Interest in clearing away administrative obstacles and working more effectively as a System

Adult Education and Workforce Continuing Education staff/faculty

Major topics raised:

- Attracting/retaining instructors and staff
- Low pay (lower than for Curriculum employees)
- Limited funding due to low enrollment/participation (lower FTE levels) caused by COVID
- Need funding opportunities for existing needs
- "One College" opportunities and challenges
- Interest in streamlining CE/CU (Continuing Education/Curriculum) functions at the State level and communications across programs
- Demand for training from business and industry are strong
- Multiple collaboration opportunities exist
- Opportunities/strengths with new technology system (Destiny One)

Student Development Administrators Association (SDAA) – Executive Board

Major topics raised:

- Transitions and transfer processes (whether Adult Education to other pathways, dual enrollment while in high school to community college, or transfer to four-year institutions)
- Simplifying the application and enrollment processes, including RDS (Residency Determination Services to determine if someone qualifies for in-state tuition)
- Addressing basic needs, support services and mental health
- Being intentional about Diversity/Inclusion/Equity work

 Current SDAA priorities/initiatives include advising models, career services, succession planning, and work by the Transfer Advisory Committee on a revision of the Comprehensive Articulation Agreement with the UNC System.

New Senior Administrators

- Strengths and opportunities to be "hyper-responsive to our local communities" and nimble
- Business and industry come to community colleges as the first choice for training, upskilling, and reskilling
- Opportunities exist with apprenticeship and other work-based learning opportunities
- Opportunities for the 58 to align to achieve a goal
- System strengths in supporting colleges through professional development, data dashboards
- Criticism that RDS limits diversity and inclusion
- There is competition between colleges and with other education/training providers
- Online training transcends service areas
- Suggest adding "equity" to Diversity and Inclusion goal
- Interest in providing more basic needs supports

Community College Planning and Research Organization (CCPRO)

- Generally consider the three pillars to reflect college priorities well. Also point out importance of successful completion, developing institutional talent, college aims regarding teaching/learning, and weaving equity aims throughout strategic plan goals.
- Reiterate other groups' interest in more competitive pay for college employees.
- Interest in better access to data, such as post-college employment/wages.
- Interest in collection by the System Office of college strategic plans and publishing of this
 information. {Has now been collected and shared via CCPRO SharePoint site, with plan for
 annual updating by colleges.}
- Suggest also priorities re: centralized support for colleges (technology, reporting, online learning-- including guidance on "substantive interaction") and professional development for colleges.

NC Community College System Leadership Team

- NCCCS is mission driven and national model for community colleges.
- Bipartisan support for community colleges is strong, and NCCCS has many stakeholders across the state to leverage.
- Modernizing systems provides opportunities to improve collaboration and communication.
- Staff resources to meet needs are limited and there is an interest in reviewing the way work is spread across staff.
- There is an interest in greater focus to better meet objectives and have greater impact.
- Turnover exacerbates challenges in meeting needs, clarity about roles.
- There are mixed emotions about change within the System Office.
- There is an interest in tying resources (financial and human) to strategic directions.
- COVID has provided opportunities for innovation.

Feedback (thus far) from Partners

The Community College System has begun seeking feedback from external stakeholders.

Council of Associations for Engagement, or CAFÉ (statewide industry associations)

The Council of Associations has been convened by the System Office in recent years to better understand statewide patterns of need from industries, based on the input of industry association leaders. The focus is on listening to needs and letting the industry associations identify priorities. A meeting is scheduled for February 11, 2022, and feedback will be shared at the following week's Strategic Planning Committee/and State Board meetings.

NC Workforce Development Directors Council and NC Association of Workforce Development Boards – Executive Board

As major partners in workforce development, input was sought from local workforce development board leaders and the association that represents workforce development boards.

Major topics shared:

- Even as many need retraining or career redirection, participation is down at NCWorks Career Centers (overseen by workforce development boards), as well as community colleges.
- Funding is down for workforce development boards/Career Centers based on the overall strength of the economy (unemployment rates, etc.).
- The influx of federal funding for community colleges has reduced community college
 collaboration with federally funded workforce programs (such as Workforce Innovation and
 Opportunity Act programs that help pay for education, training, and support services).
- Internal community college service area issues/disputes can be obstacles to local collaboration with workforce development boards and Career Centers.
- There is interest in more coordination/collaboration/communication with workforce development boards, including around...
 - o How to maximize use and impact of all funding to pay for education/training/supports
 - New program offerings, new funding sources, grant opportunities
- Strengths in the community college/workforce development board collaboration were noted around Sector Partnerships, coordinating local planning and activities, apprenticeships, and work-based learning
- Workforce development boards note further opportunities for colleges to leverage resources for their students re: NCWorks Online, On-the-Job Training/Work Experience (incentives/offsetting of costs for employers when they hire federal workforce program participants)

Hispanic/Latino Action Coalition

The Coalition involves stakeholders from multiple organizations that serve the Hispanic/Latino/Latinx community. Members cited the following as challenges, solutions, and suggestions:

• The biggest challenges noted were regarding financing education, RDS/out-of-state tuition, and cultural proficiency (offering a welcoming college environment).

- Current solutions raised up included partnerships with programs for first-generation students such as <u>Juntos</u> and <u>GEAR UP</u>..
- Suggestions included...
 - Promoting Workforce Continuing Education/non-degree programs and their value more to this population.
 - Allowing high school graduate in-state tuition to community colleges.
 - Providing a year long program for presidents and other leaders at community colleges about the issues Hispanic/Latino students encounter at the colleges.
 - o Dedicated staff at the System Office to address the needs of this growing population.
 - o Recruiting more Hispanic/Latino professionals into community college leadership roles.
 - o Involving parents more in the student recruitment process, recognizing the elevated role of family in Hispanic/Latino student decision making.

Planned Engagement

Further engagement with internal and stakeholders is planned.

Planned Targeted Engagement:

NC Community College Faculty Association (NCCCFA)

NC Community College System Office (further engagement of Leadership Team and divisions)

NC Comprehensive Community College Student Government Association (N4CSGA) – focus groups

Students -- via results of N4CSGA's Student Survey

NC Department of Public Instruction

UNC System Office

Planned Engagement via Planning Teams:

Representatives of many of the groups listed above, plus...

Community-based organizations

Economic Development Partnership of North Carolina (EDPNC)

Individual businesses

NC Association of County Commissioners

NC Business Committee for Education (NCBCE)

NC Chamber

NC Department of Commerce (including NCWorks staff)

Summary of NC Community College Strategic Plans and QEP Topics – as of 1/2022

Community College/ link to strategic plan or plan landing page	College Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)		
Alamance CC 2018-21 Strategic Plan (landing page) Alamance Community College is in the process of seeking input for its next strategic plan.	Strategic Priorities: 1) Awareness & Access 2) Student Support & Success 3) Programming & Economic Impact 4) Efficient & Effective Operations	Write to Succeed - 2014 - Write Across the Curriculum (WAC) — faculty training and services for students, including early awareness of writing difficulties		
Asheville-Buncombe Technical CC RISE Above: A-B Tech's Strategic Plan 2020-25 (available in soft copy) RISE: Respect, Integrity, Support, and Equity	For our Students— 1) Innovate; 2) Recruit; 3) Retain; 4) Succeed For our Employees—5) Recruit; 6) Retain & Develop; 7) Innovate and Excel For our Partnerships— 8) Recruit; 9) Steward; 10) Innovate & Lead For our Community— 11) Innovate Economic Empowerment; 12) Competitiveness; 13) Quality of Life	Student Online Success (SOS) – 2014 – to increase end of class retention in 100% online courses and increase student success (C or better) in these courses		
Beaufort County CC 2018-23 Strategic Plan	 Goals: A. Offer relevant, high quality academic programs that result in student success. B. Enhance student accessibility C. Meet the educational needs of business and industry D. Promote the college's mission through fundraising, targeted marketing, and effective public relations E. Operate the college in an effective and efficient manner 	PLAN – Personalized Learning & Advising Navigator – 2019 – faculty based advising model with four components including training and tools for advisors and students		

Community College/ link to strategic plan or plan landing page	Colleg	e Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)
Bladen CC	Goals:		R U Thnkn? Think Smarter: A
2020-21 Strategic Goals	1)	Student Success	Quality Enhancement Plan in
_	2)	Student Support	Problem Solving – 2013 – faculty
Bladen Community	3)	Employees	professional development, etc. to
College plans to develop	4)	Community	teach problem solving action plan
its next strategic plan to	5)	Environment	
help support the county's	-		
goals, when they are			
developed			
Blue Ridge CC	Strateg	ic Goals:	Explore, Experience, Engage: Get
2020-2025 Strategic Plan	1)	Create a long-term vision for campus	Online @ Blue Ridge - 2019 - to
		facilities	improve student success in online
	2)	Grow our community partnerships	courses (completion/C or better)
		and outreach	
	3)	In support of myFutureNC, increase	
		the number of post-secondary	
		credentials	
	4)	Develop a workplace environment	
		that cultivates highly engaged	
		employees.	
	5)	increase operational efficiencies and	
		conserve resources	
Brunswick CC	Strateg	ic Directives:	SWIM – Start strong, Work hard,
Vision 2020 and Beyond	1)	Deliver new and current programs in	Increase knowledge, Master
		flexible, efficient ways that lead to	<u>courses</u> – 2019 – co-requisite
As of 12/2021, BCC is also		increased student enrollment and	courses, online foundational
working on its next		completion.	modules, enhanced tutoring,
strategic plan	2)	Improve efficiency and sustainability.	redesign of online/hybrid gateway
	3)	Leverage information to promote	courses
		college growth and program	
		excellence.	
	4)	Invest in effective marketing strategies	
		to support existing programs and	
		services, recruit students, and engage	
		the community in the life of the	
	- '	college.	
	5)	Build and maintain excellence among	
		faculty and staff.	

Community College/ link to strategic plan or plan landing page	College Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)
Caldwell CC (CCCTI) "Transforming Lives: Strategic Planing for 2020-2025"	Vision 1) Student Success 2) Quality Programs & Services:relevant and innovative 3) College Culture: commitment to excellence equity, inclusion and diversity 4) [Community] Engagement & Outreach	My Academic Plan: Your first to Success (MAP) – 2017 – fosters student success through improved academic advising, offering proven success points between college entry and exit
Cape Fear CC	5) Institutional Enhancement [facilities, tech, operations] 6) Workforce Development Goals (bolded terms in goal statements are listed here):	Take to the Waves: Enhancing the First-Year Experience – 2017 –
Strategic Plan 2019-2024	1) Exceptional education 2) Skilled workforce 3) Technological, cultural, and artistic [development/civic involvement] 4) Learning environments [including diversity, inclusiveness, respect] 5) [Safe/well-maintained] facilities and campuses 6) Holistic development [of learners' abilities/well-being]	engagement, success, academic/degree planning -QEP updates
Carteret CC 2017-2022 Strategic Plan	Themes: 1) Support Student Success {high-quality instruction and services} 2) Improve Institutional Outreach {engage students, employees, community at large/ economic/ community development} 3) Invest in a Sustainable Future {people, technology, programs, infrastructure}	Mentoring, Advising and Planning for Success (MAPS) – 2020 – primarily to improve the Student Success course (ACA-122) and develop a centralized advising and mentoring center, MAPS
Catawba Valley CC WE SOAR Strategic Action Plan: 2022-2027	World-class Service Excellence in Teaching Successful Students Optimal Data-Driven Decisions Access to Technology Represent our Community Each goal has multiple strategies to reach the goal.	It's TIME: Testing Information for Merit & Effectiveness – 2015 – improving critical thinking abilities through improving information literacy skills

Community College/ link to strategic plan or plan landing page	Colleg	e Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)
Central Carolina CC	Goals:		MAP: My Academic Pathway –
2020-2024 Strategic Plan	1)	Meet Workforce Needs	2018 – to help students select
	2)	Clarify Student Pathways	their program and have more
	3)	Ensure Students Progress on Pathways	support
	4)	Ensure Students are Learning	
	5)	Promote Equity	
	6)	Support Employees	
Central Piedmont CC	Goals:		STAR – Success Through Academic
Strategic Plan	1)	Creating a Unified and Focused Vision	Reporting – 2014 – additional
<u>Objectives</u>		for Student Success	communication and
	2)	Promoting Academic Excellence	reporting/monitoring for full-time-
		through Community Engagement and	degree seeking students based on
		Partnerships	academics/behavior
	3)	Advancing our Organizational Culture	
	4)	Making Equity a Priority	
	5)	Telling Our Story (communications)	
Cleveland CC	Goals:		Building Futures through Active
2019-2024 Strategic Plan	1)	Improve student learning	<u>Learning</u> – 2012 – faculty-driven
	2)	Improve employment placement of	topic of active learning to be
		students post-graduation	implemented initially in the Social
	3)	Increase engagement with local	Services Dept.
		industry and community partners	
	4)	Increase college effectiveness and	
		efficiency	
Coastal Carolina CC	Goals:		Illuminating Pathways: Guiding
<u>Visions for Coastal</u>	1)	Educational Quality	Students to Success – 2018 – to
<u>Carolina Community</u>	2)	Student Success	enhance student academic
<u>College</u>	3)	Teamwork and Partnerships	success through first 15 credits
2016 and Beyond	4)	Economic and Workforce	
Callian Cub All 1	6	Development	LL Barble - Callin 2016
College of the Albemarle	Goals:	Access To increase access to	Love Problem Solving – 2014 –
Strategic Plan 2021-2024	1)	Access: To increase access to	to improve students' ability to
	21	opportunities, resources, and support.	solve problems. (Defining,
	2)	Success: To improve success for	identifying strategies/solutions,
		students, employees, and the	implementing, reflecting.)
	21	community.	
	3)	Diversity: To promote diversity of people, perspectives and programs.	
	4)		
	4)	relationships with individuals,	
		institutions and industries.	
		institutions and industries.	

Community College/ link to strategic plan or plan landing page	College Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)
Craven CC	Themes:	ACE: Advising, Community,
<u>Strategy 2017-2022</u>	 Teaching and Learning 	Engagement – 2017 – student-
	Student-Centered Experience	advising team partnership; help
	3) College Environment	students plan/align academics to
	4) Community Service and Engagement	meet their goals
Davidson-Davie CC	Themes/Goal phrases:	Storm Toward Success: A
<u>Davidson-Davie Thrives</u>	1) Champion Learning	Comprehensive First-Year
Strategic Plan 2020-2025	-engaging/equitable learning	Experience – 2013 – to help
	environments	students navigate their pathways
	-Degree/credential opportunities-professional learning	at DCCC to completion
	2) Prioritize Relationships	
	-guide students/clear program	
	pathways	
	-inclusive and equity-minded	
	3) Build Partnerships	
	-economic & workforce dev.	
	-pathways with other educational	
	institutions	
	4) Invest in Our Future	
	-working environment, culture,	
	employee retention	
	-increase enrollment	
	-campus infrastructure/tech.	
Durham Tech	Strategic Goals – "By 2026, the College will"	P3CONNECT – Plan, Prepare,
Website on Mission,	 Progressively and equitably increase 	Proceed – 2017 – to increase
<u>Vision, and Values</u> (also	the number of students completing in-	access to informed advising and
includes goals/priorities)	demand credentials and training with	career planning education and
	the goal to meet or exceed 60% completion rate.	resources
	Demonstrate positive impact within	
	the service area by achieving and	
	80% job placement rate with earnings	
	that meet or exceed median	
	earnings	
	Strategic priorities: Pathways to	
	 Academic Excellence 	
	 Student Success 	
	 Living Wages and Economic Mobility 	
	 Institutional Excellence 	

Community College/ link to strategic plan or plan landing page	College Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)
Edgecombe CC	College Goals:	Start. Stay. Finish 2018 -
Strategic Plan	 To provide quality education and 	Focuses on full implementation of
2020-2022	training programs	Starfish through an Early Alert
Vision, Mission, Goals	2) To elevate the profile and prominence	System and expanded tutoring
website)	of the college	services
approved 8/2020	To maximize college partnerships and collaborations in order to provide	
	relevant training and workforce development opportunities	
	4) To demonstrate fiscal responsibility	
	and create educational opportunities through grants and private donations	
	5) To encourage student engagement	
	and success through innovative	
	programs and services	
	6) To promote an atmosphere of	
	diversity, equity, and inclusion	
Fayetteville Tech	Institutional Goals:	FTCC C.A.R.E.S. – 2020 – C oaching,
Strategic Plan 2021-2026	1) Increase the number of students	Advising, Realizing, Engaging,
_	earning degrees, diplomas, and/or	S ucceeding – to create a culture of
	certificates by responding to student	intentional advising and focused
	and community needs and	career counseling
	successfully preparing students to	
	transfer to continue their education	
	and/or their career goals	
	2) Maintain a culture of customer service	
	and continuous improvement	
	Ensure fiscal responsibility,	
	accountability, and financial stability	
	4) Focus on improving the economic	
	mobility of citizens in Cumberland Co.,	
	and the region, through workforce	
	preparedness that aligns with business	
	needs supporting economic	
5 4 5 4	development initiatives	
Forsyth Tech	Pillars of Excellence:	Information Literacy: Because We
<u>Vision 2025</u> (2020-2025)	1) Completion and Transfer	C.A.R.E. – 2013 – helping students
	2) Equitable Access and Success	Communicate (ask questions),
	3) Learning Outcomes	Access, Research, and Evaluate
	4) Post-Graduation Outcomes	the core skills needed for
	13 Strategic Goals support these pillars	information literacy
	13 Strategic Goals support these pillars.	

Community College/ link to strategic plan or plan landing page	College Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)
Gaston College Strategic Directions and Goals (2019-2024)	Strategic Directions: 1) Commitment to Student Success & Completion 2) Pathways to Programs & Completion 3) Enhanced Student Engagement through Learning & Social Environments 4) Marketing, Public Relations, and Outreach 5) Organizational and Professional Development	As of 12/2021, Gaston College developed a new QEP as part of the review in 2021 and is making changes to its QEP based on a site visit.
Guilford Tech Institutional Goals	Goals: 1) Improve and measure student access, success, progress, and completion 2) Employ technology effectively to enhance the student, faculty, and staf experience 3) Secure additional funding through strategic pursuit of grants, gifts, and entrepreneurial endeavors 4) Identify and meet employer and community needs in the region 5) Provide learning opportunities in a safe, convenient, and inviting atmosphere 6) Cultivate a workplace culture of inclusion that welcomes, develops, supports, and empowers employees 7) Enhance a culture of evaluation and continuous improvement using data, proven practices, measurement, and evaluative decision making	SPARK: Students Providing Alternative Resources for Knowledge – 2020 – peer learning for students to develop learning strategies, gain self-efficacy and resilience, and demonstrate competence in selected high-risk courses

Community College/ link to strategic plan or plan landing page	College Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)
Halifax CC "Building Pathways to Success" Strategic Plan 2017-2022	 Goals: To promote academic excellence in teaching and learning. To ensure a qualified workforce by providing high quality, accessible, at flexible educational programs to a diverse population. To enhance quality of life and suppose economic development To execute a comprehensive institutional effectiveness plan and process toward accreditation. To strengthen financial support for the college and students. To enhance the campus environments. To enhance the campus environments.	Creative Learning Environments – 2011 – learning communities to develop self-regulated learners and problem-solvers (goal setting) ort
Haywood CC A Strategic Plan for Institutional Excellence (2021-2026)	Measures annually. Goals: 1) Increase enrollment by 2% a year with a 1% increase coming from Haywood Co. residents. 2) Consistent improvement on our engagement levels with students, community, and employees. 3) Progress on our infrastructure need based on our comprehensive infrastructure facility roadmap. 4) Meet or exceed expectations on employee engagement, diverse representation, people development and talent recruitment 5) Increase student success by 10% ov a five-year period, to ensure student are progressing on or meeting their goals and the college is providing skilled workers to the community.	er ets
Isothermal CC Strategic Plan Website	 Campus Life Educational Environment Engaged Learning Nurture Partnerships Removing Barriers Seamless Pathways 	Start Strong. Finish Stronger. – 2016 – mandatory orientation, mandatory ACA (first year experience course), proactive advising

Community College/ link to strategic plan or plan landing page	Colleg	e Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)
James Sprunt CC 2020-2025 Goals	Phrase	strom the seven goals of the plan: students prepared for the workforce or continued education academic credential achievement and retention professional development and career advancement of our staff and faculty; collegial atmosphere high quality in all programs and services by providing appropriate facilities, equipment, and technology addressing community needs and goals; build relationships to improve our community's economic and workforce competitiveness ensure funding is in line with the mission, goals, and priorities of the institution, as well as the educational and workforce needs of the community incorporate organizational excellence in all areas of the institution	Spartan Skills – Skills for School, Work and Life – 2019 – communication, professionalism, problem-solving, team work
Johnston CC	Strate	ric Goals:	As of 12/2021, JCC is working on
Strategic Plan 2021-2026	1.	Engage students.	its QEP for its next reaffirmation in
	2.	Empower employees.	2023 – P.A.C.E. Yourself:
	3.	Strengthen communication.	Progression, Advising, and Campus
	4.	Enrich programming.	Engagement in the First Year.
	5.	Augment resources.	(QEP document is anticipated in 8/2022.)
		of 17 objectives support these goals.	
Lenoir CC	Goals:		It All Adds Up at LCC – 2014 – to
Strategic Plan for Lenoir	1)	ENGAGE – Engaging students, each	improve percentage of first-time
Community College 2017:		other, and community partners	completers at the entry level for
<u>Reimagine Student</u>	2)	INVEST – Investing in our students,	develop-mental mathematics
<u>Success</u> (2017-2022)		employees, and facilities	
	3)	ACHIEVE – Creating a quality student	
Moving into the		experience	
"planning to plan" phase			
soon for the next plan.			

Community College/ link to strategic plan or plan landing page		e Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)
Martin CC	Goals:		MOXIE – Martin prl eXcellence In
Strategic Plan 2016-2021	1)	Improving the Environment	Education: Increasing Student
		Promoting Student Success	Success and Retention in Online
	1	Increasing Recruiting and Retention	Courses - 2019
	4)	Facilitating Communication	
Mayland CC		ts nine goals (with strategies for each	Preparing Students to Learn
Strategic Plan Goals and	to		Online: Are You Ready? – 2015 –
Plans of Action (3/2020)	1)	ensure that instructional programs are accessible	to support success in 100% online courses
	2)	provide accountability and effectiveness in instruction	
	21		
	3)	ensure a positive, productive, and	
		efficient work and learning	
	4)	environment for employees increase enrollment and awareness of	
	4)		
		MCC in the community	
	5)	build partnerships with education,	
		industry and other organizations in the community	
	6)	•	
	6)	8 8	
	71	diverse student population assist in developing the economy of	
	/)	the communities we serve	
	0)		
	8)	develop depth within the college's non-academic departments	
	9)	•	
	9)	increase the cultural opportunities available at Mayland Comm. College	
McDowell Tech	Goals:	avanable at Mayland Comm. Conege	Hear Our ROARR: Improving
Vision 2025: 2021-2025		Access	Registration, Orientation,
Strategic Plan	2)		Advising, Retention, and Referral –
<u>Strategie i iaii</u>	3)	Quality	2021 – addresses retention,
	4)	Success	completion rates, and student
	-,	3466633	success by providing
			comprehensive student support
	1		comprehensive student support

Community College/ link to strategic plan or plan landing page	College Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)
Mitchell CC Strategic Plan Fall 2019-Spring 2023	Built around the following themes:	ExCEL: Exceptional Connections for Excellence in Learning – 2018 – advising culture shift; student habits of responsibility; student satisfaction; campus engagement
Montgomery CC Mission & Goals website	 Innovation Goals: Develop and implement instructional programs and student support services, in traditional and distance learning formats Provide facilities, technologies, and information services that enhance student learning. educational services that facilitate economic growth and workforce training Create a culture for employing and retaining quality faculty and staff to support student success. Develop and manage human, financial, and infrastructure resources institutional planning and evidence-based assessment, resulting in quality improvement and institutional effectiveness 	Strengthening the Online Student Learning Environment at MCC — 2014 - strategies ranging from new online student orientation to faculty professional development

Community College/ link to strategic plan or	College Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)
Plan landing page Nash CC Strategic Plan: 2021-2026	Goals: 1) Provide a continuum of programs, training, and supportive services that meets the needs of students, employers, and the community 2) Cultivate community engagement as well as local and regional partnerships that support the college mission 3) Promote a supportive and inclusive culture that fosters growth and development	Success Network – 2021 – to create a hub with success coaches assigned to all students to proactively connect students with help
Pamlico CC 2021-2031 Strategic Plan	A total of nine objectives support these goals. Two Strategic Goals: 1) Increase student success. 2) Strengthen community partnerships. A total of 10 Strategic Objectives fall under these goals. Examples include enrollment growth in both CU and CE, equal opportunity initiatives for underserved vulnerable populations, expanding partnerships to support the service area and pursuing funding sources aligned with the College's mission.	Learning Like a Boss at PCC: Boosting Online Student Success (BOSS) – 2023-28 – Increase success rate, increase average course grade, and decrease withdrawal rate for online courses
Piedmont CC Strategic Plan 2021-2031	11 goals under the following themes: Learning Completion Transfer Economic Development and Community Partnerships Institutional Culture	Quantitative Reasoning for You (QR4U) – 2013 – to use QR activities across the curriculum, even in some classes like English, art, etc. Piedmont Community College is in the planning stages of a new QEP focused on advising.
Pitt CC 2020-2025 Strategic Plan	Nine goals under the following priorities: 1) Student Success 2) Workforce Development 3) Equity 4) Organizational Development and Accountability	Career and Academic Planning (CAP) – 2013 – to increase student engagement with career planning resources and improve student access to quality academic advising

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Randolph CC Vision, Mission, and Strategic Plan website	 Values/Strategic Focus Areas: Community Employees Quality Education Radical Hospitality Student Success 	Career Confidence (C2) Initiative – to redesign ACA course and establishing Office of Career Services - 2020
Richmond CC Mission and Vision website	 A. Your Goals - Provide individualized approaches to student success 1. Develop a career plan with each student. 2. Implement support and services to assist students in meeting their goals and overcoming obstacles. B. Your Career - Prepare students for rewarding careers and futures 1. Offer relevant programs in a variety of formats. 2. Partner with students to achieve their potential. C. Your Community - Serve our local communities 1. Promote economic development, entrepreneurship, and job creation. 2. Cultivate cultural enrichment 	Speaking to Convey, Writing to Display – 2014 - to enhance graduates' ability to communicate effectively for their chosen career and educational paths
Roanoke-Chowan CC <u>Strategic Plan 2015-</u> 2021* (extended through 12/31/21)	opportunities. Institutional Goals:	Get in the Game and SCORE! — Student Collaboration — Opportunities for Reaching Excellence — 2012 - to boost student engagement through active learning

Community College/ link to strategic plan or plan landing page	College Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)
Robeson CC <u>Strategic Plan 2019-2024:</u> <u>Think Big, Start Small, Act</u> <u>Fast</u>	Focus Areas: Student Learning and Success Community Impact and Outreach Institutional Stability and Integrity Quality Instruction and Service Working and Learning Environment	SPARC—Success. Progression. Achieve. Retention. Completion. 2020 - to improve the success of students enrolled in Pre-Health and Associate in Arts programs, using Aviso and RCC's early alert system
Rockingham CC 2019-2022 Strategic Plan Some outcomes will be added to the plan website in early 2022.	Strategic Plan Themes:	Student Success through Orientation, Advising, and Relationships – 2014 –to teach goal-setting, strategies for academic success, and how to build relationships with advisors/the campus community
Rowan-Cabarrus CC Strategic Plan 2018-2023	Goals: 1) LEARN: How can Rowan-Cabarrus increase the community's educational attainment that leads individuals, families and the region to prosperity, sustainability and success? 2) ENGAGE: How can Rowan-Cabarrus best prepare students to be responsible and productive citizens? 3) INNOVATE: How can Rowan-Cabarrus serve the Community of the Future? 4) LEAD: How can Rowan-Cabarrus be a catalyst for change?	SEEK: Student Education Empowerment Kit – 2016 – increase student persistence through focus on career development
Sampson CC Strategic Plan 2019-2021 As of 12/2021, Sampson Community College is in the process of updating its strategic plan.	Strategic Goals (Themes) 2019-2021:	A VOICE (Advising to Value Opportunities In Career and Education) – 2014 – to help students make informed program selections and progress toward career/academic goals

Community College/ link to strategic plan or plan landing page	College Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)
Sandhills CC College Goals	College Goals (on the Mission/Values website of the college):	Online Academic Success Initiative at Sandhills (OASIS) – 2014 – improve academic performance through quality online courses
South Piedmont CC Strategic Plan 2018-2021 (summary) As of 12/2021, SPCC is currently "planning to plan" a new strategic plan. Currently this process is being led by the SPCC President's office.	 The website also lists an Equity Statement. Focus Areas: Student Success: Enhance the learning environment to increase student goal achievement. Business/Industry Partnerships: Enhance business and industry partnerships to provide programming that meets the current and future needs of employers. Growth: Increase the percentage of Union and Anson county residents pursuing education or training through SPCC. Alternative Funding: Increase nonstate funding through grants, fundraising, and funding partnerships. Value-driven Culture: Foster a culture that supports the college values of quality, service, stewardship, and respect. 	TRAC: Teaching Responsibility, Readiness, and Resourcefulness through Advising Connections – 2013 As of 12/2021, SPCC is preparing to select a new QEP for reaffirmation as part of the SACSCOC Class of 2024. This will be submitted to SACSCOC during the summer of 2024.
Southeastern CC Long Term and Short Term Goals	Identifies long-term goals (by 2026) and short-term goals related to • Programming/Enrollment • Funding • Infrastructure • Employee Diversity and Development • Community Engagement and Health	I Know QEP- 2021- Focused on students selecting and completing appropriate academic programs based on interests and career objectives, ultimately leading to career attainment

Community College/ link to strategic plan or plan landing page	College Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)
Southwestern CC Vision 2023 Vision 2023 web page Vision 2023 Executive Summary	 Provide excellence in learning and teaching for transfer, career ed. and literacy dev. in an accessible format. Provide comprehensive and effective services to enroll students and support their success. Strengthen student understanding of career pathways leading to success in career and academic planning. Generate support for students, faculty, staff and programs from internal and external sources. Enhance SCC's positive image throughout and beyond our service area. Provide engaged leadership in workforce and economic development. Identify, acquire and maintain resources to support the vision, mission and goals of the college. Attract and retain quality employees and provide for their professional development. Provide the services, programs and infrastructure to ensure a safe and secure learning environment. 	PEAK: Professional Exploration and Knowledge – 2017 – understanding of career pathways; career exploration

Community College/ link to strategic plan or plan landing page	College Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)
Stanly CC Strategic Plan 2021-2024	Strategic Framework (with summarized version of priorities under each area):surr • Student Success -Assess SCC performance through benchmarking/Performance Measures -Professional advising model and faculty pating -Equitable educational delivery -Tools/infrastructure • Employee Success -Professional development -Safe and secure environment -Communications • Community Success -Recognized role in economic devCommunication with community members about value of SCC	Engage, Develop, and Grow with eLearning (EDGe) – 2015 – addressing technical skillsets, following directions and engaging virtually, increasing self-efficacy
Surry CC Strategic Plan 2016-2021 SCC is currently in the process of making changes to its strategic plan (anticipated in January)	 Goals: Student Success: Increase student enrollment, retention, and goal completion. Enhanced Learning: Improve and expand student learning through excellence in academic programs and support services. Community Development: Support the educational and economic development of our community. Institutional Success: Secure and manage resources to ensure growth and success. Communication: Effectively communicate with internal and external stakeholders. 	The Write Choice for Success – 2014 – improve curriculum students' communication skills, based on Writing Across Curriculum and Writing Within Disciplines.
Tri-County CC Institutional Effective- ness Plan 2016-20 (Tri-County Community College is working on its next plan.)	Defines the Master Facilities Plan and Institutional Effectiveness Plan as its "two major strategic plans that guide the college."	Go Figure: Solutions for Student Success – 2020 - to improve first- year success in gatekeeper math courses

Community College/ link to strategic plan or plan landing page	College Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)
Vance-Granville CC Renewal 2020 Strategic Plan	 Economic Development and Partnerships: Developing and enhancing partnerships to strengthen workforce retraining and development, and providing additional pathways for higher education. Teaching and Learning: Facilitating student success by incorporating professional development for faculty and supporting our students with intentional strategies. Employee Culture and Innovation: Supporting employees to enhance their growth, development, and experience leading to employee retention. Institutional Commitment: Communicating and securing outside resources allowing VGCC to prosper 	Advising in 3D: Dream, Design, Discover – 2013 – to improve academic success through an advising culture of student centered learning

Community College/ link to strategic plan or plan landing page	College Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)
Wake Tech Reach and Rally Strategic Plan (2021-25) News story and Pres. Ralls' YouTube video about plan	 GOAL 1: EQUITABLE ACCESS Students from underrepresented groups, including minority and low-income students, are able to enter Wake Tech programs and access the support services they need to be successful. GOAL 2: EQUITABLE OUTCOMES	e-Learning Preparedness Initiative across the College (EPIC) – 2015 – to identify/address online barriers; navigate online courses; communicate with instructors, peers (see <u>full version</u> of QEP)

Community College/ link to strategic plan or plan landing page	College Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)
Wayne CC 2019-2024 Strategic Plan for Institutional Effectiveness	 Increase Student Access: Develop policies and practices that provide increased opportunities for students to enter into, and successfully proceed through, post-secondary education and training programs. Ensure Program Excellence: Examine and continually improve rigor, relevance and quality in all academic and training opportunities to ensure that successful completion equates to a competitive position in the workforce or in the attainment of higher educational goals. Improve Student Success: Increase the number of students leaving with a jobready credential that can lead to successful employment in a global economy and provide for better skills, better jobs, better pay, and continued educational attainment. Ensure Institutional Quality: Examine and continually improve relevance and quality in all college administrative, student, and support services to ensure that the College's vision, mission and goals will be achieved. 	OnPoint: College Transfer Student Success-Based Advising – 2015 (revised 2016) - to revitalize academic advising with college transfer students using several interconnected components ranging from career exploration to use of College Transfer Success class/transfer advising center

Community College/ link to strategic plan or plan landing page	College Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)
Western Piedmont CC WPCC Vision 2025: 2021- 2025 Strategic Plan	Strategic Plan Focus Areas: 1) Equitable Access & Success -Goal 1Culture of Caring for our students and community. -Goal 2advance diversity, equity, and inclusion for our campus community. 2) Learning Outcomes -Goal 1learner-centered teaching strategies. -Goal 2-Createor revise programs to support career training and economic development. 3) Completion and Transfer -Goal 1-Transform the advising model -Goal 2-Minimize barriers for completion and transfer. 4) Post-Graduate Outcomes -Goal 1-Graduates will exhibit high rates of employment and earnings. -Goal 2-Expand opportunities for career preparation.	Western Piedmont Community College is in the process of developing its next QEP and anticipates that the topic will be decided in April 2022.
Wilkes CC 5-Year Strategic Plan 2018-2023	Strategic Plan Goals: • LEARNING: Enhance the learning experiences of students to prepare them for educational, career, and personal success. • COMPLETION AND TRANSFER: Increase the percentage of students earning credentials that will prepare them for employment and/or transfer. • LABOR MARKET OUTCOMES: Increase student employability in career tracks aligned with workforce needs that offer growth opportunities and family-sustaining income. • COMMUNITY ENHANCEMENT: Enhance the communities we serve through cultural and enrichment activities, event services community and civic engagement and recreational facilities. • EQUITY: Increase equitable access and outcomes for all students	Preparing WCC for Online Success – 2016 – to offer quality courses and increase online completion rate

Attachment PLAN 03

Community College/ link to strategic plan or plan landing page	College Plan Priorities	QEP Topic (year of QEP Reaffirmation Class)
Wilson CC 2017-2022 Strategic Goals	Strategic Goals: 1) Serve more of our service-area constituents, and more fully. 2) Expand business and industry partnerships to meet current and future workforce development needs. 3) Grow the College's diversity in ways meaningful to the College andcommunity. 4) Improve the campus grounds and interiors aesthetically. 5) Create a culture and framework for continual research, experimentation, and innovation across all College missions. 6) Expand and deepen employee engagement in College planning, assessment, and governance.	The Advising Pie: Prepare, Inspire, Engage: A Focus on Advising — 2015 — to improve the advising process and the orientation/first year experience for new students