



Board Members:

Adebodun Ademoyo, Roxann Buck, Elizabeth Burns, Judy Davison, Arthur Kuckes, Matt McSherry, Schelley Michell-Nunn, Raymond Schlather, Bruce Tytler

March 18, 2021

**Board of Trustees Meeting
Executive Session @ 5:00 p.m.**

Open Session @ ~6:00 p.m.

Agenda

1. Call to Order
2. Roll Call
3. Welcome Guests
4. Approval of Agenda
5. Public Comment**
6. Approval of February 11, 2021 Board Retreat Minutes, February 18, 2021 Regular Meeting Minutes
7. Communications
8. Presentation: Bonadio Audit Firm – TC3 College Audit Report
 - a. Approval of Resolution 2020-2021-13 – Annual Audit
9. Presentation: IR (Institutional Research) – Malvika Talwar
10. Information Items:
 - a. Human Resources Updates
11. CFO/Treasurer's Report – Will be added
12. Consent Agenda (Action Items):
 - a. Appointment of Personnel
13. Standing Reports:
 - a. Provost & Vice President of Academic Affairs – Written Report Provided
 - b. Vice President of Student Affairs/Faculty Student Association – Written Report Provided
 - c. Associate Vice President of Student Services/Senior Diversity Officer – Written Report Provided
 - d. Associate Vice President of College Relations – Written Report Provided
 - e. Chief Information Officer (CIO) – No Report this month
 - f. College Senate – Written Report Provided
 - g. Tompkins Cortland CC Foundation, Inc. – Written Report Provided
 - h. Chairperson's Report
 - i. Liaison Report – Cortland County
 - j. Liaison Report – Tompkins County
 - k. Student Trustee Report – Verbal Report
 - l. President's Report – Will be added
14. Upcoming Events
15. Adjournment

****Public Comment: Provision is made at this point in the agenda for citizens of the College community to make comments regarding any agenda item to be discussed at that meeting. Citizens will not be recognized at any other time except at the request of the Chairperson after approval for such recognition by a unanimous vote of the Trustees in attendance. No person, not a member of the Board, shall speak for more than five (5) minutes without specific approval of a majority of the Trustees. The minutes shall show that privilege of the floor was granted and shall include a brief statement of the subject matter presented.**

**TOMPKINS CORTLAND COMMUNITY
COLLEGE BOARD OF TRUSTEES
Board Retreat Meeting
February 11, 2021
Executive Session 5:00 p.m.
Via Zoom Due to COVID 19**

PRESENT: Adebodun Ademoyo, Elizabeth Burns, Roxann Buck, Arthur Kuckes, Schelley Michell-Nunn, Raymond Schlather, Bruce Tytler

EXCUSED: Judy Davison, Matt McSherry, Bruce Tytler

**COUNTY,
LIAISONS:** Kevin Fitch, Michael Lane

STAFF: Jan Brhel, Sharon Clark, Tim Densmore, Greg McCalley, Deb Mohlenhoff, Orinthia Montague, Paul Reifenheiser, Bill Talbot, Malvika Talwar, Seth Thompson

GUESTS: None

- 1. Call to Order:** The meeting was called to order at 5:04 p.m. by Chair Schlather and immediately went into executive session with members of President's Cabinet invited to participate.
- 2. Roll Call:** Ms. Brhel called the roll.
- 3. Adjournment:** The meeting adjourned at 6:32 p.m.

Respectfully submitted,

Jan Brhel
Clerk of the Board of Trustees

**TOMPKINS CORTLAND COMMUNITY
COLLEGE BOARD OF TRUSTEES
Regular Board Meeting
February 18, 2021
Open Session 6:00 p.m.
Via Zoom Due to COVID 19**

PRESENT: Adebodun Ademoyo, Roxann Buck, Elizabeth Burns, Judy Davison, Schelley Michell-Nunn, Raymond Schlather, Bruce Tytler

EXCUSED: Arthur Kuckes, Matt McSherry

**COUNTY,
LIAISONS:** Kevin Fitch, Michael Lane

STAFF: Amber Boulay, Jan Brhel, Bryan Chambala, Sharon Clark, Kerry Curran, Tim Densmore, Alexis Dengel, Mary Ellen Ensign, David Flaten, Julie Gerg, LaSonya Griggs, Matty Hamel, CaryAnne Keenan, Keith, Anndrea Mathers, Greg McCalley, Kathleen McConnell, Deb Mohlenhoff, Orinthia Montague, Scott Ochs, Angela Palumbo, Anna Regula, Paul Reifenheiser, Bob Sarachan, Christine Shanks, Mary Sheldon Sue Stafford, Bill Talbot, Malvika Talwar, Seth Thompson, John Troyer, Patty Tvaroha, Susanna Van Sant, Peter Voorhees, Jonathan Walz-Koepfel, Carrie Whitmore, John Witkiewicz

GUESTS: None

- 1. Call to Order:** The meeting was called to order at 6:01 p.m. by Chair Schlather.
- 2. Roll Call:** Ms. Brhel called the roll.
- 3. Welcome Guests:** Chair Schlather welcomed the large contingent of faculty and staff who were in attendance for this meeting.
- 4. Approval of Agenda:** Ms. Buck moved that the agenda be approved; seconded by Mr. Ademoyo; motion carried unanimously.
- 5. Public Comment:** None
- 6. Approval of Minutes – Regular Meeting January 21, 2021:** Ms. Burns moved that the minutes of the January 21, 2021, Regular meeting be approved as presented; seconded by Ms. Davison; motion approved unanimously.
- 7. Communications:** None
- 8. Presentations (routine, periodic reports or special topics of interest to the Board of Trustees):** **Applied Learning** - CaryAnne Keenan, Coordinator of Applied Learning Initiatives; and Carrie Whitmore, Director of Continuing Education and Workforce Development gave a presentation on the vision and

mission of Career Readiness and Workforce Development for TC3 students and how it will bring the College and surrounding communities together. A copy of the PowerPoint presentation is attached to these minutes. There was an extensive discussion with many questions asked and answered regarding what was needed and how best to move this forward. This would be well received both on campus and throughout the communities and would be a win for students, the College and the businesses in the communities. Ideas were shared regarding the needs/opportunities and the recommendations for how best to proceed with the next steps.

9. Information Items:

a. Human Resources Updates – No discussion.

10. Interim CFO Report – Written report provided. Mr. Talbot reported there was no “bad news”. College-wide we are controlling expenses. Time is being spent looking at budgeting the annual budget month to month to help forecast differences from the prior year to the current year. In addition to the current reporting, new financial analysis will break out the annual budget into monthly budgets. The annual College audit will be presented by the audit firm at the March 18, 2021 Board of Trustees meeting.

11. Consent Agenda (Action Items): Mr. Ademoyo moved that the Consent Agenda be approved as submitted; seconded by Ms. Burns; the motion was called and carried unanimously.

a. Appointment of Personnel – No discussion.

12. Standing Reports:

a. Provost & Vice President of Academic Affairs – Written Report provided. The Academic Plan explaining what has been accomplished and what is still needed is in the final stages for this year and will be presented at Mid-Winter Day (February 25, 2021). Provost’s hour is currently occurring on a weekly basis to provide conversations with concerns as well as to help “show off” what is taking place and being accomplished.

b. Vice President of Student Affairs & Faculty Student Association – Written report provided. Mr. McCalley highlighted the addendum to the report on enrollment services. As of February 16th we have 680 applications for 2021. 85 have been accepted; 180 are pending a nursing decision and 409 are incomplete and being followed up on. The Enrollment Management team meets regularly to review and compare enrollment trends and COVID data to determine outreach processes for the fall recruitment cycle. The remainder of February is concentrating on filling late start 10 and 12 week courses for this spring semester. A College Fair will be hosted March 16th from 4 – 7 p.m. There will be an Open House in April.

c. Associate VP Student Services and Senior Diversity Officer – Written Report provided. A web based program is being offered to faculty/staff and administration titled “Let’s Talk About It” focusing on helping faculty engage with students on difficult situations or polarizing social issues. Imposter Syndrome or the feeling that you don’t measure up is being discussed in February.

d. Associate VP for College Relations – Written report provided. Updated information was shared with COVID numbers and the continued sharing of information between

the College and both counties.

- e. **Chief Information Officer** – Written Report provided. It was noted that there are grants for K – 12 students that offer equipment to students. Some community colleges offer laptops to students for their college years. TC3 has been loaning computers and hotspots to students based on a referral from faculty/staff. Our supply is limited and attempts were made to identify students most in need. Discussion revolved around how the College and local governments can address this together. Julie Gerg, Executive Director of the Foundation, and Tim Densmore are working on possibilities for increased technology help moving forward. Ms. Buck will contact Mr. Densmore and Ms. Gerg about some possible contacts she may have that will assist this process.
- f. **College Senate** – There was no January meeting so there is no report.
- g. **Tompkins Cortland Community College Foundation, Inc.** – Written report provided. The Foundation Audit is being finalized and will be shared when complete. At this point there are “no surprises.”
- h. **Chairperson’s Report** – Chairman Schlather thanked everyone for their informative reports to the Board and commented on how receiving this in-depth information helps the Board prepare for the meeting and bring questions to each area.
- i. **Liaison Report (Cortland County)** – Mr. Fitch thanked Bill Talbot for attending the Cortland County Budget and Finance meeting. He stated it has helped open eyes for the legislators and his presentation on the College budget status/process received a big buy-in and has moved the County to take a bigger share of ownership.
- j. **Liaison Report (Tompkins County)** – Mr. Lane reported that COVID remains a large focus and new “pop up” centers for vaccines are being set up. Currently the supply of the vaccines is the problem. He also noted that the jail populations are lower than in the past due to alternatives to incarceration being offered.
- k. **Student Trustee’s Report** – No written report given.
- l. **President’s Report** – Written report will be sent following the meeting. Several retirements have been submitted and a virtual recognition event to celebrate these is being planned for a time near the end of the semester. Details will be forthcoming. Conversations have begun with several community partners (TST and OCM BOCES, Challenge Industries and Mosaic) regarding possible collaborative opportunities. The College continues to await legislative advocacy documentation from SUNY. TC3 has been selected to take part in the second cohort of Project Vision with the goal being to provide two-year colleges with expertise to generate ideas and support grant writing. National Science Foundation (NSF) has sponsored a grant program for two-year colleges to build their STEM workforce development.

13. Upcoming Events –Next Board of Trustees Meeting – March 18, 2021

14. Adjournment: Mr. Tytler moved that the meeting be adjourned; seconded by Ms. Michell-Nunn; motion carried unanimously. The meeting adjourned at 7:52 p.m.

Respectfully submitted,

Jan Brhel
Clerk of the Board of Trustees



PRESENTATION OF AUDIT RESULTS

March 18, 2021

THE BONADIO GROUP
CPAs, Consultants & More



MEETING AGENDA

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Section 2

Draft Financial Statements

Executive Summary

We have performed our audit of Tompkins Cortland Community College's financial statements in accordance with our audit plan. The results of our audit procedures and the communications required at the conclusion of the audit are included in this package. The key outcomes from the audit are as follows:

Independent Auditor's Report	We will issue an unmodified opinion on the financial statements of the business-type activities and the aggregate discretely presented component units of Tompkins Cortland Community College (a component of the Counties of Tompkins and Cortland, New York) (the College).
Internal Control	In performing our audit, we did not identify any significant deficiencies or material weaknesses in internal control.
Audit Adjustments	There were no significant audit adjustments identified in performing the audit.
Accounting Policies and Estimates	<p>All accounting policies used by the College are consistent with the prior year.</p> <p>Accounting estimates are reasonable relative to the financial statements taken as a whole.</p>
Audit of Federal Funds (Single Audit)	The College received approximately \$14.0 million in federal funds, including \$12.4 million in Student Financial Aid and \$1.3 million in Higher Education Emergency Relief Funding (HEERF). We did not have any audit findings as part of our audit of compliance with the Uniform Guidance.

The Auditor's Communication With Those Charged With Governance

Matter to be Communicated	Independent Auditor's Response
<p>Auditor's Responsibility</p>	<p>Our responsibility, as described in professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in accordance with U.S. generally accepted accounting principles.</p>
<p>Qualitative Aspects of Accounting Practices</p>	<p>Accounting Policies</p> <p>Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Tompkins Cortland Community College (the College) are described in Note 2 to the financial statements.</p> <p>No new accounting pronouncements were adopted during the year ended August 31, 2020 and the application of existing policies was not changed.</p> <p>Accounting Transactions</p> <p>We noted no transactions entered into by the College during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.</p> <p>Accounting Estimates</p> <p>Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop these estimates and determined that they are reasonable in relation to the financial statements taken as a whole.</p> <p>The most sensitive estimates affecting the College's financial statements were:</p> <ul style="list-style-type: none"> • Management's estimate of the reserve for uncollectible accounts is based on the credit worthiness of the student obligations. • Management's estimate of the net pension asset, net pension liability, and related deferred inflows/outflows of resources is based on actuarial assumptions utilized by an actuary applied to the cost-sharing multiple-employer defined benefit retirement plans the College participates in. • Management's estimate related to its other postemployment benefit obligation (OPEB), the related deferred inflows/outflows of resources, and OPEB expense is based on actuarial assumptions applied to eligible employees' information. <p>We evaluated the key factors and assumptions used to develop the estimates noted above in determining that they are reasonable in relation the financial statements taken as a whole.</p>

The Auditor's Communication With Those Charged With Governance

Matter to be Communicated	Independent Auditor's Response
<p>Qualitative Aspects of Accounting Practices (Continued)</p>	<p>Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We consider disclosures regarding the impact of the COVID-19 pandemic on the College discussed in footnote 2 to be sensitive.</p>
<p>Difficulties Encountered in Performing the Audit</p>	<p>We did not encounter any significant difficulties in dealing with management in performing and completing our audit.</p>
<p>Corrected and Uncorrected Misstatements</p>	<p>Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management.</p> <p>There were no corrected or uncorrected misstatements identified in connection with our audit. As part of the audit process, we routinely work with management to record entries to account for the College's participation in the NYS retirement plans and to account for the College's postemployment benefits. We also worked with management to properly recognize revenue under the Higher Education Emergency Relief Funding program.</p>
<p>Disagreements with Management</p>	<p>For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.</p> <p>No such disagreements arose during the course of our audit.</p>
<p>Management Representations</p>	<p>We will request certain representations from management that will be included in the management representation letter.</p>
<p>Management Consultations with Other Independent Accountants</p>	<p>In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" in certain situations. If a consultation involves application of an accounting principle to the College's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts.</p> <p>To our knowledge, there were no such consultations with other accountants.</p>

The Auditor's Communication With Those Charged With Governance

Matter to be Communicated	Independent Auditor's Response
<p>Other Audit Findings or Issues that were Discussed with Management</p>	<p>We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the College's auditors.</p> <p>However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.</p>
<p>Other Matters</p>	<p>We applied certain limited procedures to Management's Discussion and Analysis, the Schedule of Proportionate Share of Net Pension Asset (Liability), the Schedule of Contributions - Pension Plans, and the Schedule of Changes in Total OPEB Liability and Related Ratios, which are required supplementary information (RSI) that supplement the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.</p> <p>We were engaged to report on Schedules IV through VIII and the Schedule of Expenditures of Federal Awards, which accompany the financial statements, but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.</p>
<p>Restriction on Use of Information</p>	<p>This communication is intended solely for the use of the Board of Trustees and management of Tompkins Cortland Community College and is not intended to be, and should not be, used by anyone other than these specified parties.</p>

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of
Tompkins and Cortland, New York)

Financial Statements as of
August 31, 2020 and 2019
Together with
Independent Auditor's Report

Draft - Subject to Change

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

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INDEPENDENT AUDITOR'S REPORT

March XX, 2021

To the Board of Trustees of
Tompkins Cortland Community College:

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and the aggregate discretely presented component units of Tompkins Cortland Community College (a component unit of the Counties of Tompkins and Cortland, New York) (the College) as of and for the years ended August 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America 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 the aggregate discretely presented component units were not audited in accordance with *Government Auditing Standards*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented component units of the College as of August 31, 2020 and 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States require that the management's discussion and analysis and Schedules I through III 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 audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the College's basic financial statements. The additional supplementary information included on Schedules IV through IX is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary information included in Schedules IV through IX and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying Schedules IV through IX and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

(Continued)

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 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 solely 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 the effectiveness of the College's 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.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
AS OF AND FOR THE YEARS ENDED AUGUST 31, 2020 AND 2019

Introduction

Tompkins Cortland Community College (the College) is a two-year postsecondary institution, offering A.A., A.S., and A.A.S. degrees, as well as certificate programs of study. The College also offers many noncredit courses and training programs through its Business Development and Training Center. Founded in 1968, the College is a part of the State University of New York (SUNY) and sponsored by the Counties of Tompkins and Cortland (the Counties).

The following management's discussion and analysis (MD&A) provides a comprehensive overview of the College's financial position as of August 31, 2020 and 2019, and the results of its operations for the years then ended. Management has prepared the financial statements and related footnote disclosures along with this MD&A. The MD&A should be read in conjunction with the audited financial statements and related footnotes of the College, which directly follow the MD&A.

Overview of the Basic Financial Statements

The financial statements of the College have been prepared in accordance with accounting principles generally accepted in the United States, as prescribed by the Governmental Accounting Standards Board (GASB).

The basic financial statements consist of statements of net position; statements of revenues, expenses and change in net position; statements of cash flows; and the accompanying notes to financial statements. These statements provide information on the financial position of the College and the financial activity and results of its operations during the year. A description of those statements is as follows:

The statements of net position present information on all of the College's assets, deferred outflows, liabilities, and deferred inflows with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the College is improving or deteriorating.

The statements of revenues, expenses, and change in net position present information showing the changes in the College's net position during the fiscal years. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of cash flows.

The statements of cash flows - primary institution provide information on the major sources and uses of cash during each reported year. The cash flow statement portrays net cash provided or used from operating, non-capital financing, capital financing, and investing activities. In each of these areas, cash flows in and out are presented for each major activity of the College.

Component Units

The College has implemented *GASB Statement Number 39, Determining Whether Certain Organizations are Component Units*. This statement provides additional guidance to determine whether certain organizations for which the College is not financially accountable should be reported as component units based on the significance of their relationship with the College. The decision to include potential component units in the College's reporting entity is based on several criteria including legal standing, fiscal dependency, and financial accountability. Based on these criteria, the College includes two separate legal entities in its report - Tompkins Cortland Community College Foundation, Inc. and Faculty Student Association of Tompkins Cortland Community College, Inc. Although legally separate, these organizations are reported as aggregate discretely presented component units. Complete financial statements for both component units can be obtained from Tompkins Cortland Community College's administrative office at 170 North Street, Dryden, New York 13053.

Financial Highlights

Resources

Funding for community colleges in New York State (the State) is a partnership between the State, local governments (Counties), and the students. Under State Education Law, funding from the State, the local governments, and the students would be 40.0%, 26.7%, and 33.3%, respectively. However, in recent years cuts in assistance from the State and limited resources at the local level have skewed this arrangement and student revenue is now approximating 42% of the College's operating resources. In addition, the majority of these revenue sources (net tuition and fees, federal and state financial aid, state appropriations, and charges to other counties) are enrollment driven; as a result, approximately 79% of the College's revenue is directly impacted by enrollment.

During the fiscal year ended August 31, 2020, the College's core full-time equivalent (FTE) enrollment decreased 9.1%, as compared to the previous year. Core enrollment is defined as fall, spring, summer, and winter courses generally held on campus or on-line. However, the College's total FTE enrollment decreased by only 3.4% due to the College's Concurrent Enrollment program (courses that the College offers in area high schools). Enrollment in the Concurrent Enrollment program continues to be strong and is a large factor in the College's total enrollment decreasing at a lower rate overall. Concurrent FTEs do not generate tuition or fees revenue in the current year but do generate county chargebacks for the current year and are included in the State appropriation in subsequent years. FTE student enrollment was 3,074 in 2019-2020 versus 3,182 in 2018-2019 and 3,470 in 2017-2018. When analyzing the enrollment mix, over 80% of the decline in net tuition and fees are the result of the loss of core, non-sponsor, full-time students with a tuition and fees charge of greater than \$9,000 each FTE. In addition, many of these students would have also been residential students in support of the Tompkins Cortland Community College Foundation, Inc.'s housing operations.

During the year ended August 31, 2020, the College's State Aid rate per FTE increased by 3.5% over the prior year. Ideally, State aid would be at least 40% of the College's total operating revenues. However, over the last decade, the percentage of State operating aid compared to our total operating budget has averaged 26.7%. For the year ended August 31, 2020, the percentage of State operating aid compared to our total revenue was 28.8%.

Local support includes the support of our sponsoring counties, nonresident tuition charges to other counties in New York State for their residents attending the College, as well as other revenues. Total local support remained relatively consistent as compared to the previous year. As a percent of total unrestricted operating revenue, total local support was 25.0% in 2019-2020 compared to 23.0% in 2018-2019.

Net student tuition revenue decreased 6.0% in 2020 as compared to the previous year. As a percent of the College's total revenue, student revenues were 24.7% during the year ended August 31, 2020 and 26.3% during the year ended August 31, 2019.

Financial Highlights (Continued)

Resources (Continued)

The College was directly impacted by COVID pandemic, which resulted in a directive to move to remote learning and operations in March 2020. The State, in response to its own cash flow concerns, withheld 20% of its fourth quarter appropriation. In addition, the College was forced to suspend its international programs that had significant impact on spring and summer enrollments. Under the provisions of the CARES Act for the Higher Education Emergency Relief Fund (HEERF), the College was provided \$922,589 of funding to be utilized for incremental costs caused by the effects of COVID. During the year ended August 31, 2020, the College recognized \$645,882 of its HEERF award as revenue in connection with eligible expenditures.

During the year ended August 31, 2020, the College experienced cash flow problems due to the decrease in net tuition and fees and the alignment of its cash receipts with its operating cash needs. The majority of tuition and fees are received in the fourth week of a semester, i.e., late in February and September. Prior to the receipt of tuition and fees, the College often requests the Counties to accelerate their appropriations to fund the College's operations. During fiscal 2020, due to the effects of COVID and the State's withhold the College extended payments to certain creditors and reduced operating expenditures where possible in areas that did not affect the delivery of services to the College's students.

Statements of Net Position

The chart below presents the financial position of the College at August 31, 2020 and 2019. During the year ended August 31, 2020, the College's total assets and deferred outflows increased \$7,229,332 from the prior year while total liabilities and deferred inflows increased \$14,242,812.

	<u>2020</u>	<u>2019</u>
Current assets	\$ 8,576,506	\$ 7,360,252
Capital assets, net	37,512,825	39,944,844
Other noncurrent assets	160,242	513,098
Deferred outflows	<u>19,384,186</u>	<u>9,765,933</u>
Total assets and deferred outflows	<u>65,633,759</u>	<u>57,584,127</u>
Current liabilities	8,121,755	6,829,445
Noncurrent liabilities	71,924,451	56,607,026
Deferred inflows	<u>1,486,061</u>	<u>3,032,684</u>
Total liabilities and deferred inflows	<u>81,532,267</u>	<u>66,469,155</u>
Undesignated	(53,375,313)	(48,761,478)
Net investment in capital assets	<u>37,476,805</u>	<u>39,876,450</u>
Net position	<u>\$ (15,898,508)</u>	<u>\$ (8,885,028)</u>

Financial Highlights (Continued)

Assets, Deferred Outflows, Liabilities, and Deferred Inflows

Current assets are comprised primarily of cash and cash equivalents, receivables, and prepaid expenses. Receivables include amounts due from students, other agencies, and other governments. Noncurrent assets consist of capital assets, net of accumulated depreciation, and cash and cash equivalents restricted for grants.

In addition, the College reported a noncurrent asset for its proportionate share of the New York State Teachers' Retirement System's (TRS) net pension asset of \$316,094 at August 31, 2019.

At August 31, 2020, deferred outflows relate primarily to the effect of changes in actuarial assumptions, the effect of differences between expected and actual experience of economic and demographic assumptions, and the net difference between projected and actual earnings on plan investments for both the TRS and the New York State Employees' Retirement System (ERS).

Current liabilities include accounts payable, accrued liabilities, and unearned revenues. Noncurrent liabilities include postemployment benefit obligations of \$64,884,467 and \$54,766,440 at August 31, 2020 and 2019, respectively, and the College's proportionate share of the ERS and TRS net pension liability of \$7,038,478 and \$1,804,565 at August 31, 2020 and 2019, respectively.

At August 31, 2020, deferred inflows consist of unearned revenue related to financial aid payments from the New York State Tuition Assistance Program (TAP) and changes in assumptions in the ERS and TRS.

The College's financial statements require the full actuarial liability related to other postemployment benefits (OPEB), i.e. retiree healthcare benefits, to be recognized as a liability. These financial statements also identify the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service.

While the College currently funds its OPEB plan on the "pay as you go" approach, the GASB has determined that this approach was not providing appropriate recognition of these costs. As a result, the College has recognized a liability for postemployment healthcare benefits of \$64,884,467 and \$54,766,440 at August 31, 2020 and 2019, respectively. The increase of \$10,118,027 in the College's OPEB liability can be attributed to a decrease in the plan's discount rate from 2.97% at August 31, 2019 to 2.20% at August 31, 2020 and changes in the mortality tables used in determining mortality rates.

As of the date of these financial statements, New York State has not yet adopted legislation that would enable government entities to establish a qualifying trust for the purpose of funding OPEB benefits. Therefore, the College currently funds its OPEB plan on the "pay as you go" approach. The College is not obligated to fund these costs; therefore, they are not taken into consideration when developing the College's unrestricted budget.

Financial Highlights (Continued)

Capital Assets

The College's total investment in capital assets increased \$371,065 during the year ended August 31, 2020 to \$89,270,340. The most significant addition during the year were furnishings costs related to a new childcare center. These additions were offset by depreciation expense on capital assets of \$2,927,635 for the year ended August 31, 2020. Depreciation expense was \$3,087,685 for the year ended August 31, 2019.

A summary of capital assets, by major classification, including total accumulated depreciation is as follows:

	<u>2020</u>	<u>2019</u>
Land and land improvements	\$ 3,825,639	\$ 3,752,532
Building and building improvements (including construction-in-progress)	76,884,195	74,673,580
Equipment and library books	<u>8,560,506</u>	<u>10,473,163</u>
	89,270,340	88,899,275
Less: Accumulated depreciation	<u>(51,757,515)</u>	<u>(48,954,431)</u>
Capital assets, net	<u>\$ 37,512,825</u>	<u>\$ 39,944,844</u>

Statement of Revenues, Expenses, and Change in Net Position

The statements of revenues, expenses, and change in net position present the College's results of operations and are summarized below.

Total operating revenues of the College consist substantially of net tuition and fees. The College's net tuition and fees for the year ended August 31, 2020 were \$9,867,436, which represented a decrease of \$632,737, as compared to the previous year. Approximately two-thirds of this decrease can be attributed to enrollment declines in the fall and spring semesters while the remaining is associated with the suspension of our International summer programs due to COVID. Federal grants and contracts increased \$1,368,248 over the prior year due to HEERF funding, including both institutional and student funding, of \$1,319,435. The reduction of State and local grants and contracts is predominately associated with less TAP funding as the greatest enrollment losses were full-time students, those eligible to receive TAP.

Financial Highlights (Continued)

Statement of Revenues, Expenses, and Change in Net Position

Total nonoperating revenues of the College for the year ended August 31, 2020 totaled \$28,227,327, which represent an increase of \$75,983 as compared to the previous year.

Total operating expenses of the College were \$48,082,457 during the year ended August 31, 2020, an increase of \$1,298,929, or 2.8% as compared to 2019. This increase can be attributed to an increase in OPEB charges of \$3,563,668 as compared to the prior year, in addition to the recognition of an allowance for doubtful amounts related to the State fourth quarter Base Funding withhold of \$513,901.

	<u>2020</u>	<u>2019</u>
Net tuition and fees	\$ 9,867,436	\$ 10,500,173
Federal grants and contracts	1,783,678	415,430
State and local grants and contracts	400,858	659,002
Other operating revenue	<u>224,466</u>	<u>184,290</u>
Total operating revenues	<u>12,276,438</u>	<u>11,758,895</u>
Federal and state financial aid	7,854,059	8,327,525
State appropriations	10,420,412	10,663,983
Local appropriations	<u>9,952,856</u>	<u>9,159,836</u>
Total nonoperating revenues	<u>28,227,327</u>	<u>28,151,344</u>
Total revenues	<u>40,503,765</u>	<u>39,910,239</u>
Instruction	(17,198,415)	(16,882,685)
Public service	(210,356)	(153,126)
Academic support	(7,234,668)	(6,740,801)
Student services	(5,031,810)	(5,406,545)
Institutional support	(6,693,438)	(6,009,847)
Operation and maintenance of plant	(4,199,330)	(4,302,807)
Student aid payments	(4,586,805)	(4,200,032)
Depreciation	<u>(2,927,635)</u>	<u>(3,087,685)</u>
Total expenses	<u>(48,082,457)</u>	<u>(46,783,528)</u>
Capital appropriations	<u>565,212</u>	<u>4,221,849</u>
Change in net position	<u>\$ (7,013,480)</u>	<u>\$ (2,651,440)</u>

Financial Highlights (Continued)

Revenue Overview

Tuition and Fees

Gross student tuition and fee charges totaled \$13,892,634 and \$14,956,487 for the years ended August 31, 2020 and 2019, respectively. As previously discussed, this decrease in revenue can fully attributed to the loss of full-time core FTEs, 80% of which are from outside the College's sponsoring counties. The net tuition and fees associated with a core, full-time FTE whose residency is in the State, but outside the sponsoring counties is over \$9,000 per FTE. Scholarship allowances totaling \$4,025,198 and \$4,456,314 for the years ended August 31, 2020 and 2019, respectively, represent student tuition and fees that are paid using grants and scholarships. More than 75% of these scholarship allowances are associated with concurrent students, offsetting 100% of their tuition and fees. These grants and scholarships are initially distributed to the College until student eligibility is determined, at which time funds are applied to pay tuition and fee charges.

Grants and Contracts

Federal grants and contracts and state and local grants and contracts represent restricted operating funds received by the College. Such funds are used for academic programs, equipment, and other academic support.

State appropriations represent operating aid the College receives on a per FTE student basis through SUNY for purposes of supporting College operations.

Local government appropriations represent funds paid by the two sponsoring counties, as well as other counties in New York State to support the operations of the College.

Expense Overview

Operating Expenses

Operating expenses are displayed by functional areas within the College, with the exception of depreciation expense, which is shown as a separate line item. As indicated previously, operating expenses are displayed in the following functional categories:

- Instruction expense includes activities related to the direct provision of instructional services.
- Public service includes activities related to community service and outreach.
- Academic support includes instructional support services, such as the library and academic computing labs.
- Student services reflect other student support services offered by the College, including counseling and career services, financial aid, and student activities.
- Institutional support represents all administrative support functions, such as budget and finance, personnel, and administrative informational technology costs.
- Operation and maintenance of plant includes all building and grounds functions, such as cleaning, snow removal, and utilities.
- Student aid payments represent the amount of grants and scholarships distributed to students in excess of their tuition and fee charges.

The College, in response to COVID enacted temporary cost saving actions, reduced salary costs by \$1,900,000. This was accomplished by delaying the replacement of vacant positions and outsourcing College staff to the Foundation for maintenance and grounds care. In addition, the College with the full cooperation and support of three unions and all non-teaching staff, instituted work furloughs for seven weeks during the 2020 summer months.

Moving Forward

The College continues to face fiscal challenges due to the antiquated and limited public funding support and overall enrollment shifts, including declining high school graduation numbers. COVID-19 has accelerated the enrollment losses over a longer period of time than planned for. In 2020-21, the College is forecasting a 14.1% decline in total enrollment as compared to the median loss of 13.5% across all 30 New York State Community Colleges.

Further analysis on the types of enrollment losses raise financial concern as 100% of the enrollment losses are in the more lucrative core base of students and within these, approximately 50% are from reside outside of the College's sponsor counties. This loss of high revenue producing FTEs, estimated at \$2,600,000, places unhealthy pressures on the College to reduce expenses to avoid the need to draw down on the remaining fund balance. However, with funding from the federal government and possible restoration of the State Base Aid, the College expects to balance its budget over the next two years while assessing and redistributing resources to those areas that will restore enrollments in those markets that will also restore revenues to pre-COVID levels.

The federal government has provided three sources of institutional funding under the following three acts: Coronavirus Aid, Relief and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act. Through the CARES Act, the College was authorized to spend \$922,589 beginning in May 2020 but restricted for incremental COVID related expenses. The College spent these funds for personal protective equipment (PPE), other health related expenses, COVID testing, student remote access and automation software, classroom technology, wages to convert face-to-face classes to remote learning, and reimbursement for unused rental facilities during closures. Of the \$922,589 authorized, \$646,882 was utilized in 2019-20 and the remaining \$275,707 was used in the first half of fiscal 2020-21.

The CRRSA Act was passed in December 2020 and the U.S. Department of Education authorized the College to begin drawing down the approved \$3,293,934 of funds on June 9th, 2021. The College has two years to utilize these funds and the grant allows for use of these funds to offset the College's loss of revenues. The College is expected to receive guidance from SUNY on the methodology that the College will employ to begin to use these funds.

ARP was passed on March 10th, 2021 and the College is expected to be appropriated \$3,801,832. There has been no guidance yet on how these funds may be used or over what timeframe.

Lastly, SUNY has provided guidance that if the State were to receive \$6 billion in unrestricted funds from the ARP Act that the 20% State appropriation withheld in July 2020, or \$514K, would be paid to the College. In addition, it is anticipated that the 20% being withheld in 2020-21 will be reduced to a 5% withhold. This would provide the College with an additional \$1,416,000 when paid. In addition, due to the formulaic change in calculating State Base Aid in 2020-21 due to the shortened budget cycle and exclusion of the 98% FTE floor, the College's Base Aid was reduced by \$450,000 before the 20% withholds.

In summary, the College is cautiously optimistic that it will have funds to cover the loss of enrollment for the next two years. However, the College must now redirect its attention from COVID and temporary expense reduction to new sustained enrollment generation. Unlike prior years when initiatives would be identified and budgets created to incrementally improve results, the College must adopt a rather aggressive reassessment of its business processes and structure. Some of these functional areas include marketing, enrollment management, student advisory services, workforce and career services, along with a simple assessment of our academic programs.

Moving Forward (Continued)

Our budgeting process was improved last year by adopting a zero-based budgeting process and linking all expenditures into the College's Strategic Plan. This year we continue to improve the process by building simple Business Market Plans that more strongly bridge the Strategic Plan with the Academic Plan with the 2021-22 budget. These Business Market Plans begin with Market Descriptions and sizing so as to determine what needs there are and what can be provided and/or strengthened and the cost to do so. These plans are then aligned with functional areas and budgets are created that not only support the Strategic plans but also the Business Market Plans. These plans and budgets will include a 3-year look out. Some of the initial considerations for markets include but are not limited to:

1. Purpose: Degree Seeking, Career Seeking, Global, and Concurrent Students,
2. Campus Needs: Full-Time Commuting, Part-Time Commuting, Residential and Fully On-Line Students and/or
3. Age/Family Status: High School Students, Recent HS Graduates, College Transfers, Out-of-School >5 Years, Working Young Families and Mature Adults

For the last two years, the College's Executive Team has identified the following six priority initiatives of the College. The prior discussion does not minimize the need to continue to focus on these areas, but rather include these efforts into the Business Market Plans.

1. National trend in enrollment decline of traditional-aged student and recession-driven effects upon adult students
2. Technical programs aligned with current workforce/industry partners
3. Organizational structure
4. Technology
5. Facility infrastructure issues
6. Robust co-curricular student engagement activities

The College has identified a number of areas of opportunity and change that are seen as important in order for the College to move forward:

Organizational Alignment and Vision

The organizational structure of the College continues to be realigned to "maximize individual and group strengths with a focus on student success." While in the past this included redefining the Dean of Students position to a Vice President of Student Services, establishing a Director of Mental Health Services through redeployment of current personnel resources, and creating a Title IX/Community Standards Coordinator. Enrollment Services functions and responsibilities were realigned under Vice President of Student Services portfolio. Today the focus is on Marketing and Enrollment Services with an outside consultant(s) who are assessing our marketing impact and enrollment processes with the expectation of generating more leads and converting these leads into a higher conversation rate.

Develop New Recruitment and Retention Activities

Much more emphasis will be placed on student recruitment and retention. In addition to the prior activities of developing new collaborative partnerships with business and industries, like that with the local Cortland Regional Medical Center in which we added an additional cohort of 20 nursing students to our program. The College has also a series of recommendations from Noell Levitz to improve our enrollment management efforts. A number of initiatives and/or areas of focus emerged from their assessment but COVID suspended these activities. As discussed above, now we have a new consulting group, Swim Digital Group assisting in our marketing, lead generation, and conversions.

Moving Forward (Continued)

Technology

While this year the College made great progress in deploying new software technology and classroom technology, paid for by funds provided under the CARES Act, there are still multiple technology systems being used to manage its workflows, sometime with only one individual having operational knowledge. In addition, the College still is using too many manual processes to accomplish its tasks. The College has installed a new Business Intelligence software that is being used to assess in real time enrollment changes and characteristics. This will be used in assessing and sizing the Markets we discussed earlier. A real void in the enrollment process is the lack of a Customer Relationship Management (CRM) system. A new void that has been created during the pandemic is an increased risk in network outages, new network vulnerabilities, and/or aging equipment outages due to the College moving to remote learning and staff working from home.

Robust Co-curricular Engagement Opportunities

Student engagement is a key factory in academic success. The College has an opportunity to positively affect student academic success by investing more in student activities and creating engagement and enrichment opportunities within and external to the College. In the past, a position was created to align Student Activities and Residential Life departments in order to maximize the relationship between the two departments. Today, a real focus is on experiential learning that will benefit career seekers along with some degree seekers.

Facility Infrastructure Updates

There are numerous areas of deferred maintenance on the College's campus that are affecting the student classroom and co-curricular experience. A draft Master Plan has been developed and is now being updated with classroom needs. The lack of funds for years are creating poor student impressions when touring the College, creating safety hazards, and are contributing to an accelerated cost to repair if funding isn't secured for maintaining the facilities.

As previously discussed, the Business Market Planning, Academic Planning, Budget Planning, and the six priority initiatives all align with one of the five Strategic Plan Initiatives outlined below.

1. Connecting Students - Enhance student learning and development experiences to ensure success inside and outside the classroom.
2. Connecting the College and the Community - Strengthen the College's relationship with the community to better serve the broader interests of students, families, employers, and the region.
3. Connecting to Employers - Foster partnerships and strengthen relationships with local employers to enhance job placement opportunities for students.
4. Connecting to Resources - Secure needed resources to implement the College's strategic priorities.
5. Connecting to Each Other - Embrace opportunities to connect with and support colleagues, supporting all faculty, staff, and students in creating a welcome and helpful campus environment in which to learn and thrive.

The details within the plan identified a number of areas of opportunity and change important in order for the College to continue moving forward.

In conclusion, as the College looks to the future, there will be a renewed focus on student recruitment, student success, community engagement, and stabilizing/improving infrastructure.

Contact the College's Financial Management

This financial report is designed to provide a general overview of the College's finances and to demonstrate the College's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Mr. Bill Talbot, Interim Vice President of Finance and Administration, Tompkins Cortland Community College, at PO Box 139, Dryden, New York 13053.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

STATEMENTS OF NET POSITION
AUGUST 31, 2020 AND 2019

	2020		2019	
	Primary <u>Institution</u>	Component <u>Units</u>	Primary <u>Institution</u>	Component <u>Units</u>
ASSETS				
CURRENT ASSETS:				
Cash and cash equivalents	\$ 4,099,131	\$ 4,417,181	\$ 1,803,423	\$ 5,379,646
Accounts receivable, net	2,888,129	-	3,206,545	-
Contributions and other receivables, net	412,311	115,056	624,936	143,003
Inventory	-	45,392	-	43,912
Due from affiliates, net	983,737	2,510,190	1,604,858	2,903,006
Prepaid expenses and other assets	193,198	339,827	120,490	120,274
Total current assets	<u>8,576,506</u>	<u>7,427,646</u>	<u>7,360,252</u>	<u>8,589,841</u>
NONCURRENT ASSETS:				
Cash and cash equivalents restricted for grants	160,242	-	197,004	-
Pledges receivable, net	-	66,565	-	106,142
Assets limited as to use	-	3,836,034	-	3,891,986
Investments	-	17,948,332	-	17,341,824
Net pension asset	-	-	316,094	-
Capital assets, net	37,512,825	25,521,022	39,944,844	28,409,577
Total noncurrent assets	<u>37,673,067</u>	<u>47,371,953</u>	<u>40,457,942</u>	<u>49,749,529</u>
Total assets	<u>46,249,573</u>	<u>54,799,599</u>	<u>47,818,194</u>	<u>58,339,370</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pensions	5,559,620	-	2,334,819	-
Other postemployment benefits	13,824,566	-	7,431,114	-
Total deferred outflows of resources	<u>19,384,186</u>	<u>-</u>	<u>9,765,933</u>	<u>-</u>
LIABILITIES				
CURRENT LIABILITIES:				
Current portion of notes payable	-	3,257,349	-	186,481
Current portion of bonds payable and bond premium	-	3,410,000	-	2,260,000
Accounts payable and accrued liabilities	4,089,151	582,376	2,876,773	459,789
Unearned revenues	1,294,074	909,281	1,503,817	1,756,497
Due to affiliates, net	2,704,016	1,040,428	2,416,482	1,292,328
Security deposits	-	77,721	-	139,721
Accrued interest payable	-	704,333	-	292,000
Current portion of contractual obligations payable	34,514	-	32,373	-
Total current liabilities	<u>8,121,755</u>	<u>9,981,488</u>	<u>6,829,445</u>	<u>6,386,816</u>
NONCURRENT LIABILITIES:				
Notes payable, net of current portion	-	1,353,591	-	4,609,552
Bonds payable and bond premium, net of current portion	-	34,043,050	-	35,264,964
Paycheck Protection Program note payable	-	450,000	-	-
Contractual obligations payable, net of current portion	1,506	-	36,021	-
Total other postemployment benefits	64,884,467	-	54,766,440	-
Net pension liability	7,038,478	-	1,804,565	-
Total noncurrent liabilities	<u>71,924,451</u>	<u>35,846,641</u>	<u>56,607,026</u>	<u>39,874,516</u>
Total liabilities	<u>80,046,206</u>	<u>45,828,129</u>	<u>63,436,471</u>	<u>46,261,332</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Tuition Assistance Program	109,991	-	747,024	-
Pensions	410,624	-	1,159,307	-
Other postemployment benefits	965,446	-	1,126,353	-
Total deferred inflows of resources	<u>1,486,061</u>	<u>-</u>	<u>3,032,684</u>	<u>-</u>
NET POSITION				
Unrestricted	(53,375,313)	(13,305,939)	(48,761,478)	(13,185,224)
Restricted	-	22,277,409	-	25,263,262
Net investment in capital assets	37,476,805	-	39,876,450	-
Total net position	<u>\$ (15,898,508)</u>	<u>\$ 8,971,470</u>	<u>\$ (8,885,028)</u>	<u>\$ 12,078,038</u>

The accompanying notes are an integral part of these statements.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

STATEMENTS OF REVENUES, EXPENSES, AND CHANGE IN NET POSITION
FOR THE YEARS ENDED AUGUST 31, 2020 AND 2019

	2020		2019	
	Primary Institution	Component Units	Primary Institution	Component Units
OPERATING REVENUES:				
Tuition and fees	\$ 13,892,634	\$ -	\$ 14,956,487	\$ -
Less: Scholarship allowances	<u>(4,025,198)</u>	<u>-</u>	<u>(4,456,314)</u>	<u>-</u>
Net tuition and fees	9,867,436	-	10,500,173	-
Federal grants and contracts	1,783,678	-	415,430	-
State and local grants and contracts	400,858	-	659,002	-
Auxiliary enterprises	-	8,637,515	-	9,857,491
Other	<u>224,466</u>	<u>442,679</u>	<u>184,290</u>	<u>296,739</u>
Total operating revenues	<u>12,276,438</u>	<u>9,080,194</u>	<u>11,758,895</u>	<u>10,154,230</u>
OPERATING EXPENSES:				
Instruction	17,198,415	-	16,882,685	-
Public service	210,356	-	153,126	-
Academic support	7,234,668	-	6,740,801	-
Student services	5,031,810	-	5,406,545	-
Institutional support	6,693,438	-	6,009,847	-
Operation and maintenance of plant	4,199,330	-	4,302,807	-
Student aid payments	4,586,805	-	4,200,032	-
Depreciation	2,927,635	-	3,087,685	-
Auxiliary enterprises	-	13,572,964	-	14,369,265
Total operating expenses	<u>48,082,457</u>	<u>13,572,964</u>	<u>46,783,528</u>	<u>14,369,265</u>
Operating loss	<u>(35,806,019)</u>	<u>(4,492,770)</u>	<u>(35,024,633)</u>	<u>(4,215,035)</u>
NONOPERATING REVENUES (EXPENSES):				
Federal and state financial aid	7,854,059	-	8,327,525	-
State appropriations	10,420,412	-	10,663,983	-
Local appropriations	9,952,856	-	9,159,836	-
College support	-	(1,172,267)	-	(1,329,694)
Gifts and donations	-	1,103,362	-	2,273,264
Investment income, net	-	1,455,107	-	31,383
Total nonoperating revenues (expenses), net	<u>28,227,327</u>	<u>1,386,202</u>	<u>28,151,344</u>	<u>974,953</u>
CHANGE IN NET POSITION BEFORE CAPITAL APPROPRIATIONS	(7,578,692)	(3,106,568)	(6,873,289)	(3,240,082)
CAPITAL APPROPRIATIONS	<u>565,212</u>	<u>-</u>	<u>4,221,849</u>	<u>-</u>
CHANGE IN NET POSITION	(7,013,480)	(3,106,568)	(2,651,440)	(3,240,082)
NET POSITION - beginning of year	<u>(8,885,028)</u>	<u>12,078,038</u>	<u>(6,233,588)</u>	<u>15,318,120</u>
NET POSITION - end of year	\$ <u>(15,898,508)</u>	\$ <u>8,971,470</u>	\$ <u>(8,885,028)</u>	\$ <u>12,078,038</u>

The accompanying notes are an integral part of these statements.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

STATEMENTS OF CASH FLOWS - PRIMARY INSTITUTION
FOR THE YEARS ENDED AUGUST 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
CASH FLOW FROM OPERATING ACTIVITIES:		
Tuition and fees	\$ 9,976,109	\$ 10,741,968
Federal grants and contracts	1,690,902	616,430
State and local grants and contracts	400,858	659,002
Payments for other than personal services	(14,843,203)	(18,026,138)
Payments to employees	(19,443,633)	(20,089,866)
Financial aid and scholarships	(3,969,192)	(4,502,530)
Other revenue	<u>182,556</u>	<u>(21,518)</u>
Net cash flow from operating activities	<u>(26,005,603)</u>	<u>(30,622,652)</u>
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES:		
Financial aid grants	8,555,997	8,702,562
State appropriations	9,906,511	10,663,983
Local government appropriations	5,664,396	6,318,589
County chargebacks, net	<u>4,681,695</u>	<u>3,703,490</u>
Net cash flow from noncapital financing activities	<u>28,808,599</u>	<u>29,388,624</u>
CASH FLOW FROM CAPITAL FINANCING ACTIVITIES:		
Purchases of capital assets, net of sponsor receipts	(996,562)	(2,384,614)
County chargebacks - capital, net	486,655	3,111,301
Principal paid on debt and leases	<u>(34,514)</u>	<u>(32,373)</u>
Net cash flow from capital financing activities	<u>(544,421)</u>	<u>694,314</u>
CASH FLOW FROM INVESTING ACTIVITIES:		
Interest on investments	<u>371</u>	<u>942</u>
Net cash flow from investment activities	<u>371</u>	<u>942</u>
CHANGE IN CASH AND CASH EQUIVALENTS	2,258,946	(538,772)
CASH AND CASH EQUIVALENTS - beginning of year	<u>2,000,427</u>	<u>2,539,199</u>
CASH AND CASH EQUIVALENTS - end of year	<u>\$ 4,259,373</u>	<u>\$ 2,000,427</u>

(Continued)

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

STATEMENTS OF CASH FLOWS - PRIMARY INSTITUTION
FOR THE YEARS ENDED AUGUST 31, 2020 AND 2019
(Continued)

	<u>2020</u>	<u>2019</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOW FROM OPERATING ACTIVITIES:		
Operating loss	\$ (35,806,019)	\$ (35,024,633)
Adjustments to reconcile operating loss to net cash flow from operating activities:		
Depreciation	2,927,635	3,087,685
Provision for doubtful accounts	539,585	292,725
Changes in:		
Accounts receivable	(221,169)	3,239
Contributions and other receivables	212,625	117,342
Due from affiliates, net	621,121	(661,696)
Prepaid expenses and other assets	(72,708)	103,444
Net pension (asset) liability	5,550,007	856,343
Accounts payable and accrued liabilities	1,212,378	(48,830)
Unearned revenues	(209,743)	(54,169)
Due to affiliates, net	287,534	127,637
Deferred amounts on pension	(10,527,843)	(8,713,491)
Deferred amounts on tuition assistance program	(637,033)	(404,311)
Total other postemployment benefits	<u>10,118,027</u>	<u>9,696,063</u>
Net cash flow from operating activities	<u>\$ (26,005,603)</u>	<u>\$ (30,622,652)</u>
SUPPLEMENTAL DISCLOSURE OF CAPITAL AND RELATED FINANCING ACTIVITIES - NONCASH ITEMS:		
Capital assets acquisition funded by State and County	<u>\$ 565,212</u>	<u>\$ 4,221,849</u>

The accompanying notes are an integral part of these statements.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 2020 AND 2019

1. THE COLLEGE

Tompkins Cortland Community College (the College) is a component unit of the Counties of Tompkins and Cortland, New York (collectively, the Counties) located in Dryden, New York and founded in 1968. The College is part of a statewide system of two-year institutions designed to provide technical, para-professional, and university parallel education. The College is one of thirty community colleges within the State University of New York (SUNY). SUNY community colleges are financed primarily by student tuition, New York State (the State), and a local government sponsor(s). The Counties are the College's local sponsors.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The College's financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as applied to government units. The Government Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the College's accounting policies are described below.

Financial Dependency

The College is economically dependent on appropriations from the State and the Counties to carry out its operations. These appropriations represented significant non-operating revenue sources during the years ended August 31, 2020 and 2019.

Measurement Focus

The College reports as a special-purpose government engaged in business-type activities, as defined by GASB Statement No. 35, *Basic Financial Statements - and Management's Discussion and Analysis - for Public Colleges and Universities - an amendment of GASB Statement No. 34*. Business-type activities are those that are financed in whole or in part by fees charged to external parties for goods or services. The College's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been satisfied.

The College's policy for defining operating activities in the statements of revenues, expenses, and change in net position are those that generally result from exchange transactions, such as receipts for services and payments made to purchase those goods or services. Certain other transactions are reported as nonoperating activities and include the College's operating and capital appropriations from the State and the Counties and federal and State financial aid.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Financial Reporting Entity

The College is considered a discretely presented component unit of the Counties because of the significance of its operational and financial relationship with the Counties. Specifically, as referred to below, annual budgets, and any subsequent adjustments, must be approved by the Counties' Boards of Supervisors. The Counties provide financial support to the College through amounts designated as a component of the "local appropriations" subcategory of revenues.

In addition, the primary cost of campus facilities is shared equally by the Counties and the State. The Counties hold title to such property in trust, for the use and purpose of the College. The Counties and State service the debt financed to construct and acquire campus facilities and equipment. The College contributes to the debt repayment using funds received through capital chargeback billings to other counties for their students attending the College.

Discretely Presented Component Units

The College follows the requirements of GASB Statements No. 61, *The Financial Reporting Entity: Omnibus* and No. 39, *Determining Whether Certain Organizations Are Component Units*. These statements amend GASB Statement No. 14, *The Financial Reporting Entity*, and provide additional guidance to determine whether an affiliated organization is considered a component unit of a financial reporting entity.

The component units' inclusion in the College's financial statements is based primarily on the concept of financial accountability, as defined in the aforementioned GASB statements. Financial accountability is determined on the basis of fiscal dependency, appointment of a voting majority of a governing board, ability to impose the College's will or potential for the component unit to provide specific financial benefits to, or to impose specific financial burdens on, the College.

Inclusion in the reporting entity under these GASB Statements is required for legally separate tax-exempt affiliated organizations that receive or hold economic resources that are significant to the College, that exist for the direct benefit of the College, or that can have their resources accessed by the College.

Based on these criteria, the following organizations are included as component units in the financial reporting entity:

- **Tompkins Cortland Community College Foundation, Inc. -**

Tompkins Cortland Community College Foundation, Inc. (the Foundation) is a New York not-for-profit corporation established in 1978 to secure resources to enhance the learning opportunities for the College's students. The Foundation receives contributions and awards scholarships to deserving students in order to enable them to attend the College. The Foundation also assists the College with capital improvements and the expansion and ownership of facilities, which will aid the College in the fulfillment of its educational mission.

The following corporations are wholly owned subsidiaries of the Foundation:

- TC3 Bistro, LLC d/b/a Coltivare (TC3 Bistro) was formed in 2014 for the purpose of supporting the College's academic programs in Culinary Arts, Wine Marketing, and Hotel and Restaurant Management. TC3 Bistro's restaurant, full-service bar, event space, and catering services provide students with a real-life setting for their academic lab environment.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Discretely Presented Component Units (Continued)

- **Tompkins Cortland Community College Foundation, Inc. (Continued)**

- TC3 Farm, LLC (TC3 Farm) was formed in 2014 for the purpose of supporting the College's academic program in Sustainable Farming and Food Systems. TC3 Farm's organic vegetable and fruit growing, distribution, and sales operation provides students with a real-life setting for their academic lab environment.

- **Faculty Student Association of Tompkins Cortland Community College, Inc.**

Faculty Student Association of Tompkins Cortland Community College, Inc. (the Association) is a New York not-for-profit corporation whose purpose is to establish, operate, manage, promote, and cultivate educational activities and relationships for the benefit of the College campus community, including students, faculty, staff, and administration, in harmony with the educational mission and goals of the College. This is achieved by providing day care services, organizing various student activities, managing the College's housing, and contracting for the operation of the bookstore.

All campus student clubs, organizations, and College athletic teams are chartered through the Association. These activities are funded primarily through the fundraising efforts of the clubs, organizations, and teams, as well as student activities fees charged to all students by the College and remitted to the Association. In addition, certain of the Association's activities are funded by specific user fees, i.e. the health and fitness centers and ID cards.

Net Position

The College reports its net position in the following three categories:

- **Unrestricted** - This classification of net position represents all net position that does not meet the definition of "restricted" or "net investment in capital assets" and is available for the College's general use. Unrestricted net position may be designated by actions of the College's Board of Trustees.
- **Restricted** - This classification of net position represents amounts whose use is subject to externally imposed conditions that the College must maintain the funds in perpetuity or that can be fulfilled by the actions of the College or by the passage of time. At August 31, 2020 and 2019, the College did not have any restricted net position.
- **Net investment in capital assets** - This classification of net position consists of capital assets, net of accumulated depreciation. The College recognizes capital appropriations for the full amount of the assets funded by the State and Counties at the time the capital assets are purchased.

The College will spend restricted assets prior to unrestricted assets if those assets are eligible for expenditure.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits, and money market deposits.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable

Accounts receivable are uncollateralized student obligations, other receivables including private sponsorship of students, academic and other programs, and rental revenues, due under normal trade terms generally requiring payment within 30 days from the invoice date. Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management individually reviews all accounts receivable balances that exceed the due date and, based on an assessment of current credit worthiness, estimates the portion, if any, of the balance that will not be collected.

Campus Facilities, Equipment, and Related Debt

The Counties and the State equally share the primary cost of capital assets. The Counties and the State, through the Dormitory Authority of the State of New York (DASNY), routinely issue debt to finance the construction and acquisition of campus facilities and equipment. Pursuant to New York State Education Law (the Law) relative to community colleges, title to real property rests in and is held by the local sponsor (the Counties) in trust for the use and purposes of the College. The College has a stewardship responsibility since such assets are integral to its operations. However, the College does not have an ownership interest in the real property and other capital assets funded by the State/County capital program. Although the College has no ownership interest in the assets associated with the State/County capital program, SUNY has determined that these assets should be reflected in the College's financial statements. As a result, depreciation of these assets is included in the statements of revenues, expenses, and change in net position.

The College recognizes revenue for State and County capital contributions when the construction or acquisition cost is incurred, or the capital asset is purchased. Effective September 2011, any debt obligations incurred by the State to finance the construction and acquisition of campus facilities and equipment are not recognized in the financial statements since the College is not obligated under any debt service arrangements for the State debt. Effective September 2013, any debt obligations incurred by the Counties to finance the construction and acquisition of campus facilities and equipment are not recognized in the financial statements since the College is not obligated under any debt service arrangements for the County debt.

The Law also dictates that the College will receive capital chargeback funds from other counties within the State when residents of these counties enroll at the College. The College has been remitting these capital chargebacks to the Counties to offset the Counties' portion of capital asset costs.

Capital Assets

Capital assets include property, plant, equipment, and infrastructure assets. Capital assets are defined by the College as assets with an initial unit cost of \$5,000 or more and an estimated useful life in excess of three years. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are expensed as incurred. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the College are depreciated using the straight-line method over the following useful lives:

Buildings	50 years
Building improvements	20 years
Land improvements	20 years
Equipment, furnishings, and library books	3 - 10 years

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unearned Revenue

Students are billed prior to the start of each semester. Deposits and advance payments received for tuition and fees related to the subsequent academic year are unearned and are recorded as revenues as earned in the subsequent fiscal year.

Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that apply to a future period and will be recognized as an expense in that period. The College reported deferred outflows of resources related to its employees' participation in the New York State retirement systems, as well as deferred outflows related to the College's other postemployment benefits (OPEB).

Deferred inflows of resources represent an acquisition of net position that applies to a future period and will be recognized as revenue in that period. The College reported deferred inflows of resources for payments related to tuition assistance received from the State that will be earned in subsequent fiscal years. The College also reported deferred inflows of resources related to its employee's participation in the New York State retirement systems, as well as deferred outflows related to the College's OPEB.

Revenues

Revenues are recognized in the accounting period when earned. State and County appropriations are recognized when they are legally available for expenditure. Revenues and expenditures arising from non-exchange transactions are recognized when all eligibility requirements are met.

The State provides operating aid to the College based upon the lesser of net operating costs or a formula based on student full-time equivalents. The Counties also provide funding to the College in the form of a sponsor contribution. This amount is appropriated annually by the Counties' legislatures as part of the Counties' budgeting process.

Grants to students for financial aid and scholarships through the Federal Pell Grant Program (Pell) and the New York State Tuition Assistance Program (TAP) are recorded as revenues from federal and State sources and as either financial aid and scholarship expense or scholarship allowance offsetting tuition and fees revenue. For the years ended August 31, 2020 and 2019, approximately \$5,203,000 and \$5,529,000, respectively, was distributed to the College for Pell grants and \$2,372,000 and \$2,537,000, respectively, for TAP awards.

Student tuition and fees are presented net of scholarships and financial aid applied to student accounts. Certain other scholarship amounts are paid directly to, or refunded to, the student and are generally reflected as expenses.

Compensated Absences

College employees are granted vacation and sick leave and earn compensatory absences in varying amounts. In the event of termination or upon retirement, an employee is entitled to payment for accumulated vacation and sick leave at various rates subject to certain maximum limitations. For employees covered under the College's health insurance plan, unused sick leave can be applied to future premiums, at the employees' option.

Insurance

The College assumes the liability for most risk including, but not limited to, property damage and personal injury liability. Judgments and claims are recorded when it is probable that an asset has been impaired, or a liability has been incurred and the amount of loss can be reasonably estimated.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fringe Benefits

The College provides fringe benefit programs to eligible faculty and staff, including health and life insurance, unemployment, retirement, and workers' compensation benefits. Health insurance, life insurance, unemployment, and pension costs are billed directly to the College by external agencies/carriers. Workers' compensation costs are assessed based on several factors including the College's actual experience.

Postemployment Benefits

In addition to providing pension benefits, the College makes available health insurance coverage for retired employees and their survivors in accordance with employment contracts. Substantially all of the College's employees may become eligible for these benefits if they reach normal retirement age while working for the College. Healthcare benefits are provided through an insurance company whose premiums are based on the benefits paid during the year.

Income Taxes

The College is a unit of SUNY, which is a unit of the State and is, therefore, generally exempt from income taxes under Section 115 of the Internal Revenue Code.

Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

3. NET POSITION

The College's undesignated and Board designated net position consisted of the following at August 31:

	<u>2020</u>	<u>2019</u>
Undesignated	\$ (53,678,376)	\$ (49,103,094)
Board designated for program initiatives	<u>303,063</u>	<u>341,616</u>
	<u>\$ (53,375,313)</u>	<u>\$ (48,761,478)</u>

4. CASH AND CASH EQUIVALENTS

The College's investment policies are governed by State laws and as established in the College's policies. Cash resources must be deposited in Federal Deposit Insurance Corporation (FDIC) insured commercial banks or trust companies located within the State. The College may use demand accounts and certificates of deposit. Permissible investments include obligations of the United States Treasury and its agencies, repurchase agreements, and obligations of the State or its localities.

Collateral is required for demand and time deposits and certificates of deposit not insured by FDIC insurance. Obligations that may be pledged as collateral are obligations of the United States and its agencies and obligations of the State and its municipalities and school districts.

4. CASH AND CASH EQUIVALENTS (Continued)

Custodial credit risk is the risk that in the event of a bank failure, the College's deposits may not be returned. At August 31, 2020 and 2019, the College's bank deposits of \$4,887,244 and \$2,658,151, respectively, were fully insured by FDIC coverage or collateralized by securities held in trust by the pledging institutions.

5. RECEIVABLES

The College's receivables consisted of the following at August 31:

	<u>2020</u>	<u>2019</u>
Student tuition and fees	\$ 4,011,444	\$ 4,592,509
Contributions and other receivables	<u>416,826</u>	<u>624,936</u>
	4,428,270	5,217,445
Less: Allowance for doubtful accounts	<u>(1,127,830)</u>	<u>(1,385,964)</u>
	<u>\$ 3,300,440</u>	<u>\$ 3,831,481</u>

6. CAPITAL ASSETS

The College's capital asset activity consisted of the following for the years ended August 31:

	<u>September 1, 2019</u>	<u>Additions</u>	<u>Retirements/ Reclassification</u>	<u>August 31, 2020</u>
Nondepreciable capital assets:				
Land	\$ 70,993	\$ -	\$ -	\$ 70,993
Total nondepreciable capital assets	<u>70,993</u>	<u>-</u>	<u>-</u>	<u>70,993</u>
Depreciable capital assets:				
Buildings	34,783,838	92,314	-	34,876,152
Building improvements	42,074,673	-	(66,630)	42,008,043
Land improvements	3,681,539	73,107	-	3,754,646
Equipment, furnishings, and library books	<u>8,288,232</u>	<u>396,825</u>	<u>(124,551)</u>	<u>8,560,506</u>
Total depreciable capital assets	<u>88,828,282</u>	<u>562,246</u>	<u>(191,181)</u>	<u>89,199,347</u>
Total investment in capital assets	<u>88,899,275</u>	<u>562,246</u>	<u>(191,181)</u>	<u>89,270,340</u>
Less: Accumulated depreciation:				
Buildings	(14,060,763)	(697,523)	-	(14,758,286)
Building improvements	(25,553,830)	(1,724,863)	-	(27,278,693)
Land improvements	(2,892,905)	(136,130)	-	(3,029,035)
Equipment, furnishings, and library books	<u>(6,446,933)</u>	<u>(369,119)</u>	<u>124,551</u>	<u>(6,691,501)</u>
Total accumulated depreciation	<u>(48,954,431)</u>	<u>(2,927,635)</u>	<u>124,551</u>	<u>(51,757,515)</u>
	<u>\$ 39,944,844</u>	<u>\$ (2,365,389)</u>	<u>\$ (66,630)</u>	<u>\$ 37,512,825</u>

6. CAPITAL ASSETS (Continued)

	September 1, 2018	Additions	Retirements/ Reclassification	August 31, 2019
Nondepreciable capital assets:				
Land	\$ 70,993	\$ -	\$ -	\$ 70,993
Construction-in-progress	<u>1,006,240</u>	<u>-</u>	<u>(1,006,240)</u>	<u>-</u>
Total non-depreciable capital assets	<u>1,077,233</u>	<u>-</u>	<u>(1,006,240)</u>	<u>70,993</u>
Depreciable capital assets:				
Buildings	30,519,468	3,492,279	772,091	34,783,838
Building improvements	42,003,780	70,893	-	42,074,673
Land improvements	3,681,539	-	-	3,681,539
Equipment, furnishings, and library books	<u>8,059,815</u>	<u>133,102</u>	<u>95,315</u>	<u>8,288,232</u>
Total depreciable capital assets	<u>84,264,602</u>	<u>3,696,274</u>	<u>867,406</u>	<u>88,828,282</u>
Total investment in capital assets	<u>85,341,835</u>	<u>3,696,274</u>	<u>(138,834)</u>	<u>88,899,275</u>
Less: Accumulated depreciation:				
Buildings	(13,408,785)	(651,978)	-	(14,060,763)
Building improvements	(23,698,809)	(1,855,021)	-	(25,553,830)
Land improvements	(2,723,813)	(169,092)	-	(2,892,905)
Equipment, furnishings, and library books	<u>(6,174,173)</u>	<u>(411,594)</u>	<u>138,834</u>	<u>(6,446,933)</u>
Total accumulated depreciation	<u>(46,005,580)</u>	<u>(3,087,685)</u>	<u>138,834</u>	<u>(48,954,431)</u>
	<u>\$ 39,336,255</u>	<u>\$ 608,589</u>	<u>\$ -</u>	<u>\$ 39,944,844</u>

Depreciation expense was \$2,927,635 and \$3,087,685 during the years ended August 31, 2020 and 2019, respectively.

7. NONCURRENT LIABILITIES

The College's noncurrent liabilities' activity consisted of the following for the years ended August 31:

	September 1, 2019	Increases	Decreases	August 31, 2020	Due Within One Year
Total other postemployment benefits	\$ 54,766,440	\$ 11,635,817	\$ (1,517,790)	\$ 64,884,467	\$ -
Net pension liability	1,804,565	5,233,913	-	7,038,478	-
Contractual obligations	<u>68,394</u>	<u>-</u>	<u>(32,374)</u>	<u>36,020</u>	<u>34,514</u>
	<u>\$ 56,639,399</u>	<u>\$ 16,869,730</u>	<u>\$ (1,550,164)</u>	<u>\$ 71,958,965</u>	<u>\$ 34,514</u>
	September 1, 2018	Increases	Decreases	August 31, 2019	Due Within One Year
Total other postemployment benefits	\$ 45,070,377	\$ 11,055,996	\$ (1,359,933)	\$ 54,766,440	\$ -
Net pension liability	856,737	947,828	-	1,804,565	-
Contractual obligations	<u>98,761</u>	<u>-</u>	<u>(30,367)</u>	<u>68,394</u>	<u>32,373</u>
	<u>\$ 46,025,875</u>	<u>\$ 12,003,824</u>	<u>\$ (1,390,300)</u>	<u>\$ 56,639,399</u>	<u>\$ 32,373</u>

8. RETIREMENT PLANS

The College's teaching faculty has the option of participating in the New York State Teachers' Retirement System (TRS) or the SUNY Optional Retirement Plan (ORP). Non-teaching professionals and College administrators have the option of participating in the New York State Employees' Retirement System (ERS) or the ORP. Full-time and electing part-time civil service employees have the option to participate in ERS or may elect not to participate.

SUNY Optional Retirement Plan

The SUNY ORP is a defined contribution annuity plan. College employees who have selected ORP invest in the Teachers' Insurance and Annuity Association (TIAA). Participants in the ORP retiring after age 55 with at least 13 months of service receive monthly annuity benefits based on their investment. Both the College and employee contribution rates are based on the employee's membership date in the ORP as follows:

	<u>Membership Date</u>	<u>College Contribution</u>
Tier 1	Prior to 7/1/73	12% of first \$16,500 salary; 15% of salary above \$16,500
Tier 2	7/1/73 - 7/26/76	12% of first \$16,500 salary; 15% of salary above \$16,500
Tier 3	7/27/76 - 8/31/83	9% of first \$16,500 salary; 12% of salary above \$16,500
Tier 4	9/1/83 - 7/16/92	9% of first \$16,500 salary; 12% of salary above \$16,500
Tier 5	7/17/92 - 8/31/12	8% of salary for the first 7 service years; 10% thereafter
Tier 6	4/1/12 and after	8% of salary for the first 7 service years; 10% thereafter

An employee contribution of 3% of salary is required for Tier 3, 4, and 5 participants. Members of these tiers will have their 3% employee contribution eliminated upon reaching 10 years of service and will have an additional corresponding 3% contribution made by the College. Tier 6 participants will be required to make employee contributions for the duration of their membership based on salary at a rate of 3% to 6%.

The College's contributions to the ORP were equal to 100% of the contributions required for each year. Contributions were \$883,982, \$974,806, and \$1,065,013 for the years ended August 31, 2020, 2019, and 2018 respectively.

New York State Employees' Retirement System

ERS is a cost-sharing, multiple-employer defined benefit retirement system. ERS provides retirement benefits, as well as death and disability benefits. The net position of ERS is held in the New York State Common Retirement Fund (the Fund), which was established to hold all assets and record changes in plan net position allocated to ERS. Obligations of employers and employees to contribute and benefits to employees are governed by the New York State Retirement and Social Security Law (NYSRSSL). Once a public employee elects to participate in ERS, the election is irrevocable. The New York State Constitution provides that the pension membership is a contractual relationship and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a state statute. As set forth in the NYSRSSL, the Comptroller of the State of New York (Comptroller) serves as the sole trustee and administrative head of ERS. The Comptroller adopts and amends rules and regulations for the administration and transaction of the business of ERS and for the custody and control of its funds. ERS provides publicly available financial reports that include financial statements and required supplementary information. The ERS report may be obtained by writing to the New York State and Local Retirement Systems, 110 State Street, Albany, NY 12244.

8. RETIREMENT PLANS (Continued)

New York State Employees' Retirement System (Continued)

Under the authority of the NYSRSSL, the Comptroller adopts annually the actuarially determined rates expressed as proportions of payroll of members, which are used to compute the contributions required to be made by employers to the pension accumulation fund. The employee contribution rates are based on ERS membership dates as follows:

	<u>Membership Date</u>	<u>Employee Contribution</u>
Tier 1	Prior to 7/1/73	None
Tier 2	7/1/73 - 7/26/76	None
Tier 3	7/27/76 - 8/31/83	3% of salary for the first 10 years of service
Tier 4	9/1/83 - 12/31/09	3% of salary for the first 10 years of service
Tier 5	1/1/10 - 3/31/12	3% of salary
Tier 6	4/1/12 and after	From 3% to 6% of salary

The College's contributions to ERS were equal to 100% of the contributions required for each year. Contributions made by the College totaled \$985,784, \$805,911, and \$1,005,581 for the years ended August 31, 2020, 2019, and 2018 respectively.

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

At August 31, 2020 and 2019, the College recognized a net pension liability of \$6,753,440 and \$1,804,565, respectively, for its proportionate share of the ERS net pension liability. The College's proportionate share of the ERS net pension liability was consistent with the manner in which contributions to the pension plan are determined and was based on the ratio of the College's total proportionate share of contributions to Tompkins County and Tompkins County's total contribution effort to the total ERS projected long-term contribution effort from all employers. The College's proportion of the ERS net pension liability was measured as of March 31, 2020 and 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

At March 31, 2020 and 2019, the College's proportionate share of ERS was 0.025500% and 0.025469%, respectively.

8. RETIREMENT PLANS (Continued)

New York State Employees' Retirement System (Continued)

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

For the years ended August 31, 2020 and 2019, the College recognized pension expense of \$2,251,314 and \$1,131,304, respectively, related to ERS.

At August 31, 2020, the College reported deferred outflows and inflows of resources related to ERS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience of economic and demographic assumptions	\$ 397,467	\$ -
Changes in assumptions	135,982	(117,418)
Net difference between projected and actual earnings on pension plan investments	3,462,142	-
Changes in proportion and differences between the College's contributions and proportionate share of contributions	27,755	(141,433)
Contributions subsequent to the measurement date	<u>381,811</u>	<u>-</u>
	<u>\$ 4,405,157</u>	<u>\$ (258,851)</u>

At August 31, 2019, the College reported deferred outflows and inflows of resources related to ERS from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience of economic and demographic assumptions	\$ 355,356	\$ (121,137)
Changes in assumptions	453,594	-
Net difference between projected and actual earnings on pension plan investments	-	(463,151)
Changes in proportion and differences between the College's contributions and proportionate share of contributions	48,281	(140,921)
Contributions subsequent to the measurement date	<u>368,650</u>	<u>-</u>
	<u>\$ 1,225,881</u>	<u>\$ (725,209)</u>

Amounts reported as deferred outflows and inflows of resources related to ERS will be recognized as pension expense as follows during the years ending August 31:

2021	\$ 614,201
2022	939,512
2023	1,216,396
2024	<u>994,386</u>
	<u>\$ 3,764,495</u>

8. RETIREMENT PLANS (Continued)

New York State Employees' Retirement System (Continued)

Actuarial Assumptions

The total ERS pension liability at March 31, 2020 and 2019 measurement dates was determined using an actuarial valuation as of April 1, 2019 and 2018, respectively, with update procedures used to roll forward the total pension liability to March 31, 2020 and 2019, respectively. The actuarial valuation used the following actuarial assumptions.

	<u>2020</u>	<u>2019</u>
Actuarial Cost Method	Entry age normal	Entry age normal
Interest rate	6.8%	7.0%
Salary scale	4.2%	4.2%
Decrement tables	April 1, 2010 - March 31, 2015 ERS experience	April 1, 2010 - March 31, 2015 ERS experience
Inflation rate	2.5%	2.5%

Annuitant mortality rates are based on April 1, 2010 through March 31, 2015 ERS' experience, with adjustments for mortality improvements based on MP-2018. The previous actuarial valuation as of April 1, 2018 used the Society of Actuaries' Scale MP-2014.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected return, net of investment expenses and inflation) are developed for each major asset class. These ranges 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 target asset allocation are as follows at March 31:

<u>Asset Type</u>	<u>2020</u>		<u>2019</u>	
	<u>Target Allocations</u>	<u>Long-Term Expected Real Rate of Return in %*</u>	<u>Target Allocations</u>	<u>Long-Term Expected Real Rate of Return in %*</u>
Domestic equity	36.0%	4.05%	36.0%	4.55%
International equity	14.0%	6.15%	14.0%	6.35%
Private equity	10.0%	6.75%	10.0%	7.50%
Real estate	10.0%	4.95%	10.0%	5.55%
Absolute return strategies	2.0%	3.25%	2.0%	3.75%
Opportunistic portfolio	3.0%	4.65%	3.0%	5.68%
Real assets	3.0%	5.95%	3.0%	5.29%
Bond and mortgages	17.0%	0.75%	17.0%	1.31%
Cash	1.0%	0.00%	1.0%	(0.25%)
Inflation indexed bonds	4.0%	0.50%	4.0%	1.25%
	<u>100.0%</u>		<u>100.0%</u>	

* Real rates of return are net of long-term inflation assumption of 2.5%.

8. RETIREMENT PLANS (Continued)

New York State Employees' Retirement System (Continued)

Actuarial Assumptions

Discount Rate

The discount rate used to calculate the total pension liability was 6.8% and 7.0% at March 31, 2020 and 2019, respectively. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and the contributions from employers will be made at statutorily required rates, actuarially determined. Based upon the assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of 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 Proportionate Share of the Net Pension Liability to the Discount Rate Assumption

The following presents the College's proportionate share of the net pension asset (liability) calculated using the discount rates of 6.8% and 7.0% at March 31, 2020 and 2019, respectively, as well as what the College's proportionate share of the net pension asset (liability) would be if it were calculated using a discount rate that is 1.0% lower or 1.0% higher than the current rate:

	2020		
	1% Decrease (5.8%)	Current Assumption (6.8%)	1% Increase (7.8%)
Proportionate share of net pension asset (liability)	<u>\$(12,394,469)</u>	<u>\$ (6,753,440)</u>	<u>\$ (1,558,028)</u>
	2019		
	1% Decrease (6.0%)	Current Assumption (7.0%)	1% Increase (8.0%)
Proportionate share of net pension asset (liability)	<u>\$ (7,889,845)</u>	<u>\$ (1,804,565)</u>	<u>\$ 3,307,502</u>

The ERS issues a publicly available financial report that includes financial statements and supplementary information and provides detailed information about the pension plan's fiduciary net position at: http://www.osc.state.ny.us/retire/about_us/financial_statements_index.php.

8. RETIREMENT PLANS (Continued)

New York State Teachers' Retirement System

TRS is a cost-sharing, multiple employer public employee retirement system. TRS offers a wide range of plans and benefits, which are related to years of service, final average salary, vesting of retirement benefits, death, and disability.

The New York State Teachers' Retirement Board administers TRS. TRS provides benefits to plan members and beneficiaries as authorized by the New York State Education Law and the NYSRSSL. TRS issues a publicly available financial report that contains financial statements and required supplementary information for the system. The report may be obtained at: <https://www.nystrs.org/Library/Publications/Annual-Reports>.

Contributions

TRS is noncontributory for employees who joined prior to July 27, 1976. For employees who joined TRS after July 27, 1976 and prior to January 1, 2010, employees contribute 3% of their salary, except that employees in TRS more than ten years are no longer required to contribute. For employees who joined after January 1, 2010 and prior to April 1, 2012, contributions of 3.5% are paid throughout their active membership.

For employees who joined after April 1, 2012, required contributions of 3.5% of their salary were paid through April 1, 2013 and they contribute 3% to 6% of their salary throughout their active membership. Pursuant to Article 11 of the Education Law, the New York State Teachers' Retirement Board establishes rates annually for TRS.

The College is required to contribute at an actuarially determined rate. The College's contributions to TRS were equal to 100% of the contributions required for each year. Contributions were \$155,123, \$215,675, and \$198,282 for the years ended August 31, 2020, 2019, and 2018 respectively.

Pension Asset (Liability), Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At August 31, 2020 and 2019, the College reported a net pension asset (liability) of \$(285,038) and \$316,094, respectively, for its proportionate share of the TRS net pension asset (liability). The net pension asset (liability) was measured as of June 30, 2020 and 2019 utilizing actuarial valuations as of June 30, 2019 and 2018, respectively. The College's proportionate share of the net pension asset (liability) was based on a projection of the College's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At June 30, 2020 and 2019, the College's proportionate share of TRS was 0.010315% and 0.012167%, respectively.

For the years ended August 31, 2020 and 2019, the College recognized pension expense of \$416,327 and \$407,237, respectively, related to TRS.

8. RETIREMENT PLANS (Continued)

New York State Teachers' Retirement System (Continued)

The College reported deferred outflows and inflows of resources related to TRS from the following sources at August 31, 2020:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience of economic and demographic assumptions	\$ 249,750	\$ (14,608)
Changes in assumptions	360,506	(128,502)
Net difference between projected and actual earnings on pension plan investments	186,155	-
Changes in proportion and differences between the College's contributions and proportionate share of contributions	171,935	(8,663)
Contributions subsequent to the measurement date	<u>198,282</u>	<u>-</u>
	<u>\$ 1,166,628</u>	<u>\$ (151,773)</u>

The College reported deferred outflows and inflows of resources related to TRS from the following sources at August 31, 2019:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience of economic and demographic assumptions	\$ 214,209	\$ (23,505)
Changes in assumptions	597,144	(145,601)
Net difference between projected and actual earnings on pension plan investments	-	(253,491)
Changes in proportion and differences between the College's contributions and proportionate share of contributions	99,303	(11,501)
Contributions subsequent to the measurement date	<u>198,282</u>	<u>-</u>
	<u>\$ 1,108,938</u>	<u>\$ (434,098)</u>

Amounts reported as deferred outflows and inflows of resources related to TRS will be recognized as pension expense as follows during the years ending August 31:

2021	\$ 143,604
2022	256,714
2023	216,006
2024	146,137
2025	24,030
Thereafter	<u>30,082</u>
	<u>\$ 816,573</u>

8. RETIREMENT PLANS (Continued)

New York State Teachers' Retirement System (Continued)

Actuarial Assumptions

The pension liability at the June 30, 2020 measurement date and the pension asset at June 30, 2019 measurement date were determined using actuarial valuations as of June 30, 2019 and 2018, respectively, with update procedures used to roll forward the total pension asset or liability to June 30, 2020 and 2019. These actuarial valuations used the following actuarial assumptions:

	<u>2020</u>	<u>2019</u>
Actuarial cost method	Entry age normal	Entry age normal
Inflation rate	2.20%	2.20%
Projected salary increases	Range from 1.9% to 4.72%	Range from 1.9% to 4.72%
Projected COLAs	1.30% compounded annually	1.30% compounded annually
Investment rate of return	7.10% compounded annually, net of pension plan investment expense, including inflation	7.10% compounded annually, net of pension plan investment expense, including inflation

Annuitant mortality rates are based on plan member experience, with adjustments for mortality improvements based on Actuaries Scale MP-2019 and MP-2018 for the years ended June 30, 2020 and 2019, respectively, applied on a generational basis. Active member mortality rates are based on plan member experience.

The long-term expected rate of return on pension plan investments was determined in accordance with Actuarial Standard of Practice (ASOP) No. 27, *Selection of Economic Assumptions for Measuring Pension Obligations*. ASOP No. 27 provides guidance on the selection of an appropriate assumed investment rate of return. Consideration was given to expected future real rates of return (expected returns, net of pension plan investment expense and inflation) for each major asset class as well as historical investment data and plan performance.

8. RETIREMENT PLANS (Continued)

New York State Teachers' Retirement System (Continued)

Actuarial Assumptions (Continued)

Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation are as follow at June 30:

Asset Type	2020		2019	
	Target Allocations	Long-Term Expected Real Rate of Return in %*	Target Allocations	Long-Term Expected Real Rate of Return in %*
Domestic equities	33.0%	7.1%	33.0%	6.3%
International equities	16.0%	7.7%	16.0%	7.8%
Global equities	4.0%	7.4%	4.0%	7.2%
Real estate	11.0%	6.8%	11.0%	4.6%
Private equities	8.0%	10.4%	8.0%	9.9%
Domestic fixed income	16.0%	1.8%	16.0%	1.3%
Global bonds	2.0%	1.0%	2.0%	0.9%
High-yield bonds	1.0%	3.9%	1.0%	3.6%
Private debt	1.0%	5.2%	1.0%	6.5%
Real estate debt	7.0%	3.6%	7.0%	2.9%
Cash equivalents	1.0%	0.7%	1.0%	0.3%
	<u>100.0%</u>		<u>100.0%</u>	

* Real rates of return are net of long-term inflation assumption of 2.2% for both 2020 and 2019.

Discount Rate

The discount rate used to measure the total pension asset (liability) was 7.10% at both June 30, 2020 and 2019, respectively. The projection of cash flows used to determine the discount rate assumed the contributions from plan members will be made at the current member contribution rates and the contributions from the College will be made at statutorily required rates, actuarially determined. Based on those assumptions, TRS' fiduciary net position was projected to be available to make all projected future benefit payments of 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 asset (liability).

8. RETIREMENT PLANS (Continued)

New York State Teachers' Retirement System (Continued)

Sensitivity of the Proportionate Share of the Net Pension Asset (Liability) to the Discount Rate Assumption

The following presents the College's proportionate share of the net pension asset (liability) calculated at August 31, 2020 and 2019 using the discount rate of 7.10%, as well as what the College's proportionate share of the net pension asset (liability) would be if it were calculated using a discount rate that is 1.0% lower or 1.0% higher than the current rate:

	2020		
	1 % Decrease (6.10%)	Current Assumption (7.10%)	1% Increase (8.10%)
Proportionate share of net pension asset (liability)	\$ (1,800,485)	\$ (285,038)	\$ 986,807
	2019		
	1 % Decrease (6.10%)	Current Assumption (7.10%)	1% Increase (8.10%)
Proportionate share of net pension asset (liability)	\$ (1,426,815)	\$ 316,094	\$ 1,778,197

9. TOTAL OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description

The College administers a single employer defined benefit postemployment healthcare plan (the Plan). The Plan provides medical and prescription drug benefits in the form of insurance premium payments for coverage of eligible retirees and their spouses. The College and member contribution rates, as well as the Plan provisions, are determined through negotiations between the College and its employees or the collective bargaining units that represent its employees. The Plan does not issue a publicly available financial report.

Eligibility

In general, eligibility is based on employees who retire from the College who are over age 55 with ten or more years of service.

For all members of the Civil Service Employees Association who retired prior to April 2015, the College contributes 20% toward individual coverage and 20% toward the individual portion of the family health insurance premium for three years from the date of retirement and 50% thereafter. For members who gave notification of their intent to retire by May 2015 and retire by February 29, 2016, the College will contribute 80% toward individual coverage and 80% toward the individual portion of the family health insurance premium for four years from the date of retirement and 50% thereafter. The retiree pays 65% of the dependent portion of family coverage.

9. TOTAL OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Eligibility (Continued)

For all members of the Faculty Association who retired prior to February 2014, the College contributes 80% toward individual coverage and 80% toward the individual portion of the family health insurance premium for three years from the date of retirement and 50% thereafter. For members who gave notification of their intent to retire by May 15, 2015 and leave service by the end of the Fall 2015 semester and for those who had already announced to be retiring in Spring 2015, Fall 2015, and Spring 2016, the College will contribute 80% toward individual coverage and 80% toward the individual portion of the family health insurance premium for four years from the date of retirement and 50% thereafter. The retirees pay 65% of the dependent portion of family coverage.

For all members of the Professional Administrators Association who gave notice of their intent to retire by May 19, 2014 and who retired by August 31, 2014, the College will pay 100% of the health insurance premium for individual coverage or the individual portion of the family health insurance premium for four years from the date of retirement and 50% thereafter. The retiree will continue to pay 65% for the dependent portion of the family health insurance coverage. For members who gave notification of their intent to retire by May 15, 2015 and leave service by December 31, 2016, the College will contribute 80% toward individual coverage and 80% toward the individual portion of the family health insurance premium for four years from the date of retirement and 50% thereafter. The retirees pay 65% of the dependent portion of family coverage.

Funding Policy

The obligations of the Plan are established by actions of the College pursuant to applicable collective bargaining and employment agreements. The College's Board of Trustees has the authority to establish funding policy for the Plan. The required contribution rates of the College and the members vary depending on the applicable agreement. The College currently contributes enough money to the Plan to satisfy current obligations on a pay as you go basis. Plan members receiving benefits may be required to contribute to the Plan depending on their collective bargaining unit. There are no assets accumulated in a trust that meets the criteria of GASB 75, paragraph 4. The costs of administering the Plan are paid by the College. No assets are accumulated in a trust that meet the criteria of GASB 75, paragraph 4.

Employees Covered by Benefit Terms

At August 31, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	128
Active employees entitled to but not yet receiving benefits	<u>175</u>
	<u><u>303</u></u>

Total OPEB Liability

The College recognized an OPEB liability of \$64,884,467 and \$54,766,440 at August 31, 2020 and 2019, respectively. The OPEB liability at August 31, 2020 has a measurement date of August 31, 2020 and was determined by an actuarial valuation performed as of August 31, 2019. The OPEB liability at August 31, 2020 has a measurement date of August 31, 2020 and was determined by an actuarial valuation performed as of August 31, 2019.

9. TOTAL OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Actuarial Assumptions and Other Inputs

The total OPEB liability in the August 31, 2020 and 2019 actuarial valuations were determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation rate	3.00%
Discount rate	2.20% at August 31, 2020 and 2.97% at August 31, 2019
Healthcare cost trend rate	6.75% rate for 2022, decreasing to 4.50% in 2031
Cost method	Entry Age Normal as a Level Percentage of Pay

The discount rate is based on an analysis of returns on the Bond Buyers 20-Bond Index.

At August 31, 2020, mortality rates are based on the Pri.H-2012 Dataset Mortality Table projected using Scale MP-2019. At August 31, 2019, mortality rates are based on the RPH-2014 Total Dataset Mortality Table projected using Scale MP-2018.

Changes in the Total OPEB Liability

	<u>2020</u>	<u>2019</u>
Net OPEB obligation - beginning of year	\$ 54,766,440	\$ 45,070,377
Changes for the year -		
Service cost	1,628,861	1,581,879
Interest	1,626,563	1,775,773
Changes in assumptions or other inputs	2,047,803	7,698,344
Differences between expected and actual experience	6,332,590	-
Benefit payments	<u>(1,517,790)</u>	<u>(1,359,933)</u>
Net OPEB obligation - end of year	<u>\$ 64,884,467</u>	<u>\$ 54,766,440</u>

Changes of assumptions or other inputs reflect a change in the discount rate from 2.97% in 2019 to 2.20% in 2020. The change resulted in increased liabilities.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the College at August 31, 2020, as well as what the College's total OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current discount rate:

	1% Decrease (1.20%)	Current Discount Rate (2.20%)	1% Increase (3.20%)
Total OPEB liability	<u>\$ 76,549,788</u>	<u>\$ 66,884,467</u>	<u>\$ 55,131,990</u>

9. TOTAL OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the College at August 31, 2020, as well as what the College's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower or 1% higher than the current healthcare cost trend rate:

	1% Decrease (5.75%)	Current Trend Rate (6.75%)	1% Increase (7.75%)
Total OPEB Liability	<u>\$ 54,552,810</u>	<u>\$ 66,884,467</u>	<u>\$ 78,052,965</u>

The following presents the total OPEB liability of the College at August 31, 2019, as well as what the College's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower or 1% higher than the current healthcare cost trend rate:

	1% Decrease (5.75%)	Current Trend Rate (6.75%)	1% Increase (7.75%)
Total OPEB Liability	<u>\$ 44,106,030</u>	<u>\$ 54,766,440</u>	<u>\$ 69,827,916</u>

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

For the year ended August 31, 2020, the College recognized OPEB expense of \$5,081,458. At August 31, 2020, the College reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Differences between expected and actual experience of economic and demographic assumptions	\$ 6,045,138	\$ -
Changes in assumptions	<u>7,779,428</u>	<u>(965,446)</u>
	<u>\$ 13,824,566</u>	<u>\$ (965,446)</u>

For the year ended August 31, 2019, the College recognized OPEB expense of \$4,136,137. At August 31, 2019, the College reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows</u>	<u>Deferred Inflows</u>
Differences between expected and actual experience of economic and demographic assumptions	\$ 588,142	\$ -
Changes in assumptions	<u>6,842,972</u>	<u>(1,126,353)</u>
	<u>\$ 7,431,114</u>	<u>\$ (1,126,353)</u>

9. TOTAL OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

OPEB Expense and Deferred Outflows and Inflows of Resources Related to OPEB (Continued)

Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized as a component of OPEB expense as follows during the years ending August 31:

2021	\$	1,826,034
2022		1,826,034
2023		1,826,034
2024		1,826,034
2025		1,826,034
Thereafter		<u>3,728,950</u>
	\$	<u>12,859,120</u>

10. UNRESTRICTED FUND BALANCES

Under New York State reporting requirements, unrestricted fund balances represent the excess of operating and nonoperating revenues over operating expenses, excluding the effects of capital asset, postretirement benefits, and New York State retirement system activity. The fund balance at August 31, 2020 may be applied against sponsors' revenues in subsequent years as follows:

	<u>Tompkins County</u>	<u>Cortland County</u>	<u>Total</u>
2014	\$ 6,353	\$ 3,731	\$ 10,084
2015	105,760	62,113	167,873
2016	64,000	36,000	100,000
2017	63,604	35,777	99,381
2018	6,520	3,667	10,187
2019	235,023	132,200	367,223
2020	<u>646,999</u>	<u>379,984</u>	<u>1,026,983</u>
	<u>\$ 1,128,259</u>	<u>\$ 653,472</u>	<u>\$ 1,781,731</u>

11. COMMITMENTS AND CONTINGENCIES

Compliance with the U.S. Department of Education

The College is subject to various regulations issued by the U.S. Department of Education. Continued participation in the federal student financial assistance programs authorized under Title IV of the Higher Education Act of 1965, as amended, is dependent on the College meeting these requirements. The College believes it was in full compliance with these requirements at August 31, 2020 and 2019.

Litigation

The College is subject to litigation from time to time in the ordinary course of business. Although the amount of any liability with respect to such litigation cannot be determined, it is management's opinion that such liability as of August 31, 2020 would not have a material adverse effect on the College's financial condition or results of operations.

11. COMMITMENTS AND CONTINGENCIES (Continued)

Appropriations

The College has received federal, state, and local grants and appropriations, which are subject to audit by agencies of the federal, state, and local governments. Such audits may result in disallowances and a request for a return of funds to those governments. The College believes that any future disallowances, if any, will be immaterial to the accompanying financial statements.

Risk Management

The College is exposed to various risks of loss related to, but not limited to, torts, theft of, damage to, and destruction of assets; injuries to employees; errors and omissions; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks did not exceed commercial coverage during the years ended August 31, 2020 and 2019.

COVID-19

The United States is presently in the midst of a national health emergency related to a virus, commonly known as Novel Coronavirus (COVID-19). The overall consequences of COVID – 19 on a national, regional, and local level are unknown, but it has the potential to result in a significant economic impact. The impact of this situation on the College and its future results and financial position is not presently determinable.

Operating Leases

The College leases automobiles and office equipment under the terms of various operating lease agreements. The College leases certain real property from the Foundation that provides the College space at the Cortland and Ithaca Extension Centers, TC3 Farm, and TC3 Bistro.

Future minimum lease payments required under the terms of these non-cancelable leases are as follows for the years ending August 31:

	<u>Foundation</u>	<u>Other</u>	<u>Total</u>
2021	\$ 1,165,936	\$ 55,143	\$ 1,221,079
2022	1,176,743	31,122	1,207,865
2023	1,187,766	12,264	1,200,030
2024	1,199,009	1,766	1,200,775
2025	1,210,478	-	1,210,478
Thereafter	<u>10,747,957</u>	<u>-</u>	<u>10,747,957</u>
	<u>\$ 16,687,889</u>	<u>\$ 100,295</u>	<u>\$ 16,788,184</u>

Rental expense for all operating leases amounted to \$997,053 and \$1,308,111 for the years ended August 31, 2020 and 2019, respectively.

12. RELATED PARTY TRANSACTIONS

The College and its discretely presented component units are involved in various transactions in the normal course of operations.

Association

The College remitted student activity, health center, ID card, and hall council fees to the Association in the amount of \$978,822 and \$1,031,685 during the years ended August 31, 2020 and 2019, respectively. In addition, the College made contributions to the Association in the amount of \$324,983 and \$327,197 during the years ended August 31, 2020 and 2019, respectively, to support the operations of the health center, child care center, and the College's athletics. At August 31, 2020 and 2019 the College had an amount due to the Association of \$149,332 and \$132,773, respectively, related to these costs.

During the years ended August 31, 2020 and 2019, the College charged the Association \$130,904 and \$131,884, respectively, for salary and fringe benefits of College employees working on behalf of the Association. At August 31, 2020 and 2019, the College had an amount due from the Association of \$85,553 and \$137,254, respectively, related to these costs.

Foundation

The College bills students living in the Foundation's housing for the room charges and remits the amount to the Foundation when paid. The College remitted room charges, room damages, and forfeited deposits to the Foundation totaling \$3,202,765 and \$3,704,551 during the years ended August 31, 2020 and 2019, respectively. At August 31, 2020 and 2019, the College had an amount due to the Foundation of \$2,153,970 and \$2,125,608, respectively, related to these costs.

The College completed construction of a day care facility for use by students, faculty, staff, and the community during the year ended August 31, 2020. As part of this project, the Foundation solicited contributions and committed to fund \$2,000,000 of the total construction costs. During the years ended August 31, 2020 and 2019, the Foundation contributed approximately \$541,000 and \$890,000, respectively, in support of this project.

The College also holds security deposits on behalf of the Foundation. These deposits were \$53,750 and \$115,750 at August 31, 2020 and 2019, respectively.

The Foundation provides scholarships to students by making payments to the College. The Foundation made payments to the College for scholarships and program support totaling \$1,172,267 and \$1,329,694 during the years ended August 31, 2020 and 2019, respectively.

The Foundation provides support to the College to assist with equipment purchases, special projects, and faculty development. The Foundation made payments for these purposes to the College totaling \$115,654 and \$4,331 during the years ended August 31, 2020 and 2019, respectively.

13. NATURAL CLASSIFICATION OF OPERATING EXPENSES

Natural classification of the College's operating expenses was as follows for the years ended August 31:

	Personnel Services	Employee Benefits	Supplies and Other	Depreciation	Financial Aid	2020 Total
Instruction	\$ 8,225,323	\$ 6,208,810	\$ 2,764,282	\$ -	\$ -	\$ 17,198,415
Public service	133,177	99,261	(22,082)	-	-	210,356
Academic support	1,990,129	1,666,273	3,578,266	-	-	7,234,668
Student services	2,313,030	1,997,218	721,562	-	-	5,031,810
Institutional support	2,794,604	2,325,311	1,573,523	-	-	6,693,438
Operations and maintenance of plant	1,633,822	1,538,583	1,026,925	-	-	4,199,330
Student aid payments	-	-	-	-	4,586,805	4,586,805
Depreciation	-	-	-	<u>2,927,635</u>	-	<u>2,927,635</u>
	<u>\$17,090,085</u>	<u>\$13,835,456</u>	<u>\$ 9,642,476</u>	<u>\$ 2,927,635</u>	<u>\$ 4,586,805</u>	<u>\$ 48,082,457</u>
	Personnel Services	Employee Benefits	Supplies and Other	Depreciation	Financial Aid	2019 Total
Instruction	\$ 9,036,311	\$ 5,448,140	\$ 2,398,234	\$ -	\$ -	\$ 16,882,685
Public service	92,389	56,357	4,380	-	-	153,126
Academic support	2,081,880	1,475,337	3,183,584	-	-	6,740,801
Student services	2,554,618	1,838,088	1,013,839	-	-	5,406,545
Institutional support	3,124,795	1,346,078	1,538,974	-	-	6,009,847
Operations and maintenance of plant	2,127,703	1,377,063	798,041	-	-	4,302,807
Student aid payments	-	-	-	-	4,200,032	4,200,032
Depreciation	-	-	-	<u>3,087,685</u>	-	<u>3,087,685</u>
	<u>\$19,017,696</u>	<u>\$11,541,063</u>	<u>\$ 8,937,052</u>	<u>\$ 3,087,685</u>	<u>\$ 4,200,032</u>	<u>\$ 46,783,528</u>

14. DISCRETELY PRESENTED COMPONENT UNITS

The Foundation and the Association are included in the financial reporting entity as aggregate discretely presented component units. Separately issued financial statements of the Foundation and the Association may be obtained from the College's business office.

Operations - Foundation

The Foundation had changes in net assets from its properties operations, including student housing and the Ithaca and Cortland Extension Centers, of (\$2,373,049) and (\$2,302,299) during the years ended August 31, 2020 and 2019, respectively. As a result of these operating results, the Foundation was not in compliance with its required debt service coverage ratio at both August 31, 2020 and 2019. In addition, the Foundation was not able to make its scheduled bond principal payments of \$1,090,000 during the year ended August 31, 2020. The Foundation's Board of Directors and management have evaluated these conditions and are in the process of engaging with the Foundation's significant benefactors in an effort to raise funds in support of future debt service requirements.

14. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Liquidity

At August 31, 2020, the Foundation and the Association had financial assets available to meet cash needs for general expenditures in the subsequent year of:

	<u>Foundation</u>	<u>Association</u>
Cash	\$ 4,026,851	\$ 451,929
Accounts receivable, net	-	52,056
Due from affiliates, net	1,896,702	613,488
Pledges receivable, net	103,565	-
Investments	<u>17,948,332</u>	<u>-</u>
Total financial assets	23,975,450	1,117,473
Plus: Anticipated endowment draws in fiscal 2021 to support program expenditures and administrative costs	964,638	-
Less: Amounts unavailable for general expenditures within one year due to:		
Restricted by donors with time and purpose restrictions	(9,529,322)	(13,300)
Restricted by donors in perpetuity	(12,734,787)	-
Board designations	<u>-</u>	<u>(369,529)</u>
	<u>\$ 2,675,979</u>	<u>\$ 734,644</u>

The Foundation has a policy of structuring its financial assets to be available as general expenditures, liabilities, and other obligations come due. The Foundation is supported annually by student housing rental income and rental income generated from other Foundation properties, as well as sales revenue from TC3 Bistro and TC3 Farm. The Foundation also receives substantial contributions to support learning opportunities for the College's students, as well as a draw on the Foundation's endowment to support student awards and programs and administrative overhead.

The Association is substantially supported annually by student fees charged to full-time and part-time students for on-campus activities and revenues generated through activities conducted by various student clubs and organizations throughout the academic year. The Association has a policy of structuring its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Association also has board designated funds in the amount of \$369,529 at August 31, 2020, which it could draw upon in the event of an unanticipated liquidity need.

14. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Net Assets Without Donor Restrictions - Designated - Association

The Association's net assets without restrictions included the following net asset designations at August 31:

	<u>2020</u>	<u>2019</u>
Board designated - General contingency	\$ 133,291	\$ 133,291
Board designated - Club fundraising	75,836	78,836
Board designated - Health center	54,603	54,603
Board designated - Fitness center	46,294	35,294
Board designated - One Card	41,442	24,923
Board designated - Student service	18,000	-
Board designated - Amazon Smile	63	-
	<u>\$ 369,529</u>	<u>\$ 326,947</u>

Net Assets With Donor Restrictions - Foundation

The Foundation had net assets restricted for the following purposes at August 31:

	<u>2020</u>	<u>2019</u>
Perpetual endowment funds	\$ 12,734,787	\$ 12,714,294
Endowment funds	5,361,877	4,859,588
Capital campaign	1,570,765	2,066,261
Program awards	2,237,389	2,065,570
Grant funds	206,515	448,736
Expendable scholarship funds	117,046	136,890
Land	21,600	21,600
Award funds	14,130	13,253
	<u>\$ 22,264,109</u>	<u>\$ 22,326,192</u>

The Foundation released temporarily restricted net assets from their restriction as follows during the years ended August 31:

	<u>2020</u>	<u>2019</u>
Endowment funds	\$ 947,818	\$ 756,995
Capital campaign	540,769	884,300
Program awards	193,059	265,994
Grant funds	286,249	930,006
Expendable scholarship funds	81,999	79,250
Award funds	12	525
	<u>\$ 2,049,906</u>	<u>\$ 2,917,070</u>

14. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Pledges Receivable - Foundation

Pledges receivable are scheduled for payment as follows during the years ending August 31:

2021	\$	63,000
2022		55,000
2023		<u>23,649</u>
		141,649
Less: Discount on pledges receivable		(3,866)
Less: Allowance for uncollectible pledges		<u>(8,218)</u>
	\$	<u><u>129,565</u></u>

Investments - Foundation

Investments are measured at fair value on a recurring basis using Level I inputs and consisted of the following at August 31:

	<u>2020</u>		<u>2019</u>	
	<u>Cost</u>	<u>Fair Value</u>	<u>Cost</u>	<u>Fair Value</u>
Cash equivalents	\$ 180,332	\$ 180,332	\$ 77,262	\$ 77,262
Common stocks	61,580	56,101	28,696	28,696
Mutual funds	2,325,113	2,166,672	3,773,353	3,332,919
Exchange traded funds	<u>13,618,243</u>	<u>15,545,227</u>	<u>13,172,092</u>	<u>13,902,947</u>
	<u>\$ 16,185,268</u>	<u>\$ 17,948,332</u>	<u>\$ 17,051,403</u>	<u>\$ 17,341,824</u>

Fair Value

GAAP establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy under generally accepted accounting principles are as follows:

- Level 1 - Valuations are based on quoted prices in active markets for identical assets or liabilities that the Foundation has the ability to access.
- Level 2 - Valuations are based on quoted prices in markets that are not active or for which all significant inputs are observable, directly, or indirectly.
- Level 3 - Valuations are based on inputs that are unobservable and significant to the overall fair value measurement.

The availability of observable inputs can vary and is affected by a wide variety of factors. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. Accordingly, the degree of judgment exercised by an organization in determining fair value is greatest for instruments categorized in Level 3. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes the level in the fair value hierarchy within which the fair value measurement in its entirety falls is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

14. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Capital Assets - Foundation

Capital assets consisted of the following at August 31:

	<u>2020</u>	<u>2019</u>
Land and land improvements	\$ 2,007,084	\$ 2,007,084
Buildings and improvements	54,318,482	54,305,670
Furniture and equipment	<u>2,877,754</u>	<u>2,864,829</u>
	59,203,320	59,177,583
Less: Accumulated depreciation	<u>(33,700,710)</u>	<u>(30,906,238)</u>
	<u>\$ 25,502,610</u>	<u>\$ 28,371,345</u>

The Foundation's depreciation expense was allocated as follows for the years ended August 31:

	<u>2020</u>	<u>2019</u>
Student housing	\$ 2,201,525	\$ 2,198,414
Cortland Extension Center	113,874	113,697
Ithaca Extension Center	171,467	172,015
Operating	<u>407,607</u>	<u>418,611</u>
	<u>\$ 2,894,473</u>	<u>\$ 2,902,737</u>

Capital Assets - Association

Capital assets consisted of the following at August 31:

	<u>2020</u>	<u>2019</u>
Equipment, including bookstore equipment	\$ 93,302	\$ 93,302
Athletic equipment	105,825	105,825
Building improvements	<u>2,400</u>	<u>2,400</u>
	201,527	201,527
Less: Accumulated depreciation	<u>(183,115)</u>	<u>(163,295)</u>
	<u>\$ 18,412</u>	<u>\$ 38,232</u>

Depreciation expense was \$19,820 and \$17,557 for the years ended August 31, 2020 and 2019, respectively.

14. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Notes Payable - Foundation

The Foundation's notes payable consisted of the following at August 31:

	<u>2020</u>	<u>2019</u>
Note payable to a bank in monthly installments of \$9,865, including interest, through October 2037. Amounts outstanding bear interest at 2.25% above the Federal Home Loan Bank of New York Advance Rate that is reset every five years and are collateralized by the Cortland Extension Center. The interest rate was 4.50% through October 2020 and reset to 3.0% effective November 2020.	\$ 1,407,327	\$ 1,460,017
Note payable to a bank in monthly installments of \$23,940, including interest at 4.65%, through April 2021, collateralized by the TC3 Bistro. All unpaid principal and interest are due and payable in April 2021.	<u>3,203,613</u>	<u>3,336,016</u>
	4,610,940	4,796,033
Less: Current portion	<u>(3,257,349)</u>	<u>(186,481)</u>
	<u>\$ 1,353,591</u>	<u>\$ 4,609,552</u>
Scheduled principal payments on the notes payable, based on current interest rates at August 31, 2020, are as follows for the years ending August 31:		
2021	\$ 3,257,349	
2022	56,542	
2023	59,494	
2024	62,600	
2025	65,868	
Thereafter	<u>1,109,087</u>	
	<u>\$ 4,610,940</u>	

As of the date these statements were available to be issued, the Foundation was in negotiations to refinance the terms of the note payable that is collateralized by the TC3 Bistro.

Interest expense and the amount paid on the notes payable were \$220,573 and \$228,418 for the years ended August 31, 2020 and 2019, respectively.

14. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Bonds Payable - Foundation

The Foundation's bonds payable consisted of the following at August 31:

	<u>2020</u>	<u>2019</u>
Series 2013A bonds payable in semi-annual interest payments and annual principal payments increasing from \$1,045,000 in July 2018 to \$2,780,000 in July 2038. Amounts outstanding bear interest at 5.00%.	\$ 36,130,000	\$ 36,130,000
Unamortized bond premium	<u>1,992,170</u>	<u>2,103,880</u>
	38,122,170	38,233,880
Less: Unamortized debt issuance costs	<u>(669,120)</u>	<u>(708,916)</u>
	37,453,050	37,524,964
Less: Current portion	<u>(3,410,000)</u>	<u>(2,220,000)</u>
	<u>\$ 34,043,050</u>	<u>\$ 35,304,964</u>

The unamortized bond premium associated with the issuance of the Series 2013A bonds is being amortized over the term of the bonds.

Scheduled principal payments on bonds payable were due and are due as follows during the years ending August 31:

2019	\$ 1,090,000
2020	1,130,000
2021	1,190,000
2022	1,250,000
2023	1,310,000
2024	1,375,000
2025	1,445,000
Thereafter	<u>27,340,000</u>
	<u>\$ 36,130,000</u>

Interest expense, net of the amortization of the bond premium and debt issuance costs was \$1,694,790 and \$1,725,503 for the years ended August 31, 2020 and 2019, respectively. Interest paid on the bonds payable was \$1,403,250 and \$1,806,500 for the years ended August 31, 2020 and 2019, respectively.

In accordance with the terms of the bonds' Pledge and Security Agreement, the Foundation must maintain a debt service coverage ratio of at least 1.2. The Foundation was not in compliance with this covenant at August 31, 2020. Under the terms of this agreement, noncompliance with this financial covenant does not constitute an event of default. However, the agreement does require the Foundation to retain a management consultant and submit a report to the Bond Trustee that includes the reasons for such deficiency. This report must be submitted to the Bond Trustee by a prescribed date, as defined in the agreement, and include a specific plan setting forth steps designed to achieve the required debt service coverage ratio by the subsequent fiscal year end.

14. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Assets Limited as to Use - Foundation

The Foundation's assets limited as to use consisted of the following at August 31:

	<u>2020</u>	<u>2019</u>
Debt service reserve	\$ 3,044,214	\$ 3,022,356
Project reserve	524,028	519,524
Operating reserve	206,192	205,232
Student housing repair and replacement	<u>61,600</u>	<u>144,874</u>
	<u>\$ 3,836,034</u>	<u>\$ 3,891,986</u>

Paycheck Protection Program Grant - Foundation

In April 2020, TC3 Bistro entered into an arrangement with a bank under the provisions of the Paycheck Protection Program (PPP) established by the Coronavirus Aid, Relief & Economic Security Act (CARES Act) under which TC3 Bistro received \$191,000. This arrangement is evidenced by a loan agreement that include provisions whereby the loan balance can be fully or partially forgiven based on TC3 Bistro's use of the funds, maintenance of its personnel complement, and compliance with certain reporting elements to the bank in accordance with the requirements of the PPP.

Through August 31, 2020, TC3 Bistro estimates that it administered the proceeds of its PPP arrangement and managed its staff complement in a manner that met the conditions for forgiveness for the entirety of the \$191,000 received under the loan agreement. TC3 Bistro has elected to account for its PPP arrangement as a conditional contribution. As such, this amount has been recorded as grant revenue on the accompanying statement of activities and change in net assets for the year ended August 31, 2020.

Ultimately, forgiveness will be determined by the bank and approved by the U.S. Small Business Administration. The outcome of whether the \$191,000 will be forgiven has not been determined as of the date these financial statements were available to be issued. TC3 Bistro expects this determination to be made during its fiscal year ending August 31, 2021. This estimate, while considered reasonable as of the date the financial statements were available to be issued, is subject to change based on TC3 Bistro's administration of its PPP arrangement after August 31, 2020.

Under the terms of the PPP loan agreement, any balance related to this arrangement that is not forgiven will be repayable in monthly installments, plus interest at 1%. PPP borrowers can take up to 24 weeks for their forgiveness period and then ten months after that period to apply for forgiveness. No payments will be required until the end of the ten months.

Paycheck Protection Program Note Payable

In May 2020, the Association entered into an agreement with a bank under the Paycheck Protection Program (PPP) established by the Coronavirus Aid, Relief and Economic Security Act (CARES Act) under which the Association received \$450,000. Amounts borrowed under this agreement bear interest at 1.00%.

The PPP loan agreement includes provisions whereby the loan balance can be fully or partially forgiven based on the Association's use of the funds, maintenance of its personnel complement, and compliance with certain reporting elements to the bank in accordance with the requirements of the PPP. Forgiveness will be determined by the bank and approved by the U.S. Small Business Administration.

14. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Paycheck Protection Program Note Payable (Continued)

To the extent the loan amount or a portion of the loan amount is not forgiven under the PPP, the Association must make equal monthly payments of principal and interest. At the time that these financial statements were available to be issued, it is unknown as to when these payments may begin, if required. However, under the provisions of the PPP any required payments would not begin until the year ending August 31, 2022. The Association's management does anticipate that the entirety of this loan will be forgiven during the year ending August 31, 2021.

Rental Income - Foundation

The Foundation leases space to tenants and its affiliated entities under noncancellable leases that expire at dates through the year ending August 31, 2035. The expected future minimum rentals from the College and unaffiliated entities are as follows for the years ending August 31:

	<u>Affiliated Entities</u>	<u>Other</u>	<u>Total</u>
2021	\$ 1,173,317	\$ 229,251	\$ 1,402,568
2022	1,190,894	232,549	1,423,443
2023	1,208,823	162,405	1,371,228
2024	1,227,110	72,211	1,299,321
2025	1,245,762	72,391	1,318,153
Thereafter	<u>11,416,235</u>	<u>72,572</u>	<u>11,488,807</u>
	<u>\$ 17,462,141</u>	<u>\$ 841,379</u>	<u>\$ 18,305,520</u>

Related Party Transactions - Foundation

The Foundation is involved in various transactions with the College and the Association.

Amounts Due from Affiliates

The College bills students living in the Foundation's housing for the room charge and remits the amount to the Foundation when paid. The Foundation recognized revenue for room charges, room damages, and forfeited deposits of \$3,202,765 and \$3,704,551 during the years ended August 31, 2020 and 2019, respectively.

The College also holds security deposits on behalf of the Foundation. These deposits were \$53,750 and \$115,750 at August 31, 2020 and 2019, respectively.

The Foundation has entered into lease agreements with the College that provide the College space at the Cortland and Ithaca Extension Centers, TC3 Farm, and TC3 Bistro. These annual rentals were approximately \$1,156,000 and \$1,129,000 during the years ended August 31, 2020 and 2019, respectively.

Amounts due from affiliates consisted of the following items due from the College at August 31:

	<u>2020</u>	<u>2019</u>
Student housing rents, net of allowance for uncollectible amounts of \$411,006 in 2020 and \$463,336 in 2019	\$ 1,759,173	\$ 2,046,322
Security deposits held	53,750	115,750
Other	<u>64,385</u>	<u>150,695</u>
	<u>\$ 1,877,308</u>	<u>\$ 2,312,767</u>

14. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Amounts Due to Affiliates

The College completed construction of a day care facility for use by students, faculty, staff, and the community during the year ended August 31, 2020. As part of this project, the Foundation solicited contributions committed to fund \$2,000,000 of the total construction costs. During the years ended August 31, 2020 and 2019, the Foundation contributed approximately \$541,000 and \$890,000, respectively, in support of this project.

The Foundation provides scholarships to students by making payments to the College. The Foundation made payments to the College for grants, scholarships, and awards totaling \$1,172,267 and \$1,329,694 during the years ended August 31, 2020 and 2019, respectively.

During the years ended August 31, 2020 and 2019, the Foundation made payments of \$753,689 and \$886,944, respectively, to the Association primarily for salary and fringe benefits incurred by the Association for operating the Foundation's student housing facility.

The Foundation provides support to the College to assist with equipment purchases, special projects, and faculty development. The Foundation made payments for these purposes to the College totaling \$115,654 and \$4,331 during the years ended August 31, 2020 and 2019, respectively.

Amounts due to affiliates consisted of the following at August 31:

	<u>2020</u>	<u>2019</u>
Due to the College:		
Program support	\$ (40,210)	\$ 334,862
Other operating expenses	469,724	280,832
Other	125,584	113,361
Due to the Association:		
Salaries and benefits	<u>407,185</u>	<u>405,130</u>
	<u>\$ 962,283</u>	<u>\$ 1,134,185</u>

In-kind Services

The Foundation has recognized in-kind services from the College for administrative and fundraising services provided by College employees. These services were allocated as follows for the years ended August 31:

	<u>2020</u>	<u>2019</u>
Operating	\$ 444,389	\$ 395,835
Student housing	68,423	54,524
Ithaca Extension Center	28,378	18,287
Cortland Extension Center	<u>28,378</u>	<u>18,287</u>
	<u>\$ 569,568</u>	<u>\$ 486,933</u>

14. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Related Party Transactions - Association

College

The Association generated student activity, health center, ID card, and hall council fees of \$978,822 and \$1,031,685 during the years ended August 31, 2020 and 2019, respectively, that were collected by the College. In addition, the College made contributions to the Association of \$324,983 and \$327,197 during the years ended August 31, 2020 and 2019, respectively, to support the operations of the health center, child care center, and College athletics.

In addition, at August 31, 2020 and 2019, the Association had an amount due from the College of \$149,332 and \$132,773, respectively, related to salaries and benefits of Association employees working on behalf of the College, as well as certain fees collected by the College on behalf of the Association.

During the years ended August 31, 2020 and 2019 the College charged the Association \$130,904 and \$131,884, respectively, for salary and fringe benefits of College employees working on behalf of the Association, as well as other operating costs of the Association borne by the College.

At August 31, 2020 and 2019, the Association had an amount due to the College of \$78,145 and \$158,143, respectively, related to these services.

Foundation

During the years ended August 31, 2020 and 2019, the Association incurred housing costs of \$753,689 and \$886,944, respectively, on behalf of the Foundation. These costs consisted of \$735,653 and \$867,014 in 2020 and 2019, respectively, for salary, fringe benefits, and other payroll related expenses and \$18,036 and \$19,930 in 2020 and 2019, respectively, for general administrative expenses.

At August 31, 2020 and 2019, the Association had an amount due from the Foundation of \$464,156 and \$457,466, respectively, related to these costs.

14. DISCRETELY PRESENTED COMPONENT UNITS (Continued)

Endowment Funds - Foundation

Activity

The Foundation's endowment activity was as follows for the years ended August 31:

Balance - September 1, 2018	\$ 17,940,748
Interest and dividends	465,105
Realized loss on investments, net	(5,689)
Unrealized loss on investments, net	(370,664)
Contributions and other support	750
Amounts appropriated for expenditures	(673,375)
Administrative expenses	<u>(60,262)</u>
Balance - August 31, 2019	17,296,613
Interest and dividends	380,796
Realized loss on investments, net	(425,761)
Unrealized gain on investments, net	1,493,226
Amounts appropriated for expenditures	(813,187)
Administrative expenses	<u>(61,441)</u>
Balance - August 31, 2020	<u>\$ 17,870,246</u>

Retirement Plan - Association

The Association sponsors a retirement plan for administrative and federally defined full-time employees. The Association's contribution is 9% of gross wages and the employee's contribution is 3%. The employees' retirement benefits begin one year and one day after starting employment. The Association's retirement expense was \$109,774 and \$138,038 for the years ended August 31, 2020 and 2019, respectively.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION ASSET (LIABILITY) (UNAUDITED)
FOR THE YEARS ENDED AUGUST 31, 2015 THROUGH 2020
(Amounts in Thousands)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM PLAN *						
Proportion of the net pension asset (liability)	0.02550%	0.02547%	0.02655%	0.02936%	0.02407%	0.02633%
Proportionate share of the net pension asset (liability)	\$ (7,038)	\$ (1,805)	\$ (857)	\$ (2,759)	\$ (3,958)	\$ (888)
Covered-employee payroll	\$ 6,942	\$ 6,719	\$ 6,945	\$ 7,000	\$ 6,565	\$ 6,981
Proportionate share of the net pension asset (liability) as a percentage of its covered-employee payroll	-101.39%	-26.86%	-12.34%	-39.41%	-60.29%	-12.72%
Plan fiduciary net position as a percentage of the total pension asset (liability)	86.39%	96.27%	98.24%	94.70%	90.68%	97.95%
NEW YORK STATE TEACHERS' RETIREMENT SYSTEM PLAN **						
Proportion of the net pension asset (liability)	0.01032%	0.01217%	0.01242%	0.01380%	0.01354%	0.01359%
Proportionate share of the net pension asset (liability)	\$ (285)	\$ 316	\$ 225	\$ 105	\$ (145)	\$ 1,412
Covered-employee payroll	\$ 1,751	\$ 2,031	\$ 2,023	\$ 2,187	\$ 2,090	\$ 4,766
Proportionate share of the net pension asset (liability) as a percentage of its covered-employee payroll	-16.28%	15.56%	11.12%	4.80%	-6.94%	29.63%
Plan fiduciary net position as a percentage of the total pension asset (liability)	97.80%	102.20%	101.53%	100.66%	99.01%	111.48%

Note: The Schedule is intended to show information for 10 years.
Additional years will be displayed as they become available.

* The amounts presented for each fiscal year were determined as of March 31.

** The amounts presented for each fiscal year were determined as of June 30.

The accompanying notes are an integral part of these schedules.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

SCHEDULE OF CONTRIBUTIONS - PENSION PLANS (UNAUDITED)
FOR THE YEARS ENDED AUGUST 31, 2015 THROUGH 2020
(Amounts in Thousands)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM PLAN						
Actuarially determined contribution	\$ 938	\$ 954	\$ 997	\$ 1,019	\$ 1,013	\$ 1,168
Contributions in relation to the actuarial determined contribution	<u>938</u>	<u>958</u>	<u>1,023</u>	<u>1,100</u>	<u>1,005</u>	<u>1,127</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ (4)</u>	<u>\$ (26)</u>	<u>\$ (81)</u>	<u>\$ 8</u>	<u>\$ 41</u>
Covered-employee payroll	\$ 6,942	\$ 6,719	\$ 6,945	\$ 7,000	\$ 6,565	\$ 6,981
Contributions as a percentage of covered-employee payroll	13.51%	14.26%	14.73%	15.71%	15.31%	16.14%
NEW YORK STATE TEACHERS' RETIREMENT SYSTEM PLAN						
Actuarially determined contribution	\$ 155	\$ 216	\$ 198	\$ 256	\$ 277	\$ 358
Contributions in relation to the actuarial determined contribution	<u>155</u>	<u>246</u>	<u>227</u>	<u>282</u>	<u>295</u>	<u>371</u>
Contribution excess	<u>\$ -</u>	<u>\$ (30)</u>	<u>\$ (29)</u>	<u>\$ (26)</u>	<u>\$ (18)</u>	<u>\$ (13)</u>
Covered-employee payroll	\$ 1,751	\$ 2,031	\$ 2,023	\$ 2,187	\$ 2,090	\$ 4,766
Contributions as a percentage of covered-employee payroll	8.85%	12.11%	11.22%	12.89%	14.11%	7.78%

Note: The Schedule is intended to show information for 10 years.
Additional years will be displayed as they become available.

The accompanying notes are an integral part of these schedules.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS (UNAUDITED)
FOR THE YEARS ENDED AUGUST 31, 2017 THROUGH 2020
(Amounts in Thousands)

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB liability:				
Service cost	\$ 1,629	\$ 1,582	\$ 1,652	\$ 1,213
Interest	1,627	1,776	1,638	1,325
Differences between expected and actual experience	6,332	-	756	-
Changes in assumptions and other inputs	2,048	7,698	(1,448)	8,743
Benefit payments	<u>(1,518)</u>	<u>(1,360)</u>	<u>(1,222)</u>	<u>(722)</u>
Net change in total OPEB liability	10,118	9,696	1,376	10,559
Total OPEB liability - beginning of year	<u>54,766</u>	<u>45,070</u>	<u>43,694</u>	<u>33,135</u>
Total OPEB liability - ending of year	<u>\$ 64,884</u>	<u>\$ 54,766</u>	<u>\$ 45,070</u>	<u>\$ 43,694</u>
Covered-employee payroll	<u>\$ 11,660</u>	<u>\$ 12,833</u>	<u>\$ 12,520</u>	<u>\$ 19,660</u>
Total OPEB liability as a percentage of covered employee payroll	556.47%	426.76%	359.98%	222.25%

Notes to Schedule:

Discount rate 2.20% 2.97% 3.94% 3.42%

Plan assets No assets are accumulated in a trust that meets the criteria in GASB 75, paragraph 4, to pay related benefits:

- Contributions from the employer and any nonemployer contributing entities, and earnings thereon, must be irrevocable.
- Plan assets must be dedicated to providing OPEB to plan members in accordance with the benefit terms.
- Plan assets must be legally protected from the creditors of the employer, nonemployer contributing entities, the plan administrator, and plan members.

Note: The Schedule is intended to show information for 10 years.
Additional years will be displayed as information becomes available.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

BALANCE SHEETS - COMPONENT UNITS
AUGUST 31, 2020 AND 2019

	2020		2019	
	Foundation	Association	Foundation	Association
ASSETS				
CURRENT ASSETS:				
Cash	\$ 3,965,252	\$ 451,929	\$ 5,104,325	\$ 275,321
Inventory	45,392	-	43,912	-
Contributions, accounts, and other receivables, net	63,000	52,056	99,823	43,180
Due from affiliates, net	1,896,702	613,488	2,312,767	590,239
Prepaid expenses and other assets	298,318	41,509	92,475	27,799
Total current assets	6,268,664	1,158,982	7,653,302	936,539
PLEDGES RECEIVABLE, net	66,565	-	106,142	-
ASSETS LIMITED AS TO USE	3,836,034	-	3,891,986	-
INVESTMENTS	17,948,332	-	17,341,824	-
PROPERTY AND EQUIPMENT, net	25,502,610	18,412	28,371,345	38,232
	<u>\$ 53,622,205</u>	<u>\$ 1,177,394</u>	<u>\$ 57,364,599</u>	<u>\$ 974,771</u>
LIABILITIES AND NET ASSETS/MEMBER'S DEFICIT				
CURRENT LIABILITIES:				
Current portion of notes payable	\$ 3,257,349	\$ -	\$ 186,481	\$ -
Current portion of bonds payable and bond premium	3,410,000	-	2,260,000	-
Accounts payable and accrued liabilities	352,598	229,778	265,791	193,998
Due to affiliates	962,283	78,145	1,134,185	158,143
Deferred revenue	901,472	7,809	1,744,638	11,859
Security deposits	77,721	-	139,721	-
Accrued interest payable	704,333	-	292,000	-
Total current liabilities	9,665,756	315,732	6,022,816	364,000
NOTES PAYABLE, net of current portion	1,353,591	-	4,609,552	-
BONDS PAYABLE AND BOND PREMIUM, net of current portion	34,043,050	-	35,264,964	-
PAYCHECK PROTECTION PROGRAM NOTE PAYABLE	-	450,000	-	-
Total liabilities	45,062,397	765,732	45,897,332	364,000
NET ASSETS:				
Without donor restrictions	(13,704,301)	398,362	(13,775,995)	590,771
With donor restrictions	22,264,109	13,300	25,243,262	20,000
Total net assets	8,559,808	411,662	11,467,267	610,771
	<u>\$ 53,622,205</u>	<u>\$ 1,177,394</u>	<u>\$ 57,364,599</u>	<u>\$ 974,771</u>

The accompanying notes are an integral part of these schedules.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS - COMPONENT UNITS
FOR THE YEARS ENDED AUGUST 31, 2020 AND 2019

	2020		2019	
	Foundation	Association	Foundation	Association
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS				
REVENUE AND SUPPORT:				
Student housing revenue	\$ 3,298,919	\$ -	\$ 3,847,772	\$ -
Contributions	120,461	-	76,201	-
Rental revenue	1,578,566	-	1,554,789	-
TC3 Bistro and TC3 Farm sales	1,041,477	-	1,504,864	-
Paycheck Protection Program grant revenue	191,000	-	-	-
In-kind contributions and services	444,389	-	395,835	-
Investment income	5,361	435	5,835	921
Activity fees	-	860,222	-	918,728
Athletics and recreation	-	310,675	-	366,146
Bookstore commissions	-	47,058	-	62,000
ID fees	-	137,977	-	144,468
Childcare grants and fees	-	656,140	-	457,371
Health center	-	132,107	-	114,409
Housing management	-	574,374	-	886,944
Net assets released from restriction	2,049,906	6,700	2,917,070	-
Other	165,550	86,129	182,916	113,823
Total revenue and support	8,895,629	2,811,817	10,485,282	3,064,810
EXPENSES:				
Student housing	5,941,071	-	6,445,046	-
Grants, scholarships, and awards	1,172,267	-	1,329,694	-
Ithaca and Cortland Extension Center	766,825	-	765,512	-
TC3 Bistro and TC3 Farm	1,499,851	-	1,804,418	-
College support	656,404	-	888,570	-
Other operating expenses	1,704,587	21,802	1,496,026	26,421
College housing	-	753,689	-	886,944
Athletics and recreation	-	977,107	-	1,072,353
Health center	-	268,812	-	283,833
ID cards	-	117,064	-	127,949
Childcare	-	765,992	-	457,428
Student activities	-	99,760	-	114,765
Total expenses	11,741,005	3,004,226	12,729,266	2,969,693
Changes in net assets without donor restrictions	(2,845,376)	(192,409)	(2,243,984)	95,117
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
REVENUE AND SUPPORT:				
Contributions	527,362	-	1,771,228	20,000
In-kind contributions and services	11,150	-	10,000	-
Investment income, net	1,449,311	-	24,627	-
Net assets released from restriction	(2,049,906)	(6,700)	(2,917,070)	-
Changes in net assets with donor restrictions	(62,083)	(6,700)	(1,111,215)	20,000
CHANGES IN NET ASSETS	(2,907,459)	(199,109)	(3,355,199)	115,117
NET ASSETS - beginning of year	11,467,267	610,771	14,822,466	495,654
NET ASSETS - end of year	\$ 8,559,808	\$ 411,662	\$ 11,467,267	\$ 610,771

The accompanying notes are an integral part of these schedules.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

**RECONCILIATION OF REVENUES AND EXPENSES AS REFLECTED IN
THE ANNUAL REPORT TO THE AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED AUGUST 31, 2020**

	<u>Revenues</u>	<u>Expenses</u>	
Unrestricted current funds (Annual Report)	\$ 34,328,265	\$ 33,315,294	
Restricted current funds (Annual Report)	17,189,026	17,189,026	
Plant funds	<u>565,212</u>	<u>-</u>	
Totals (all funds)	52,082,503	50,504,320	
Adjustments to reconcile to financial statements:			
Scholarship allowances	(4,025,198)	(4,025,198)	
Direct loans paid to students	-	-	
Increase in net pension obligation	-	1,260,429	
Depreciation	-	2,927,635	
Increase in net OPEB obligation	-	3,563,668	
Miscellaneous adjustments	-	-	
Adjusted totals	<u>\$ 48,057,305</u>	<u>\$ 54,230,854</u>	
Per audited financial statements:			
Operating revenues / expenses	\$ 12,276,438	\$ 48,082,457	
Nonoperating revenues / expenses	28,227,327	-	
Capital appropriations	<u>565,212</u>	<u>-</u>	
Totals per financial statements	<u>\$ 41,068,977</u>	<u>\$ 48,082,457</u>	
	<u>Annual Report</u>	<u>Unrestricted Current Fund</u>	<u>Reconciled Difference</u>
Total unrestricted expenses	\$ 33,315,294	\$ 33,315,294	\$ -
Less:			
Total revenues - offset to expense plus costs not allowable for state aid	<u>139,312</u>	<u>139,312</u>	<u>-</u>
Net operating costs	<u>\$ 33,175,982</u>	<u>\$ 33,175,982</u>	<u>\$ -</u>
<u>Net Asset/Fund Balance Reconciliation</u>	<u>Reported Amounts</u>		
Current unrestricted fund balance *	\$ 2,245,463		
OPEB adjustments	(52,025,347)		
Pension adjustments	(1,889,482)		
Cumulative effect of post closing adjustments	<u>(1,705,947)</u>		
Unrestricted net position per financial statements	<u>\$ (53,375,313)</u>	(53,375,313)	-

* Line 113 (column C) of annual report

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

**SCHEDULE OF STATE OPERATING AID
FOR THE YEAR ENDED AUGUST 31, 2020**

Total operating costs	\$	33,315,294				
Total revenue - offset to expense		(139,312)				
Costs not allowable for State Aid		<u>(147,211)</u>				
Net operating costs	\$	<u>33,028,771</u>	@	40%	=	\$ <u>13,211,508</u> (a)
Rental costs - physical space	\$	601,354			=	\$ <u>601,354</u> (b)
Job linkage						<u>-</u>
Funded FTE students - basic aid		<u>Net FTE Allowable</u>				
2016 - 2017 actual		3,477.2	x	0.20	=	695.4
2017 - 2018 actual		3,469.9	x	0.30	=	1,041.0
2018 - 2019 actual		3,182.5	x	0.50	=	<u>1,591.3</u>
2019 - 2020 calculated FTE (20-30-50% Rule)						<u>3,327.7</u>
2019 - 2020 funded FTE (Greater of 20-30-50% Rule or prior year actual)						<u>3,327.7</u>
Funded FTE students - basic aid		3,327.7	@	\$	2,947.00	= <u>9,806,732</u> (c)
Funded FTE, rental costs, and high needs						\$ <u>10,408,086</u> (b) + (c)
98% of prior year funded FTE						\$ <u>9,819,058</u> (d)
Basic Aid - Lesser of (a) compared to (b) + (d) or (b) + (c)						\$ <u>10,420,412</u> (b) + (d)

The accompanying notes are an integral part of these schedules.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

**SCHEDULE OF STATE-AIDABLE FTE TUITION RECONCILIATION
FOR THE YEAR ENDED AUGUST 31, 2020**

Calculated tuition based on State-aidable FTE per Annual Report:

	Headcount Credit Hours and FTE	Rate	Equated Tuition
Full-time Student Headcount:			
Fall 2019 full-time students per SIRIS EOT student submission	1,549	\$ 2,550	\$ 3,949,950
Winter 2020 full-time students per SIRIS EOT student submission	-	\$ 2,550	-
Spring 2020 full-time students per SIRIS EOT student submission	1,530	\$ 2,550	3,901,500
Summer 202019 full-time students per SIRIS EOT student submission	<u>18</u>	\$ 2,550	45,900
Total full-time headcount	<u>3,097</u>		
Total credit hours of full-time students	<u>44,715</u>		
Part-time Student Credit Hours:			
Fall 2019 part-time credits per SIRIS submission	16,596	\$ 190	3,153,240
Winter 2020 part-time credits per SIRIS submission	711	\$ 190	135,090
Spring 2020 part-time credits per SIRIS submission	26,707	\$ 190	5,074,330
Summer 2020 part-time credits per SIRIS submission	3,047	\$ 190	578,930
Fall 2019 State-aidable learning center activity	264	\$ 190	50,160
Winter 2020 State-aidable learning center activity	-	\$ 190	-
Spring 2020 State-aidable learning center activity	164	\$ 190	31,160
Summer 2020 State-aidable learning center activity	<u>7</u>	\$ 190	<u>1,330</u>
Total part-time credit hours	<u>47,496</u>		
Total credit hours	<u>92,211</u>		
Total state-aidable FTE	<u>3,073.70</u>		
Total calculated tuition based headcount and credit hours			16,921,590
Reconciliation to Annual Report and Audited Financial Statements:			
Less: Bad debt allowance charged to tuition			(539,585)
Other - special considerations/admin withdrawal/tuition exemptions			(146,695)
Difference in tuition for discounted classes (Concurrent enrollment)			(3,133,500)
Tuition pricing difference between core and concurrent enrollment students			(1,180,163)
Add: Forfeited tuition due to withdrawals - FTEs not claimed			-
Other - miscellaneous - technology fee revenue			<u>-</u>
Tuition revenue reported on annual report (lines 205-207)			11,921,647
Add: Charges to non-resident students (line 209)			15,370
Out-of-state resident tuition (line 210)			605,886
Service fees (line 211)			126,512
Student revenue - non-state-aidable courses (line 212)			144,955
Student revenue - technology fee (line 213)			<u>1,078,264</u>
Tuition and fee revenue per audited financial statements			<u>\$ 13,892,634</u>

The accompanying notes are an integral part of these schedules.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

**SCHEDULES OF UNRESTRICTED FUND REVENUES AND EXPENDITURES - BUDGET AND ACTUAL COMPARISON
FOR THE YEARS ENDED AUGUST 31, 2020 AND 2019**

Budget and actual expenditures exclude the effects GASB 68, 71, and 75.

	2020			2019		
	Budget	Actual	Variance Gain (Loss)	Budget	Actual	Variance Gain (Loss)
REVENUES:						
Student tuition and fees	\$ 14,895,104	\$ 13,892,634	\$ (1,002,470)	\$ 20,752,694	\$ 14,956,487	\$ (5,796,207)
State appropriations	10,479,311	10,420,412	(58,899)	10,613,687	10,663,983	50,296
Federal grants and contracts	165,000	185,218	20,218	145,862	154,026	8,164
County chargebacks	4,584,500	4,686,054	101,554	4,471,544	4,173,042	(298,502)
Tompkins County sponsor contribution	3,125,044	3,125,044	-	2,976,233	2,976,233	-
Cortland County sponsor contribution	1,757,838	1,757,838	-	1,674,131	1,674,131	-
Appropriated surplus	500,000	500,000	-	45,000	345,000	300,000
Use of designated reserves	61,872	38,553	(23,319)	-	400,000	400,000
Other sources	126,850		(126,850)	70,000	184,290	114,290
Total operating revenues	35,695,519	34,605,753	(1,089,766)	40,749,151	35,527,192	(5,221,959)
EXPENDITURES:						
Instruction -						
Salaries and wages	8,009,814	7,758,730	251,084	8,558,029	8,596,108	(38,079)
Equipment	-	10,223	(10,223)	-	-	-
Contractual	1,782,889	1,218,525	564,364	9,195,406	1,805,432	7,389,974
Fringe benefits	3,782,586	3,978,779	(196,193)	3,826,926	3,790,538	36,388
Total instruction	13,575,289	12,966,257	609,032	21,580,361	14,192,078	7,388,283
Public Service:						
Salaries and wages	91,503	133,177	(41,674)	91,503	92,389	(886)
Contractual	-	1,944	(1,944)	-	4,380	(4,380)
Fringe benefits	43,281	68,484	(25,203)	40,444	40,739	(295)
Total public service	134,784	203,605	(68,821)	131,947	137,508	(5,561)
Academic support -						
Salaries and wages	1,794,434	1,641,684	152,750	1,834,574	1,621,292	213,282
Equipment	-	16,158	(16,158)	-	42,361	(42,361)
Contractual	3,359,972	3,370,850	(10,878)	238,638	213,544	25,094
Fringe benefits	848,767	826,366	22,401	803,158	714,925	88,233
Total academic support	6,003,173	5,855,058	148,115	2,876,370	2,592,122	284,248
Library -						
Salaries and wages	454,562	435,646	18,916	508,791	514,825	(6,034)
Equipment	1,180	1,179	1	-	-	-
Contractual	170,750	190,260	(19,510)	163,661	154,075	9,586
Fringe benefits	215,008	211,081	3,927	224,002	227,017	(3,015)
Total library	841,500	838,166	3,334	896,454	895,917	537
Student services -						
Salaries and wages	2,556,270	2,313,030	243,240	2,602,172	2,555,684	46,488
Equipment	-	1,152	(1,152)	-	1,672	(1,672)
Contractual	1,171,088	721,691	449,397	1,146,977	1,012,312	134,665
Fringe benefits	1,233,695	1,125,349	108,346	1,139,610	1,126,954	12,656
Total student services	4,961,053	4,161,222	799,831	4,888,759	4,696,622	192,137
Operation and maintenance of plant -						
Salaries and wages	1,940,118	1,633,822	306,296	2,151,586	2,127,704	23,882
Equipment	15,769	23,028	(7,259)	1,483	3,539	(2,056)
Contractual	1,132,129	1,004,106	128,023	926,655	794,504	132,151
Fringe benefits	919,785	987,157	(67,372)	947,244	938,232	9,012
Total operation and maintenance of plant	4,007,801	3,648,113	359,688	4,026,968	3,863,979	162,989
General administration -						
Salaries and wages	1,274,110	1,212,798	61,312	1,592,787	1,548,072	44,715
Equipment	-	-	-	-	-	-
Contractual	475,152	418,422	56,730	295,132	266,950	28,182
Fringe benefits	612,500	623,656	(11,156)	704,012	682,638	21,374
Total general administration	2,361,762	2,254,876	106,886	2,591,931	2,497,660	94,271
General institutional services -						
Salaries and wages	1,780,532	1,582,996	197,536	1,588,512	1,582,829	5,683
Equipment	161,872	65,011	96,861	200,000	58,951	141,049
Contractual	1,025,562	913,723	111,839	990,204	1,170,739	(180,535)
Fringe benefits	842,191	826,267	15,924	732,645	697,964	34,681
Total general institutional services	3,810,157	3,387,997	422,160	3,511,361	3,510,483	878
Total unrestricted expenditures	35,695,519	33,315,294	2,380,225	40,504,151	32,386,369	8,117,782
Excess of operating revenues over expenditures	\$ -	\$ (9,516,149)	\$ (9,516,149)	\$ 245,000	\$ 3,140,823	\$ 2,895,823

The accompanying notes are an integral part of these schedules.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2020

<u>Federal Grantor/ Pass-Through Grantor/Program Title</u>	<u>Contract Number</u>	<u>Federal CFDA Number</u>	<u>Expenditures</u>
U.S. Department of Education:			
Student Financial Assistance Cluster -			
Federal Direct Student Loans	N/A	84.268	\$ 6,951,730
Federal Pell Grant Program	N/A	84.063	5,209,246
Federal Work-Study Program	N/A	84.033	135,177
Federal Supplemental Educational Opportunity Grants	N/A	84.007	<u>136,468</u>
Total Student Financial Aid Cluster			<u>12,432,621</u>
COVID-19 - Higher Education Emergency Relief Fund (HEERF) - Institutional Portion	N/A	84.425F	645,882
COVID-19 - Higher Education Emergency Relief Fund (HEERF) - Student Portion	N/A	84.425E	<u>673,552</u>
Total COVID-19 - Higher Education Emergency Relief Fund			<u>1,319,434</u>
Passed through New York State Department of Education -			
Career and Technical Education - Basic Grants to States	8000-18-6520	84.048	<u>272,450</u>
			<u>\$ 14,024,505</u>

The accompanying notes are an integral part of this schedule.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED AUGUST 31, 2020**

1. GENERAL

The accompanying schedule of expenditures of federal awards has been prepared in accordance with accounting principles generally accepted in the United States of America. Amounts included in the accompanying schedule of expenditures of federal awards are actual expenditures for the year ended August 31, 2020. The accompanying schedule of expenditures of federal awards presents the activity of all federal award programs of Tompkins Cortland Community College (the College). The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule of expenditures of federal awards presents only a selected portion of the College's operations, it is not intended to, and does not, present the net position and revenues, expenses, and change in net position of the College.

2. BASIS OF ACCOUNTING

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. INDIRECT COST RATE

The College has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

**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**

March XX, 2021

To the Board of Trustees of
Tompkins Cortland Community College:

We have audited, 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, the financial statements of the business-type activities and the aggregate discretely presented component units of Tompkins Cortland Community College (a component unit of the Counties of Tompkins and Cortland, New York) (the College), as of and for the years ended August 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated March 24, 2020. The financial statements of the aggregate discretely presented component units were not audited in accordance with *Government Auditing Standards*, and, accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the aggregate discretely presented component units.

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 entity'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.

(Continued)

**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***

(Continued)

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 determination of financial statement amounts. 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

March XX, 2021

To the Board of Trustees of
Tompkins Cortland Community College:

Report on Compliance for Each Major Federal Program

We have audited Tompkins Cortland Community College's (a component unit of the Counties of Tompkins and Cortland, New York) (the College) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the College's major federal programs for the year ended August 31, 2020. The College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the College's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the College's compliance.

Opinion on Each Major Federal Program

In our opinion, the College complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended August 31, 2020.

(Continued)

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR
EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

(Continued)

Report on Internal Control over Compliance

Management of the College is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the College's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

TOMPKINS CORTLAND COMMUNITY COLLEGE
(A Component Unit of the Counties of Tompkins and Cortland, New York)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED AUGUST 31, 2020

A. SUMMARY OF AUDITOR'S RESULTS

1. The Independent Auditor's Report expresses unmodified opinions on whether the financial statements of Tompkins Cortland Community College (the College) were prepared in accordance with generally accepted accounting principles.
2. No material weaknesses or significant deficiencies related to the audit of the financial statements are reported in the 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*.
3. No instances of noncompliance material to the financial statements of the College, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. The Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance expresses an unmodified opinion on all major federal programs.
5. No material weaknesses or significant deficiencies related to the audit of the major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance Required by the Uniform Guidance.
6. There were no audit findings that are required to be reported in accordance with Section 200.516(a) of the Uniform Guidance.
7. The programs tested as major programs were:
 - CFDA No. 84.425F - Higher Education Emergency Relief Fund (HEERF) Institutional Portion
 - CFDA No. 84.425E - Higher Education Emergency Relief Fund (HEERF) Student Portion
 - Student Financial Aid Cluster
 - CFDA No. 84.268 - Federal Direct Student Loans
 - CFDA No. 84.063 - Federal Pell Grant Program
 - CFDA No. 84.033 - Federal Work-Study Program
 - CFDA No. 84.007 - Federal Supplemental Educational Opportunity Grants
8. The threshold for distinguishing between Types A and B programs was \$750,000.
9. The College was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

None.

D. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL PROGRAM AUDIT

None.

Draft - Subject to Change

**TOMPKINS CORTLAND COMMUNITY COLLEGE
RESOLUTION 2020-2021 - 13**

2019-2020 AUDIT

WHEREAS, the Board of Trustees of Tompkins Cortland Community College authorized Bonadio & Co., LLP of Pittsford, New York to perform the College's 2019-2020 annual audit by Resolution 2014-2015-28 at their March 19, 2015 meeting, and

WHEREAS, the 2019-2020 annual audit has been completed by Bonadio & Co., LLP, be it therefore

RESOLVED, that the Board of Trustees accepts the Report on Examination of Financial Statements for the Years Ended August 31, 2020 and 2019 as prepared by Bonadio & Co., LLP.

STATE OF NEW YORK:

SS:

COUNTY OF TOMPKINS:

I, JAN BRHEL, CLERK of the Board

of Trustees of Tompkins Cortland Community College,

DO HEREBY CERTIFY the foregoing resolution is

a true copy of a resolution duly adopted by the Board of

Trustees of Tompkins Cortland Community College at a regular meeting of said Board on the 18th day of March 2021, and the same is a complete copy of the whole of such resolution.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the official seal of Tompkins Cortland Community College to be hereunto affixed this 18th day of March 2021.

Clerk of the Board of Trustees
Tompkins Cortland Community College

Data Informed Decisions

Creating better data access, and data funnels in Institutional Research at TC3

Why talk to you now?

- › Tompkins County Grant Report Back
- › Some major improvements in the last two and a half years

π

Institutional Research: What we do/ who we are?



The Institutional Research Team

- › Lisa Payne, Research and Planning Analyst
- › Qian Xu, Institutional Research Analyst
- › Lyn Thompson (Retired)
- › Malvika Talwar, Associate Provost

- › Supported by:
 - Tim Densmore
 - Jonathan Walz-Koeppel



π

Institutional Research: What do we do?

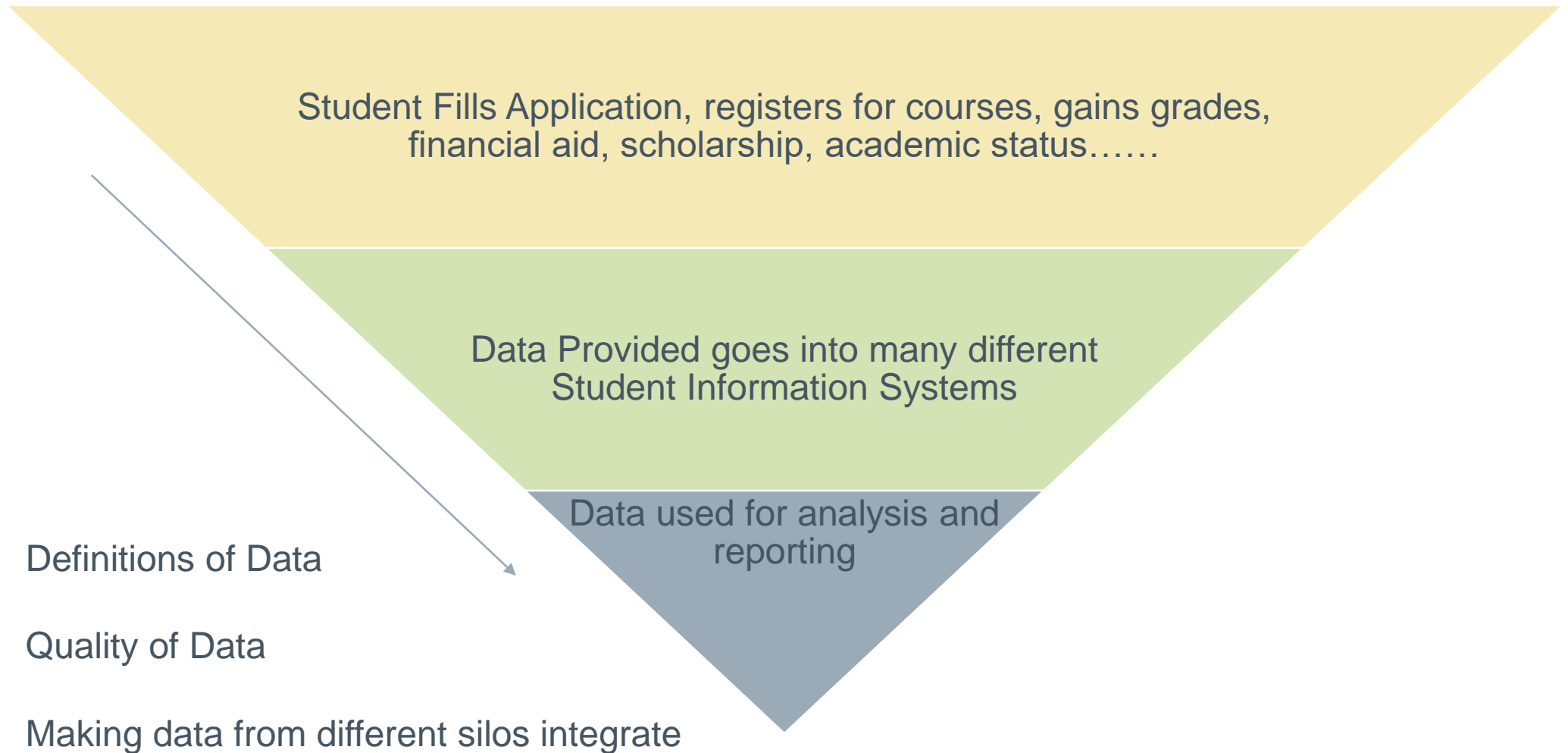


Institutional Research: Mission?

Mandated reporting: Federal, and State

Create a culture of Data Informed Decision Making

Understanding the Data Funnel



Institutional Research: What we have done well..

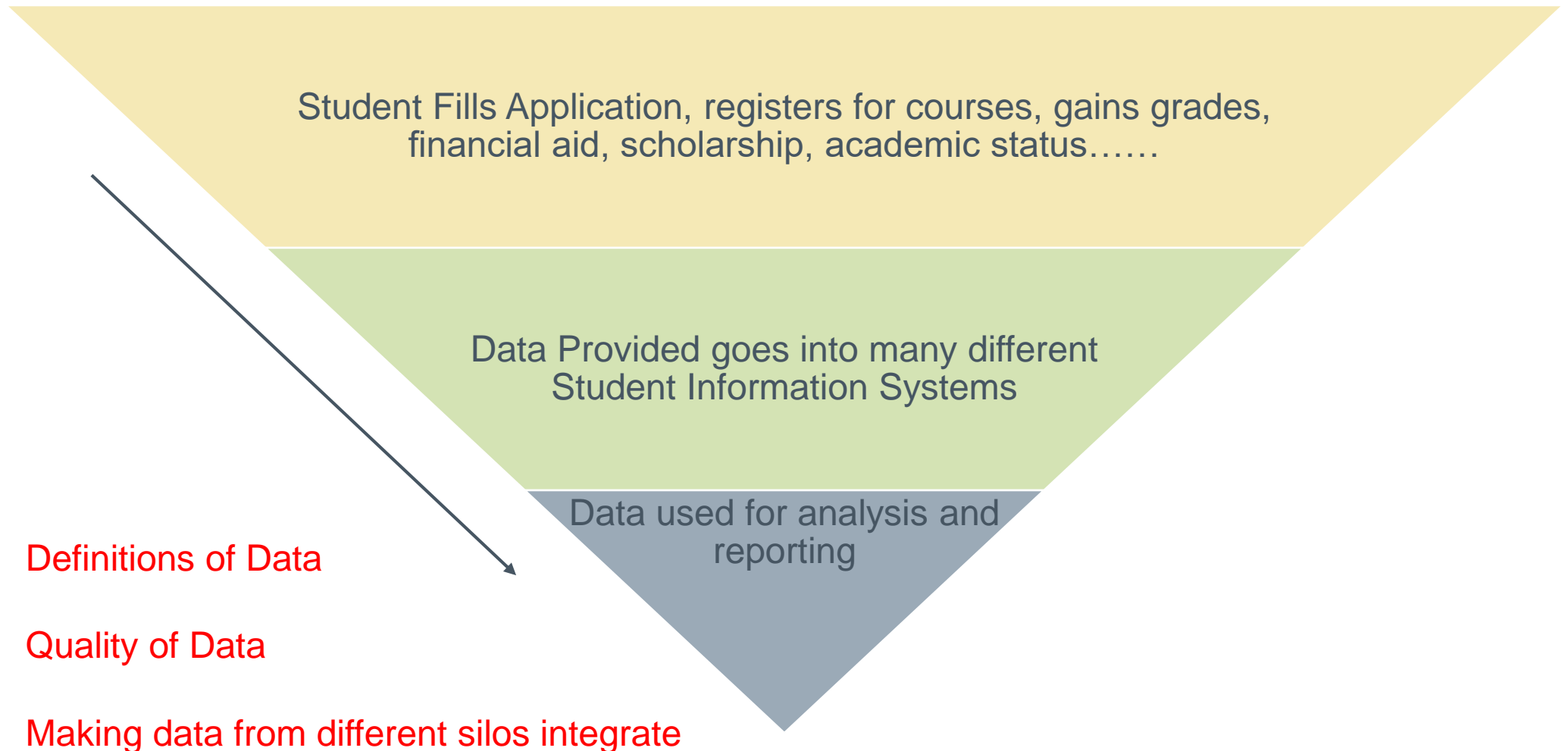
Mandated reporting: Federal, and State

- Check for data quality
- Report Data
- *Lisa Payne and Lyn Thompson*
- Lisa Payne: Can you speak to the volume?



* **One issue identified: Quality of the data funnel; current project is to help document this better, and improve data quality.**

Understanding the Data Funnel



Institutional Research: Mission?

Mandated reporting: Federal, and State

Create a culture of Data Informed Decision Making

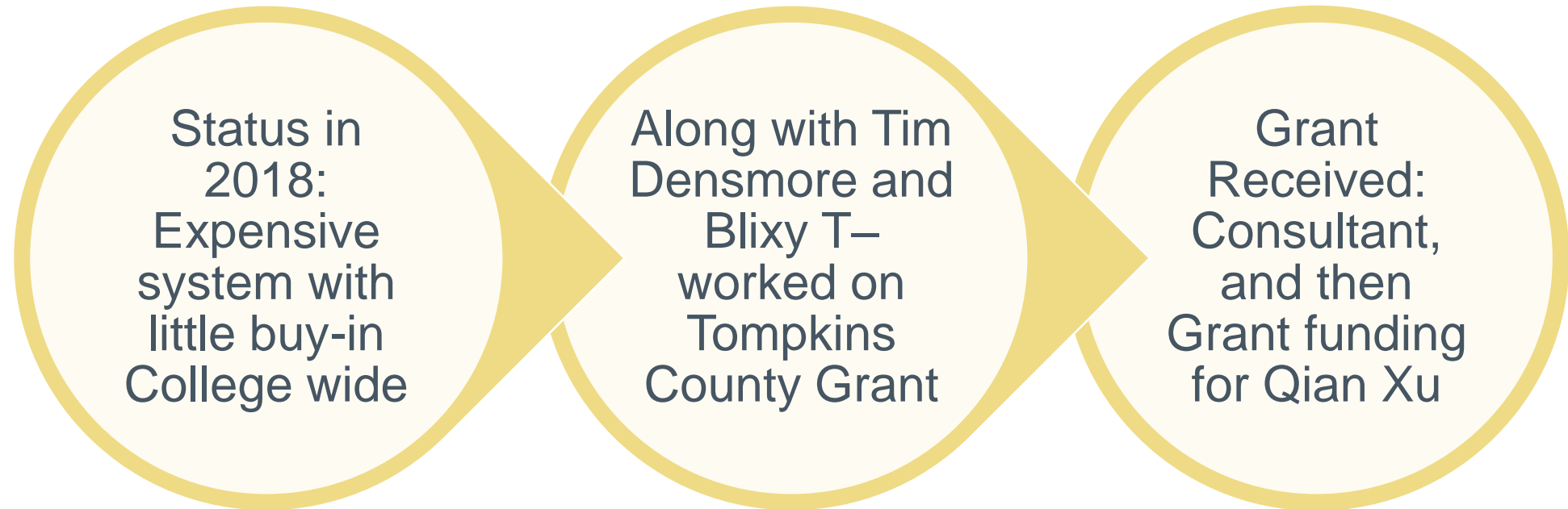
Institutional Research: What we needed to work on...



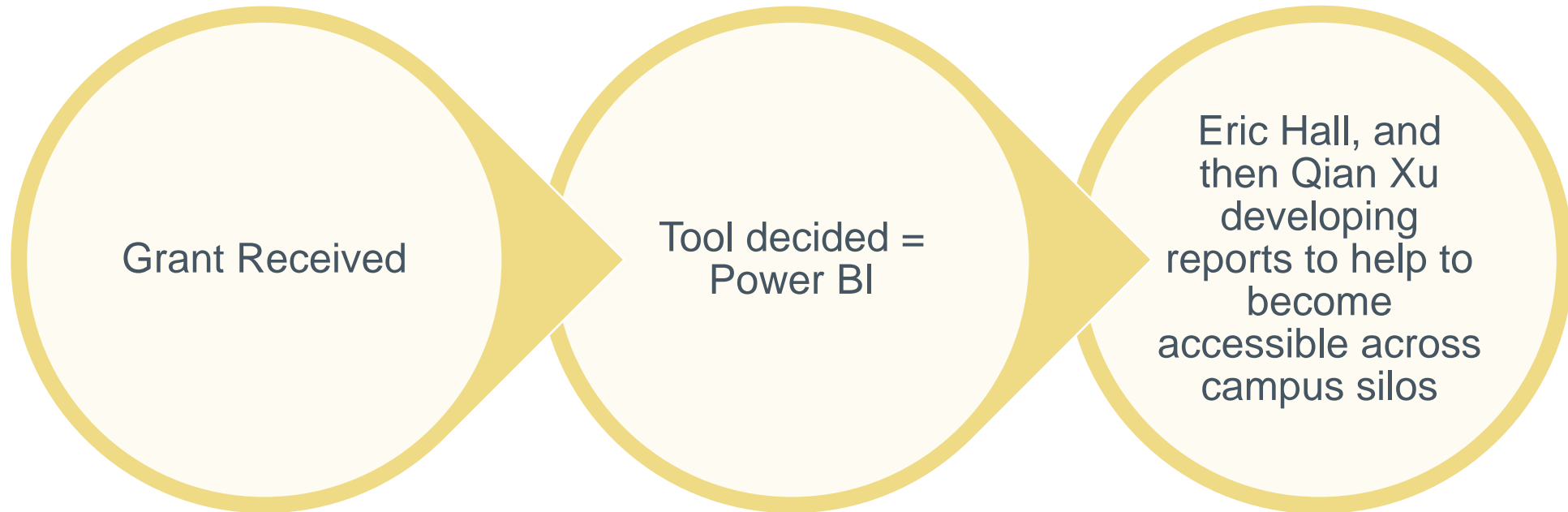
Create a culture of Data Informed Decision Making

- Analyze Data to Inform Decision Making at all levels
- Make Data accessible
- Make Data Visualization user friendly

Timeline of progress in improving data



Timeline of progress in improving data : Why is Power BI a better tool than what we had before?



Qian Xu: How many reports have you created since you started last March?

What are some key College priorities where we have been using Power BI?

- › Data Informed Scheduling
- › Guided Pathways
 - Look at gateway course success
- › Strategic Plan
 - Course Success Rates with new modalities
 - Understand the recruitment, and retention of students

Was this not being done before? Dynamic, and speaks across silos

Power BI Examples:

REPORT PURPOSE

- › Graduation and Transfer Rate
- › Course Scheduling
- › Retention Rates

LINK

- › <https://www.tompkinscortland.edu/college-info/degrees-and-transfers>
- › [Scheduling Report](#) (link not live)



Power BI Examples:

REPORT PURPOSE

- › Strategic Plan

Study of Headcount of Enrollment by Major Sub-population

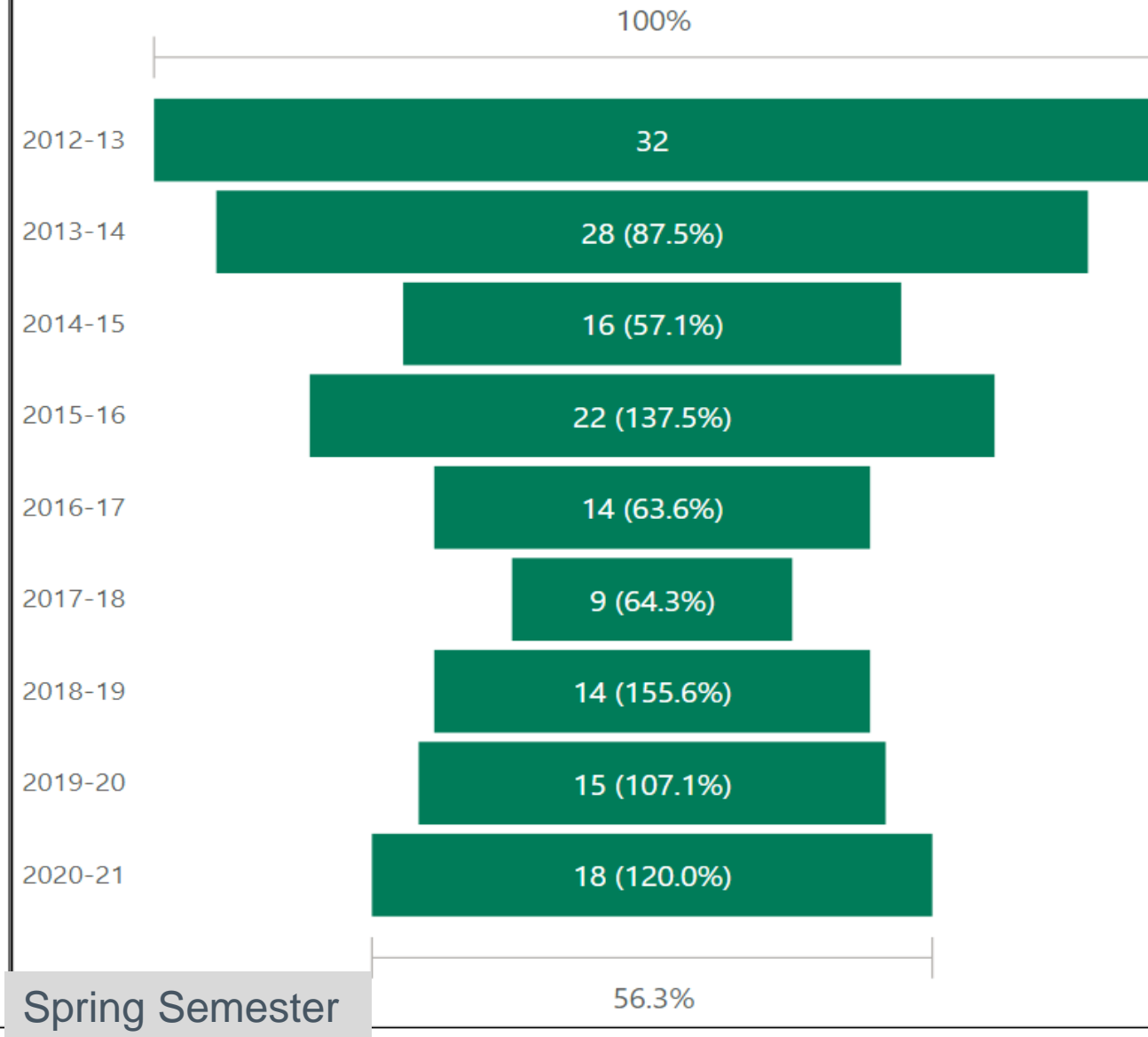
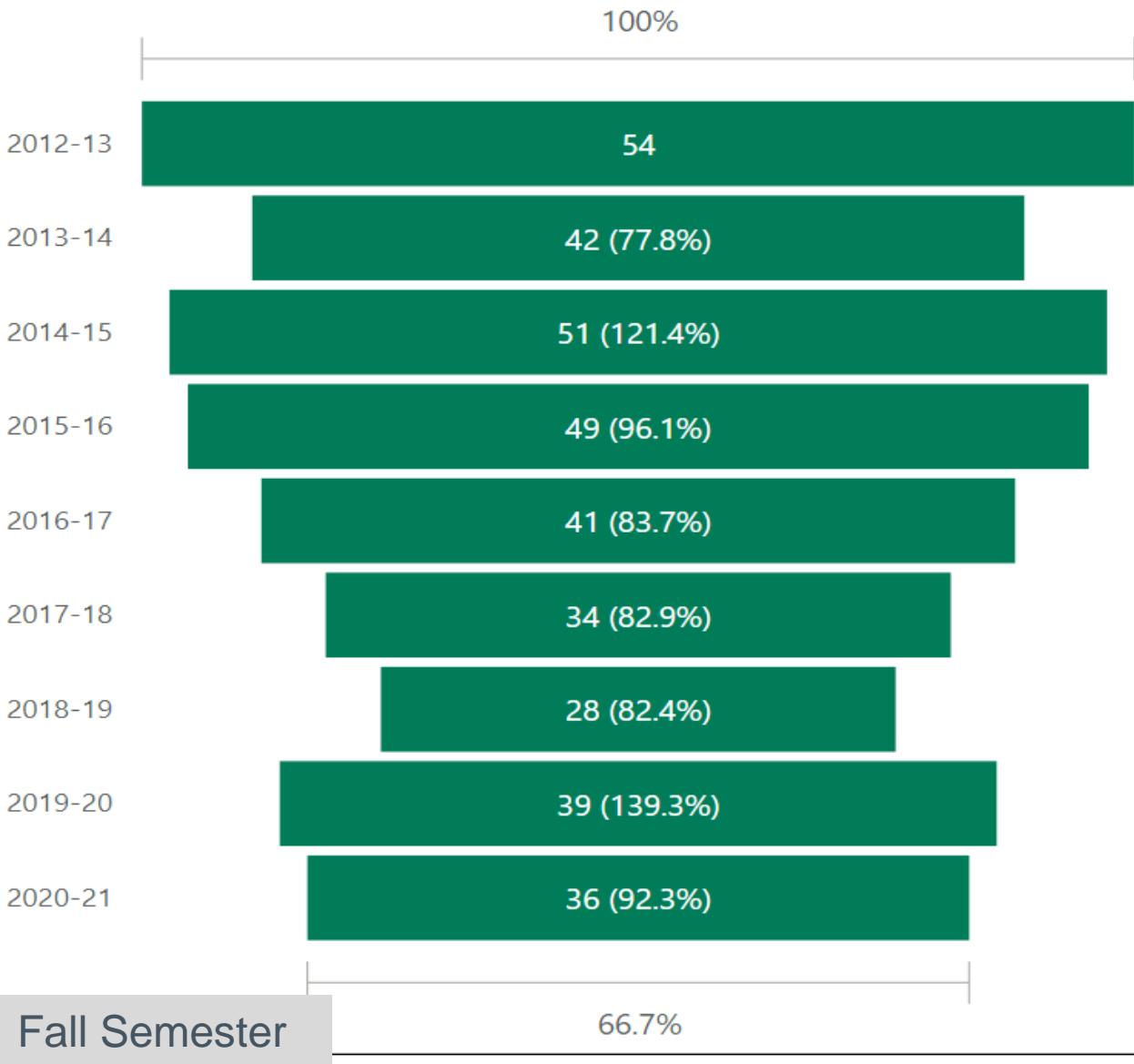
- › **Full Time Students:** Students enrolled for >12 credits
 - First time
 - Transfer
 - Adult

**** In all the figures data is shown up to 2020-2021. This year's data is anomalous due to COVID-19, and therefore interpretation of trends we are using data up to 2019-2020. Both Fall and Spring Terms are included, but for trend analysis we are mainly discussing Fall Results.**

Study of Headcount of Enrollment by Major Sub-population

- › Full Time Students: Students enrolled for >12 credits
 - First time
 - Transfer
 - Adult
- › **Part Time Students:** Students enrolled for <12 credits
 - **First time**
 - **Transfer**
 - **Adult**

New Part-time Student Enrollment (Headcount & Year Over Year %)

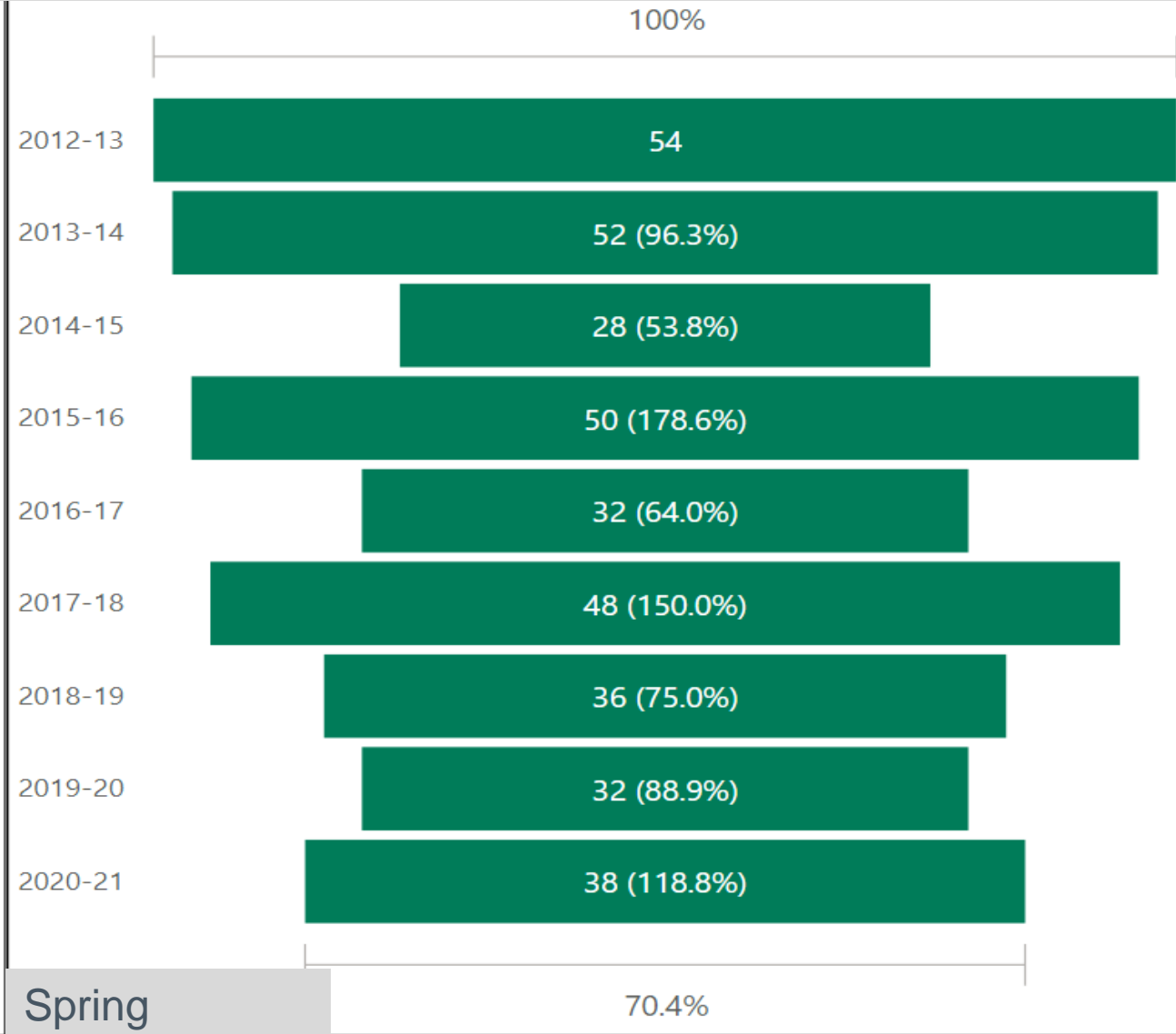
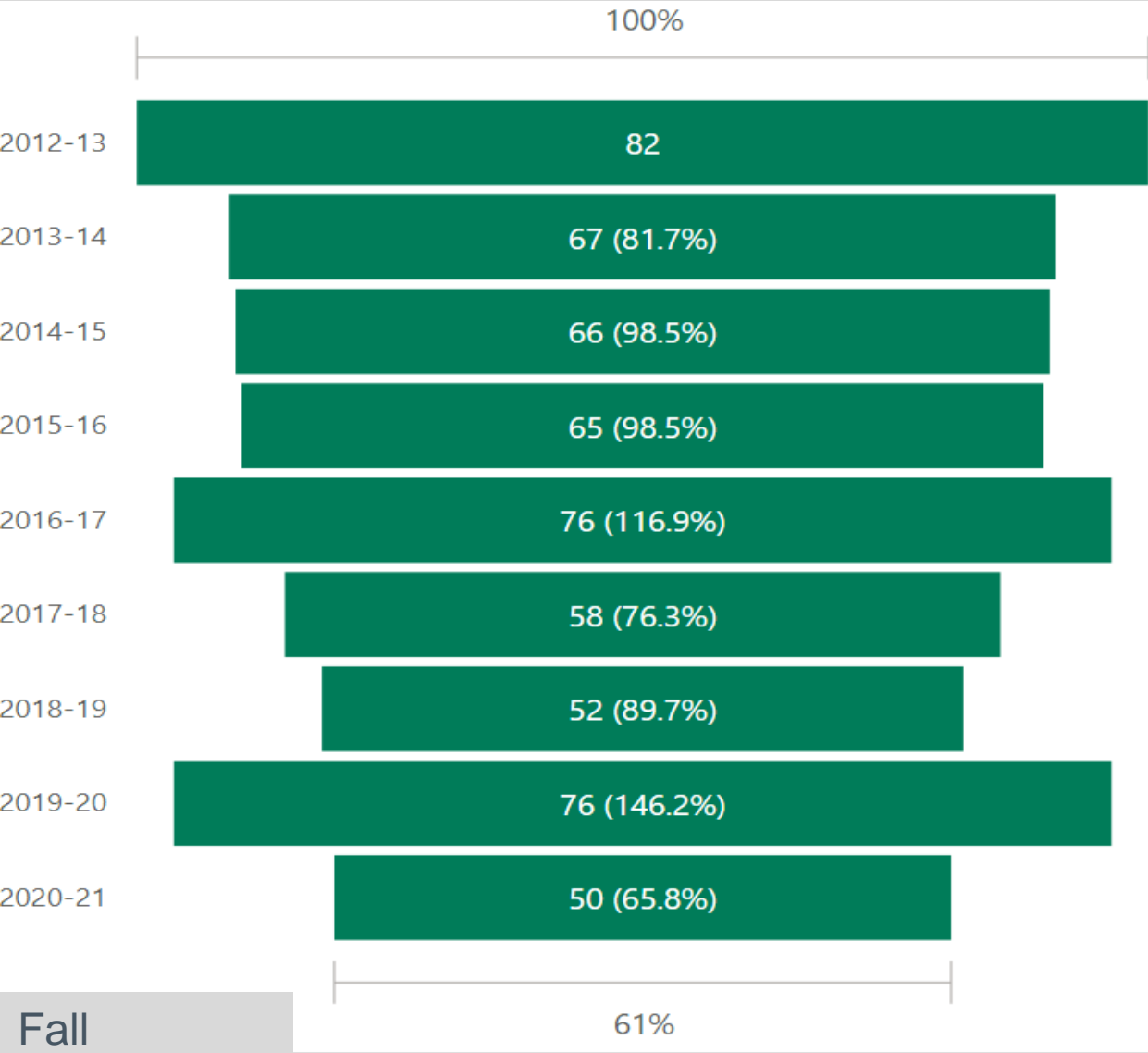


* DataSource: Power Campus, refreshed on 2/17/2021, not SIRIS files' freezing data.

* Only include degree/certificate-seeking students.

* Power BI report: [TC3 Enrollment Census](#)

Transfer Part Time Student Enrollment (Headcount & Year Over Year %)



Fall Semester

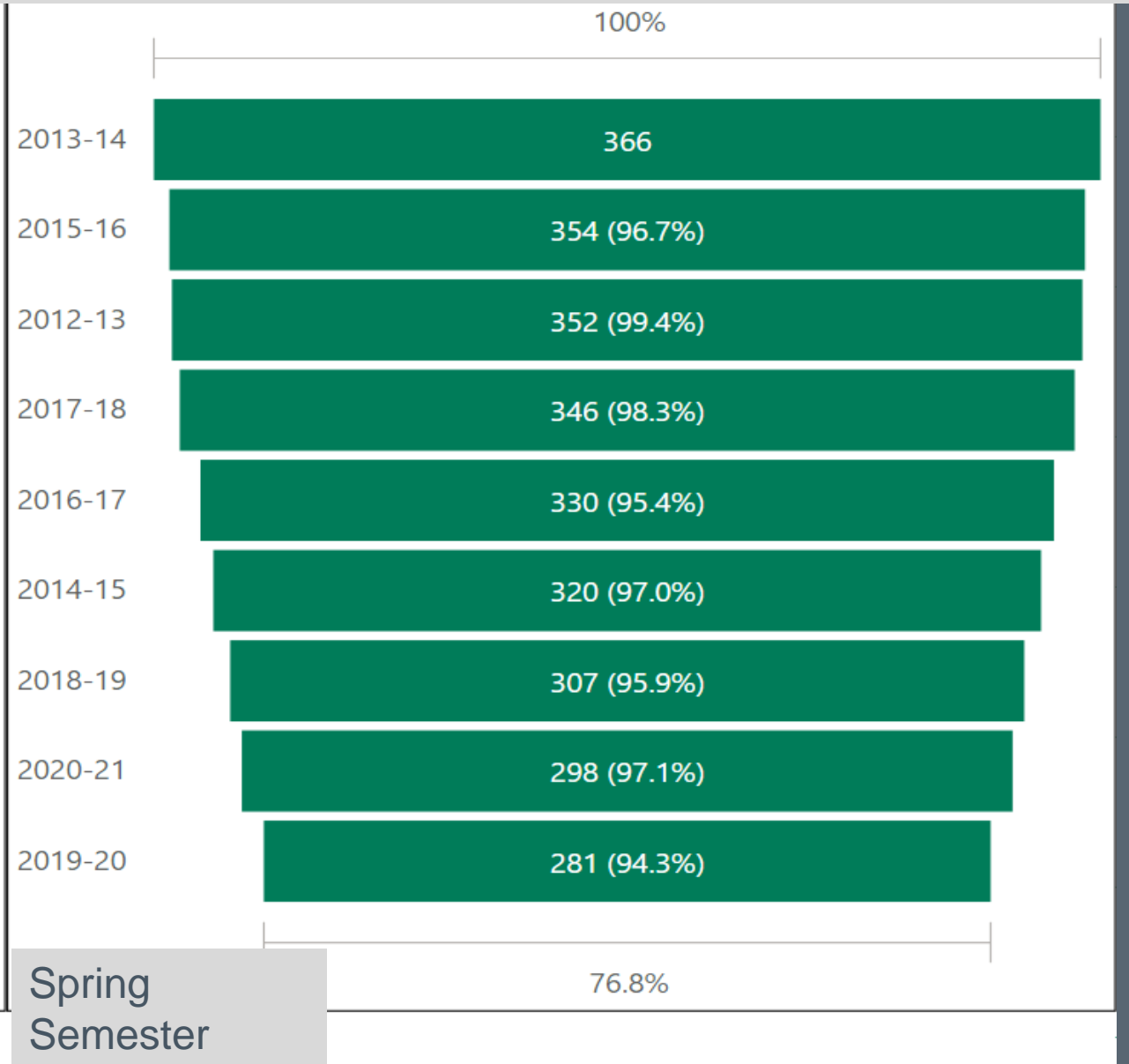
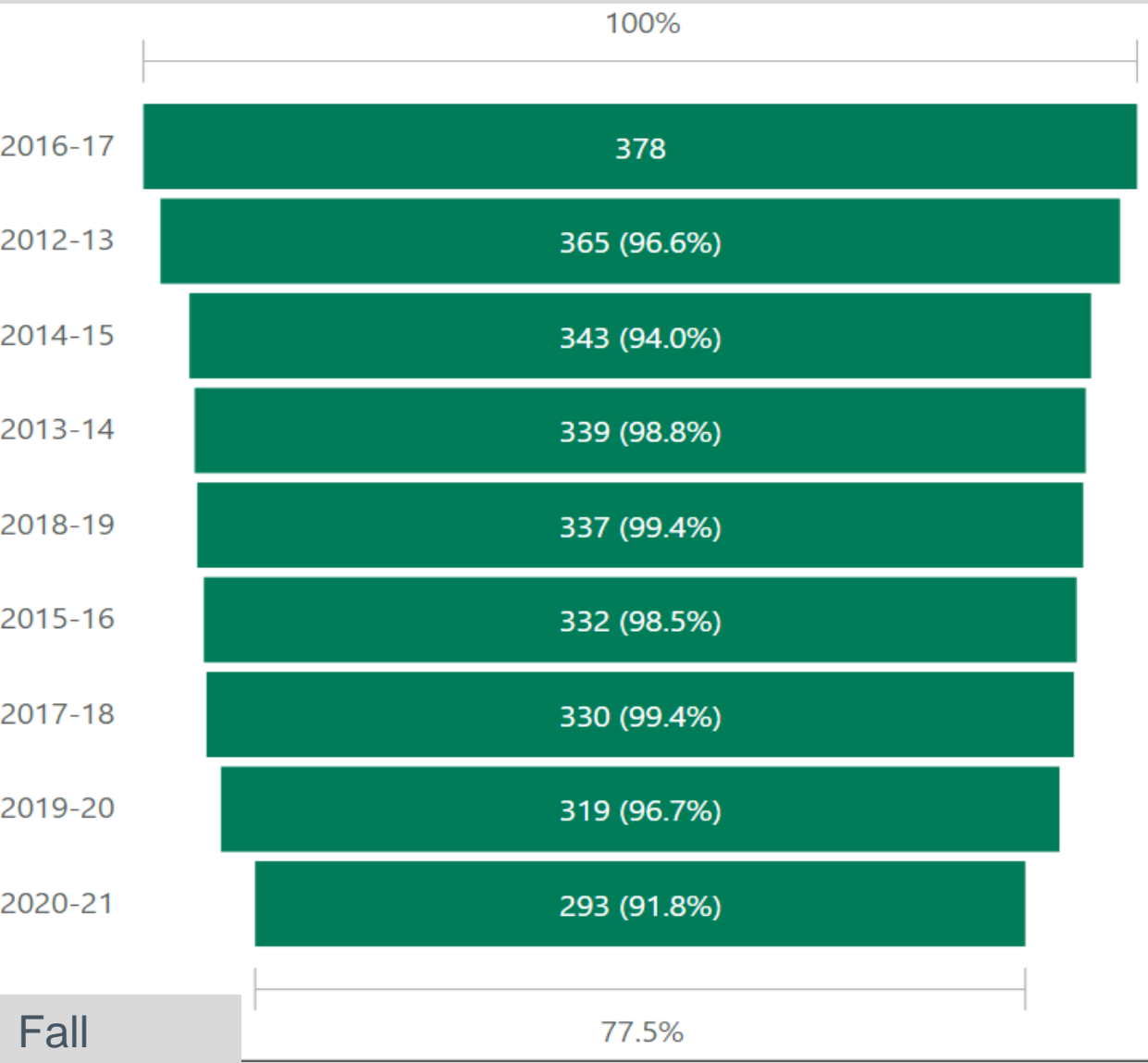
Spring Semester

Campus, refreshed on 2/17/2021, not SIRIS files' freezing data.

Only include degree/certificate-seeking students.

* Power BI report: [TC3 Enrollment Census](#)

Adult (>25) Part Time Student Enrollment (Headcount & Year Over Year %)



* DataSource: Power Campus, refreshed on 2/17/2021, not SIRIS files' freezing data.

* Only include adult degree/certificate-seeking students (>=25).

* Power BI report: [TC3 Enrollment Census](#)

TOMPKINS CORTLAND COMMUNITY COLLEGE

Human Resources Updates - Status of Open Positions

as of March 3, 2021

UNCLASSIFIED STAFF

<u>POSITION</u>	<u>DESIRED EMPLOYMENT DATE</u>	<u>ADVERTISED</u>	<u>APPLICATION DEADLINE</u>	<u>CURRENT STATUS</u>
Instructor of Criminal Justice	August 23, 2021	March 1, 2021	April 1, 2021	Accepting Applications

CLASSIFIED STAFF

<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DESIRED EMPLOYMENT DATE</u>	<u>CURRENT STATUS</u>
Administrative Assistant (1.0 FTE Permanent)	Provost Office	February 18, 2021	Hired: Vicki Pousseur (03/02/21)
Campus Peace Officer (Part-time Permanent)	Campus Police	ASAP	Reviewing Applications
Secretary (.40 FTE, 2-Year Grant Funded)	School Food Grant	ASAP	Reviewing Applications

FACULTY STUDENT ASSOCIATION

<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DESIRED EMPLOYMENT DATE</u>	<u>CURRENT STATUS</u>
Lifeguard	Athletics & Recreation	March 2021	Accepting Applications; Continuous Recruitment
Graduate Assistant	Residence Life/Student Center	March 2021	Accepting Applications; Continuous Recruitment
Substitute Teacher	Childcare	March 2021	Accepting Applications; Continuous Recruitment
Director of Residence Life	Residence Life	May 2021	Accepting Applications

BISTRO

<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DESIRED EMPLOYMENT DATE</u>	<u>CURRENT STATUS</u>
Banquet Server	TC3 Bistro	March 2021	Accepting Applications
Banquet Bartender	TC3 Bistro	March 2021	Accepting Applications
Banquet Supervisor	TC3 Bistro	March 2021	Accepting Applications
Bartender	TC3 Bistro	March 2021	Accepting Applications
Busser/Food Runner	TC3 Bistro	March 2021	Accepting Applications
Dishwasher	TC3 Bistro	March 2021	Accepting Applications
Line Cook	TC3 Bistro	March 2021	Accepting Applications
Server	TC3 Bistro	March 2021	Accepting Applications Hired: Lydia Churchill (2/20/21)
Host/Hostess	TC3 Bistro	March 2021	Accepting Applications

TOMPKINS CORTLAND COMMUNITY COLLEGE

Human Resources Updates
Status of Grievances
as of March 3, 2021

COMPLAINANT

SUBJECT

DISPOSITION

None.

FACULTY ASSOC.

Faculty Association Article 15 Reductions in Staff- Dismissal
On behalf of Priscilla Burke

PAA

None.

TC3 ADJUNCT ASSOC.

None.

VP of Finance & Administrations Report: March 18, 2021

2019-20 Audited Financial Statements:

The College's 2019-20 Audited Financial Draft Statements are being released this month. The College and FSA portions are complete and I am pleased to report there are no material findings and/or weaknesses. This report will be presented to the TC3 Board of Trustees by Craig Stevens, a partner at Bonadio, the College's auditing firm. We do not wish to await the final report as we believe the BOTs and public will benefit from learning about the College's position as we begin our business planning for 2021-22.

February Preliminary Close (% of Yearly Budget Recognized/Expended):

Revenues as a % of budget is 65.2% compared to prior year's (PY) 69.8%. While a small total variance, the Local Sponsor prepayments and Appropriated Fund Balance disguise the real losses within tuition. Student Tuition Revenue is \$1.7M behind prior year and as a % of budget is 79.6%, compared to prior year of 97.9%. This amount reported ignores the estimated \$1.1M losses in enrollment revenues incurred in fall as those losses were budgeted for and were offset partially by the \$1.0M fund balance drawdown.

Expenses are favorable to budget by \$2.6M as compared to PY. They are attributable to three areas: 1) Temporary natural savings associated with being predominately remote (e.g., less need for student workers, printing, and travel), 2) Temporary reductions by suspending position backfills, minimizing of overtime, reducing the number of classes, and the waiving of the December Health Care Consortium payment, and 3) Purposeful delay in payments to conserve cash (e.g., Solar Payments, Insurance). It should be noted that many of these expenses savings are a onetime savings this year (e.g., Health Care Consortium) or will not continue once we resume face-to-face instruction.

Multi-year Assessment

Further analysis on the types of enrollment losses raise financial concern as 100% of the enrollment losses are in the more lucrative core base of students and within these, approximately 50% reside outside of the College's sponsor counties. However, with funding from the federal government and possible restoration of the State Base Aid, the College expects to balance its budget over the next two years while assessing and redistributing resources to those areas that will restore enrollments in those markets that will also restore revenues to pre-COVID levels. However, financial prudence must be exercised as long as we are using these incremental funds. Financial stability will become reestablished once: 1) enrollments support and balance the operating budget, 2) the fund balance is restored to a fiscally responsible level, 3) capital funds are secured to support the Master Plan and 4) the financial resources and organizational structure are in place to fulfill our Strategic Plans. Through our new planning process we expect to outline a plan that will enable us to meet all our challenges.

In an effort to help bridge the losses in revenue and incremental COVID related costs, the federal government has provided three sources of institutional funding under the following three acts: Coronavirus Aid, Relief and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, and the American Rescue Plan (ARP) Act. Through the CARES Act, the College was authorized to spend \$922,589 beginning in May 2020 but restricted for incremental COVID related expenses. The College spent these funds for personal protective equipment (PPE), other health related expenses, COVID testing, student remote access and automation software, classroom technology, wages to convert face-to-face classes to remote learning, and reimbursement for unused rental facilities during closures. Of the \$922,589 authorized, \$646,882 was utilized in 2019-20 and the remaining \$275,707K was used in the first half of fiscal 2020-21.

The CRRSA Act was passed in December 2020 and the U.S. Department of Education authorized the College to begin drawing down the approved \$3,292,934 of funds on June 9th, 2021. The College has two years to utilize these funds and the grant allows for use of these funds to offset the College's loss of revenues. The College is expected to receive guidance from SUNY on the methodology that the College will employ to begin to use these funds.

ARP was passed on March 10th, 2021 and the College is expected to be appropriated \$3,801,832. There has been no guidance yet on how these funds may be used or over what timeframe.

Lastly, SUNY has provided guidance that if the State were to receive \$6 billion in unrestricted funds from the ARP Act that the 20% State appropriation withheld in July 2020, or \$514K, would be paid to the College. In addition, it is anticipated that the 20% being withheld in 2020-21 will be reduced to a 5% withhold. This would provide the College with an additional \$1,416,000 when paid. In addition, due to the formulaic change in calculating State Base Aid in 2020-21 due to the shortened budget cycle and exclusion of the 98% FTE floor, the College's Base Aid was reduced by \$450,000 before the 20% withholds.

In summary, the College is cautiously optimistic that it will have funds to cover the loss of enrollment for the next two years. However, the College must now redirect its attention from COVID and temporary expense reduction to new sustained enrollment generation. Unlike prior years when initiatives would be identified and budgets created to incrementally improve results, the College must adopt a rather aggressive reassessment of its business processes and structure to ensure continuity and longevity once the federal funding runs out.

TOMPKINS CORTLAND COMMUNITY COLLEGE
 PRELIMINARY APPROPRIATIONS 2020-2021
 FINANCIAL REPORT FOR PERIOD ENDING Sunday, February 28, 2021

	Modified Budget 2020-21	Expend to Date 2020-21	Unexpend Balance 2020-21	% Expended 2020-21	Total Exp PY 2019-20	YTD Exp PY to Date 2019-20	PY % Expended 2019-20	Fav Var (Unfav Var) to PY	% Variance to PY
Forecasted Dept. Appropriations									
Personal Services	16,591,937	8,495,504	(8,096,433)	51.2%	16,713,194	8,973,545	53.7%	478,042	2.9%
Equipment	48,480	2,231	(44,164)	4.6%	110,487	76,846	69.6%	74,615	67.5%
Contractual Expenses	4,741,842	2,079,635	(2,662,207)	43.9%	4,590,741	2,725,540	59.4%	645,906	14.1%
Employee Benefits	8,696,941	3,814,892	(4,882,049)	43.9%	8,647,339	4,445,306	51.4%	630,414	7.3%
Total Forecasted Departmental Appropriations¹	30,079,200	14,392,261	(15,684,854)	47.8%	30,061,761	16,221,238	54.0%	1,828,977	11.3%
Scholarships & Awards									
Student Services		931	931	0.0%	120,938	181,508	150.1%	180,577	99.5%
Academic Support	3,694,156	2,770,769	(923,387)	75.0%	3,133,500	2,826,875	90.2%	56,106	2.0%
Total Scholarships & Awards	3,694,156	2,771,700	(922,456)	75.0%	3,254,438	3,008,383	92.4%	236,683	7.9%
Total Forecasted Appropriations²	33,773,356	17,163,961	(16,607,310)	50.8%	33,316,199	19,229,620	57.7%	2,065,660	10.7%
Adjustments to Approved Budget									
Personal Services	232,463		(232,463)	0.0%			0.0%	0	0.0%
Equipment									
Contractual Expenses	567,902		(567,902)	0.0%			0.0%	0	0.0%
Employee Benefits	(50,000)		50,000	0.0%			0.0%	0	0.0%
Total Adjustments to Approved Budget³ Favorable (Unfav)	750,365	0	(750,365)	0.0%	0	0	0.0%	0	0.0%
Personnel									
Personnel	16,824,400	8,495,504	(8,328,896)	50.5%	16,713,194	8,973,545	53.7%	478,042	2.9%
Equipment	48,480	2,231	(44,164)	4.6%	110,487	76,846	69.6%	74,615	67.5%
Contractual	5,309,744	2,079,635	(3,230,109)	39.2%	4,590,741	2,725,540	59.4%	645,906	14.1%
Scholarship & Awards Offset	3,694,156	2,771,700	(922,456)	75.0%	3,254,438	3,008,383	92.4%	236,683	7.3%
Fringe Benefit	8,646,941	3,814,892	(4,832,049)	44.1%	8,647,339	4,445,306	51.4%	630,414	7.3%
Total Approved Budget Appropriations⁴	34,523,721	17,163,961	(17,357,675)	49.7%	33,316,199	19,229,620	57.7%	2,065,660	10.7%

Explanation of Sub-Totals and Totals:

- Total Forecasted Departmental Appropriations:* Enables an analysis of departmental operating costs.
- Total Forecasted Appropriations:* Forecasts the End-of-Year Appropriations for the College.
- Total Adjustments to Approved Budget:* Represents the forecasted adjustments to the 2020-21 Appropriations Budget. If positive, less Fund Balance is required. If negative, more Fund Balance is required.
- Total Approved Budget Appropriations:* This represents the Approved Budget.

Modified Expend Unexpend % Total Exp YTD Exp PY % Fav Var %

TOMPKINS CORTLAND COMMUNITY COLLEGE
 PRELIMINARY APPROPRIATIONS 2020-2021
 FINANCIAL REPORT FOR PERIOD ENDING Sunday, February 28, 2021

	Budget 2020-21	to Date 2020-21	Balance 2020-21	Expended 2020-21	PY 2019-20	PY to Date 2019-20	Expended 2019-20	(Unfav Var) to PY	Variance to PY
Instruction									
Personal Services	7,949,457	3,989,141	(3,960,316)	50.2%	7,758,729	4,268,120	55.0%	278,979	6.5%
Equipment	725	725	0	100.0%	3,959	4,345	109.7%	3,620	83.3%
Contractual Expenses	1,604,595	624,553	(980,042)	38.9%	1,224,191	722,776	59.0%	98,223	13.6%
Employee Benefits	4,106,566	1,786,330	(2,320,236)	43.5%	3,978,978	2,100,023	52.8%	313,693	14.9%
Total Instruction	13,661,343	6,400,749	(7,260,593)	46.9%	12,965,857	7,095,265	54.7%	694,515	9.8%
Public Service									
Personal Services	168,000	92,766	(75,234)	55.2%	133,177	53,194	39.9%	(39,572)	(74.4%)
Equipment									
Contractual Expenses	6550	1,256	(5,294)	19.2%	1,944	1,390	71.5%	134	9.6%
Employee Benefits	51,175	41,217	(9,958)	80.5%	68,484	26,209	38.3%	(15,008)	-57.3%
Total Public Service	225,725	135,239	(90,486)	59.9%	203,604	80,793	39.7%	(54,446)	(67.4%)
Academic Support									
Personal Services	1,588,271	887,446	(700,825)	55.9%	1,641,684	826,880	50.4%	(60,566)	(7.3%)
Equipment			0	0.0%	16,158	29,912	185.1%	29,912	100.0%
Contractual Expenses	246,340	86,272	(160,068)	35.0%	237,264	155,789	65.7%	69,516	44.6%
Employee Benefits	838,197	391,941	(446,256)	46.8%	826,366	413,832	50.1%	21,891	5.3%
Total Academic Support	2,672,808	1,365,659	(1,307,149)	51.1%	2,721,472	1,426,412	52.4%	60,753	4.3%
Libraries									
Personal Services	414,637	235,846	(178,791)	56.9%	435,646	231,348	53.1%	(4,498)	(1.9%)
Equipment			0	0.0%	1,179	1,179	100.0%	1,179	100.0%
Contractual Expenses	194,462	90,164	(104,298)	46.4%	190,166	157,030	82.6%	66,865	42.6%
Employee Benefits	212,191	104,709	(107,482)	49.3%	211,081	114,482	54.2%	9,773	8.5%
Total Libraries	821,290	430,719	(390,571)	52.4%	838,072	504,038	60.1%	73,319	14.5%
Student Services									
Personal Services	1,879,574	1,021,075	(858,499)	54.3%	2,313,030	1,228,991	53.1%	207,916	16.9%
Equipment			0	0.0%	1,152	1,152	100.0%	1,152	100.0%
Contractual Expenses	367,934	109,831	(258,103)	29.9%	599,474	364,932	60.9%	255,101	69.9%
Employee Benefits	1,105,783	455,654	(650,129)	41.2%	1,125,349	610,539	54.3%	154,885	25.4%
Total Student Services	3,353,291	1,586,560	(1,766,731)	47.3%	4,039,005	2,205,615	54.6%	619,054	28.1%
Maintenance and Operations									
Personal Services	1,441,525	788,640	(652,885)	54.7%	1,633,822	943,446	57.7%	154,806	16.4%
Equipment	24,480		(24,480)	0.0%	23,028	17,964	78.0%	17,964	100.0%
Contractual Expenses	903,038	395,377	(507,661)	43.8%	1,003,888	525,340	52.3%	129,964	24.7%
Employee Benefits	781,458	344,532	(436,926)	44.1%	987,157	473,037	47.9%	128,505	27.2%
Total Maintenance and Operations	3,150,501	1,528,549	(1,621,952)	48.5%	3,647,896	1,959,787	53.7%	431,238	22.0%
Institutional Support									
Personal Services	1,652,591	713,091	(939,500)	43.1%	1,212,798	615,698	50.8%	(97,394)	(15.8%)
Equipment	2,085		(2,085)	0.0%			0.0%	0	0.0%
Contractual Expenses	439,963	135,376	(304,587)	30.8%	418,224	223,423	53.4%	88,047	39.4%
Employee Benefits	805,637	352,573	(453,064)	43.8%	623,656	305,855	49.0%	(46,718)	(15.3%)
Total Institutional Support	2,900,276	1,201,040	(1,699,236)	41.4%	2,254,678	1,144,976	50.8%	(56,064)	(4.9%)
General Institutional Services									
Personal Services	1,497,882	767,498	(730,384)	51.2%	1,584,307	805,869	50.9%	38,371	4.8%
Equipment	21,190	1,506	(19,684)	7.1%	65,011	22,294	34.3%	20,788	93.2%
Contractual Expenses	978,960	636,805	(342,155)	65.0%	915,591	574,860	62.8%	(61,945)	(10.8%)
Employee Benefits	795,934	337,936	(457,998)	42.5%	826,267	401,329	48.6%	63,393	15.8%
Total General Institutional Services	3,293,966	1,743,745	(1,550,221)	52.9%	3,391,176	1,804,352	53.2%	60,607	3.4%
Total Forecasted Departmental Appropriations¹	30,079,200	14,392,261	(15,686,939)	47.8%	30,061,761	16,221,238	54.0%	1,828,977	6.1%

TOMPKINS CORTLAND COMMUNITY COLLEGE
 PRELIMINARY APPROPRIATIONS 2020-2021
 FINANCIAL REPORT FOR PERIOD ENDING Sunday, February 28, 2021

	2020-21 Mod Budget	2020-21 Actual	2020-21 Uexpended Balance	2020-21 % Unexpended	2019-20 Total Exp PY	2019-20 PY to Date	2019-20 PY % Expended	Variance CY to PY Fav(Unfav)	% Variance CY to PY Fav(Unfav)
Retirement Incentive Costs	183,095	134,100	(48,995)	73.2%	401,467	467,573	116.5%	333,474	71.3%
HRA Retiree Benefits		58,525	58,525	0.0%	101,940	70,389	69.0%	11,864	16.9%
State Employee's Retirement	980,000	497,082	(482,918)	50.7%	2,313,603	546,171	23.6%	49,089	9.0%
State Teacher's Retirement	280,000	81,332	(198,668)	29.0%	388,093	97,687	25.2%	16,355	16.7%
Optional Retirement Fund	920,000	431,315	(488,685)	46.9%	882,011	445,942	50.6%	14,627	3.3%
Social Security	1,318,524	600,495	(718,029)	45.5%	1,301,322	694,043	53.3%	93,548	13.5%
Worker's Compensation	136,000	53,765	(82,235)	39.5%	103,137	79,223	76.8%	25,457	32.1%
Executive Benefits	25,000	30,758	5,758	123.0%	37,674	30,856	81.9%	98	0.3%
Disability Insurance	11,500	4,619	(6,881)	40.2%	9,680	4,928	50.9%	310	6.3%
Hospital and Medical Insurance	2,987,697	1,186,494	(1,801,203)	39.7%	2,838,714	1,448,459	51.0%	261,965	18.1%
Post Retirement Health Insurance	1,576,625	600,000	(976,625)	38.1%	1,396,437	730,000	52.3%	130,000	17.8%
Employee Tuition Benefits	108,500	84,290	(24,210)	77.7%	122,098	112,710	92.3%	28,420	25.2%
Life Insurance	10,000	2,009	(7,991)	20.1%	8,367	4,134	49.4%	2,125	51.4%
Vacation Benefits	120,000	50,000	(70,000)	41.7%	292,436	30,000	10.3%	(20,000)	(66.7%)
Miscellaneous		125	125	0.0%	4,150	3,725	89.8%	3,600	96.6%
Unemployment Insurance	40,000	15,000	(25,000)	37.5%	18,866	15,338	81.3%	338	2.2%
Total Employee Benefits	8,696,941	3,829,909	(4,867,032)	44.0%	10,219,996	4,781,180	46.8%	951,271	19.9%

TOMPKINS CORTLAND COMMUNITY COLLEGE
 PRELIMINARY APPROPRIATIONS 2020-2021
 FINANCIAL REPORT FOR PERIOD ENDING Sunday, February 28, 2021

	Modified Budget 2020-21	Revenues to Date 2020-21	Unrealized Balance 2020-21	% Realized 2020-21	Total Rev PY 2019-20	YTD Rev PY 2019-20	PY % Realized 2019-20	Fav Var (Unfav Var) to PY	% Variance to PY
Tuition									
Fall & Spring	11,408,279	9,625,155	1,783,124	84.4%	11,225,604	11,263,954	100.3%	(1,638,800)	-14.5%
Winter	264,680	204,000	60,680	77.1%	130,570	133,570	102.3%	70,430	52.7%
Summer	924,819	(1,645)	926,464	-0.2%	582,038		0.0%	(1,645)	0.0%
Nonresident Tuition	893,947	911,803	(17,856)	102.0%	605,886	896,248	147.9%	15,555	1.7%
Student Fee Revenue	1,177,727	938,012	239,715	79.6%	1,078,264	1,040,954	96.5%	(102,942)	-9.9%
Total Tuition	14,669,452	11,677,324	2,992,128	79.6%	13,622,362	13,334,726	97.9%	(1,657,402)	-12.4%
Government Appropriations									
New York State	8,045,648	4,089,513	3,956,135	50.8%	9,906,511	5,210,208	52.6%	(1,120,695)	-21.5%
Local Sponsors	4,882,882	3,979,549	903,333	81.5%	4,882,882	2,441,441	50.0%	1,538,108	63.0%
Appropriated Cash Surplus	1,011,667	1,011,667	0	100.0%	500,000	500,000	100.0%	511,667	102.3%
Charges to Other Counties	5,325,272	1,558,348	3,766,924	29.3%	4,686,054	1,967,877	42.0%	(409,529)	-20.8%
Board Designated Reserves			0	0.0%	61,872	61,872	100.0%	(61,872)	-100.0%
Total Govt Appropriations	19,265,469	10,639,077	8,626,392	55.2%	20,037,319	10,181,398	50.8%	457,679	4.5%
Other Revenues									
Service Fees	98,800	43,354	55,446	43.9%	133,317	81,997	61.5%	(38,643)	-47.1%
Interest Earnings	4,000	2,979	1,021	74.5%	4,766	2,140	44.9%	839	39.2%
Rental of Real Property	27,000	900	26,100	3.3%	19,214	20,614	107.3%	(19,714)	-95.6%
Contract Courses	97,000	56,223	40,777	58.0%	31,852	58,019	182.2%	(1,796)	-3.1%
Noncredit Tuition	143,000	28,007	114,993	19.6%	113,103	82,634	73.1%	(54,628)	-66.1%
Grant Offsets	165,000	41,010	123,990	24.9%	185,218	66,464	35.9%	(25,454)	-38.3%
Unclassified Revenues	54,000	21,297	32,703	39.4%	192,485	152,882	79.4%	(131,585)	-86.1%
Total Other Revenues	588,800	193,770	395,030	32.9%	679,955	464,751	68.4%	(270,981)	-58.3%
TOTAL REVENUES	34,523,721	22,510,171	12,013,550	65.2%	34,339,636	23,980,874	69.8%	(1,470,703)	-6.1%
Student Revenue	13,775,505	10,765,522	3,009,983	78.1%	13,016,476	12,438,478	95.6%	(1,672,957)	-13.4%
State Revenue	8,045,648	4,089,513	3,956,135	50.8%	9,906,511	5,210,208	52.6%	(1,120,695)	-21.5%
Local Revenue	11,690,901	6,643,470	5,047,431	56.8%	10,854,776	5,770,316	53.2%	873,154	15.1%
Use of Fund Balance	1,011,667	1,011,667	0	100.0%	561,872	561,872	100.0%	449,795	80.1%

Appointment of Personnel
Wednesday, March 3, 2021
Presented to the Board of Trustees

Employee	Department	Title/Rank	Salary	Employment Dates
January 2019				
Sidle, Jason	Spring 2019 - was paid 3 credits for CULI270 - should have been 4.5	Adjunct	\$1,365.00	1/18/2019
January 2020				
Sidle, Jason	Spring 2020 - was paid 3 credits for CULI270 - should have been 4.5	Adjunct	\$1,455.00	1/17/2020
January 2021				
Ahmed, Ahmed	Teach per-student class compensated at independent study rate (CHEM228-4 students)	Adjunct	\$2,400.00	1/27/2021 To 5/14/2021
Archer, Pamela	CollegeNow Concurrent Enrollment Faculty Liaison Duties	Adjunct	\$1,689.75	1/27/2021 To 5/21/2021
Archer, Pamela	CAPS111 BL1CAPS121 BL3CAPS121 BL2CAPS121 BL1CAPS111 BL3CAPS111 BL2	Adjunct	\$7,842.24	1/27/2021 To 5/14/2021
Aspinwall, Breck	BIOL100 BL1BIOL100 M01BIOL100 BL2	Adjunct	\$10,972.50	1/27/2021 To 5/14/2021
Buchanan, Patricia	ENGL101 CE66ENGL201 M07	Adjunct	\$7,200.00	1/27/2021 To 5/14/2021
Carr, Kyle	COMM111 ME50COMM265 M01COMM145 ME50COMM112 ME50	Adjunct	\$5,641.20	1/27/2021 To 5/14/2021
Carr, Kyle	Provide coverage for Communications Cage/Tutoring to COMM students	Adjunct	\$4,114.80	1/27/2021 To 5/14/2021
Christofferson, Martin	CAPS111 M03CAPS131 M02CAPS131 HY1CAPS131 BL1CAPS121 M02	Adjunct	\$7,002.00	1/27/2021 To 5/14/2021
Cicciarelli, Richard	BIOL101 M01BIOL101 M04BIOL101 M03BIOL101 M02	Adjunct	\$8,360.00	1/27/2021 To 5/14/2021
Cornish, Erin	CollegeNow Concurrent Enrollment Faculty Liaison Duties	Adjunct	\$1,689.75	1/27/2021 To 5/21/2021
Donohue, Kathryn	ENGL098 EL01ENGL275 M01ENGL101 ME50ENGL100 M01ENGL100 EL01	Adjunct	\$10,450.00	1/27/2021 To 5/14/2021
Eckert, Regina	CollegeNow Concurrent Enrollment Faculty Liaison Duties	Adjunct	\$1,689.75	1/27/2021 To 5/21/2021
Evans, Christine	CollegeNow Concurrent Enrollment Faculty Liaison Duties	Adjunct	\$2,253.00	1/27/2021 To 5/21/2021
Falk, Laura	Teach per-student class compensated at independent study rate (WINE130 and WINE213-1 student)	Adjunct	\$1,200.00	1/27/2021 To 5/14/2021
Farah, Fred	CollegeNow Concurrent Enrollment Faculty Liaison Duties	Adjunct	\$2,816.25	1/27/2021 To 5/21/2021
Galezo, David	CollegeNow Concurrent Enrollment Faculty Liaison Duties	Adjunct	\$563.25	1/27/2021 To 5/21/2021
Galezo, David	Teach per-student class compensated at independent study rate (PHIL201-1 student)	Adjunct	\$600.00	1/27/2021 To 5/14/2021
Grossman, Rick	CollegeNow Concurrent Enrollment Faculty Liaison Duties	Adjunct	\$1,126.50	1/27/2021 To 5/21/2021
Ha, Lien	CollegeNow Concurrent Enrollment Faculty Liaison Duties	Adjunct	\$1,126.50	1/27/2021 To 5/21/2021
Hollenbeck, Charles	ENGL100 BL4ENGL101 M05	Adjunct	\$6,270.00	1/27/2021 To 5/14/2021
Kalabanka, Hannah	Para-Professional Teaching Assistant (CULI)	Adjunct	\$7,566.00	1/27/2021 To 5/14/2021
Kidder, Jennifer	CollegeNow Concurrent Enrollment Faculty Liaison Duties	Adjunct	\$563.25	1/27/2021 To 5/21/2021
Kobre, Michael	BIOL114 BL1BIOL131 ME50BIOL114 BL3	Adjunct	\$13,500.00	1/27/2021 To 5/14/2021
Kobre, Michael	CollegeNow Concurrent Enrollment Faculty Liaison Duties	Adjunct	\$70.41	1/27/2021 To 5/21/2021
McLane, Todd	Teach per-student class compensated at independent study rate (ENVS285-2 students)	Adjunct	\$1,200.00	1/27/2021 To 5/14/2021
Mucaria, Maria	CollegeNow Concurrent Enrollment Faculty Liaison Duties	Adjunct	\$1,689.75	1/27/2021 To 5/21/2021
Need, Barbara	CollegeNow Concurrent Enrollment Faculty Liaison Duties	Adjunct	\$2,253.00	1/27/2021 To 5/21/2021
Okaru, Alfie	CollegeNow Concurrent Enrollment Faculty Liaison Duties	Adjunct	\$563.25	1/27/2021 To 5/21/2021
Sabol, Zenta	CollegeNow Concurrent Enrollment Faculty Liaison Duties	Adjunct	\$225.30	1/27/2021 To 5/21/2021
Sewell, Patrick	President of Adjunct Faculty Association duties	Adjunct	\$2,400.00	1/27/2021 To 5/17/2021
Sewell, Patrick	CollegeNow Concurrent Enrollment Faculty Liaison Duties	Adjunct	\$563.25	1/27/2021 To 5/21/2021
Tambascio, Theresa	ENGL098 EL04ENGL100 M11ENGL100 M04ENGL100 EL04	Adjunct	\$9,405.00	1/27/2021 To 5/14/2021
Whitecraft, Michele	CollegeNow Concurrent Enrollment Faculty Liaison Duties	Adjunct	\$1,042.01	1/27/2021 To 5/21/2021

Employee	Department	Title/Rank	Salary	Employment Dates
Whitcraft, Michele	CTC Adjunct Service Coordinator	Adjunct	\$3,600.00	1/27/2021 To 5/17/2021
Williams, Diane	BIOL101 M01BIOL101 M04	Adjunct	\$4,800.00	1/27/2021 To 5/14/2021
Yavits, Robert	CAPS152 BL1CAPS152 BL2	Adjunct	\$2,800.80	1/27/2021 To 5/14/2021
Young, Tammi	CollegeNow Concurrent Enrollment Faculty Liaison Duties	Adjunct	\$2,253.00	1/27/2021 To 5/21/2021
Young, Tammi	BIOL232 M01RECR285 BL1RECR232 M01RECR112 M01FITN170 M01	Adjunct	\$9,927.50	1/27/2021 To 5/14/2021

February

Haverlock, Braden	Para-Professional Tutor	Adjunct	\$2,716.00	2/8/2021 To 5/14/2021
McDaniel, Michael	FITN130 M14FITN230 M25FITN230 M24FITN130 M16	Adjunct	\$3,600.00	2/17/2021 To 5/14/2021
McMullin, Zachary	FITN130 M15FITN230 M25	Adjunct	\$1,470.00	2/17/2021 To 5/14/2021
Rice, Robert	FITN130 M17FITN230 M27	Adjunct	\$1,567.50	2/17/2021 To 5/14/2021
Stevenson, David	FITN130 M12FITN230 M22	Adjunct	\$1,680.00	2/17/2021 To 5/14/2021
Wolff, Sarah	ENGL098 EL51ENGL100 ME51ENGL100 EL51	Adjunct	\$6,720.00	2/17/2021 To 5/14/2021
Donohue, Kathryn	Strong Start to Finish Developmental Education professional development	Adjunct	\$50.00	2/19/2021
Tambascio, Theresa	Strong Start to Finish Developmental Education professional development	Adjunct	\$50.00	2/19/2021
Weed, Steve	Strong Start to Finish Developmental Education professional development	Adjunct	\$50.00	2/19/2021
Rice, Douglas	ENGL102/OCM BOCES	Adjunct	\$5,880.00	2/22/2021 To 6/25/2021
Cornelius, Kathy	Provide supervision to NURS225-M35 students while administering medications	Adjunct	\$1,577.40	2/23/2021 To 5/14/2021

March

Pousseur, Vicki	Associate Provost Office	Administrative Assistant	\$54,099.00 *	3/2/2021
Burns, Frank	HRMG107 HY1	Adjunct	\$980.00	3/8/2021 To 4/11/2021
Cutter, Elizabeth	MATH090 ME50	Adjunct	\$3,920.00	3/8/2021 To 5/14/2021
Eckert, Regina	HSTY102 M02HSTY201 BL2	Adjunct	\$6,270.00	3/8/2021 To 5/14/2021
Feberwee, Bart	PHIL101 M01	Adjunct	\$2,760.00	3/8/2021 To 5/14/2021
Fussner-Kelly, Shirley	MATH095 ME50	Adjunct	\$4,180.00	3/8/2021 To 5/14/2021
Kaminski, Adrian	ASTR101 BL3	Adjunct	\$2,940.00	3/8/2021 To 5/14/2021
Kyle, John	CAPS121 M03CAPS133 BL1CAPS131 BL3CAPS131 BL2CAPS123 BL1	Adjunct	\$7,002.00	3/8/2021 To 5/14/2021
Lewis, Justine	SOCI101 ME50	Adjunct	\$2,940.00	3/8/2021 To 5/14/2021
Montgomery, Ashley	ENGL102 BL3	Adjunct	\$2,760.00	3/8/2021 To 5/14/2021
Pittsley, Jaclyn	ENGL101 M17	Adjunct	\$3,360.00	3/8/2021 To 5/14/2021
Ritz Deutch, Ute	ANTH202 M03	Adjunct	\$3,600.00	3/8/2021 To 5/14/2021
Roe, Bernadette	ENGL102 BL4	Adjunct	\$2,940.00	3/8/2021 To 5/14/2021
Searing, Robert	HSTY202 ME50	Adjunct	\$2,760.00	3/8/2021 To 5/14/2021
Sloan, Cindy	SOCI101 BL3SOCI101 BL4	Adjunct	\$7,200.00	3/8/2021 To 5/14/2021
Wee, Chia	HUMS128 BL2	Adjunct	\$2,940.00	3/8/2021 To 5/14/2021
Wheaton, Justin	ENGL101 BL6ENGL215 BL1	Adjunct	\$5,520.00	3/8/2021 To 5/14/2021

TOMPKINS CORTLAND COMMUNITY COLLEGE

Presented to the Board of Trustee

March 18, 2021

Resignations/Retirements/Separations

<u>NAME</u>	<u>EFFECTIVE</u>	<u>REASON</u>
Marlo Colletto	03/19/21	Resignation

FACULTY STUDENT ASSOCIATION

None.

BISTRO

None.

Retrenchment

<u>NAME</u>	<u>UNION</u>	<u>NOTICE GIVEN</u>	<u>EFFECTIVE DATE</u>
Marie Busby	CSEA	11/12/20	01/12/21
Jada Mister	PAA	11/10/20	04/30/21
<u>Note:</u> Extension Offered		01/27/21	08/31/21
Paul Brenner	PAA	11/10/20	09/10/21
Bryan Chambala	PAA	11/10/20	09/10/21
Jennica Petrella-Baum	PAA	11/10/20	09/10/21
Peter Voorhees	PAA	11/10/20	09/10/21
Eric Jenes	Faculty Association	11/09/20	08/31/22

NOTE: Retrenchment notifications may be rescinded.

Provost Report March 2021

Academic Plan: I have attached to this report the Academic Plan for 2020-21. The Plan has been reviewed by Academic Council, President's Cabinet, and by the full campus. We most recently held a session about it during Mid-Winter day, and the link for that session [can be found here.](#) This is an important document. We created it in the 19-20 academic year to give us a roadmap for what we needed to do to meet the needs of our community and increase enrollment, keep our focus on Guided Pathways to retain students at a higher rate, and maintain effective assessment standards. This past semester we reviewed our progress from 19-20 and we mapped out what work we want to accomplish in the current 20-21 academic year. Our plan is to review the 20-21 plan this summer and have a 21-22 Plan in place for September. We were behind schedule this year due to the pandemic.

2020-2021 Academic Plan

Overview:

The Academic Plan has three main points, which are then broken down into increasingly more specific items. The goals of having an academic plan include the following:

- To build on the academic strengths of the College, especially our ability to work with a broad variety of students through excellent teaching and student engagement.
- To ensure transparency in academic planning.
- To allow for individual staff/faculty to see how the work they do fits within the plan, and to allow them to focus on key points relevant to their work (without losing sight of the entire plan).
- To help make and contextualize data informed decisions.
- To align the Academic Plan with the larger Strategic Plan and with other existing or forthcoming parallel plans (either existing or forthcoming) on campus (Diversity Plan, Enrollment Management Plan, Technology Plan, Campus Master Plan, Marketing Plan, Guided Pathways, Business Plan, etc)

Assessment of Plan:

- Each year the Provost's Office will solicit help from the Faculty and appropriate constituent groups/committees on campus to assess the Academic Plan. The process of assessment will include the following: updates/results in each area of the plan; an overall assessment of each area of the plan (through a heat-map system that remains to be finalized); a review of any area of the plan that needs to be revised.
- A plan will be created for each academic year that shows results from the previous year and work to accomplish in the coming year.

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4. More clearly connect concurrent enrollment to College's enrollment management strategies

[B\) Develop and maintain programming to attract more students](#)

1. Adopt and offer appropriate Micro-Credentials
2. Adopt and offer appropriate non-credit to credit pathways
3. Offer classes (credit and non-credit) in varied formats (e.g. HyFlex; accelerated, non-credit remedial, OER) and locations, especially to attract non-traditional students, decrease time to graduation, and reduce costs for students.
4. Increase and organize/coordinate applied learning opportunities
5. Increase programming that fits needs of employers and the community, including review of advisory board practices
6. Develop and increase grant opportunities, especially to develop and maintain programming for students.

II: Retain Students at a Higher Rate and Increase Completion

A) Implement Guided Pathways through the four pillars

1. Help clarify the path
2. Help Students Enter the path
3. Help students stay on the path
4. Ensure teaching and learning effectiveness

B) Recruit, hire, and retain high quality faculty and staff

1. Identify appropriate areas and hire faculty/staff to grow programs
2. Review methods for integrating all full and part-time faculty and staff within major policy initiatives

III: Maintain Effective Assessment Measures

A) Establish an ongoing and active system to assess academic work

1. Establish assessment measures that Align Student Learning Outcomes (SLO) with Programmatic Learning Outcomes (PLOS) and Institutional Learning Outcomes (ILOS)
2. Align SUNY General Education Assessment with SLOs, PLOs, and ILOs
3. Ensure that assessment is used to continually improve teaching and learning
4. Update curriculum maps
5. Review course outlines and master course syllabi
6. Establish clear assessment of program strengths and vulnerabilities and tie to marketing and budget
7. Make appropriate institutional data available to campus community and utilize for

planning
8. Maintain Middle States accreditation guidelines

I: Increase Enrollment

A) Strengthen ties with partner academic institutions

1. Develop, catalog, and update 2+2 and articulation agreements

2019-2020 Results:

- New agreements signed with SUNY Upstate and Cornell; Some conversation with Wells about enhancing pathways

2020-2021 Work to Accomplish

- Cataloging of agreements and advertising of agreements on website
- Review LSAMP Agreement Progress
- Review current agreements with Department Chairs, Academic Records, and Transfer Services.

2. Develop deferred acceptance agreements

2019-2020 Results:

- Preliminary meetings have taken place with Cornell, Ithaca College, and Cortland

2020-2021 Work to Accomplish

- Follow-up on the meetings and establish agreements

3. Revise and Review Global Initiatives Department and more clearly connect Global enrollment to College's enrollment management strategies

2019-2020 Results:

- Implemented new Global Initiatives department structure based on strategic planning process, including the creation of two new positions (Global

Director and Global Coordinator) and the hire and training of one new employee.

- Established Key Performance Indicators to maintain budget efficiency
- Increased collaboration with campus stakeholders with the goal of better integrating services in support of international students and initiatives

2020-2021 Work to Accomplish:

- Review Global Director Position Search
- Revitalize Office Operations (including website review, articulation agreements, Disney, and study abroad office functions)
- Revamp marketing materials and recruitment strategies
- Increase campus internationalization

4. More clearly connect concurrent enrollment to College's enrollment management strategies

2019-2020 Results:

- CollegeNow students represented 1385.25 FTEs in 2019-20
- Students with Prior CollegeNow credits increased to 31% as total of Core Enrollment. This is an increase from 11.2% in 2012-2013.

2020-2021 Work to Accomplish

- Ensure that bus tour information, campus visits, career days, and events for high school principals and district superintendent are coordinated between admissions and CollegeNow and BIZ.
- Ensure that admissions is coordinating with CollegeNOW to increase CollegeNow sessions during Open House and to perform targeted outreach
- Create CollegeNOW START events.
- Ensure that Admissions and CollegeNow are collaborating on inquiry communications.

B) Develop and maintain programming to attract more students

1 Adopt and offer appropriate Micro-Credentials

2019-2020 Results:

- Created four new micro-credentials: Residential Aide; Risk Management; Early Childhood Assistant; and Chemical Dependency Counselor Assistant. The College now has six Micro-Credentials in total.

2020-2021 Work to Accomplish

- Continued development of micro-credentials is needed, including in the following areas: ESL, Health Care, Civil Engineering, and Advanced Manufacturing.
- Increased promotion and training is needed to better educate our students and staff about these credentials.
- Continued collaboration with external partners
- Determine how best to track enrollments and students who take micro-credentials (matriculated vs non-matriculated, time to completion, persistence to an associate's degree)

2. Adopt and offer appropriate non-credit to credit pathways

2019-2020 Results:

- Added Non-Credit Remedial classes (which garner FTEs) to our partnership with College Initiative Upstate.

2020-2021 Work to Accomplish

- The CNA is now approved, and there might be some possible non-credit to credit pathways possible.
- Consider future opportunities in industry certifications across the curriculum.
- Advertise and explain industry relevant certifications on website, especially as they pertain to specific programs and courses.
- Review possible partnerships and articulation agreements with local partners like BOCES, Roots of Success, etc.
- Catalog and review Workforce Development and Continuing Education for prioritization and inclusion in the Academic Plan as appropriate, including aspects of Coursera and SUNY FOR ALL.

3. Offer classes (credit and non-credit) in varied formats (e.g. HyFlex; accelerated, non-credit remedial, OER) and locations, especially to attract non-traditional students, decrease time to graduation, and reduce costs for students.

2019-2020 Results:

- Created a section schedule that enabled completion of Accounting and Human Services degrees in a combination of coursework at the Cortland Extension Center and online.
- Began equipping classrooms for utilization of Lecture/Capture equipment. Began training of faculty in using Teams for Live Synchronous classes.
- Offered greater number of online classes in the summer that captured more incidental students.
- Trained faculty in live remote training

2020-2021 Work to Accomplish

- Implement and advertise new modalities for teaching, including Live Remote, Online Flex, and HyFlex
- Explore accelerated options for appropriate majors
- Update OER processes, including cataloging OER classes, chart of enrollments, savings for students, how to establish that a course is OER, and how to sustain OER development and adoption.

4. Increase and organize/coordinate applied learning opportunities

2019-2020 Results:

- Coordinator of Applied Learning Initiatives hired through a SUNY PIF grant

2020-2021 Work to Accomplish

- Act on findings from Coordinator of Applied Learning Coordinator and act on recommendations. Preliminary report expected January 2021.

5. Increase programming that fits needs of employers and the community, including review of advisory board practices

2019-2020 Results:

- Some initial momentum around this issue, and for example Human Services now has an advisory board. Also funding available from Bill and Melinda Gates, and Perkins.

2020-2021 Work to Accomplish

- We need a comprehensive list of which programs have advisory committees and which don't, and this can be coordinated with chair reports. This work might also dovetail with that of the sub-committee for program analysis rubric review committee (See Below).
- Catalog high priority career and technical programs as defined by Perkins, and AAS programs.
- Determine which proposed curricula from the Workforce Development Grant may be implemented without garnering full (or any funding). This includes a review of potential offerings in Healthcare, Civil Engineering, and Electrical Tech.

6. Develop and increase grant opportunities, especially to develop and maintain programming for students.

2019-2020 Results

The College obtained grants in the following areas:

- Student Scholarships: Mildred Faulkner Trueman Foundation; Park Foundation ALANA Scholarships; Triad Nursing Scholarships.
- Student Services: Family Empowerment Grant; Compass Care Grant with Drug and Alcohol Council
- Partnerships: Guthrie Cortland Medical Center Partnership; P-Tech (TST Boces) Houses on Dryden Campus; Park Foundation Farm to School Coordinator; Tompkins County Area Development for Disc Golf), SMART scholars grant with Groton
- Curriculum Related Grants: SUNY PIF Funds for Applied Learning; Carl D Perkins Grant; Cornell University Latin American Studies Program, Cayuga Medical Center and Nursing curriculum development grant with Kim Sharpe, Strong Start to Finish, Bill and Melinda Gates and PDP reporting. English 098/100 training grant; Carnegie Pathways for Math, SMART scholars grant with Groton
- Pending, and further work: Workforce Grant, also to keep checking for Federal Grants like Title III, V etc. We have not been keeping tracking of eligibility carefully, so we will plan on improving this.
- The College also received first stage approval for a Workforce Development Initiative: SUNY 2020 Challenge Grant for 3,120,000. However, that funding has been placed on hold

2020-2021 Work to Accomplish

- Research qualifications for larger Federal Grants (i.e. Title IV, Title V)
- Continue to pursue new grant opportunities
- Implement existing grants and ensure compliance with grant parameters

II: Retain Students at a Higher Rate and Increase Completion

A) Implement Guided Pathways through the four pillars

1. Help clarify the path

Create clear curricular pathways to employment and further education

Review Curriculum to reduce barriers

2019-2020 Results

- Eliminated all stand-alone developmental English and reading courses so all students can take ENGL 100 in their first semester of college.
- Curriculum review processes aligned with guided pathways goals were initiated in several areas.
- Pre-requisites were revised in 27 courses brought to the Curriculum Committee
- Career Events: E.g. Manufacturing Day was kicked off as an event that helped students explore career pathways. Other events included one for Health Sciences, Insurance and Banking, and Information Technology.
- Guided Pathways Steering Committee created three “Design Teams” to implement specific goals.

2020-2021 Work to Accomplish

- Applied Learning Coordinator to help with clarifying and expanding applied learning opportunities in curriculum across areas.
- Microcredentials are being stacked into programs
- Curriculum review processes aligned with guided pathways goals is continuing.
- Articulation agreements are being reviewed, and this is linked with the curriculum review that is being conducted.
- Finalize Guided Pathways Communities
- Degree Works update needs to be coordinated with the current website architecture.
- Review Career Coach Data and usage in collaboration with Career Development Faculty
- Review recommendations from Guided Pathways Design Teams

2. Help students enter the path

Clarify the transition/handoff from onboarding to first year/semester

Review placement procedures and revise as needed

Review Prior Learning Assessment practices and revise as needed.

2019-2020 Results

- Sub-Committee formed to consider a first-year experience course or first-year experience learning outcomes that can be embedded in existing courses.
- Placement procedures no longer routinely rely on placement testing, instead multiple measure including, HS GPA, specific course or exam grades, and student self-reporting are used. In addition, students with disabilities may have their initial placements reviewed.
- Preliminary data analysis was carried out to help inform the creation of the multiple measures framework.
- Better assessment of career, and strengths with individual students who are entering new programs. E.g., Career Coach, and Strengths Quest.

2020-2021 Work to Accomplish

- First-year experience sub-committee needs to continue its work and make recommendations (whether these should be college-wide vs. Guided pathways communities related content).
- Intentional messaging and communication to students to help better bridge the gap between onboarding to first year (e.g. materials for faculty on understanding the onboarding process).
- College Now students, and thinking about how to help them better enter the path in College while they are still in high school (e.g. advising, career services etc.)
- Intentional thought, and design for the transition of College Now to new College students at TC3.
- Ongoing assessment of course placements using multiple measures.
- Review Prior Learning Assessment practices and revise as needed.
- Include quantitative assessments as appropriate.

3. Help students stay on the path

Review Advising Practices (including online) and revise as needed

Review Mentoring practices (including online) and revise as needed

Review how to embed retention practices/within the curriculum

Continue to align Baker Commons and support services with Guided Pathways initiatives

Review early alert/Starfish procedures and revise as needed

2019-2020 Results

- Posted training and resource information on virtual advising resources upon shift to remote learning.
- In 19-20 BCL piloted a peer assisted learning (PAL) model in CSCI 160 and experimented a bit later in the spring semester with ENGL 049, BIOL 101, 104 and CHEM 107.
- Very successfully implemented online tutoring through Microsoft Teams in March 2020 as a result of COVID-19 and essentially became a model for the campus community of how to effectively utilize Microsoft Teams to benefit students' learning.
- Specialized tutors were integrated into programs to help student success
- Began monitoring data around the impact of tutoring on student success
- Building off the SP19 initial integration and pilot, additional features and services were added in Starfish. Increased numbers of tracking items were submitted by faculty outside of scheduled progress survey, appointment scheduling was piloted in enrollment services, and a team worked to develop the kiosk feature for tracking student traffic. A new flag was developed related to attendance after the shift to remote learning during the pandemic.
- Review possibly offering developmental courses in the Summer in appropriate teaching modalities.
- Library staff enhanced existing services to more fully support a remote learning environment, while also maintaining face-to-face services. Offerings included virtual Service and Reference Desks, integrating pro-active chat throughout the library website, providing curbside pick-up and expanded mail delivery services, and scanning portions of textbooks.
- Librarians continued to provide instructional services, using teachers' preferred mechanisms, whether Teams, Zoom, Meet, recordings, or in person. Additionally, librarians enhanced the availability of 24/7 support through videos, FAQs, DIY research tips, online research guides, and a comprehensive review and update of Library web pages.
- Librarians worked closely with at-risk students in ENGL 098/100, in particular, through curating research packets for specific assignments, making multiple class visits, offering both live and recorded instruction sessions, maintaining regular email communication with students, and generally embedding with individual sections.
- Librarians supported teachers and students, in on-campus, online and concurrent enrollment classes, in numerous ways, including:
 - Available via chat, email, phone, text, Zoom, Teams, appointments, a question submission form, and in-person (by arrangement).

- Available online for a minimum of 8 hours each weekday, with extended availability for evening appointments, as well as additional weekday and weekend hours at the end of each semester and into finals week.
- Staffed a virtual reference desk (via Zoom) and collaborated with writing tutors to host a series of virtual writing parties, and held an in-person research party prior to the spring 2020 switch to remote.
- Library staff embarked on strategic planning with a goal to better align existing strengths (student support, librarians' subject expertise and liaison responsibilities and relationships, reference and service desk functions, library materials) with changes in the academic and demographic landscape (e.g., focus on at-risk students, on student retention and Guided Pathways, OER and other textbook alternatives, new methods for content delivery).

2020-2021 Work to Accomplish

- We have researched and will introduce new and innovative tutoring services such as an essay drop-off service during the fall 2020 semester.
- Scale up PAL model as appropriate
- Reconsidering discipline specific mentoring models for residence hall students.
- Assess success of the specific mentorship cohorts. E.g., athletics,
- Review practices to support students on academic probation
- Review policies related to Registration Day
- Review training for instructors in co-requisite English courses
- Review Math pathways and developmental math course curricula
- Review Starfish Usage and Impact
- Review recommendations from Strategic Planning within Library and develop action steps

4. Ensure teaching and learning effectiveness

Review instructional evaluation/support methods and revise as needed

Review online learning and OER practices and revise as needed

Review student evaluation methods and revise as needed

Review teaching handbook and other academic policies and revise as needed

Review professional development practices and revise as needed

Review Programmatic Learning Outcomes to ensure field relevant outcomes and applied/experiential learning

Review discipline specific equipment to ensure that it is up-to-date

2019-2020 Results

- Created infrastructure to disseminate success rates to individual instructors
- Re-formed Online Learning Advisory Group (OLAG)
- Increased Chair-review of online courses in academic programs
- Designated OER review to occur through collaboration of Library and Instructional Design
- Review Sustainability plan for OER
- Increased return rate for student evaluations.
- Modified online evaluation form for CollegeNow
- Created Blackboard tool for evaluations
- Provost Office issued multiple guidance documents to help faculty and staff adjust to COVID-19 and the College's response to the pandemic; these documents updated much of the policies in the Teaching Handbook and extend beyond the response to the pandemic.
- Increased internal professional development, especially as it relates to teaching in remote modalities.
- Adjunct faculty were provided an incentive to take part in professional development, and professional development is more clearly connected to promotion.
- Chairs revised PLOs with an emphasis on program-specific outcomes

2020-2021 Work to Accomplish

- Disseminate success rates to faculty
- Review the instrument and process for instructional evaluation
- Review Charge Document and any recommendations from OLAG
- Streamline process for OER approval and OER Flagging of sections
- Submit for approval our Electronic Instructional Technology Accessibility plan
- Update the Teaching Handbook
- Review and update process for submitting waivers, incompletes, appeals for special consideration, grade appeals, student feedback, and academic dishonesty, especially to remove paper forms.
- Review LFA process as it relates to academics
- Establish list of needed discipline-specific equipment
- Review SUNY CPD program to utilize existing "points"
- Review and potentially consolidate professional development resources into a central repository/calendar
- Engage with CTC to consider ways to enhance professional development opportunities across campus

B) Recruit, hire, and retain high quality faculty and staff

1. Identify appropriate areas and hire faculty/staff to grow programs

2019-2020 Results

- Hired Coordinator of Global Partnerships & Programs (4/20) after completing a strategic restructure of this area.
- Hired FT faculty member in Nursing

2020-2021 Work to Accomplish

- Hire FT faculty member in CS/CIS/CSS
- Continue to hire and review CollegeNow liaisons and ensure appropriate oversight of programs
- Review prioritization and timeline for possible replacements of retirees

2. Review methods for integrating campus community within major policy initiatives

2019-2020 Results

- Increased use of Microsoft Forms to survey faculty and staff regarding shift to remote teaching and preparation for Fall 2020
- Instituted weekly Provosts Hour to allow for campus to ask questions, share concerns, and highlight successes. (and for appropriate sharing of pets!)

2020-2021 Work to Accomplish

- Continued use of Forms to survey faculty and staff about initiatives
- Continued use of Provost Posts to keep campus informed about key developments in the office.
- Continued use of Provosts Hour to ask questions, share concerns, and highlight successes.
- Review student involvement in academic planning

III: Maintain Effective Assessment Measures

A) Establish an ongoing and active system to assess academic work

1) Establish assessment measures that Align Student Learning Outcomes (SLO) with Programmatic Learning Outcomes (PLOS) and Institutional Learning Outcomes (ILOS)

2019-2020 Results:

- The College approved new Institutional Learning Outcomes that are measurable
- The College decoupled required courses for all programs from the assessment process, to help eradicate a check-the-box mentality for assessment.
- Department Chairs revised 35 PLOs as needed to align with the new ILOs.

2020-2021 Work to Accomplish:

- The College needs to work on the process by which assessment will happen. A pilot program – using Microsoft Forms – is taking place in 20-21.
- Review submitted PLOs
- Publish PLOs on website
- Publish ILOs on website

2) Align SUNY General Education Assessment with SLOs, PLOs, and ILOs

2019-20 Results

- No work was accomplished in this area. PLOs were prioritized for assessment purposes.

2020-21 Work to Accomplish

- Revision of the Master Course Syllabus template to better show how SLOs align with SUNY Gen Ed outcomes.

3) Ensure that assessment is used to continually improve teaching and learning

2019-20 Results

- The College created the Assessment Committee with a charge of reviewing academic assessment plans and approaches on campus and make recommendations designed to

do the following: to help improve teaching and learning on campus; to help ensure that assessment is used to inform/make budget decisions; and to help maintain compliance with Middle States Accreditation Guidelines.

2020-21 Work to Accomplish

- The continued work of the Assessment Committee as noted in its charge document.
- Improved Provost's Office coordination of assessment information from Department Chairs

4) Update curriculum maps

2019-20 Results

- Began the process of curriculum mapping in some disciplines, but it is not widespread across campus yet.

2020-21 Work to Accomplish

- Create a usable curriculum mapping template, disseminate that template, have chairs populate the map for their programs.

5) Review course outlines and master course syllabi

2019-20 Results

- Master Course Syllabi revisions completed for 34 courses.
- Course Outlines for Spring 2019 and Spring 2020 were reviewed.

2020-21 Work to Accomplish

- Revise the template for the Master Course Syllabus to better show how SLOs may align with PLOs, ILOs, and/or SUNY Gen Ed Outcomes.
- Continue work on Master Course Syllabi revisions.

- The College needs a consistent method for reviewing course outlines to determine if they are following the Master Course Syllabus, the Course Outline Template, and college policies.
- Ensure that revisions of Master Course Syllabi that impact CollegeNow are prioritized to ensure consistency.

6) Establish clear assessment of program strengths and vulnerabilities and tie to marketing and budget

2019-20 Results

- No work was accomplished in this area.

2020-21 Work to Accomplish

- Create sub-committee to develop a shared methodology for reviewing academic programs through Shared Governance to be brought to the Curriculum Committee, especially to determine the health and costs of programs that may need to be discontinued or are in need of significant support to thrive.
- Begin work of analyzing programs using the aforementioned rubric.
- Begin work of reviewing/revising Program Review Template, including proposed revisions and committee to review proposals.

7) Make appropriate institutional data available to campus community and utilize for planning

2019-20 Results

- Creation of public dashboard for enrollment and transfer
- Implementation of Power BI to analyze and disseminate data

2020-21 Work to Accomplish.

- Create Committee to review and define and make public the data to be used and shared.
- Separate and report direct assessment (Student Learning Outcomes) and indirect Assessment (Retention Rates, Success Rates, Job Placement Rates, Transfer Rates)
- Review course-based success rates, etc.

8) Maintain Middle States accreditation guidelines

2019-20 Results

- The College is fully accredited by Middle States. We provided a supplemental report in Fall 2019, which was accepted with the notation that no further action is needed. That report detailed our on-going approach to assessment.

2020-21 Work to Accomplish

- The work detailed in this area of the academic plan is sufficient to maintain Middle States Accreditation. However, the emphasis for Middle States is on the ability of campuses to use assessment to improve teaching and learning and make appropriate changes as needed. They need to see the results of the plan rather than just the plan.
- Review public disclosure documents and craft website presence for Middle States and Accreditation.
- Conduct review of self-study report and Middle States Response to ensure the College is acting on all recommendations.

Vice President for Student Services & FSA BOT report
March 2021

Below is a department-by-department guide on how the Division of Student Services is supporting students.

Health Services

Health

HWS continues to provide surveillance COVID testing and tracing support. We have moved to saliva sampling for all faculty, staff, and students who come to campus. Our goal is to test 100% weekly. Nurse Angie continues to answer students' medical questions and provide nursing care with on campus and remote services.

Migration to PyraMED is complete. Students are able to upload immunization and other medical documents securely through the PyraMED portal accessible on MyTC3. Technology Services is assisting us in implementing some features including an Outlook interface.

We welcomed Cortland State University Community Health Intern Aaliyah Camp. Aaliyah will be assisting HWS with current and new health promotion initiatives.

Counseling

John and Juliana have proposed two programs (Mindfulness and Parenting during COVID) for Mid-Winter Day.

Counseling will launch a new program next week - Mind: Your Business, a four- week workshop. Mind: Your Business will be offered virtually via Zoom on Tuesdays from 10-11am and on Thursdays from 1-2pm. Anticipated start date is February 16th. Students, faculty, and staff should email John at JW082@tompkinscortland.edu to sign up. ☒ The HWS website is being redesigned and will launch soon.

Panther Pantry

Faculty, staff, and student residents and commuters have been using the Panther Pantry. In the month of January, 136 people were provided food and other items (84 adults and 52 children).

We welcomed our Tompkins Cortland Human Services Panther Intern Abbra DeJesus.

The Panther Pantry is open 16 hours a week using PPE guidelines and cleaning at least twice per shift. The Pantry order form is online for students in quarantine and contactless pickup for commuters is available. The Panther Pantry received \$2,364.64 in grant support for food through our partner agency the Food Bank of the Southern Tier.

Recovery Program

Recovery Coordinator Ashley updated the QuaranTEAM website based on new semester changes.

We are planning virtual programming for February - Black Voices Panel and Recovery Ally/Narcan Training. The Recovery Program continues to work in partnership with Youth Voices Matter to promote Recovery Support and the College in our community.

Alcohol and other Drug (AOD) Prevention, the Options Program, and Health Promotion

HWS launched Best Life 2.0, a social media-delivered social norming and health promotion campaign focused on alcohol and drug use, mental health, and COVID safety. Best Life can be found on Facebook, Instagram, YouTube, Blackboard, and other online platforms. Best Life uses targeted advertising and geofencing to tailor the outreach to our campus, Dryden, Cortland, and Ithaca. Since its launch, the Tompkins Cortland Best Life site (youdefineyourbest.life) has received 426 visitors.

HWS conducted SBIRT screens for approximately 20 residents in conjunction with COVID testing. College Prevention Coordinator Kevin and others will be tabling in the cafeteria to promote more AOD screening in coming weeks.

Recruitment

Schedule of March Recruitment Events

- Virtual College Fairs
 - March 7 - College Board BigFuture (*spelled correctly*) Days Virtual College Fair
 - March 16 – TC3 Spring College Fair
 - March 24 – Lansing High School College Fair
- Virtual High School Visits
 - March 8 - PSLA at Fowler High School
 - March 17 - Newark Valley
 - March 22 – Ross Corners Christian Academy
 - March 23 – Tully Virtual College Prep Event
 - March 24 – Binghamton
 - March 26 – Auburn
 - March 26 – East Brooklyn Community HS Town Hall
 - March 29 – Nottingham High School
 - March 31 – Whitney Point High School
- SUNY Virtual Events
 - March 24 – SUNY Information Session – The Arts

Professional Development Training

- March 19 - Fall 2021 Student Advisement Training (all recruiters)
- March 26 – Fall 2021 Student Advisement Training (all recruiters)

Current application numbers will be sent as an addendum next week.

Athletics and Campus Recreation

Academics

The number of student athletes that maintained eligible status for spring participation is a highlight of this report. With the academic support of Coaches and Staff, 95% of our student athletes that attended fall 2020 will have the opportunity to compete this spring.

Lacrosse

Coach McMullin & Coach Coffman and the roster of 25 team members have been fighting the elements. The team has been on the turf since the first week of February in anticipation of the season opening game on March 13 against Sussex CCC. The makeup of this year's team is an outstanding mix of local, international and out of state talent and has the Athletics Department excited to see what they can accomplish this season.

Baseball

Coach Crowe & Coach Conway are excited to get the season started with his squad that consists of 25 student athletes. Like lacrosse, the team is made up of a host of local, international and out of state talent that has been putting in solid work in the field house since the beginning of February. Because of the times, the team will not be making its annual spring trip; however, they continue to work extremely hard in anticipation of the home opener on April 2, against SUNY Broome.

Men's Soccer

Coach McDaniel & Coach Phillips are on the sidelines for this first-ever spring championship season and look forward to leading the Panthers back to the elite status of years past. This year's team of 15 has been putting in preseason work since the beginning of the semester in preparation for the opening contest here at home on April 2 against Erie CC. This team is comprised largely of local talent with all but two athletes being from within one-hour of campus.

Women's Soccer

Coach Rice & Coach Stillman continue conditioning and skill work in preseason. Small group practices began in mid-February. At this time, the team is still seeking additional players as due to personal and physical hurdles experienced by some of our athletes, we are at a roster of ten

players currently. We will make an official decision on March 15 about continuing with competition in mind, or shifting to a semester of practice-only in preparation for Fall 2021.

Softball

Coach Stevenson's team of eleven is in small group preseason work with the hopes of adding a few team members for the season grind. The players have taken it upon themselves to reach out to peers and talk with them about the opportunity to be a Panther and play some softball. Like women's soccer, we will make a decision on returning to competition or returning to practice in mid-March.

Golf

Coach McDaniel has had preseason meetings and the hope of this year's team of three men and three women is that the weather will cooperate and they will be able to get outside soon. Off-season fieldhouse work will continue with players looking forward to the first match of the season hosted by Tompkins Cortland at Elm Tree GC.

COVID-19 - All Panther Athletes and Staff continue to test every week and do a daily check in with Athletic Trainer Amy Voorhees.

Athletics Advisory Board & Captains' Council

AAB has not met this semester. Student members are engaged with her / his team and participating in athletic training along with constant COVID-19 protocol trainings and practice as we get into the competitive schedules of our seasons.

Campus Recreation & Aquatics

Recreation

From 3pm to 6pm Monday through Friday and we have steady participation as soon as the doors open up. Students pre-register through CampusGroups and are permitted 50-minute sessions before rotating out. Basketball activities dominate the hours of the gymnasium and our students are very happy with these daily opportunities.

Aquatics

Lap swim (college community only) is open Monday, Wednesday and Friday from 11am to 1pm. We have several staff members who have been faithfully using the pool during these open times. In the late afternoon and evening, we have Ithaca High School Boys & Girls Varsity Swim Teams working out Monday through Friday. As you know, this program began in early February and will run through March.

Fitness Center

Student Workers:

- Two (2) work-study; Three (3) non-work study; Four (4) current or former TC3 Athletes
- Student workers averaging 12-15 hours/week

Membership Details:

- Maximum capacity of 15
- Members register for 50-minute blocks via Campus Groups
- Must complete health screening prior to usage
- Members provided own sanitizing spray bottle for usage
- Members doing an exceptional job of registering, wearing masks, staying socially distanced, cleaning after use and exiting the facility in a timely manner to provide ample time for staff cleaning

Protocols:

- Everyone but staff leaves facility every 50 minutes for cleaning
- Cleaners using deep cleaning machine each morning, which sanitizes the entire facility

Fitness Center Participation:

- Current hours of operation – Monday-Thursday 11am-6pm; Friday 11am-4pm
- Participation #'s – We had our **highest recorded number** of Campus Groups reservations since reopening last Fall on February 1 with **45**
- Our total number of reservations for the month of February was **538**

Equipment:

- Five new Precor selectorized pieces of equipment and four Precor benches purchased 2/12 to complete our Discovery Line equipment upgrade
- Precor benches arrived 2/25
- Precor selectorized pieces being built with anticipated arrival TBD
- Remaining Trotter selectorized pieces to be auctioned through standard TC3 practices

Student Success: Advising, Career, & Transfer Services

Early Progress reports posted for students in 15-week courses the last week of February and the success advisors have been following up with students showing early signs of struggle (below satisfactory or unsatisfactory progress reports). Entering and continuing student advising traffic continued well into March due to the increased number of later starting courses, both in the virtual office and in person. Early alert and retention data from the Starfish system is strong so far this semester, connecting students to campus offices, advisors, and services:

- 258 Flags raised (218 manual, 40 via surveys for special cohorts of students including COAS and Pathways), 75 of which have already been cleared
- 568 Kudos were given (205 manual, 363 from surveys)
- 20 Referrals (primarily to tutoring)

The next semester retention benchmark is the Week 8 Progress Survey, which will launch on Wed March 17 and be open until Wed March 24. Academic advisors will follow up with their advisees prior to the March 31 withdrawal deadline. Additionally, the Enrollment Services Center has implemented new use of the Starfish system to track appointments and allows easy sharing of meeting outcome notes with appropriate staff members to best support the student. So far this semester, 358 meetings have been scheduled and recorded in Starfish:

- 47 Advising, 4 career planning, 5 Pathways advising, 2 Peer Career Coach, 16 transfer advising, 2 SUNY Cortland transfer path advising
- 14 Admissions, 92 financial aid, 57 Registration & Billing
- 70 course related, 29 faculty office hours

The first Career Connections virtual program was held on February 18 for students in our Human Development, Recreation and Health/Wellness programs. This virtual event featured a TC3 alumni panel and over ten local employers available to meet with current students. The next event in the series is March 18 for students in STEM programs. The Peer Career Coaches led three programs which preceded the Career Connections event and have been leading a social media campaign which highlights recent TC3 grads and their chosen career paths. A major project is underway that allowed our faculty chairs to better align the careers listed on their program webpages with more relevant careers in the field which are linked directly to our Career Coach site. Career staff also assisted with recent ACE programming and have another upcoming program in April. Additionally two career related student panel presentations are being planning, 3/24 for business related majors, and one in April for Criminal Justice. Transfer staff have been completing college reports and mid-semester grade reports for our transferring students. Additionally, several virtual transfer fairs will take place this month, one at March 16 hosted by TC3, one March 18 hosted by SUNY

Student Life

Welcome Week

Welcome Week started with the tradition of Panther Pride Day, where we ask students to show off their Panther Pride on social media and follow @TCStudentLife to win prizes and panther gear. Additional events included a Campus Groups workshop, 2020 trivia, a virtual spoken word poet show, gift card bingo, and a stuff-a-plush event where students got to pick up kits to take home and make.

Event Spotlight

Ashlee Haze: Spoken Word Poet – To kick off Black History Month, Student Activities hosted a virtual spoken word poet show featuring Ashlee Haze. The event fell on a snow day and still had great attendance by students and faculty. Ashlee spoke on a variety of topics ranging from the

art of poetry, growing up a black woman, growing up in the south, religion, relationships, heartbreak, and more. The students were energetic and resonated with much of what she said. The energy of engagement was higher than any virtual event so far.

New Student Orientation

Online New Student Orientation was launched on January 25th, 2021. Students are able to access the modules at any point in time. To view the Online New Student Orientation, visit: <https://sso.comevo.com/tompkinscortland/launch/2182>

Get Connected Fair

The semi-annual Get Connected Club and Resource Fair will be held virtually from February 10th, 2021 to February 14th, 2021. Because the booths are virtual, students can access information at their convenience via our student engagement platform, Campus Groups. This tool provides access for students that are fully online, commuters, and students with busy schedules. There will be a “live” portion of the fair on February 10th, from 12:30-1:30 PM where students can connect via video chat with representatives from clubs, organizations, departments, and off campus resources. Student Activities will be strongly encouraging the creation of new virtual clubs. The following groups will be representing at the fair:

- Alliance for Recovery Community at Tompkins Cortland (ARCTC Club) – Ashley Dickson
- Baker Learning Commons Tutoring – Scott Bennett, Amanda Gray, and Ashley Montgomery
- Downtown Ithaca Alliance – Allison Graffin, Kristina Thelen, and Darlene Wilber
- Health and Wellness Services: Counseling – John D. Witkiewicz
- Ke’lab Literary & Visual Arts Magazine – Darlene Gold, Christine Shanks, Michelle LaMorte, Crow Goyette, Emma Underwood, and Amelia Kaufman
- Minecraft Club – Benjamin Bates
- New York State Police – Jenn Hahl
- National Society of Leadership and Success – Cheyenne Gorton
- ODESS – Tracey Brunner and Tim Thompson
- Outdoor Adventure Club – Patrick Mercer
- Peer Career Coaches – Christine Matos
- Residence Life – Amber Boulay
- Student Activities – Cheyenne Gorton
- Student Conduct & Community Standards and Title IX – Darese Doskal
- Student Government Association – Julia Gutierrez
- TC3 Foundation – Michele Lopez
- TC3 Library – Lucy Yang and Karla Block
- Transfer and Career – Hal Brown and Heather Stevens
- Strategy Gaming Club – Benjamin Bates
- SUNY Cortland Transfer Path – Zachary Wilson
- Visit Ithaca – Ryan Shehu, Jodi LaPierre, Erin Rafalowski
- Writer’s Guild Club – Alexis Dengel

Programming Model

In an effort to be more collaborative and share resources, the programming model in Student Activities is changing this semester. They will be partnering with Residence Life and ODESS frequently as part of the Student Engagement Team Model. In addition to this collaborative partnership, Student Activities is taking on the role of supervising RA's for their programming this semester. Each RA will host a pre-planned event, such as Bingo Night, as well as plan and execute their own creative program. This model will support Student Activities programming and provide a learning experience for Resident Assistants.

Student Government Association & Student Trustee

Student Government is seeking applicants for executive board positions for Spring 2021. The Vice President of Student Involvement for Commuters was selected, congratulations to Emalee Sickles. The first SGA Meeting of the semester will be February 11th, 2021. The Assistant Director of Student Activities will begin meeting with the Student Trustee bi-weekly.

SGA Executive board Spring 2021

President – Julia Gutierrez

Vice President of Student Involvement (commuters) – Emalee Sickles

SUNY Chancellor Award for Student Excellence

The Tompkins Cortland Community College selection committee is in the process of submitting nominations to SUNY for review. We will be nominating two students for the award.

Child Care Center

Updates:

- We have started to enroll community members to fill all open spots. We had 4 new children start this week.
- We are fully staffed and able to cover the center if 1 or 2 staff members are out.
- We have 8 staff members currently taking classes at TC3 or Elmira for their micro credential, associates or bachelors.
- We continue to move forward with the Department of Labor Apprenticeship program and will finish applying for the grant this month. The grant will help cover wages of staff.

Grants:

We received \$2,000 from the Child Development council of Tompkins County from a fundraiser they did in the community. The fundraiser was to adopt a classroom and help cover the loss of tuition in pre-k classrooms with the mandatory reduction in class sizes.

We have had communications with SUNY and hope that our Federal Block grant money will soon be released from the state.

Additional items:

All child care staff are participating in the weekly COVID screenings.

Residence Life

Numbers as of 3/8:

- We currently have 144 students in housing. Several students were granted conditional contract releases by Bill Talbot. This initiative will help with retaining those students in coursework for this semester and encouraging their return to the residence halls in the Fall 2021 semester.
- One resident withdrew, citing concerns with completing online coursework.
- We had three new residents move in for late start courses.

eRezLife Updates:

- We have initiated an update in our housing software to streamline our fall-to-spring processing. This update leverages the software to capture when residents register between semesters. Since this was previously done manually, the change alleviates some of the burden on staff while decreasing likelihood for mistakes.

COVID-19 Testing, Quarantine, and Isolation:

- RAs continue to deliver COVID-19 saliva tests to their residents weekly. Residents can drop their test off at the drop box at Tioga Hall or at the Health Center.
- Five residents have been placed in quarantine between mid-February and now. We have continued to provide support for these students, including daily meal deliveries in collaboration with American Food and Vending and the Panther Pantry.
- One resident tested positive for COVID-19 and completed their isolation off-campus.
- We continue to track weekly testing compliance for residents.

Programming and Events

- This semester, we have partnered with Student Activities to consolidate resources and integrate the programming structures. Cheyenne has been leading the RA group through planning and implementing their own events, and the RAs have also been hosting the weekly BINGO nights!
 - o Create Your Own Tie Dye Shirt 3/1 : 17 participants
 - o Belated Valentine's Day Delivery 2/22-3/5 : 3 participants
 - o Magic Night In 3/8
 - o Build Your Own Snack Bag 3/22
- The first phase of the Driving School initiative is up and running! This is for students that do not yet have their permit. RD Gio is working with them through studying for their permit test and coordinating transportation to the DMV to take the test.
- Make Your Own Custom Mask in collaboration with the Student Engagement Team. Students were able to have an image of their choice printed on a mask. Kevin Broderick tabled at the

event as well. We saw 33 attendees! • Upcoming Collaborations o Women’s Empowerment Draft – Mosaic Project, 3/10 o Paint Night Live, 3/18 o Video Game Tournament, Date TBD

Student Conduct and Community Standards

Conduct

For the month of February, there were 5 conduct incidents involving 6 students. No students were removed from housing, suspended or expelled.

Of the current incidents, 3 have been individuals who were recharged for not completing sanctions.

0 students were involved COVID policy violations in January

The Director of Student Conduct and Community Standards continues to attend weekly SUNY conduct meetings focused on COVID concerns. She also participated in the Student Resource Fair.

Title IX

Currently, we are working on spring semester education. We continue following up on the New York State sexual harassment training that is being provided to all new adjuncts for the spring and any new employees.

We are planning for upcoming virtual activities such as Yards for Yeardeley, April Sexual Assault Awareness month events, a Take Back the Night event with the Advocacy Center, as well as monthly educational emails to students and employees.

SUNY is again be administering our campus climate survey related to sexual violence. This will be administered online February 15 – March 22. They will send the survey to all employees and students. The data can then be compared to all SUNY institutions. Regular followup emails will be sent to remind students and employees to participate. SUNY has a goal of 20% of all employees and students at every institution. We currently have 19% student responses and 18% employee responses.

We are also working with Athletics to ensure that all athletes who are competing this semester have title IX training. So far, lacrosse has completed this and the baseball and women’s soccer teams are scheduled for trainings.

Faculty Student Association Report to the Board

The Faculty Student Association meeting was held on Thursday, February 11th, 2021 via TEAMS online platform.

The February meeting included a presentation by the Bonadio group regarding the yearly audit of the FSA financials.

Auditor's Presentation: Craig Stevens and Daniel Yancone from the Bonadio Group CPAs, Consultants & More were in attendance to give the annual independent auditor's report and present the financial statements as of August 31, 2020 and 2019. This year there are some new accounting standards for *Not-for-Profit Entities: Clarifying the Scope and Accounting for Contributions Received and Contributions Made* but it didn't make an impact on our transactions or financial statements.

We do not have any sensitive accounting estimates in our financial statements and there are no financial statement disclosures that are particularly sensitive. **The financial statement disclosures are neutral consistent, and clear.**

The *Bonadio Group* did not encounter any difficulties with management in performing and completing their audit. There were no uncorrected misstatements identified during their audit. Our cash position is strong.

One new thing that was added to our liabilities is the Paycheck Protection Program (PPP) that the FSA qualified for under the pandemic. This debt should be forgiven for the close of our books in August 2021 which is where we will record it as a gain on the forgiveness of that loan. We are anticipating total forgiveness for that loan. Overall, we have had a decrease in net assets of \$192,409. The association also has board designated funds in the amount of \$369,529 at August 31, 2020, which it could draw upon in the event of an unanticipated liquidity need. These are all draft documents at this point but they will be release soon with the Board's approval.

In the auditor's opinion, the financial statements present fairly in all material respects, the financial position of the Faculty Student Association of Tompkins Cortland Community College, Inc. as of August 31, 2020 and 2019, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America. The Board accepted the auditor's report.

Committee Reports:

Finance Committee: On behalf of the Finance Committee Kori brought forward the following resolutions for action today.

Resolution #2020-2021-16, Expenditure of funds from Fitness Center Reserve (Fitness Equipment). There was a fitness center reserve account established with FSA Resolution 1998-99-01 for the purpose of repairing or replacing equipment when needed in the fitness center. There is currently a balance of \$46,294 in the reserve and there is a need to replace the Discovery Selectorized equipment at a cost of \$26,010.

Resolution carried unanimously.

Resolution #2020-2021-17, HALL COUNCIL FEE, Transfer of Excess Funds. There is an excess of funds at the end of 2019-2020 in the amount of \$4,117.19. This excess is due to the shut down from the pandemic and not being able to complete their programming. In consultation with the Hall Council advisor, the Finance Committee is recommending that the excess funds be transferred to the Hall Council club account so the funds can continue to be used for the purpose they were collected for.

Resolution carried unanimously.

Human Resources Committee:

On behalf of the Human Resource Committee Sharon brought forward the following resolutions for action.

Resolution #2020-2021-08, Employee Excellence Awards Review Committee Member (2021 Awards) - Amended. This committee is made up of the previous year's award recipient(s), two students, three FSA Employees, one FSA board member/college representative, and the chair of the Human Resource Committee (serving as ex-officio). Anthony Isaacs, Robert Rice, & Tamara McMullen will be the committee co-chairs. **Julia Gutierrez** and Grisvelle Faustino will be the two student representatives. Angeline McComb, Sayre Paradiso, & Casey Goodwin will be the remaining openings as the three FSA employees and Anna Regula agreed to serve as the board member/college representative. We brought this amended resolution forward as Julia Gutierrez replaced Kyle Patterson on the committee.

Resolution carried unanimously.

Resolution #2020-2021-10, Creation of a FSA Policy Manual. The FSA Human Resources and the FSA Finance Committee met to review and create an overall FSA

Policy Manual where all new policies will now be placed into going forward. This policy manual was created in order to meet the qualifications of a grant that the FSA had applied for.

Resolution carried unanimously.

Resolution #2020-2021-11, UPDATES TO PERSONNEL POLICY MANUAL (removal of Equal Opportunity/Affirmative Action Policy, Policy Against Discrimination and Harassment, Drug Free Workplace Policy). Now that there is an established FSA Policy Manual the Human Resources Committee recommends removing the following polices from the personnel policy manual and move them to the FSA Policy Manual: Equal Opportunity/Affirmative Action Policy, Policy Against Discrimination and Harassment, Drug Free Workplace Policy.

Resolution carried unanimously.

Resolution #2020-2021-12, HEAD COACH (Revised Job Description). The FSA Human Resources Committee met to review the revised Head Coach job description which was last revised in 2014 and agrees that there is a need to update such position. This type of position does not need action by the FSA Classification Committee as it is a stipend position.

Resolution carried unanimously.

Resolution #2020-2021-13, ASSISTANT COACH (Revised Job Description). The FSA Human Resources Committee met to review the revised Assistant Coach job description which was last revised in 2014 and agrees that there is a need to update such position. This type of position does not need action by the FSA Classification Committee as it is a stipend position.

Resolution carried unanimously.

Resolution #2020-2021-14, 2021 FSA EMPLOYEE EXCELLENCE AWARD for Program Development and Management. In 2008 the FSA Board of Directors agreed to present annually an Employee Excellence Award to an FSA employee who, through continued and exceptional service, represents the highest level of commitment to the mission of the Faculty Student Association. Amber Boulay has been named by the awards review committee, appointed by the FSA Board, as an individual who performs superbly in fulfilling their responsibilities with evidenced excellence in service in numerous areas including program development and management, and who has exceeded standards in a creative and innovative fashion.

Resolution carried unanimously.

Resolution #2020-2021-15, 2021 FSA EMPLOYEE EXCELLENCE AWARD for Program Support. In 2008 the FSA Board of Directors agreed to present annually an Employee Excellence Award to an FSA employee who, through continued and exceptional service, represents the highest level of commitment to the mission of the Faculty Student Association. Alfred Okaru has been named by the awards review committee, appointed by the FSA Board, as an individual who performs superbly in fulfilling their responsibilities with evidenced excellence in service in numerous areas including program support, and who has exceeded standards in a creative and innovative fashion.

Resolution carried unanimously.

Resolution #2020-2021-18, DIRECTOR OF RESIDENCE LIFE (Revised Job Description). The FSA Human Resources Committee met to review the revised Director of Residence Life job description which was last revised in 2010 and agrees that there is a need to update such position. The FSA Classification Committee met and agreed that this is to be classified as a Grade Level 16.

Resolution carried unanimously.

Executive Committee: Has not met since our last meeting.

Bookstore Advisory Committee: Has not met since our last meeting.

Athletic Advisory Board & Captains' Council: Has not met yet for spring 2021 but will have their first meeting in March.

Departmental Presentation: Health and Wellness Center

Matt Kiechle did the departmental presentation today on the Health and Wellness Center. The Health and Wellness Center (HWC) is an umbrella comprised of the following areas: the Health Office, the Mental Health Office, the Panther Pantry, the Recovery Program, and the Alcohol and other Drug Prevention program including Options.

The HWC continues to provide a saliva based surveillance COVID testing and tracing support on an on-going basis. We have less than 1% positivity rate on campus – 21 positive cases in total. As of January 11th until now we have tested 197 employees and 359 students. We have also

welcomed a new intern from Cortland State (Aaliyah Camp) who will be assisting with current and new health promotion initiatives.

Juliana Garcia has joined John Witkiewicz in the counseling area and they have proposed a program called "***Mindfulness and Parenting during COVID***". They have also launched a new program called "***Mind: Your Business***". This program is a drop-in mindfulness group that helps student get out of their heads and into the present moment. The program helps students practice breathing, mindfulness, progressive muscle relaxation, and reframing negative ways of thinking.

Counseling also offers "***Let's Talk***" which is a drop-in informal, brief, confidential consultation with a Clinical Counselor available on a first-come, first-served basis. Let's talk is an opportunity for a student to speak with a Clinical Counselor to problem-solve, gain insight, receive support and for students to experience what it might be like to speak with a counselor. This is NOT a substitute for mental health treatment, and is not for urgent concerns or crisis. These sessions are available Monday, Wednesday, and Fridays from 1-3pm. Here is the link to their new website: <https://www.tompkinscortland.edu/campus-life/mental-health-counseling>

The Pantry is now available to not only students but also to staff to help during these difficult times. The pantry now has a new intern, Abbra DeJesus, and is open 16 hours a week using PPE guidelines and cleaning at least twice per shift. The pantry now has an on-line order form for students in quarantine and for contactless pickup.

The HWC has launched their new social norming campaign – Best Life 2.0. They launched this site 2 weeks ago (youdefineyourbest.life) and has received over 426 visitors. You can find Best Life on Facebook, Instagram, YouTube, Blackboard, and other online platforms.

The HWC is also pulling together a coat closet as well as a career closet for those who don't have or can't afford winter coats or dress clothes for jobs and interviews so be on the lookout for those in the near future.

The next FSA Board meeting is March 11, 2021 at 3:45 via TEAMS.

SENIOR DIVERSITY OFFICER REPORT TO THE BOARD OF TRUSTEES | MARCH 2021

Mid-Winter Day

- ❑ Each semester, our campus community has an opportunity to come together for the benefit of learning and fellowship. This semester's activities were quite a different format as all sessions were offered remotely. Computer labs were made available for staff that did not have access to the remote offerings. During the day, I participated in leading two concurrent sessions. One was to kick off the Campus Strategic Diversity, Equity, and Inclusion Plan Listening Tour. The other session delivered was to share the developing Student Engagement Team as part of Student Life. See attached Mid-Winter day program.

Campus Strategic Diversity, Equity, and Inclusion Plan

- ❑ The steering committee is now meeting biweekly and is planning to do so throughout the plan development. A Plan Timeline has been established, which includes milestones. The milestones include progress reports to the Student Government Association, the College Senate, and the Board of Trustees (See attached). The Steering Committee is currently working on milestones 5 -7 in the 2020 - 2021 timeline. Milestone 4 includes developing a Listening Tour Plan. See attached PowerPoint.

Community Engagement

- ❑ I am continuing to work with the Cortland community related to the NY State Governor Executive Order 203 to review policing. I recently participated in a town hall meeting on March 8th to help community members share their concerns relating to perspectives collected about the City of Cortland's Police in a survey.

Student Engagement

- ❑ The Student Engagement Team (Office of Diversity Education and Support Services, Residence Life, and Student Activities) had a meeting on February 26th with a credentialing organization to explore offering certification for student leadership roles (ex. Peer Mentor, Student Government Activities, and Resident Assistants) on campus.

All the best,

Seth A. Thompson

March 9, 2021



Campus Strategic DEI Plan Formation 2020-2022

**TOMPKINS
CORTLAND**
COMMUNITY COLLEGE

Campus Diversity, Equity, and Inclusion Plan Description

A comprehensive five-year plan that clearly conveys the college's commitment and action to support diversity, equity, and inclusion.

Campus Diversity, Equity, and Inclusion Plan Description

We want to hear about your insights and perspectives on diversity, equity, and inclusion within the college during the focus group.

Campus Diversity, Equity, and Inclusion Plan Description

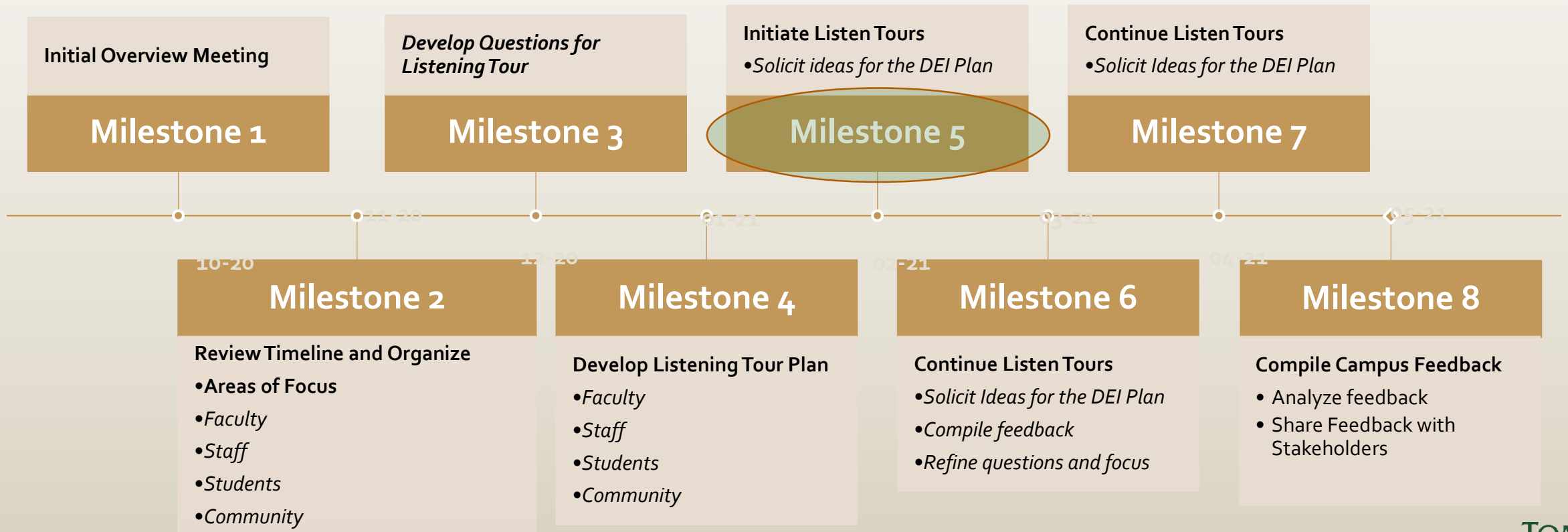
Ultimately, the Council aims to design strategic commitments, objectives, and action steps for implementation.

Background

- SUNY was established in 1948 to those who traditionally did not have access to a college education by the State's private colleges and universities.
- 2009 SUNY's system-wide plan strategic plan - Progress and goals and objectives will be grounded in a commitment to diversity
- In 2014 Chancellor Zimpher called for the creation of a system-wide Task Force on Diversity
- In 2015 the SUNY Board of Trustees called for each campus to submit a strategic Campus Diversity, Equity, and Inclusion plan and that a Chief Diversity Officer serve at each Campus – in support of campus and system-wide diversity goals.

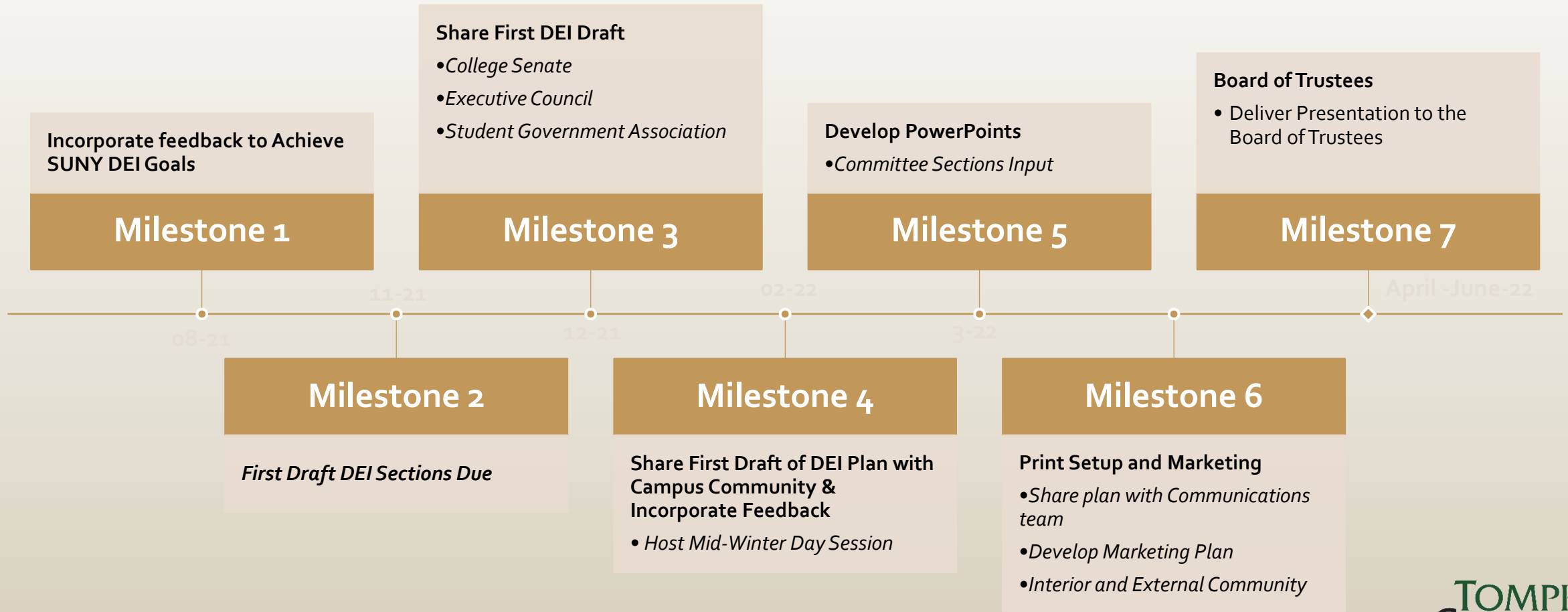
Campus Strategic DEI Plan Timeline – 2020-2021

Tompkins Cortland Community College



Campus Strategic DEI Plan Timeline 2021-2022

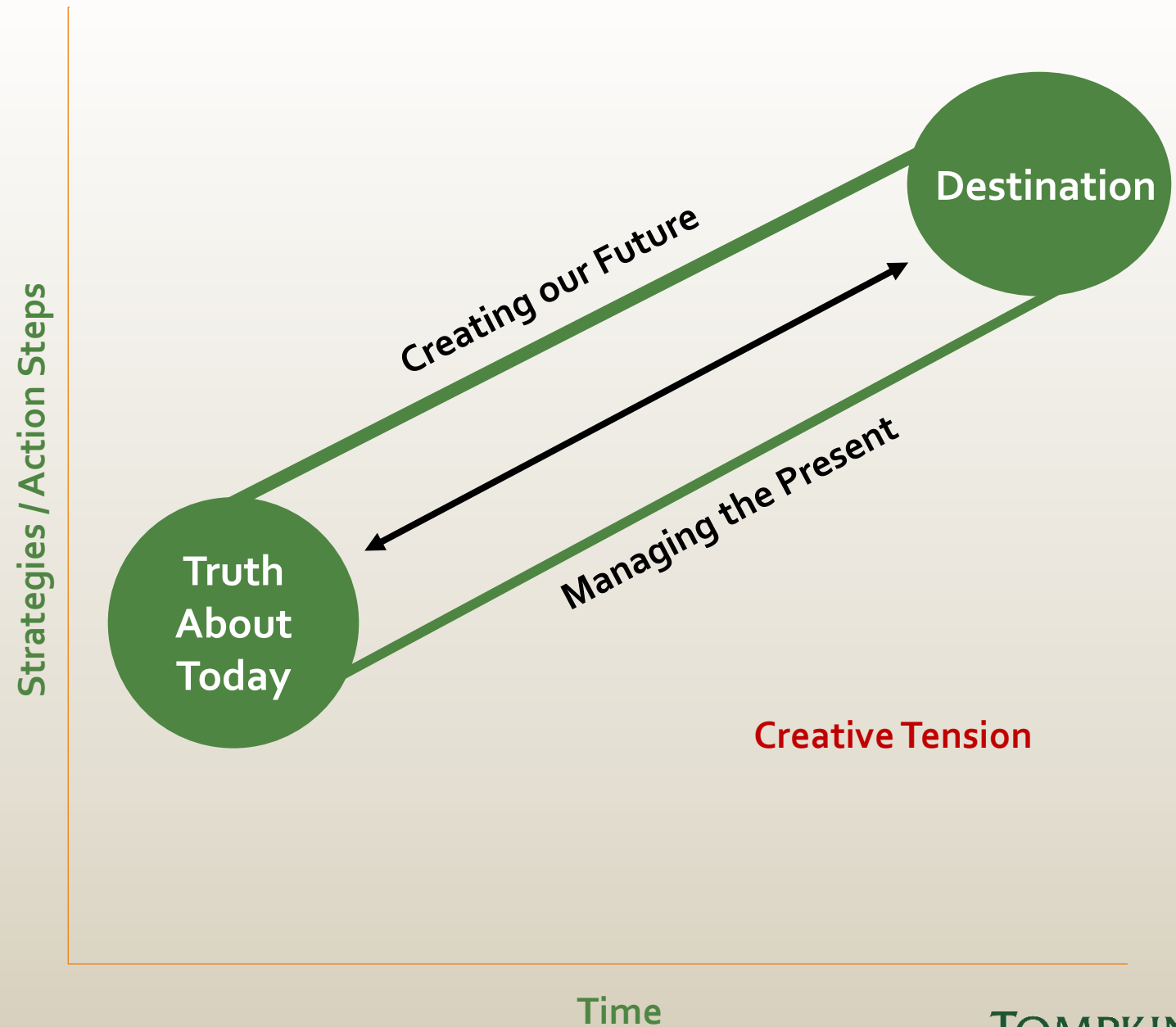
Tompkins Cortland Community College



What does tension hold within it? **POWER**

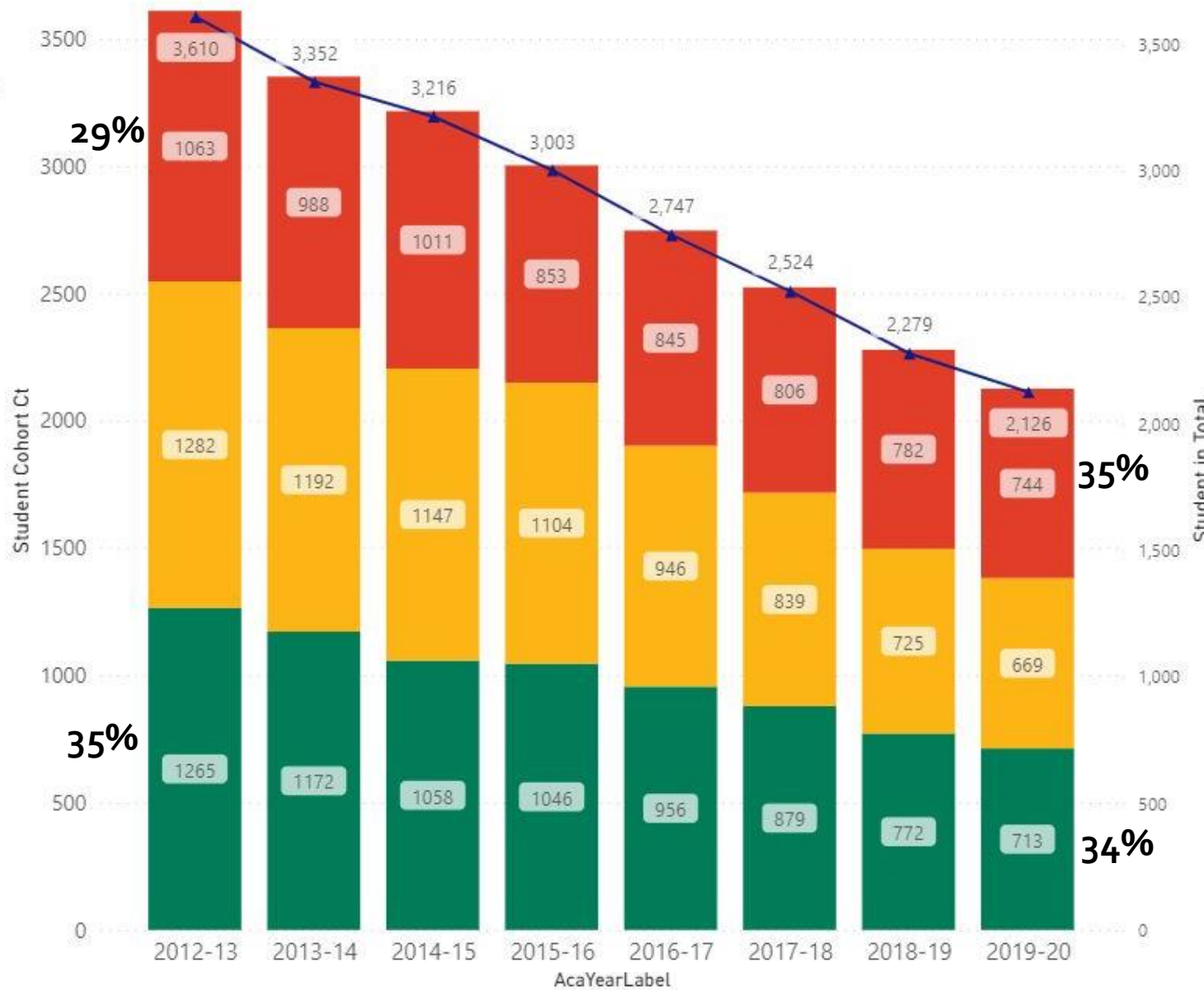
The gap between vision and current reality is also a source of energy. If there were no gap, there would be no need for any action to move towards the vision (Senge, 2006)

- ❑ Must seek, watch, listen, and pay attention to the present



Student Types

- ≤ 19 years old
- 20 - 24 years old
- 25+ years old
- ▲ Student in Total



Enrollment Demographics by Age (Fall Census)

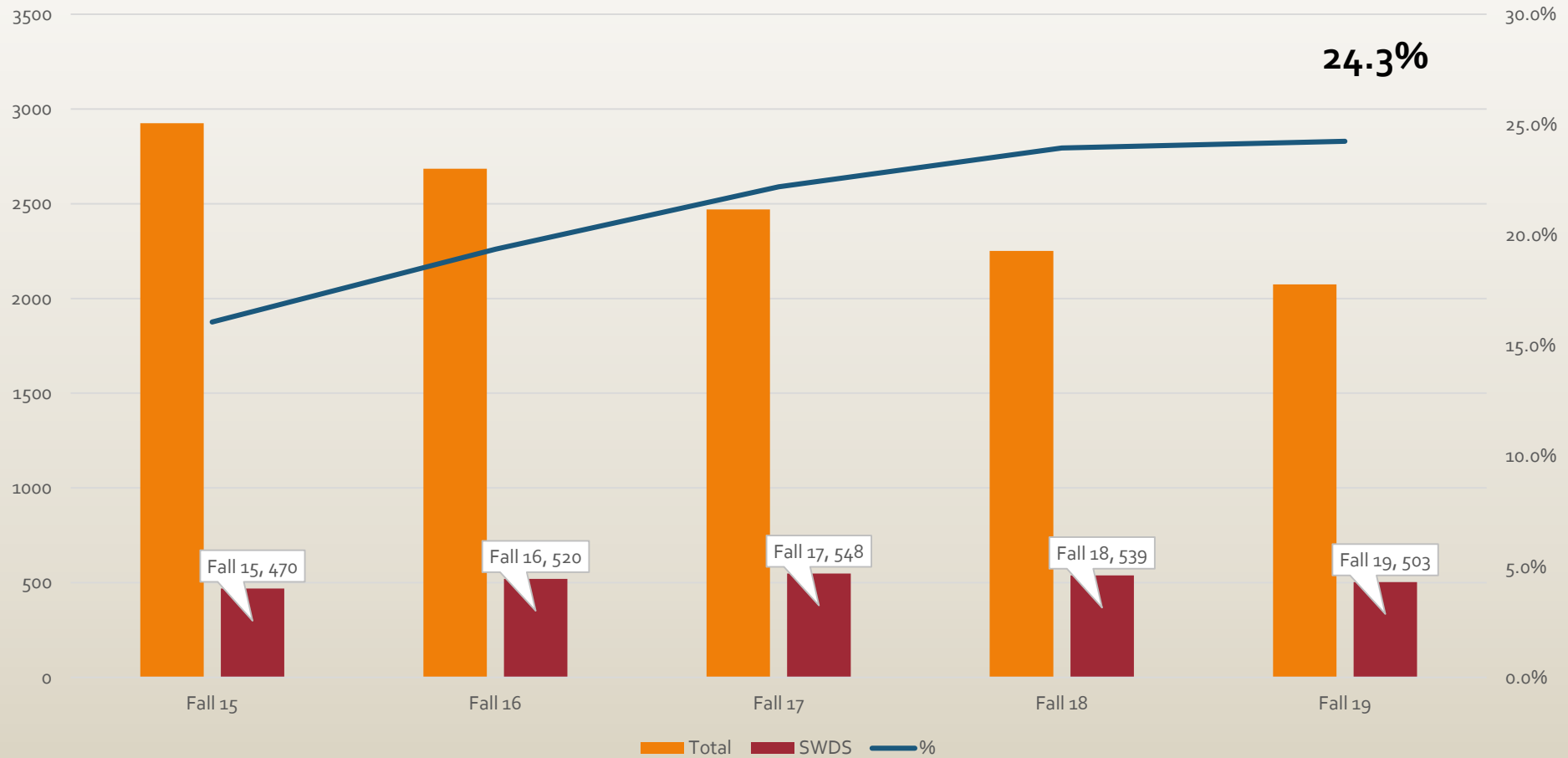
29%

35%

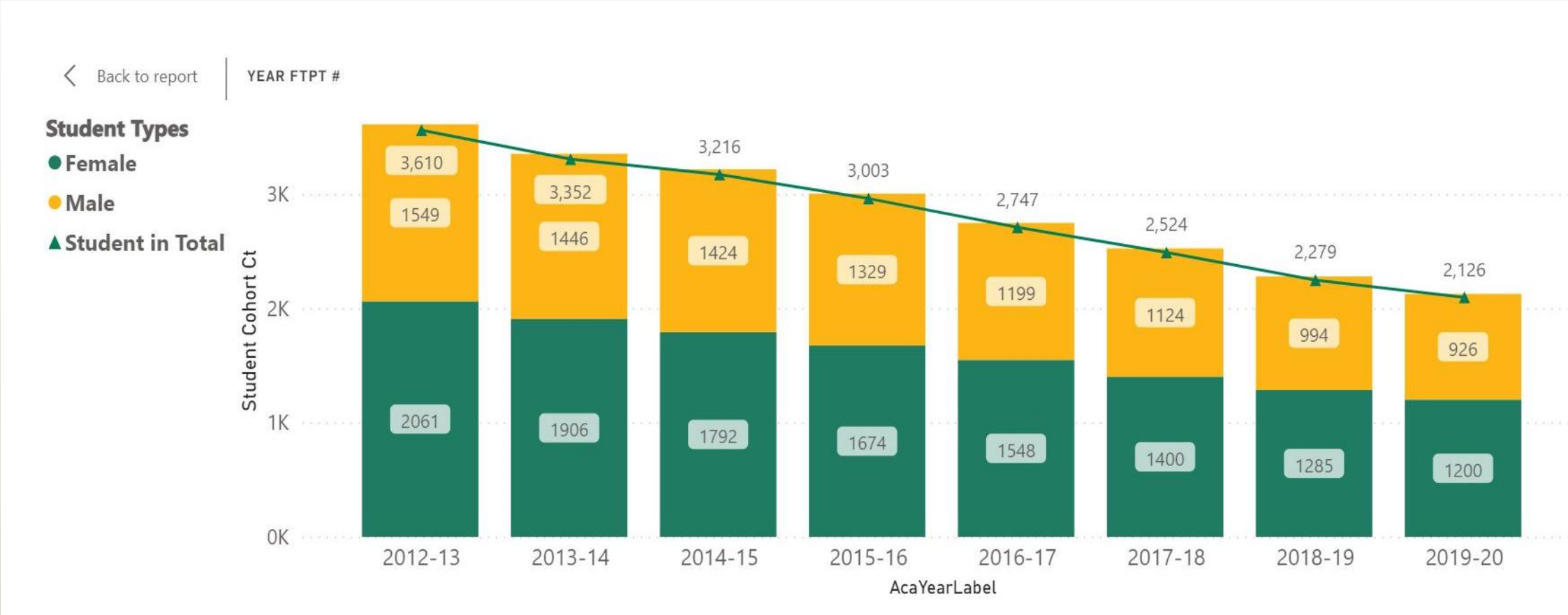
35%

34%

Students with Disabilities (SWDs) Trend (Relative to Total Student Enrollment)

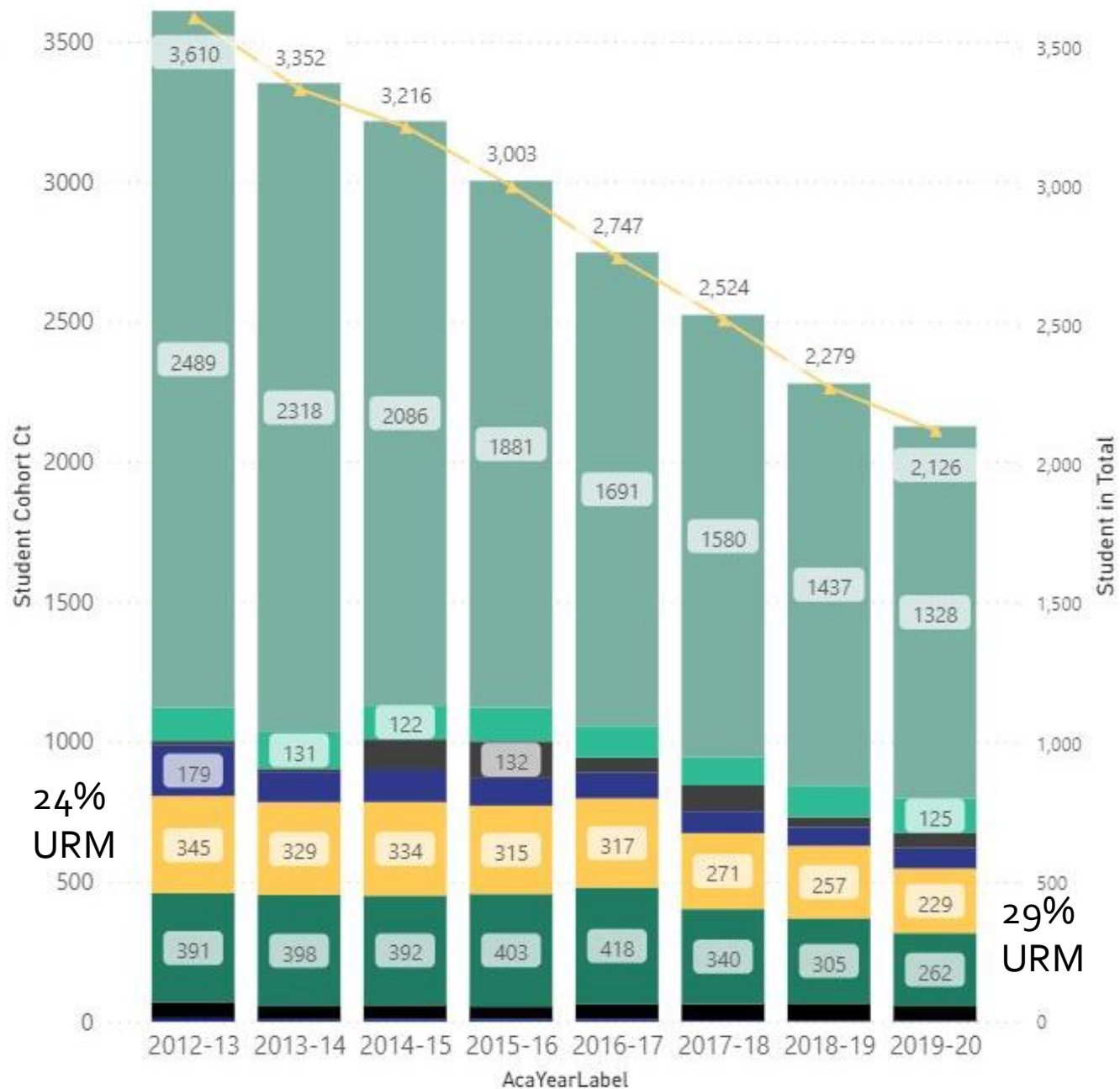


Enrollment by reported Gender



Student Types

- American Indian or Alaska Native
- Asian
- Black or African
- Hispanic
- Native Hawaiian or Other Pacific
- Nonresident alien
- Race/Ethnicity unknown
- Two or more races
- White
- ▲ Student in Total



Enrollment Demographics by Race/Ethnicity (Fall Census)

FT-FT Retention of Male Students Race/Ethnicity (Fall Census)

Fall/Spring Retention

STUDENT CT	Fall 2018	Spring 2019	% Spring vs Fall	Fall 2019	% Fall vs Fall	w/Grads & Xfers	% w/ Grads & Xfers
White	166	125	75.3 %	81	48.8 %	98	59.0%
Black or African American	78	61	78.2 %	25	32.1 %	38	48.7%
Hispanic	37	26	70.3 %	11	29.7 %	18	48.6%
Two or More	24	15	62.5 %	10	41.7 %	11	45.8%
Undeclared	7	2	28.6 %	0	0.0 %	3	42.9%
Asian	4	3	75.0 %	3	75.0 %	4	100.0%
Total	316	232	73.4 %	130	41.1 %	172	54.4%

Tompkins Cortland CC is...

A) Think about how you would describe Tompkins Cortland CC to someone who has never been to campus. You know nothing about their background. (Choose a persona : Student or Staff)

B) ON A SHEET OF PAPER USE 7 LINES, WRITE A SINGLE-WORD DESCRIPTION ON EACH LINE

C) *PLACE A STAR NEXT TO THE THREE MOST IMPORTANT DESCRIPTORS*

Focus Question

Question 3

Give an example of when things went well according to your definition of the ideal TC₃ environment.

Focus Question

Question 2

Choose any one of the three to discuss:

- What would specifically signal inclusive classrooms/courses?
- What would specifically signal inclusive student support areas?
- What would specifically signal an inclusive social space?

Focus Question

Question 1

- What is **One** thing we can do as a campus to positively impact diversity, equity, or inclusion?

Big Hairy Audacious Goals - BHAG

- ❑ Curriculum Development
- ❑ Reducing Achievement Gaps
- ❑ Improving Campus Climate
- ❑ Physical Space on Campus
- ❑ Data Utilization
- ❑ The purpose of a BHAG is to make an organization better. 7-20 year outcome realization. In total it is a transformative process (Buchanan, 2012).

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Appendix

List 1. Achieving

- Developed and implemented the Preferred Name, Gender, and Pronoun Policy (PGPP) that gained approval by the TC Board of Trustees. Campus training regarding the PGPP is on-going. *Goal 1*
- Redesigned and administered a Student Campus Climate Survey and shared initial finding with the Board of Trustees. *Goal 1*
- Collaborated with Power BI campus consultant to develop Diversity Equity and Inclusion public and internal facing web-based Dashboards. *Goal 1*
- Implemented and developed of web-based bias incident reporting forms. *Goal 1*
- Recognized a department and individual for their efforts to support campus diversity, equity, and inclusion initiatives. *Goal 1*
- Supported the development of the Tompkins County African-American, Latin-x, Asian, Native American community event at Coltivare. *Goal 2*
- Designed and implemented an academic Summer Institute for low income students to further develop academic skills and success habits. *Goal 2*
- Integrated the BRAVE Dialogue Circles into 5 course section(s) as well as hosted two retreat style BRAVE Dialogue Circles. As a result, TC participants received a total of 35 contact hours that focused on our campus-wide commitment to address race, ethnicity, gender, sexuality, and socio-economic issues on campus. *Goal 3*
- Submitted request to SUNY Systems, Office of Diversity Equity and Inclusion's PRODiG initiative to further support the recruitment and development of underrepresented minority / women STEM faculty. *Goal 4*
- Supported the developed promotional materials written in Spanish to increase support and recruitment of perspective Hispanic/Latinx students and families. *Goal 4*
- Completed an environmental accessibility assessment of the main building and three residence halls and requested adjustments and work orders. *Goal 6*
- * www.tompkinscortland.edu/sites/default/files/documents/DEI-Plan.pdf

Appendix

Figure 1. Chart of New York State Demographics

Figure 1. New York State's Changing Racial/Ethnic Demographics

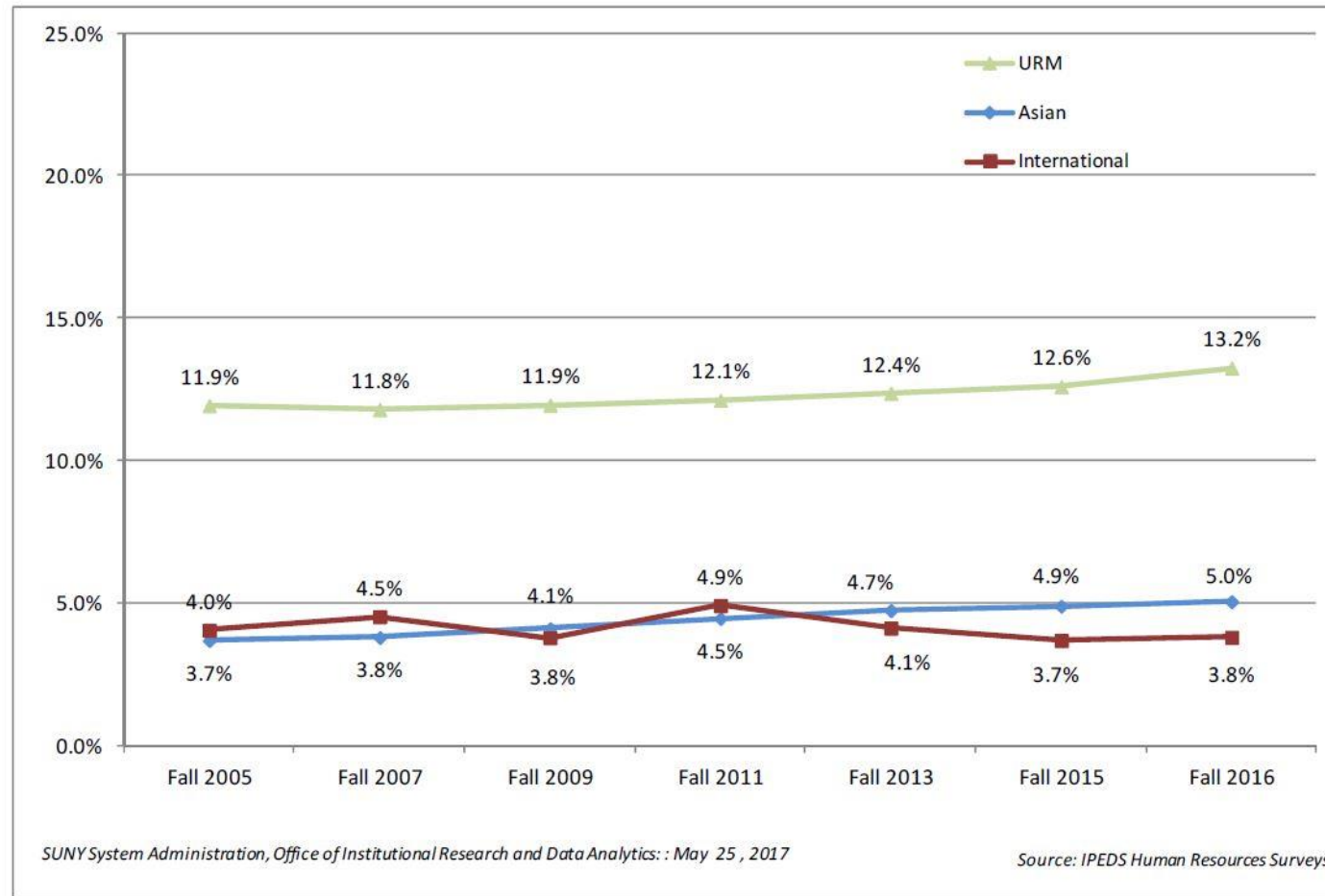
	New York Statewide Demographics				
	Population Estimate 2006-2010	Percent of Total	Population Estimate 2011-2015	Percent of Total	Percent Change
White alone	11,374,937	59.2%	11,170,518	56.8%	-1.8%
Asian alone	1,381,522	7.2%	1,558,536	7.9%	12.8%
Black or African American alone	2,787,224	14.5%	2,831,813	14.4%	1.6%
Hispanic or Latino (of any race)	3,288,880	17.1%	3,619,658	18.4%	10.1%
American Indian and Alaska Native alone	47,386	0.2%	46,324	0.2%	-2.2%
Native Hawaiian and Other Pacific Islander alone	3,945	0.0%	4,756	0.0%	20.6%
Some other race	94,554	0.5%	101,300	0.5%	7.1%
Two or more races	251,304	1.3%	340,269	1.7%	35.4%
Total Population	19,229,752	100.0%	19,673,174	100.0%	2.3%

Source: U.S. Census Bureau, 2006-2010 American Community Survey 5 Year Estimates; U.S. Census Bureau, 2011-2015 American Community Survey 5 Year Estimates¹

Appendix

Figure 2. Chart of 10 year SUNY Employment Trend

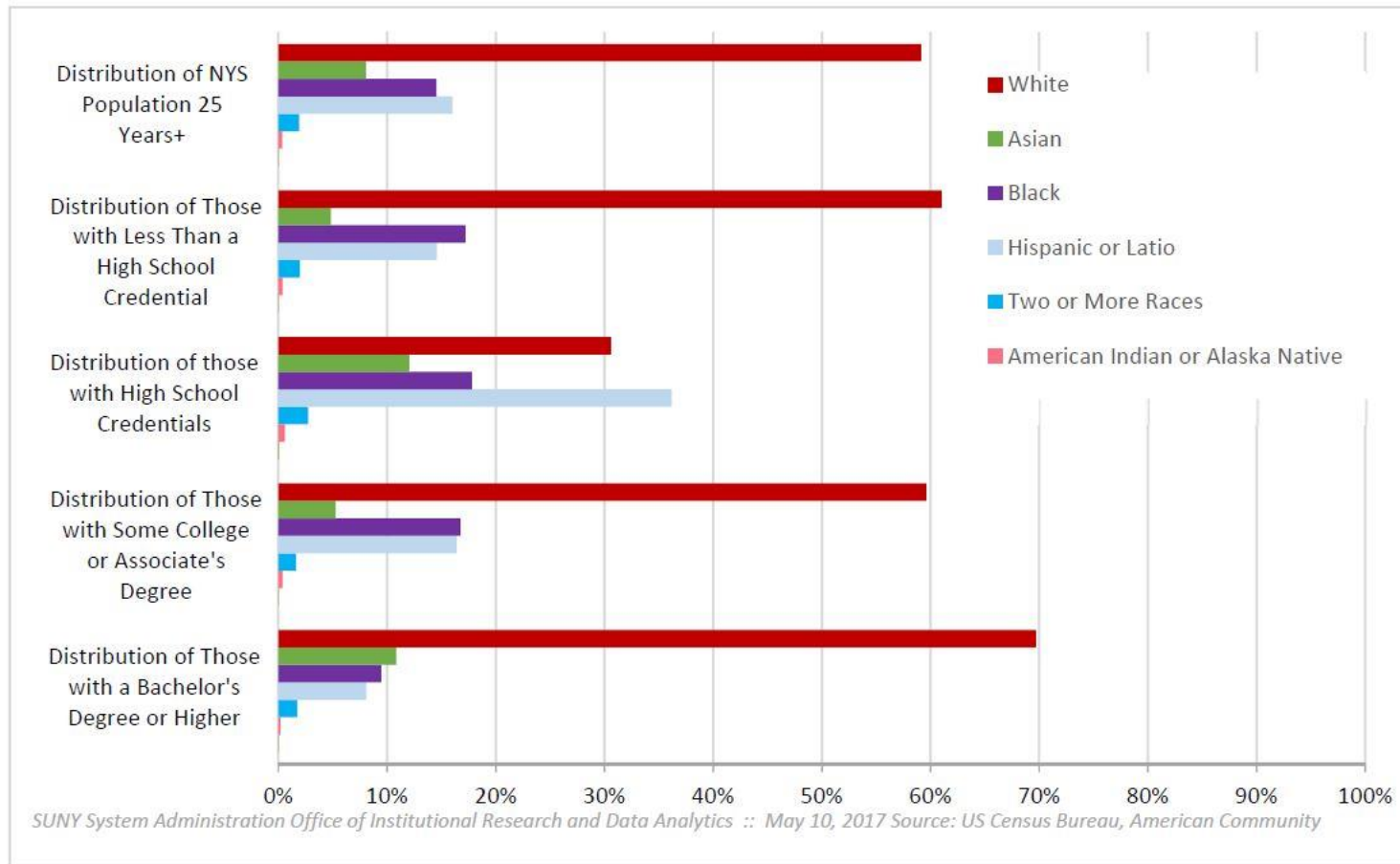
Figure 56. Trends in Minority and International Employees at SUNY Institutions, Fall 2005 – Fall 2016



Appendix

Figure 3. Chart of Education Attainment

Figure 6. Distribution of Educational Attainment by Race Ethnicity of New Yorkers 25 Years and Older



WHO

WHERE

WHAT

WHY

HOW

Student Engagement Team



WHO

Departments included in the Student Engagement Team

Student Engagement Team

WHERE

Programming & Services



Remotely

Hybrid

On Campus

WHAT

PROGRAM COLLABORATION

- Mask Up
- Women's History Month: Speed Paint featuring RBG, J-Lo, Kamala Harris, and Lori Lightfoot
- SUNY Women's Empowerment Draft
- Paint Night Live



Student Engagement Team



WHAT

STUDENT LEADER COLLABORATIONS

RESIDENT ASSISTANTS

VECTOR NETWORK MENTORS

STUDENT LEADERSHIP ASSISTANTS

STUDENT GOVERNMENT ASSOCIATION

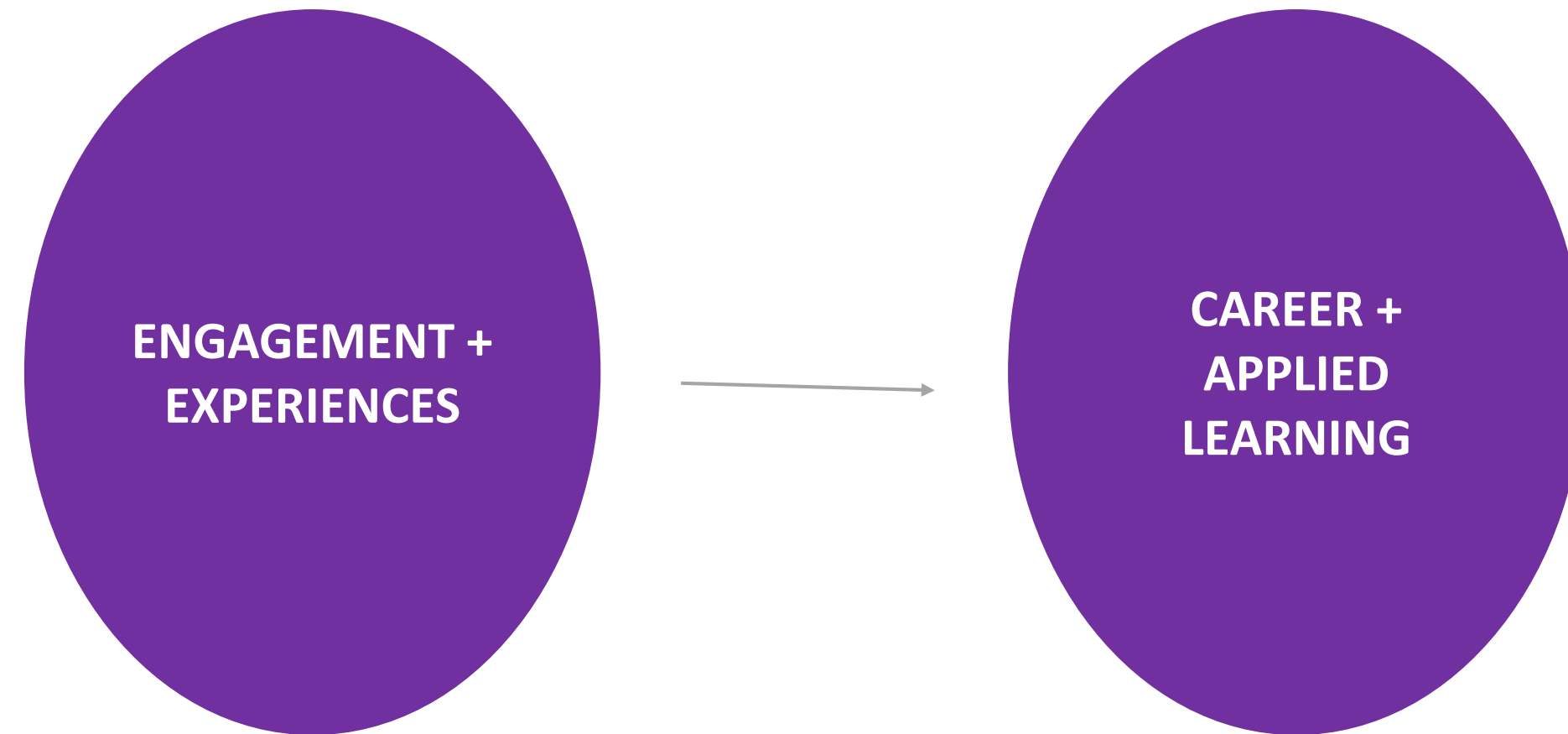
Student Leaders Across All Areas

- Currently looking into a Peer Educator Training Program Certification
- Currently joining forces for both recruitment and training



WHAT

CO-CURRICULAR ENGAGEMENT + APPLIED LEARNING



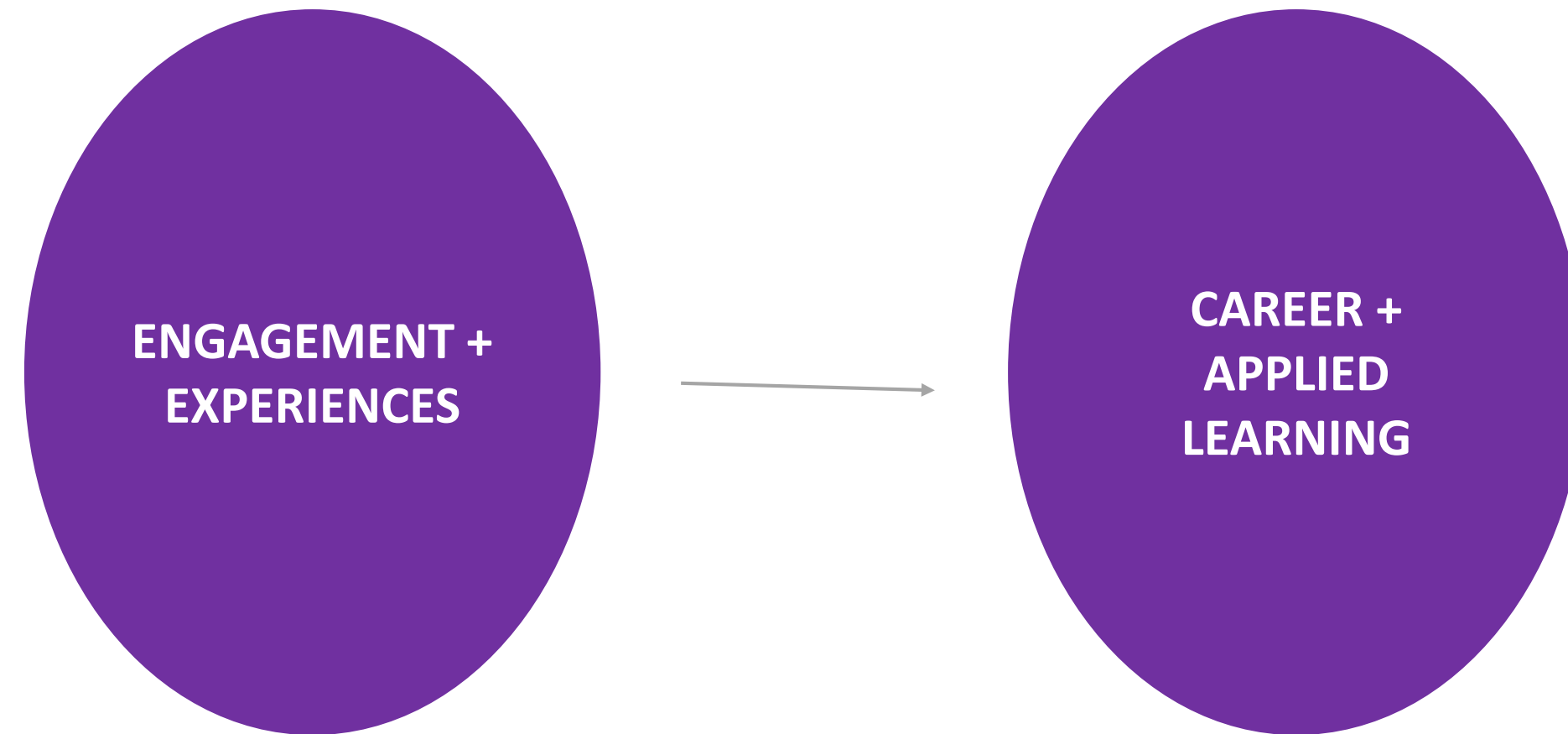
- Collaboration with Career Services + Applied Learning Coordinator
- Connecting classroom > engagement > next steps

Interested in more information about this specifically? We can share the recording from our presentation earlier today!

Student Engagement Team

WHAT

CO-CURRICULAR ENGAGEMENT + APPLIED LEARNING

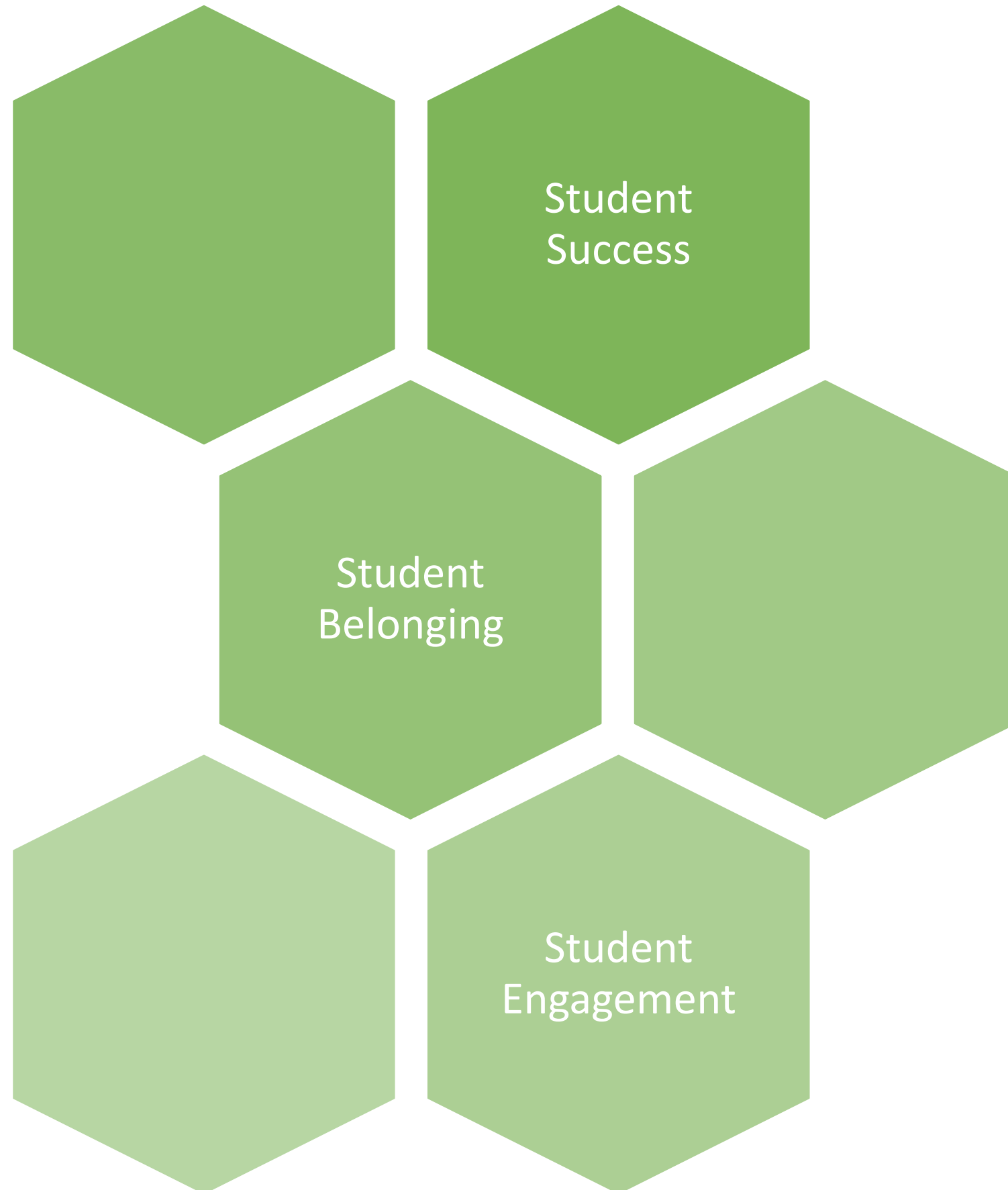


- Collaboration with Career Services + Applied Learning Coordinator
- Connecting classroom > engagement > next steps

Interested in more information about this specifically? We can share the recording from our presentation earlier today!

Student Engagement Team

WHY



Our Current Reality –

- Student Engagement
- Student Belonging
- Student Success

Research indicating Why this approach is vital

The Elements of our Student Experience Need Modification

Student Engagement Team

WHY

Male Student Retention

Fall/Spring Retention

STUDENT CT	Fall 2018	Spring 2019	% Spring vs Fall	Fall 2019	% Fall vs Fall	w/Grads & Xfers	% w/ Grads & Xfers
White	166	125	75.3 %	81	48.8 %	98	59.0%
Black or African American	78	61	78.2 %	25	32.1 %	38	48.7%
Hispanic	37	26	70.3 %	11	29.7 %	18	48.6%
Two or More	24	15	62.5 %	10	41.7 %	11	45.8%
Undeclared	7	2	28.6 %	0	0.0 %	3	42.9%
Asian	4	3	75.0 %	3	75.0 %	4	100.0%
Total	316	232	73.4 %	130	41.1 %	172	54.4%

Student Engagement Team

WHY

Do you think our students feel like they belong at Tompkins Cortland?



Student Engagement Team

WHY

Do you think our students feel like they belong at Tompkins Cortland?

- Belonging is a basic human need
- It is sufficient to drive human behavior
- It often leads to positive outcomes and success

A true sense of belonging is about creating community with people who accept us for who we are...flaws and all



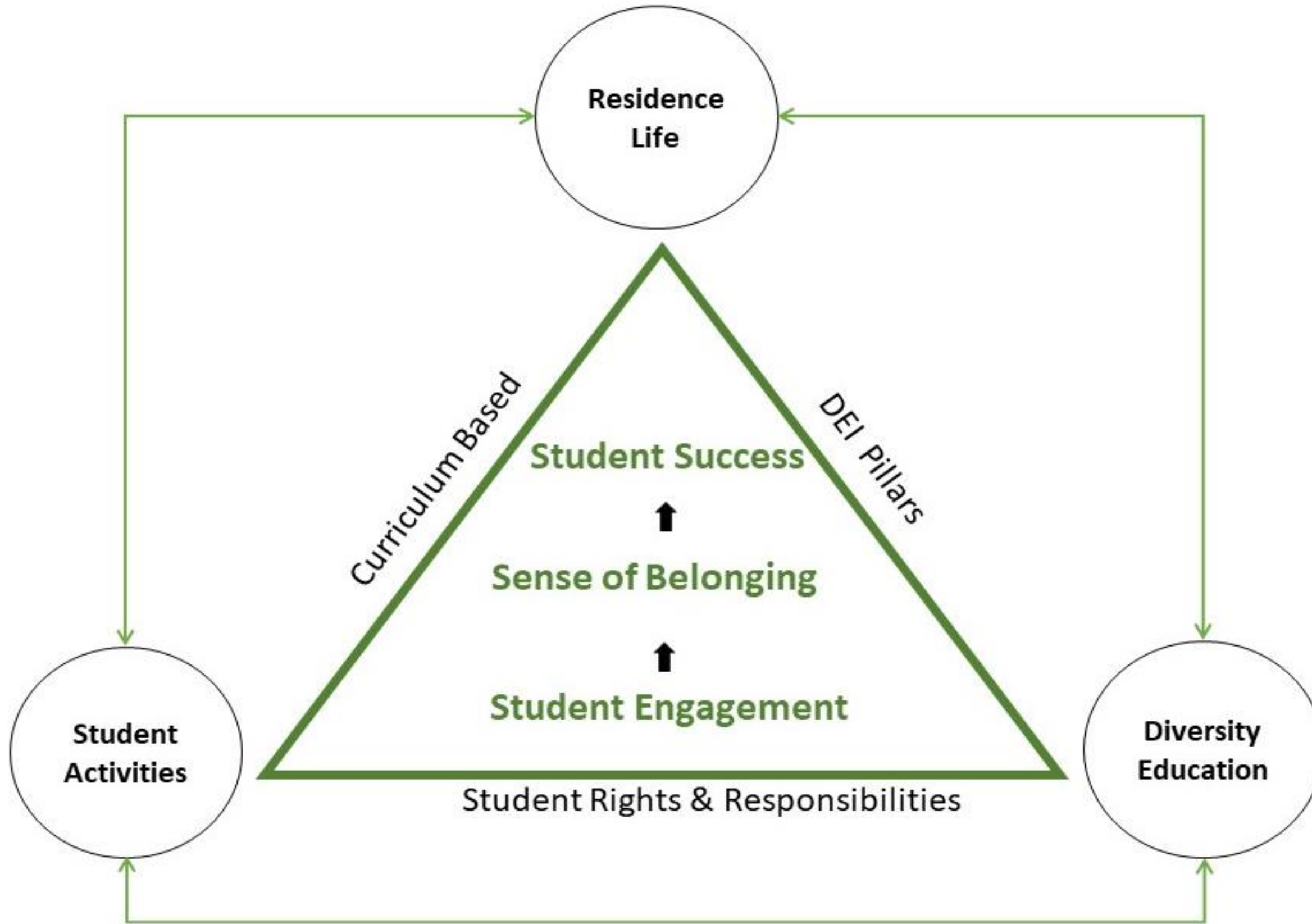
WHY

Do you think our students feel like they belong at Tompkins Cortland?



Student Engagement Team

HOW



Student Engagement Model

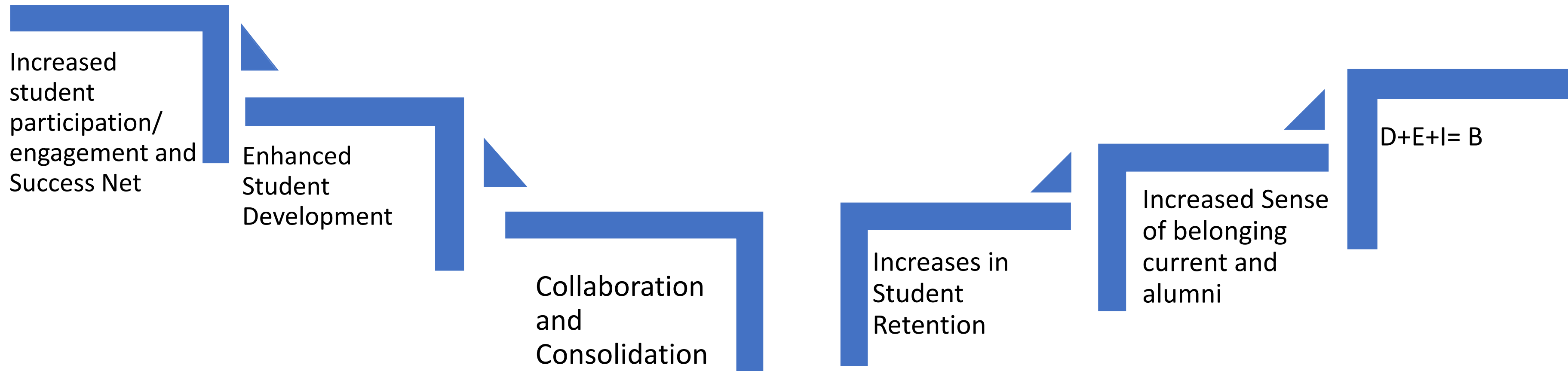
Student Engagement Team

WHY

OUTCOMES

Short Term

Long Term



WHAT

WHO

WHERE

WHY

HOW

Questions and Answers

Student Engagement Team

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report

Date: March 8, 2021

To: President Montague

From: Deborah Mohlenhoff
Associate Vice President for College Relations

RE: Monthly Report to the President and Board of Trustees

COMMUNITY ENGAGEMENT & PARTNERSHIPS:

Fab 5 Awards – attended the Fab 5 awards (3/5/21) virtually. Two TC3 staff members were recipients this year - Chef Patrick Blackman and Juliana Garcia.

TST BOCES and OCM BOCES – participated in two meetings to identify better communication and collaboration strategies for the College and both our county BOCES entities. We will have ongoing meetings to improve collaborative efforts moving forward.

TC3-CVB Meeting – Facilitated a conversation for representatives from the Convention & Visitor's Bureau to improve communication between the CVB and Coltivare. The CVB is looking for partner restaurants that can host medium to large tour groups (i.e., bus tours that come into town) and Coltivare seems well suited to match their needs.

Dryden to Campus Trail – Participated in early conversations to revive the idea of a trail from campus to Dryden Main street. Assisted the Foundation in some background research and connections to Dryden government officials.

GOVERNMENT RELATIONS & ADVOCACY:

I continue to represent TC3 at various COVID-19 related community committees and calls including:

- Economic Recovery Cabinet (monthly led by City of Ithaca and TCAD)
- Tompkins County Reopening Task Force (bi-weekly led by Tompkins County)
- Higher Education Reopening Task Force (weekly led by Tompkins County)
- Higher Education Communications subcommittee (weekly led by Tompkins County)
- SUNY Cortland and Cortland Health Dept & Cortland Legislators (monthly led by SUNY Cortland)

Additional Government & Advocacy meetings:

- Tompkins Chamber Government and Community Relations committee (3/1)
- NYATEP 2021 Workforce Advocates Town Hall (3/2)

LEADERSHIP TOMPKINS AND LEADERSHIP CORTLAND:

-First session was held with the Mayors of both Cortland and Ithaca. 47 people participated and it was an excellent launch of this new program.

-March 12 is the next session and will feature Amie Hendrix, Deputy County Administrator for Tompkins, and Eric Mullvihill, Clerk to the Cortland County Legislature.

-To register for the ongoing Leadership & Lemonade series – here is the link: <https://bit.ly/LTLCLL>

-We offered 6 slots in the program to staff from TC3 and they were filled

WORKFORCE DEVELOPMENT:

Career Connections: Hosted the Career Connections event on 2/18 with 10 local employers and about 15 students participated. The focus was careers in Human Development, Recreation, and Health/Wellness. CARS, George Jr., and Cayuga Medical Center all featured speakers that are TC3 alumni.

OTHER MEETINGS:

- Weekly Cortland Downtown Partnership Board meetings
- Monthly Strategic Tourism Planning Board (STPB) meetings (2/17)
- Monthly Workforce Development Board meetings (2/23)
- Bi-weekly SUNY Government Affairs meeting

COVID-19 UPDATES

-SUNY has asked us to be vigilant in our testing and make sure that everyone who comes to campus for any reason tests once per week. We have been able to increase our compliance significantly with some new strategies:

- staffing the entrances to hand out testing kits
- adding an alert to both MYTC3 and the TC3 Blackboard site
- Tracking and messaging students in Residence Life who have not tested
- Creating a video message on TikTok for students showing how easy it is to test – see link below

-We have conducted 585 tests since 2/27 and have yielded 2 positives, 1 staff member and 1 student

-The 2 positives did not lead to any widespread campus exposures

VACCINE:

After being contacted by the Health Department, Cornell, IC, and TC3 pushed out special messaging to the campus to encourage participation in the Tompkins County Vaccine registry. This will allow for them to target specific populations as more eligibility is announced. They were able to use the registry to send messages about available vaccine date to a targeted group of in-person faculty.

It is expected that in the coming weeks, additional phases for eligibility will be announced so stay tuned to these sites:

<https://tompkinscountyny.gov/health/covid19vaccineform#fromhomepage>

<https://www.cortland-co.org/1009/COVID-19-Vaccine-Information>

<https://am-i-eligible.covid19vaccine.health.ny.gov/>

SUNY DASHBOARD – to see TC3 data, choose it from the column on the left side:

<https://www.suny.edu/covid19-tracker/>

WEB UPDATE: We have updated the College COVID-19 page with additional information and a testing FAQ:

<https://www.tompkinscortland.edu/college-info/covid-19-policies-and-updates>

NEW VIDEO: Special thanks to the Health & Wellness crew for this awesome video that shows how easy it is to test:

https://www.youtube.com/watch?v=ivqS_3IV5tc

College Senate Report
Board of Trustees
March 4, 2021

The College Senate held a virtual meeting on February 12th with an agenda that mainly covered discussion of current events on campus.

Co-Chairs met with O. Montague where she shared a number of work force focused drives the campus is focusing on. One is to allow some degrees to not need to pass through NYSED because it can take up to 18 months for approval. If the work force needs are being surveyed, then it can put the College behind to have a degree meet approval 18 months after discovering the need. Microcredentials are another work force focus, figuring out what constituents and counties need. There was discussion of faculty retirements and replacements.

Another focus, which O. Montague has charged the Senate with, is looking at morale and creating ideas on how to boost morale on campus. It has been especially difficult with everyone being separated. Some ideas to date have been a monthly employee recognition program or reaching out to area businesses to see if it is possible to obtain some sort of discount on product or service for showing a TC3 ID card. The Senate Secretary has created a Microsoft Form and sent it to Senate members to collect ideas to share at the next meeting.

The March 5th meeting was cancelled due to lack of agenda items. The next virtual Senate meeting is scheduled for March 12th.



To: Board of Trustees

Re: Foundation / Alumni and Development Report for March 18, 2021 Meeting

Foundation Board and Committee

The alumni committee met on February 8. A Gift Gab representative attended the meeting. Discussion took place regarding how they could assist with a Day of Giving. Discussion took place regarding the 2021 Distinguished Alumni award. Nominations are due by March 26 and the form is on the website.

A joint meeting of the executive committee and the finance/audit/investment committee took place on February 16. The investment advisors presented the endowment portfolio report as of January 31, a Bonadio Group representative presented a draft of the 2019-2020 audit, recommendation of 2021-2022 campus housing room rates for Board approval was made, and the December financials were discussed.

Campus housing bond work continues with our legal team at Bond, Schoeneck & King. We continue to discuss marketing themes or opportunities to mitigate the potential drop in occupancy we experience in the spring semester.

Alumni and Development Office

Philanthropy

Outreach to lapse donors is occurring. Continual contact with our friends continues to be important to our work.

Communications

A 2021 Distinguished Alumni Call for Action and information on the 2020 recipients will be mailed to 12,000 people in early March and an email will be sent to our alumni and donors, and in house. Information is listed on the website and various list serves and organizations have been notified.

Spring Scholarships

Scholarship selection is ongoing and will be completed by the end of March.

Professional development

One staff member participated in the virtual Council for Advancement and Support of Education (CASE) Marketing and Branding Conference on February 3 and February 10. Four staff members participated in Mid-Winter Day on February 25. Two staff members participated in the virtual PEAKS – Carl Haynes Lecture Series on March 3.

Upcoming Meetings

March 22 – Executive Committee and a Finance/Audit/Investment Committee

April 1 – Alumni Committee

April 13 – Board Meeting



TO: Board of Trustees
FROM: Orinthia Montague, President
DATE: 3/18/2021
SUBJECT: President's Report to the Boar

As the Colleges continues to move forward in not only a pandemic recovery mindset but also addressing our strategic priorities for continued educational relevance I am happy to share good news. In fall 2019 and April 2020 the College submitted an application for a two-part SUNY grant. Funding from the SUNY Next Generation Job Linkage Program will enable the College to create several new tracks and micro-credentials within our Applied Sciences and Technology Major. Within the industry sector of advanced manufacturing, we will create an Electrical Engineering Technology Track which will contain micro-credentials and coursework including: Introduction to Programmable Electronics, Electrical Support for Manufacturing, and Electrical Machine Technician. Within civil engineering, we will create a Civil Engineering Technology Track, a Concrete Mixing and Testing Micro-credential, a Public Works Micro-credential, and a GIS Micro-credential. Within healthcare, we will create a Lab Tech Track and a Clinical Patient Care Technician Micro-credential. This week we received notice that our initial request of \$289K had been fully funded.

The second art of the grant application (SUNY Challenge) was for \$3.1 million to fund our capital improvements will include the creation of a new Advanced Manufacturing Lab and Mechatronics Lab, and upgrades to our Construction Technology Lab and Electrical Engineering Lab. We will also upgrade existing equipment and lab space (Physics, Chemistry, Biology) to prepare students for employment in labs and hospitals and improve our STEM education resources. Finally, we will create new computer labs/classrooms, where students can learn blueprint drafting and reading, surveying, 3D printing, and more. We anticipate receiving notification on that application by the end of April.

This fall we plan to have the majority of courses in-person. What we have learned throughout this pandemic year is that our current students, though we have lost many of them over the last year, those who remained are relatively alright with the variety of ways we hosted cases. However, we cannot lose sight that newly enrolled students need to have access to connect in-person and that for our students with academic/anxiety challenges we have to consider that in our "new normal".

I recently signed on to a SUNY EOP (Educational Opportunity Program) Advocacy Letter sent to legislators. EOP programs are very similar to our Vectors Program. If we were able to secure these state fund we would be able to serve a greater number of students.



In regards to budget advocacy both the Assembly and the Senate have put versions of community college floor funding in their budgets as it was not originally included in the Governor's budget.

Before you know it May will be here which means it is time to celebrate our student's academic achievement. This years' commencement will be a semi-virtual experience. Professor Scott Ochs has graciously agreed to be our commencement speaker and I am more than delighted.