



Manchester Community College

Interim Report

Submitted to the New England Commission on Higher Education

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## Introduction

On April 6, 2021, the New England Commission of Higher Education (NECHE) informed Manchester Community College (MCC) president Dr. Brian Bicknell that an interim report would be due in August 2022. The Commission asked that the report highlight the college's progress towards areas of emphasis noted in its 2018 letters:

- Developing and implementing integrated strategic, academic, and facilities planning;
- Enhancing the institution's use of assessment results for improvement;
- Continuing to achieve MCC's goal to diversify its faculty and staff;
- Continuing efforts to improve student success.

MCC Leadership appointed the steering committee and work teams for each of the standards. Each standard team included a mix of faculty and staff to ensure a variety of perspectives from across the institution were included. On July 15, 2021, members of the steering committee attended a virtual interim report workshop hosted by Commission Vice President Laura Gambino.

Standard co-chairs under the direction of Dr. Adriane Leche, the Vice President of Academic Affairs (VPAA), led each team. Standard work teams met over the 2021-2022 academic year, compiling their narratives, which were then forwarded to the VPAA and interim report writer. A rough draft of the interim report was finalized in July 2022 and forwarded to the college's academic leadership for review. A final version of the document was drafted and forwarded to the webmaster in August to format as a searchable PDF according to commission requirements.

This narrative highlights MCC's efforts to address the areas of emphasis identified by the commission. Inescapably, it is also the story of how the COVID-19 pandemic interrupted and complicated those efforts. With the exception of some labs for our technical programs, most classes, offices, and services operated remotely from March 2020 to July 2021. In some ways, remote operations resulted in some benefits for the college and the student body, providing incentive for us to find innovative ways of providing pre-pandemic levels of service.

New programs and technology supported faculty in the transition to fully online teaching. The college found ways to do previously on-campus procedures like financial aid appeals online. Faculty and staff made liberal use of Zoom and chat features for student support. These features of remote operations continued even after on-campus operations resumed, providing our current online students with better access to needed offices and services, and increasing the available options for all students. Using registration data and feedback from students gathered in Fall 2021, we were able to adjust the Spring 2022 schedule to offer more sections in high-demand modalities.

Of course, not all the effects of the transition to remote operations were positive. In the early days of the pandemic, administration, faculty, and staff focused on the logistics of working and teaching off-campus, and ensuring that students had the physical and technological resources and support they needed. Even so, rates of attrition were higher than normal, particularly in classes that require intense levels of student-faculty interaction such as co-requisite writing. Momentum for numerous campus initiatives such as academic program review and core learning outcome assessment slowed or was lost. The need to meet via Zoom inhibited the spontaneous conversations that had, in the past, led to innovative collaborations between departments or offices on campus.

The return to campus for the 2021-2022 academic year has seen a gradual but steady resumption of projects and initiatives along with renewed efforts to address the areas of emphasis noted by the commission.

We are confident that this report will offer the commission a frank look at what we have achieved and what challenges we are facing.

## Institutional Overview

Manchester Community College quietly marked its 75<sup>th</sup> anniversary in 2020. Over its seven decades of operation, the college has undergone consistent evolution to meet the changing needs of our community. Founded in 1945 to meet the educational and vocational needs of veterans, the college has since evolved into a comprehensive community college that prepares students for either entry into the workforce or transfer to a baccalaureate program. We offer more than 60 degree and certificate programs organized into six academic focus areas that reflect our participation in Complete College America's Guided Pathways initiative: Arts, Humanities and Communication; Business; Education, Social and Behavioral Science; Health Science and Services; Industry and Transportation; and STEM & Advanced Manufacturing. Our Workforce Development Center offers non-credit programming for professional development, corporate training, and personal enrichment.

MCC's credit and non-credit programming, community partnerships, and student services are mission driven, reflecting the college's commitment to being "a dynamic, student-centered and accessible" institution "that promotes and fosters the intellectual, cultural and economic vibrancy of our region." The institution is deeply committed to offering our students, many of whom are first-generation learners, not only access to higher education, but a sense of belonging to increase their chances of successfully reaching their goal of joining the workforce or continuing their education.

Although the city's population remains predominantly white, Manchester, New Hampshire is a designated refugee resettlement area, with more than 70 languages spoken by students in the public school system. Those demographics are reflected in MCC's student body, and form a key consideration as the college buttresses supports for English Language Learners and undertakes reenergized diversity, equity, and inclusion initiatives.

MCC enrolls 3,226 students in online or on-campus courses, and an addition 1,577 in Project Running Start, our high school dual enrollment program. Women make up 59% of our student body, men 40%. One percent of our students identify as non-binary or neutral. MCC students range in age from 14 to 87, with an average age of 26. Although our student hail from 38 countries of origin, 96% come from New Hampshire, with our top sending schools located in and around Manchester.

Like other institutions, MCC is facing demographic realities that impact enrollment: falling numbers of traditional-aged students along with robust employment numbers have led to a decline in enrollment. While these numbers have, so far, not seriously affected the institution's financial well-being, addressing enrollment trends is an ongoing priority for administration, faculty, and staff.

With new leadership in place, the institution is well situated to undertake that work. After serving as president for 10 years, Susan Huard retired at the end of 2019. Brian Bicknell, then Vice President of Academic Affairs, became interim president in January 2020 and was appointed as president by the Board of Trustees in April 2020. There is a new Vice President and Associate Vice President of Academic

Affairs; the former AVPAA now serves as the Vice President of Students and Community Development. While an overall positive, with any change in leadership comes a period of recalibration, complicated, in this case, by the fact that most of these positions were filled during the pandemic. Not until the return to campus for the Fall 2021 semester did most faculty and staff have an opportunity to meet and forge working relationships with the new leadership in person.

## Response to Areas Identified for Special Emphasis

### *Area 1: Developing and implementing integrated strategic, academic, and facilities planning*

MCC initiated changes in its planning structure and processes in response to the Commission's recommendation that we adopt a "more strategic, integrated, and data-informed" approach to planning, and set bigger, more aspirational goals in our strategic planning. To accomplish this task first required a clear look at the old processes, to assess strengths and weaknesses and to see what could be incorporated into the new plan. College leadership met with the Strategic Planning Committee chair; the resulting conversation made a weakness in the existing process apparent. At the time of the 2017 site visit, the Strategic Planning Committee membership was comprised predominantly of faculty and staff, with input and guidance from leadership. Without any ability to commit the college's financial or personnel resources, the committee was very conservative in setting goals and objectives. It was clear that the new process and plan would have to be driven by leadership to ensure that the resources necessary to achieve more ambitious goals could indeed be allocated.

College leadership wanted to develop an approach that prioritized "strategic thinking" and the ability to pivot quickly, if needed, over a plan that might quickly become outdated. Then-Vice President Bicknell envisioned an approach to planning that would be comprehensive, yet "nimble" enough to adjust quickly to new challenges and opportunities. Recognizing the need for a more ambitious vision than was contained in our previous strategic plan, the goal became positioning MCC as a premier community college by 2025, setting and reaching benchmarks of student success such as academic and co-curricular achievement, retention, graduation, and job placement. The existing initiatives of the plan – to prioritize student success, maximize faculty and staff success, foster college-wide communication, strengthen community partnerships, and stimulate innovation and growth, were kept, as they were compatible with both the emphasis on strategic thinking and our intent to become a premier institution.

During an All-College meeting in October 2018, the campus community was asked to provide feedback on what was most essential to progress on these strategic initiatives. Seventy-six faculty and staff attended that working meeting and contributed ideas. The Strategic Planning Committee organized the results and identified key performance indicators that could help assess progress towards the strategic initiatives. Some of those indicators are still in use; replacement of others has been either planned or accomplished. With the disbanding of the old Strategic Planning Committee, the college's Leadership Team took up the task of creating a viable process and crafting a new plan. Implementation halted when the pandemic struck; work on most initiatives not immediately connected to supporting students, faculty, and staff during remote operations was postponed. Leadership began work on a new plan during the 2021-2022 academic year, with plans to finish it in 2022-2023. The Standard 2 narrative contains a more detailed discussion of the evolving process and plan.

Using the 2019-2020 strategic initiatives as a guide, a multi-disciplinary group of faculty began work on an academic plan. The committee's stated purpose was "to articulate a shared vision regarding the

support, improvement, and evolution of academic teaching and learning at MCC in order to maintain currency and be consistent with the college mission, vision, strategic planning initiatives, and student core learning outcomes.” The plan was intended initially to cover 2019 and 2020, but remained in effect during the pandemic and beyond. It will continue to provide guidance and direction for academics at MCC until a new plan replaces it. The Standard 2 narrative contains a more detailed discussion on the plan’s development and provisions.

#### [Master Plan / Facilities Plan](#)

MCC has a new master plan in development with an anticipated completion date of November 2022. Long-rumored construction of a southbound exit from I-293 (Everett Turnpike) onto Front Street is expected to begin in 2027, bringing with it major changes to the college’s footprint and necessitating a complete realignment of access roads and entrances.

Faculty and staff input on space needs was sought twice during the master planning process, one for input on space needs and wants, and a second time to assign priority to projects. Leadership established project timelines ranging from 6 months to 10 years or more and submitted the prioritized list to the CCSNH central office. Development work with architect Dennis Mires began in October 2020, with schematics nearly finalized. Details of the master plan will be presented at an upcoming All-College meeting.

#### [Area 2: Enhancing the institution’s use of assessment results for improvement](#)

Since the 2017 self-study, MCC worked to be more effective in its collection and use of data for improvement. Though the pandemic interrupted work on this goal, we have made gains, particularly in our use of student enrollment and retention data. Daily enrollment dashboards are generated for the entire system, helping MCC and its sister colleges track enrollment and compare it to the previous year’s numbers. That data is further broken down by age (under 25, 25+), cohort (new students, returning students), total headcount, and credit activity. These daily dashboards have provided MCC with an easily digestible means of understanding enrollment trends.

Acting on enrollment data is the charge of the READI Team (Retention, Enrollment and Data Initiatives). READI serves as the Strategic Enrollment Management team for the college, bringing together representatives from Academic Affairs, Student Affairs, Business Affairs, Marketing, and Institutional Research to focus on strategic decision-making regarding retention, enrollment, and student success. This group meets weekly and evaluates data specific to applications for admission, enrollment, student financial aid, and payment progress. By looking at this data regularly, the group can plan outreach such as registration / advising events and targeted marketing campaigns, as well as craft messages to ensure students are able to move smoothly through the process of enrollment. The READI Team serves as a think tank to review data and discuss which programs and majors to highlight in upcoming marketing plan; they also evaluate historic and predicted information that comes from the Director of Institutional Research, including but not limited to HS graduation rates, local workforce needs, and survey results from the CCSSE.

In an effort to make data more widely accessible to those who need it, the system has made VEERA Bridge, the same analytics platform that generates the daily dashboards, available across the seven colleges. Using VEERA Bridge, academic departments can track their programs’ enrollment history, list of currently enrolled students, credit activity and degrees awarded. Relatively few faculty use it, however, finding the platform “cumbersome” to use and the data not granular enough to be truly helpful. Staff

adoption rates are higher, especially in areas like advising, where it can be used to generate or cross-reference lists of students for targeted outreach.

Though we have only begun to tap its potential, Navigate, our student success management system, contains a wealth of information as well. Users can track student enrollment history by program and semester as well as performance data such as GPA and accumulated credits. This feature has been used to identify students eligible for certain grants, for example, or to follow up on students placed on watch lists. Outreach to those students can be done within the platform, streamlining the process of identifying and reaching out to groups of students. The ability to identify and track certain categories of students has the potential to allow us to determine the long-term success of selected student populations (ELL, co-requisite placement, etc.). A pilot project tracking students with co-requisite English placements through upper-level writing requirements is planned for fall, though it has yet to be determined whether tracking will begin with fall 2022 admits or go back several semesters.

When the 2017 self-study was written, the college was in the process of implementing a bookended approach to core learning outcome assessment. Most programs had capstone classes or culminating assignments; we were beginning to look for an entry point assessment. The first year experience course was considered and rejected; before an alternative commenced, we went to remote operations and core learning outcome assessment work was interrupted. During that time, the Vice President of Academic Affairs and general education department chairs attended an assessment training offered by the American Association of Colleges and Universities. The method and rubrics made available through this training were preferable to those we were using, so a switch was made; in Fall 2021, the group put the groundwork in place for a Spring 2022 pilot. The process and method are described in detail in the Standard 8 narrative.

While these gains are promising, we acknowledge that we have a long way to go in our work to incorporate data into the daily operation of the college. We have not yet found a sustainable means of housing, sharing, and interpreting data, which means that assessment results are often underutilized. This is true of the Ruffalo Noel Levitz College Student Inventory and the Community College Survey of Student Engagement (CCSSE). MCC has administered the Ruffalo Noel Levitz (RNL) since 2013 to students enrolled in its first-year experience class. Students share their RNL results with their academic advisors in a meeting required for the course, allowing them to receive an individualized interpretation of the results and referrals to requested support services. It has, however, been a number of years since advisors were trained in using and interpreting the results, so it is impossible to tell how well or how consistently results from the assessment are used by individual advisors and students.

A comprehensive report can be generated which provides information on the number of first generation students, students' modality preferences, and plans to complete a degree or transfer some coursework only, though the college has yet to consistently use this data to drive outreach or initiatives. The Diversity, Equity, and Inclusion committee is including additional questions beginning this fall to tailor programming and services to ELL learners.

The college has also administered the Community College Survey of Student Engagement (CCSSE) since 2003. While data from each administration is available on the website, and presented at college-wide meetings, that data does not contain readily actionable items. There is no person or office consistently responsible for interpreting this data, and putting it into a prescriptive form that provides academic departments and student support offices with a clear direction for responding to it. Academic Affairs has

prioritized assessment work, including it in its focus areas for the upcoming academic year, as post-pandemic operations continue to normalize. To move beyond collecting data into systematically and intentionally acting upon it, we need to clarify who is responsible for gathering, housing, and sharing data. More importantly, we need to follow through on translating raw data into planning and action. To do this while external pressures are high and staffing levels are low will be a challenge, but one we are confident we can meet.

#### *Area 3: Continuing to achieve MCC's goal to diversify its faculty and staff*

While the student population at Manchester Community College largely reflects the area's diverse demographics, the same can't be said of the college's faculty and staff. This discrepancy doesn't reflect the college's commitment to achieving diversity in its workforce; it rather reflects low turnover, particularly among faculty, and constrained hiring practices overall. The number of full-time faculty has not grown since the 2017 self-study; positions are refilled only as they are vacated. Similarly, we fill staff positions as they are vacated, but few new positions have been created. Progress is being made incrementally; although, MCC continues to be very conservative in its hiring practices, particularly in light of its enrollment realities, four staff positions have been filled by persons of color at the college since 2017.

The college has further identified strategies to help us progress toward the goal of diversifying our faculty, staff, and administration. Recognizing that our applicant pool for advertised positions has been too homogeneous, we are working to identify local and professional organizations with a more diverse potential applicant pool; future vacancies will be advertised more widely and in places more likely to attract a diverse group of candidates. The college also plans to partner with other colleges and universities (e.g. HBCU's and Hispanic-serving institutions) to share job postings. In the interim, we have ensured that search committees consider diversity goals as they review applications and select candidates to interview. The Diversity, Equity, and Inclusion committee is researching and implementing an unconscious bias training that will be given to hiring managers over the 2022-2023 academic year.

We anticipate that these changes to our search processes will gradually result in a diversified group of faculty and staff that is much more reflective of our community and our mission, one that better embodies our vision to empower and inspire.

#### *Area 4: Continuing efforts to improve student success*

Realizing our mission entails more than simply admitting students; we must also ensure that they have the supports needed to be successful. Those supports begin during the admissions process, with admissions, financial aid, and transfer support available through phone, email, chat, or Zoom. Advising and registration can occur subsequent to admission, or concurrently, depending on circumstances.

Advisors use a variety of means to place students in the English and mathematics courses that will offer them the best chance of success. Advisors can determine placement through SAT scores, high school coursework and GPA, or Hi-Set scores; students also have input into deciding the best point of entry. Advising conversations generally touch upon long-range planning as well as immediate practical concerns such as balancing course loads with other responsibilities, preferred modalities, and course sequencing. Advisors often use these initial meetings to introduce the idea of guided pathways principles such as Purpose First (to minimize courses "lost" to changes of major) and Think 30 (the financial and academic benefits that accompanying a quicker time to degree completion).

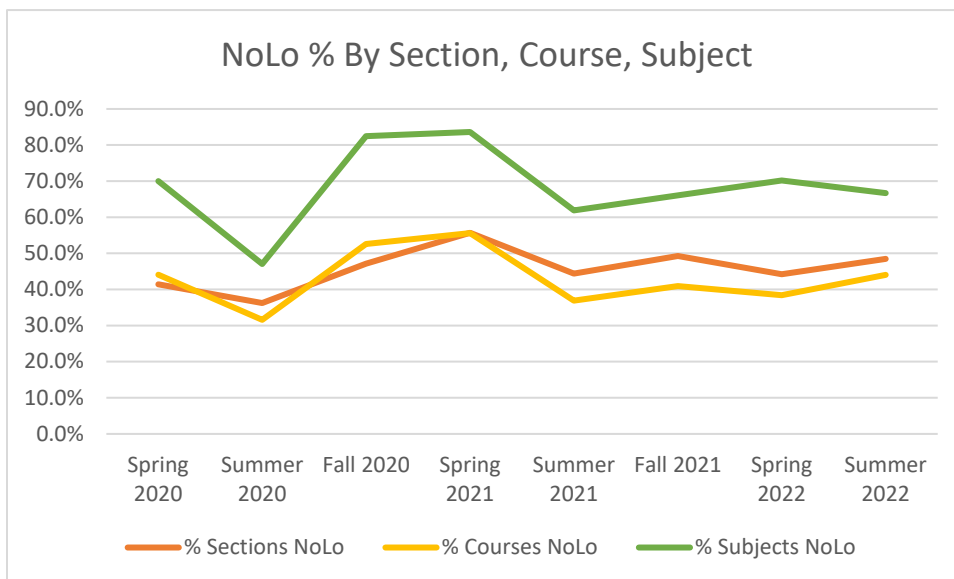


Supports for student success include both academic and non-academic services. Students have access to free assistance from peer and professional tutors; SmarThinking is embedded in Canvas for online student tutoring. We also have a staff member who supports ELL students with everything from advising to tutoring to mentoring.

MCC's accessibility counselor works both with students with documented disabilities to develop accommodation plans to support their academic success, and with faculty to implement the plans. The Veterans Service Team provides coordinated services to MCC's veterans, including admissions and financial aid support; benefits verification; career and transfer counseling; and student support services. An on-campus center provides active and former military students, and their families, with a place to study, relax, or socialize.

Mental health has become an area of increased focus since the 2017 self-study. The student support services counselor position has been expanded from an A180 (contracted to work 180 days) to year-round. Additionally, the system has contracted with Kepro to provide counselor and other support services free of charge to students. Two workshop / training events on mental health were offered in the 2021-2022 academic year to help faculty and staff more effectively support students experiencing mental health crises.

One additional practical success measure is the widespread embrace of courses NoLo (no-cost or low-cost (\$40.00 or less) texts or materials). Minimizing or eliminating the financial burden of purchasing textbooks for our economically vulnerable students improves their chances of success: students have the required course materials from day one of the course, instead of waiting sometimes weeks for sufficient funds to purchase texts. Students' ability to immediately complete readings and assignments has resulted in fewer students falling critically behind in the early weeks of the course. NoLo texts have also freed students to use money previously spent on textbooks for other needs, including rent, groceries, child care, and medical expenses. In Fall 2021, there were 144 unique NoLo courses in 308 sections, 66% of all subject areas offered at MCC. The highest peak for the use of NoLo materials was in Fall 2020 and Spring 2021:



The MCC Library actively promotes and tracks NoLo efforts. Library staff created an OER resource guide accessible on the library's website, and work with faculty to find NoLo materials.

IPEDS data (most recently from 2021) indicates that these supports for student success are working as intended; we exceed our comparison group for retention of full and part-time students, graduation rate, and transfer out rate. Interesting, CCSSE results seem to indicate a perception gap for students: despite the widespread availability of information about these supports on the website, at student orientations, and in the college's first-year experience course, we score slightly below benchmark in support for learners. This perception gap indicates we need to find a more effective way of informing students about the support services available.

## Standards Narrative

### Standard 1: Mission and Purpose

From its earliest charge to "prepare ... skilled workers to meet the occupational needs of the state" to its current mission and purpose<sup>1</sup>, Manchester Community College has long endeavored to meet the diverse needs of our community. The college's academic programming provides students with a broad range of choices to support transfer or entry into the job market. Our Carnegie classification for IPEDS as "Mixed Transfer / Career & Technical" demonstrates the breadth of our academic programming. We meet the professional development and personal enrichment needs of our community through coursework offered by our Workforce Development Center. The college anticipates and responds to community needs, employment trends, and the changing landscape of education through numerous partnerships with business, industry, civic and educational partners.

Though the last reaffirmation of the college mission took place some time ago, in both words and practice, the mission remains a touchstone for administration, faculty, and staff, providing a focus for our academic program offerings. Curriculum changes are mission driven, with new or revised courses and programs responding to student, community, or employer needs. Our mission guides the development of student support services as well. To assist students in fulfilling their academic and career goals, we offer in person and virtual peer and professional tutoring; academic, career, and transfer advising; research assistance; and student support services such as short-term counseling, mental health referrals, and food assistance. Our desire to ensure accessibility has been the impetus for our recent, enhanced efforts on diversity, equity, and inclusion initiatives, including the hiring of an Academic Support Specialist for our ELL students; those efforts will be described in more detail in Standard 5. MCC's mission has been reinforced throughout the campus and is included in many materials – from grant applications to framed wall décor – to emphasize its importance to students and members of the community.

The commitment of MCC's administration, faculty, and staff to realizing our mission remains a constant, guiding the development of credit and non-credit programming as well as student support services. The mission continues to provide a framework for institutional initiatives and decision-making. MCC has met its 2017 projection of increasing the visibility of our mission through signage and inclusion in both print and digital publications. The college has also made progress on another of the 2017 projections,

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<sup>1</sup> We are a dynamic, student-centered and accessible community college that promotes and fosters the intellectual, cultural and economic vibrancy of our region.

identifying needed supports for ELL students. We offer ELL-supported sections of College Composition, Public Speaking, and our first-year experience course, MCC Essentials, taught by faculty with academic and practical experience working with ELL learners. Our ELL Academic Support Specialist serves as an academic advisor and coach as well as mentor for students. Across the institution, there is a strong commitment to realizing our mission of being “a dynamic, student-centered and accessible community college that promotes and fosters the intellectual, cultural and economic vibrancy of our region.”

## Standard 2: Planning and Evaluation

Feedback from the Commission after the 2017 self-study and site visit highlighted the need to revise planning processes at Manchester Community College. The college turned its attention to the development of a more aspirational strategic plan and better integration of its planning processes. As noted in the “response to areas identified for special emphasis,” the work to create a new strategic plan and planning process began with identifying the strengths and weaknesses of the existing one. The “response” section of this report discusses one of the weaknesses of the plan in effect then: the inability of the Strategic Planning Committee to allocate the institution’s resources meant the lack of a realistic means to pursue the plan’s initiatives and follow up on progress.

### *Strategic Planning 2016 - 2021*

Re-envisioning our strategic planning meant embracing a new, more dynamic view of planning, one emphasizing process as well as product. As MCC president Brian Bicknell noted in his charge to the Leadership Team at the beginning of the revision process, multi-year plans often become outdated before the plan ends because “the world doesn’t sit still while you implement your plan.” The challenge became the development of a plan and planning process that would provide direction for the institution while allowing us to remain responsive enough to quickly adapt to changing external needs and conditions.

Rather than develop all new initiatives, leadership decided to keep the strategic initiatives from the previous plan, as they aligned with both our mission and our vision, and had buy-in from the wider college community. They also aligned with strategic priorities set at the system level, and intended to guide individual colleges. The plan in development would continue to use the strategic initiatives listed below:

- Prioritize student success
- Maximize faculty and staff success
- Foster college-wide communications
- Strengthen community partnerships
- Stimulate innovation.

One additional initiative was added to address workforce development, an area absent from the previous plan. The six strategic initiatives drive the college’s long-range goal of 1) building a culture of success that is inclusive, that values wellness, and promotes excellence; 2) being a diverse and inclusive institution of higher education that reflects the unique and diverse culture of Manchester / Southern New Hampshire; 3) becoming an innovation leader among 2-year institutions that actively seeks out opportunities to provide our students with a place in the economy of the future through credentials, degrees, and transfer options.

To achieve the six strategic initiatives, the revised process harnessed existing committees and teams whose membership included campus leadership: Academic Planning / Technology Planning; Community Partnerships; Curriculum Committee; Enrollment Management; Diversity, Equity, and Inclusion Committee; Financial Planning Committee; Institutional Effectiveness; Master Planning Committee; Student Services Policy & Planning Committee; Student Success Steering Committee; and the Workforce Development Center.

These strategic committees began the process of creating plans and engaging in strategic thinking. Over the past year, Institutional Effectiveness, Workforce Development and Master Planning have engaged in strategic thinking and presented plans to the college's Leadership Teams; these plans were also shared at All-College meetings. Assessment measures included academic outcomes, financial reporting, master plan initiatives, enrollment reports, MCC performance dashboards, and other applicable KPI.

This new approach to strategic planning was fully in place by fall 2019 but work on strategic initiatives was abruptly interrupted in March 2020 when the college shut down. To implement the changes necessary to support students, faculty and staff through more than a year of remote operations placed everyone in a reactive rather than proactive mode. Day-to-day business took precedence over planning, and while online conferencing allowed teams to work together, limitations of the technology and "Zoom fatigue" made true and spontaneous collaboration difficult, especially as remote operations continued. Strategic planning has had to compete for time and attention with pressing, even existential concerns: supporting students, faculty, and staff, declining enrollment, financial sustainability, and ensuring the safety of the campus community as on-campus operations resume. Although we had hoped to be further along in implementing and assessing strategic planning, we acknowledge it as an area adversely impacted by the pandemic.

#### *Strategic Planning 2021 to present*

Planning activities have slowly resumed with the return to on-campus operations in fall 2021, and with them, a slight reset in approach. The 2021-2022 academic year saw a particular focus to initiatives related to workforce development, DEI, and community partnerships. The intent for the 2022-2023 academic year is to move to campus-wide engagement, with individual departments / areas being asked to present their contributions / strategies for implementation.

Academic leadership is refining the strategic planning process, and until a new plan is released, being guided by the five focus pillars in the CCSNH strategic priorities:

- Student Success
- Employer of Choice
- Diversity, Equity, Inclusion and Belonging
- Workforce Development
- Financial Sustainability and Stewardship

#### *Academic Planning*

The 2016-2021 strategic initiatives provided guidance and an overall framework for development of an academic plan whose purpose "is to articulate a shared vision regarding the support, improvement, and evolution of academic teaching and learning at MCC in order to maintain currency and be consistent with the college mission, vision, strategic planning initiatives, and core learning outcomes." The current

academic plan, developed in 2019 with input from program faculty and department chairs, includes five areas of focus, each with an overarching goal:

- Faculty development – “create a sustainable faculty development system that will support professional growth for both full time and adjunct faculty.”
- Curriculum development – “prioritize developing a process for ensuring that all programs are able to regularly review and revise their curriculum to maintain alignment with current best practices in their field and business / industry needs.”
- Assessment and documentation of academic outcomes – “create a culture of ongoing assessment in which all stakeholders understand and implement a process of collecting, analyzing, and using data from assessments of both MCC core learning outcomes and program outcomes.”
- Supporting student success – “provide opportunities for academic engagement which meet the diverse needs of individual students and promote student success with the college core learning outcomes and their academic program(s).”
- Learning environments – “provide physical and virtual learning environments that support student success, use of technology, and faculty innovation.”

Implementation of the plan was interrupted due to the pandemic and personnel changes in Academic Affairs. Current 2022-2026 planning includes the focus areas above and incorporates community building as well as growth and innovation.

#### *Master Planning*

The college’s master plan is also being updated, a critical need in light of anticipated changes to the college’s physical footprint. The New Hampshire Department of Transportation is planning major changes to the highway exits over the next 10 years, with construction anticipated to begin in 2027. This will necessitate constructing a new access road and entrance to the college from the highway.

In August 2018, the MCC faculty and staff met to begin the brainstorming phase of a 10-year master plan. Input was requested in a number of areas, including immediate needs, opportunities, how well the space facilitates learning goals, equipment, furnishing, and technology requirements, and anticipated future space requirements. :

Once collected, submissions were reviewed and categorized using several criteria: whether they involved renovation or new construction; by academic program - trades, allied health, career programs, Liberal Arts; or by area of concern - administration, safety concerns, and staffing concerns. Most of the ideas indicated a need for either new space or renovated space.

This information was shared at All-College meetings for further input and questions. Leadership met with department heads for further clarification and established estimated time frames (6 months, 24 months, 2-4 years, 5 -10 years, and beyond) for project completion. In March 2019, faculty and staff were asked to vote on the importance of projects and the survey results were used to help prioritize the projects.

In May 2019, a prioritized list identifying the type of funding needed was submitted to the CCSNH Chancellor’s office. In October 2020, once funding was determined, the Chancellor’s Office contracted with an architect on behalf of MCC to begin the development stage. Since then, existing conditions have been identified, a space analysis study has been completed, physical site plans have been reviewed and

determinations have been made for future development. Infrastructure for IT and building and grounds has been assessed; a conceptual design has been developed.

MCC is now in the final stages of the development of schematic designs that will include the identified critical issues and program elements and the defined objectives. It will also determine the amount of funding needed and where the funding will come from. We anticipated the master plan will be completed by November 2022.

### Standard 3: Governance

Manchester Community College is one of seven colleges in the Community College System of New Hampshire. The CCSNH is led by a Board of Trustees (BoT) made up of 23 members drawn from various industries and interests: the public, business and industry, education, law enforcement, and technology as well as CCSNH alumni and current students. The seven CCSNH institutions alternate appointing two student representatives to the Board. According to the New Hampshire RSA that established the CCSNH, the Board of Trustees' charge is to offer "a well-coordinated system of public community college education." As such, they have full policy-making and operational authority" for the system, including the establishment of policies and strategic priorities; they also appoint the system chancellor and college presidents. To streamline operations and take advantage of cost savings, the CCSNH centralizes some administrative and operational services such as risk management and legal counsel.

The institution's chief executive officer is the president, who is responsible for the overall management and operation of the college. Reporting to the president are the Vice Presidents of Academic Affairs and Student and Community Development; the Business Affairs Officer, Directors of Marketing, Institutional Research and Workforce Development; and the senior Human Resources Officer. The college's internal governance structure includes the president's cabinet, a decision-making body made up of the president, Vice Presidents, the Business Affairs Officer, and the senior Human Resources officer. Two advisory bodies further support institutional governance. The first is the college's advisory board, a 12-member board representing various fields, which provides outside opinions and perspectives. The college's Leadership Team shares information and updates by area. The Leadership Team includes the cabinet, the Associate Vice President of Academic Affairs, the directors of Academic and Administrative Computing, Workforce Development, Institutional Research, and Marketing. It also includes a representative of Faculty Forum, elected annually by the faculty. The college's 15 academic departments are each headed by a chair who reports to the Vice President of Academic Affairs.

Strategic and operational committees provide a means for faculty and staff to participate in college governance. The major standing committees include the Behavioral Intervention Team (BIT); Curriculum Committee; the Diversity, Equity, and Inclusion Committee; and Safety Committee. There are also ad-hoc / task focused committees to address short-term projects, e.g. hiring committees or the recently formed Art Gallery and space utilization committees.

At both the system and college level, there are opportunities for communication between administration and members of faculty and staff. To facilitate communication between the chancellor's office and faculty, the Chancellor's Faculty Academic Advisory Council (CFAAC) was created in 2016. Two faculty representatives from each campus meet several times throughout the academic year with the chancellor and a representative of the Board to engage in discussion and make sure faculty views on academic matters is communicated. Staff across the system have an analogous body, the Cross College

Advisory Planning Team, to allow for dialogue between staff at the seven CCSNH colleges and the Chancellor's office. Minutes from the Board of Trustees' meetings are shared with the seven colleges via all-staff email; they are also posted on the CCSNH website.

In 2017 and 2019, the CCSNH sought feedback on job satisfaction from staff and faculty through the "Great Colleges to Work For" survey. In the 2017 survey, both faculty and staff expressed pride in MCC and our institutional mission, and generally found relationships with colleagues and supervisors satisfying. A desire for more accountability for low performance and reward for good work was stated. Also clearly emerging from the survey was a desire to have more visibility, communication, and relationship building from the system office. Resource constraints around compensation and staffing were also noted as areas of concern. The 2019 administration of the survey showed improvement in these areas, with more positive or neutral responses overall. The survey was not administered in 2021 because of COVID. After the 2019 survey, MCC organized a task force to address the survey's findings; their work was interrupted by the shift to remote work and has not yet been taken up again.

In our 2017 self-study, MCC committed to strengthening our internal communication. The first initiative targeted to this projection was a survey about the college's Leadership Team because of its key role in facilitating internal and external communication. The survey, checking the college community's understanding and perception of the team, was first given to the members of the Leadership Team, and then deployed to the wider college community. The Director of Institutional Research reviewed and summarized the survey's findings. Concrete steps taken as a result of the information gleaned were the migration of the college's forms drive, the central repository for documents and minutes, to a web-based directory, allowing users off-campus to access necessary information and resources. The faculty representative on the Leadership Team provides updates to faculty during Faculty Forum meetings and makes minutes of the meetings available on the Faculty Forum Canvas site. There is currently no one from Staff Council on the Leadership Team, leaving responsibility for disseminating information on the managers / administration who attend the meeting. The Monday Morning Memo, a weekly publication used to share information with the campus, remains one of our primary means of widely disseminating information to the campus community, excluding students, who do not receive the publication.

MCC's All-College meetings, led by the president, provide another avenue for information sharing, though it is not as effective as it could be due to inconsistent attendance. Student service offices can't be closed to allow all the staff to attend, particularly during peak times of the academic year. To ensure that people unable to attend the physical meetings still can get necessary information, meetings are now recorded and posted on the Resources Directory. Attendance via Zoom has also been an option that people take advantage of, even as masking and distance protocols have relaxed and in-person attendance at meetings has increased. One benefit of these hybrid meetings has been the higher number of part-time faculty who are able to attend. Though we recognize there are always opportunities to improve, particularly around internal and external communication, the general sense is that at both the college and system level, governance is well structured to support the work of teaching and learning.

#### Standard 4: The Academic Program

Students attending Manchester Community College can choose from a variety of degree and certificate programs designed for transfer or entry into the workforce. The academic programs offered are



reflective of the college's mission and commitment to serving our community; program additions or revisions are made in response to articulated or anticipated community, employer, or transfer need. The sequence of required courses for each program is clearly communicated through both digital and print checklists available in multiple locations on the web and in various campus offices. For most classes, students can choose from flexible scheduling options: day, evening, and weekend; multiple sections can't generally be offered for certain specialized upper-level courses, which are instead alternated on a semester-by-semester basis. Students can also choose from a range of modalities according to their preference: face-to-face, asynchronous online, synchronous online, and hybrid. Course are offered in 16, 12, and 8-week terms during the regular academic year; there are both 8 and 12-week summer offerings to choose from.

Program faculty develop their respective curricula to meet specific program outcomes or competencies required by the field / discipline. In addition to their specific program competencies, to meet the institutional definition of an educated person, students gain competency in six overarching "core learning outcomes:" problem solving, inquiry and analysis; communication; information literacy; cultural and social understanding; initiative and engagement; and technical skills. . These are incorporated into our general education courses and assessed using the assessment process developed over the 2021-2022 academic year. To ensure that graduates are prepared to meet business, industry, or transfer needs, academic programs are developed by program faculty in consultation with their respective advisory boards, and in compliance with CCNSH requirements for A.A., A.S., and A.A.S. degrees.

Assuring the quality of MCC's academic programs begins with the Vice President of Academic Affairs (VPAA). The VPAA directly supervises the Associate Vice President of Academic Affairs and our fifteen department chairs. Department chairs work with their full and part-time faculty to ensure that programs contain the courses needed for transfer or workforce entry, and that those courses are sequenced correctly. Ensuring course content and objectives remain up to date is the responsibility of the academic departments, in consultation with their faculty and advisory boards. Course and program changes are presented to the college's Curriculum Committee, a team of faculty and staff representing various academic departments or college offices. Curriculum Committee meets regularly through the academic year to review, discuss, and vote on proposed changes to courses and programs; recommended proposals move on to the VPAA for a final in-house approval, then on to the system office if needed (e.g. new degree or certificate programs, program elimination, and program name changes).

The college's academic plan provides another means of assuring the quality and integrity of our academic programs. The plan provides a "framework for decision making related to teaching, learning, and curriculum development" at MCC. The committee drafting the most recent academic plan researched current trends and practices in teaching and learning to provide help develop the following focus areas, which were discussed in more detail in the Standard 2 narrative:

- 1) Creation of a sustainable faculty development system for full and part-time faculty;
- 2) Development of a process for ensuring that programs regularly review and revise curriculum to current transfer, business, or industry needs;
- 3) Documentation of students' achievement of the college's core learning outcomes and individual program outcomes;
- 4) Promotion of student success and academic engagement;
- 5) Creation of physical and virtual learning environments that support teaching innovation, student success and appropriate use of technology.



The college has, admittedly, struggled to develop and implement a process for assuring the sustainability of program review, an important component of ensuring academic quality. Although programs with external accreditation have been evaluated and maintained their accreditation status, programs that have no external accrediting body prioritized other initiatives. Recognizing that our model was not sustainable, participation in the program review process waned. Efforts to develop a sustainable process stalled during the pandemic, further complicated by staffing changes in the Office of Academic Affairs. The Vice President and Associate Vice President of Academic Affairs, along with MCC's department chairs, will use the Fall 2022 semester to develop a program review process, with plans to begin implementation in Spring 2023.

General education requirements for MCC's academic programs are set by the Community College System of New Hampshire (CCSNH) to ensure that students in any degree program, A.A., A.S., or A.A.S., have a solid Liberal Arts core. Students must successfully complete coursework in writing, quantitative reasoning, sciences, and fine arts / humanities. Credit requirements at the college and system level have been adjusted because of our participation in Guided Pathways initiatives in partnership with Complete College America; the college also offers co-requisite sections of College Composition I and Quantitative Reasoning as a way of improving retention and graduation rates.

The English department began offering pilot sections of its co-requisite College Composition I class in 2018 and scaled it fully up in 2019. Initial data collection from the co-requisite sections of College Composition I suggest that the model is accomplishing what it was intended to. In the semesters measured, pass rates (C or better) rose from 33.8% in developmental English to 68.9% in co-requisite English. The number of developmental English sections offered dropped significantly due to these findings.

The move to remote learning as a result of the COVID-19 pandemic did negatively impact the success rates in our co-requisite English sections, resulting in higher than normal rates of attrition and failure. The co-requisite model in use relies heavily on one-on-one instruction and support during mandatory extra meeting time for students with a co-requisite placement; both students and faculty found it difficult to transition that element to remote learning. Fall 2021 saw a return to campus for many, but a greater than usual number of synchronous and asynchronous online sections were still on the schedule.

In 2018, the Mathematics department developed a co-requisite model for its most widely required entry-level course, Quantitative Reasoning. Surveys of both students and instructors indicate the co-requisite model is successful; a majority of co-requisite students are persisting and successfully completing the course. Pass rates for the co-requisite sections are only a few points below pass rates for the standard sections (75.69 / 79.12) at the point of last data collection. Also improving student success and persistence is the move from a high-cost text to low-cost materials from LumenOHM; students are able to obtain materials at the beginning of the course instead of having to wait, sometimes several weeks, to acquire the text.

The college has also used its first year experience course to further its Guided Pathways initiatives. In response to data on pass rates as well as student and faculty feedback, the course was revised in 2018 with several major changes, including an emphasis on Guided Pathways principles of Purpose First and Fifteen to Finish. Purpose First encourages early discovery of discipline and career interests to minimize lost credits due to major changes; Fifteen to Finish (renamed "Think Thirty" at MCC) works to encourage on-time degree completion to decrease chances of student "stop out" and consequent failure to earn a

degree. A financial aid literacy component was added to help students better understand the effects of part / full-time attendance on their long-term interests. Flexible “engagement assignments” in the course help students to choose meaningful ways to become more informed about / integrated into campus life at MCC.

With the exception of a defined and sustainable program review process, MCC has a workable system of internal and external oversight to maintain the quality of its academic programming and ensure that both program and institutional learning outcomes are achieved. We anticipate that the program review model and process currently under development will be implemented in the 2022-2023 academic year.

### Standard 5: Students

Manchester Community College is an open admissions institution located in the largest and most diverse city in New Hampshire. Our mission, vision, and values statements articulate our commitment to being a diverse institution with a culturally and academically vibrant community; the college is guided by all federal and state non-discrimination requirements in recruiting and admitting students. Although no recruitment goals for specific student populations are in place, the overall composition of MCC’s student body mirrors the composition of Manchester itself. Per the most recent US Census statistics, Manchester is 75.5% white (US Census Quick Facts); MCC’s student population is 73.6% white (MCC Fast Facts). Enrollment percentages for Black and LatinX students are just slightly below these groups’ representation in the community: 5% to 5.9% for black students, 9% to 10.7% respectively.

Since the 2017 self-study, MCC has adopted Target X, an admissions/ enrollment management system. Target X was implemented in order to improve the admissions and onboarding process of our new students. It provides the admissions office with the ability to more easily contact students with specific messaging around where they are in the admissions process. We are able to use it to invite potential students to open houses, orientation, and registration events. It also allows our students to easily access their online application and to make sure they have completed all the necessary steps needed to be accepted, registered, and prepared for their first semester at MCC.

Like other higher education institutions, MCC has seen a downturn in enrollment due to declining numbers of high school students and an extremely low rate of unemployment in NH. The influence of the pandemic on enrollment is unknown at this point. Retention of students in this environment is more important than ever, so MCC offers a range of support services and co-curricular experiences to help students thrive and reach whatever personal or professional goals they have set.

Supports for student success begin during the admissions process. Students can meet in person, by phone, via Zoom, or using the live chat feature to work with admissions counselors, financial aid staff, and academic advisors. Virtual services like Zoom meetings and live chat have been continued even with the return to campus after the period of remote work ended; some students still opt into these to accommodate transportation or scheduling issues, or simply for convenience. The college has moved away from the Accuplacer for placement in English and Mathematics courses; testing services were suspended for more than a year during the pandemic. As an alternate, we are using one or more of the following to determine the most appropriate placement: SAT or Hi-Set scores, high school CGPA, or grades. For writing placement, students can also choose to respond to a writing prompt that is evaluated by English faculty or by selected staff advisors. As operations normalize, we need to look at our placement processes. Because most faculty lack Banner expertise, it has been harder for them to

access and interpret the documents needed to determine placement, and there is a danger that co-requisite placements will become an easy default. There have been some discussions about moving all placement to the advising center staff, but that has not happened as of this writing.

MCC's accessibility counselor works cooperatively with admissions and advising to ensure students with disabilities receive the academic and navigational supports for success. A Reasonable Accommodation Plan is developed with students, who then share the plan with their faculty; faculty needing help or support work with the student and the accessibility counselor to implement these plans. Follow up with both faculty members and students occurs several weeks into the semester, and as needed afterwards. Accessibility services are widely advertised by admissions counselors, advisors, college publications / events, and in course syllabi.

Since the 2017 self-study, MCC has hired a part-time ELL academic support specialist to work with students beginning with US citizenship test preparation, admissions, and financial aid documents and processes. Once admitted, students can receive advising services, navigating college offices / processes, tutoring, and mentoring. The ELL support specialist regularly works with community organizations such as the International Institute of New England and our Workforce Development Center to help students with writing placement and the transition from non-credit to credit-bearing classes. Recommendations and solutions are offered to help individual faculty better support ELL student success in their courses. As a member of the Diversity, Equity, and Inclusion Committee and advisor to the Cultural Exchange Club, our ELL academic support specialist is also instrumental in creating a supportive and welcoming environment on campus, including publication of a monthly multicultural playlist recommended by students and uploaded to YouTube.

Veterans at MCC can work with a service team that assists with admissions, registration and financial aid, career and transfer development, and student support services. MCC has a dedicated Veteran's Center where current and former military and their families can study, relax, and socialize. Student life opportunities are available through a dedicated club for veterans, with a staff advisor.

Among the academic supports offered to all students in credit-bearing courses is free virtual or in-person tutoring services. The specific courses in which tutoring is available can vary slightly depending on the background of the peer and professional tutors available in any given semester, but help with key program requirements such writing, mathematics, anatomy and accounting are regularly available. The college also embeds SmarThinking online tutoring into each course Canvas shell to ensure that online students have access to necessary course assistance.

Adoption of EAB's Navigate student success platform has streamlined advising and outreach to students. In addition to making appointment scheduling easier, Navigate allows for centralized notes on advising meetings, which has made for more consistency and less duplication of efforts. Navigate alerts have replaced a more cumbersome reporting system for students in or approaching academic jeopardy. Depending on the reason for the alert, the notifications are forwarded to different offices for follow-up: advising, tutoring, student support services, even library instruction is available depending on student need. Although there's only been partial faculty adoption, its use by faculty and staff advisors in large programs such as Liberal Arts and Business allows it to have a substantial impact on student success.

Student support services at MCC are not solely academic; the college provide a range of wellness and fitness programming and activities. The Office of Student Life offers co-curricular activities, clubs, and organizations to help students build connections to and within the campus community to promote both

student satisfaction and retention. The Fitness Center contains cardiovascular, resistance training and free-weight equipment; students can work with certified trainers to meet health and fitness goals. The Fitness Center also hosts workshops and events taught by the trainers or by outside guests.

An in-house Student Support Counselor offers short-term interventions, support, and referrals to outside resources for students in need of support. For longer term support, students can work with Kepro, an online Student Assistance Program that offers services ranging from counseling to caregiver support to legal and financial services. These supports have become even more critical since the pandemic; faculty and staff are reporting seeing a spike the number of students reporting mental health challenges.

MCC's retention and graduation numbers hold consistent to or exceed national trends and our comparison groups. Our fall-to-fall full time retention rate is 62% (61% for IPEDS comparison group); for part time students, it is 56% (41% for our comparison group). According to IPEDS data, our 2017 graduation and transfer rates are comparable or above our comparison groups: 33% graduation rate for MCC vs. 31% comparison group (150% of normal time to graduation). Our transfer rate is significantly better than our comparison group, 37% to 17% respectively. Although the long-term impact of the pandemic is unknown at this time, anecdotal information from faculty and student support offices suggests that it has adversely affected retention and completion rates, if temporarily.

The college has looked for ways to address the problem. During the spring 2022 semester, a workshop called *Student Support: Where do we go from here?* brought together faculty, administration, advising, student services (Registrar, Admissions, Financial Aid) to talk about the effects we've all seen across campus from the pandemic and to share on and off-campus resources. The workshop was well received; a follow-up session was requested to continue the conversation and efforts to alleviate some of the stressors our students are facing. The Library also helped sponsor a *Mental Health First Aid Training* to staff in student-facing positions on campus, including advising, student support, discussing how to identify signs of distress or mental health issues in students, open a conversation and refer students to further resources.

MCC upholds high standards of integrity in dealing with students from the admission and aid processes through placement and registration, and in offering curricular and extra-curricular supports for student success. The institution clearly communicates program costs, job outlooks, and college policies. A revitalized Diversity, Equity, and Inclusion committee is already implementing measures to ensure that students feel a sense of welcome and belonging, and that diversity is considered when selecting course readings and materials. A resource for inclusive teaching practice has been compiled, addressing everything from syllabus policies to assignment design to room set-up to better accommodate our diverse student population. A commitment to student success and wellbeing informs our philosophy and our practices in admitting, supporting, and retaining students until they reach their goal of transfer or entry into the workforce.

#### Standard 6 Teaching, Learning, & Scholarship

MCC's 49 full-time and 200+ part-time faculty are appropriately credentialed for their respective areas and hold one of four faculty ranks: instructor, assistant professor, associate professor, or professor. In most disciplines, faculty hold at least a Master's degree; faculty in technical fields may substitute licensure or industry experience for an advanced degree. Since 2017, full-time faculty have been

represented by the New Hampshire Higher Education Union, part of the IBEW (International Brotherhood of Electrical Workers); part-time faculty are represented by the State Employees' Association, part of the Service Employees International Union. Collective bargaining agreements for both groups clearly outline duties, rights, and benefits. Onboarding new full-time faculty begins with our Human Resources officer, who provides a basic orientation; academic departments set their own processes for training and mentoring new faculty hires. The college has a well-defined process and timeline for evaluating full-time faculty; part-time faculty are evaluated by their academic department chairs. There is no set timeline or college-wide process for part-time faculty supervision.

Ensuring instructional quality and support for student learning begins with program faculty, who follow department-approved curricula. To facilitate standardization of content across multiple sections, the college develops course content outlines for every credit course. Submitted by academic departments and approved by the college's Curriculum Committee, these outlines include a course description, objectives, and any required assessments, but are flexible enough for faculty to adapt to their individual teaching styles. Program faculty, working cooperatively with advisory boards and/or accrediting bodies, drive any changes to course content, objectives, or assessments as well as changes to program requirements. Curriculum or program changes are then presented to the college's Curriculum Committee, and must be approved by Academic Affairs. New programs or program eliminations must also gain CCSNH approval.

Faculty use a variety of means to maintain currency in discipline content, trends, and best practices. Tuition assistance helps faculty offset the costs of seeking higher credentials / additional training. Attendance at professional or disciplinary conferences, suspended during the pandemic, are currently limited due to budget constraints. Professional development was not completely halted, however; both during and since the pandemic, faculty have attended virtual workshops, trainings, and conferences. Prior to the pandemic, there were frequent peer-to-peer presentations on a variety of topics such as active learning, managing stress, and evaluating student writing. The library has developed a centralized libguide, accessible to all faculty, to house teaching and learning resources, including books, anti-racist and inclusive pedagogies, and a "Tech Toolbox" that provides instruction in using technology resources like Canvas, Kaltura, Zoom, and Navigate.

The move to remote work has had the greatest impact on teaching and learning, at least over the past two years. With the move to remote education announced and occurring in March 2020, all faculty, regardless of training or online teaching experience, had to quickly adapt to using new platforms and technologies. Our IT department ensured faculty were equipped with necessary technology such as laptops and webcams. Faculty and staff were able to access the academic network (drives and campus-only resources like Banner) using Virtual Private Networks. Training materials were quickly developed to help faculty with limited online teaching experience; novice faculty were also supported by other faculty in their departments.

The college invested significant resources into virtual tools to help hands-on programs / departments continue to meet course objectives. Lab activities were offered using either at-home materials or through take-home lab kits; programs like Nursing and Advanced Manufacturing increased their use of simulation tools; Computer Sciences expanded the use of Virtual Reality/Augmented Reality tools. Many classes that had been face-to-face were taught as synchronous online classes; faculty teaching in this model had to learn to use Zoom. Some moved to more individualized or small-group instruction using breakout rooms; others used a lecture-application-discussion model to deliver content and keep

students engaged. Screen casting and other technologies helped adapt in-class lectures to the online environment in ways that met a diverse array of learning needs and made learning activities more interactive.

Despite leveraging technology and training, teaching and learning at MCC did suffer during the period of time we were remote. Both faculty and students reported significant Zoom fatigue, a problem that only grew as remote instruction was extended into the 2020-2021 academic year. Faculty also reported that student engagement lagged, a fact especially evident in classes that have historically been very hands-on or discussion based. Technical problems like connectivity or camera issues had to be addressed before and during class meetings, stalling or interrupting academics in the virtual classroom.

Unsurprisingly, the greatest challenges to teaching and learning occurred in programs with hands-on or in-person labs (HVAC, Welding, ETEC, Advanced Manufacturing, the sciences) or clinicals / practicums (Early Childhood Education, Nursing, Human Services). Faculty addressed these difficulties in many ways: allowing students to participate in practicums via remote services like telehealth, the use of simulation tools, or virtual laboratory software for the sciences. Some programs worked with administration to set up socially-distanced lab facilities on campus to allow students to complete vital hands-on course components prior to a campus-wide return from remote education.

Since the 2017 self-study, there has been an effort to increase awareness and practice of inclusive teaching practices. In addition to some professional development “coffee talks” addressing Diversity, Equity, and Inclusion in the classroom, in 2019 the college formed a working group intended to highlight the six core learning outcomes one at a time. Social and Cultural Understanding was the first outcome selected. The group met throughout 2020 and 2021, surveying faculty and sharing resources on inclusive teaching practices. The resources addressed areas such as syllabi development, including the inclusion of a diversity statement; diversifying / decolonizing course texts and readings; designing assignments that are more equitable; delivering course content and conducting class discussions; assessment and grading; design of the physical or virtual classroom; and building relationships and community in the classroom. A revitalized DEI committee picked up the work of the Social and Cultural Understanding group with the return to campus in the fall of 2021, and has since taken over the work of ensuring that faculty continue to have resources and training to implement inclusive practices into their teaching. In addition to these college-wide faculty development resources, individual departments have also responded to the need for more inclusive teaching practices. Faculty in the Advanced Manufacturing Department participated in Universal Design for Learning training sessions; the English, Humanities and Languages department increased course offering featuring BIPOC, LGBTQIA+, and Asian / Pacific Islander authors. ELL sections of College Composition 1 and MCC Essentials were added, taught by faculty with the training to address the specific challenges faced by ELL students.

The impact of the pandemic on teaching and learning continues to be felt in both positive and negative ways. Practicum and clinical learning experiences were complicated to manage, jeopardizing the ability of Nursing students in particular to accumulate the number of clinical hours required by the state Board of Nursing. Despite concerns on how these challenges would affect NCLEX pass rates, both 2020 and 2021 pass rates were higher than the national and state averages. MCC’s librarians use the Association of College and Research Library’s Project Outcome survey to evaluate and improve information literacy and research instruction. Based on student feedback, they now enroll students each semester in a self-paced research success course in Canvas. Challenged by an abrupt shift to remote learning, faculty in all areas become more technologically proficient and embraced innovative pedagogy to ensure teaching

and learning continued with as little disruption as possible. IT staff as well as our LMS administrator supported the learning process for both faculty and students with trainings offered both college-wide and individual.

Still, remote learning was difficult for many students, especially for essential workers or those with caretaking responsibilities, leading to higher than normal rates of attrition. It has been anecdotally reported that some students postponed taking mathematics or science classes until in-person options were once again available, believing that they would not succeed in an online section. The co-requisite model of College Composition also saw challenges. Despite adjustments like one-on-one Zoom support, breakout rooms, and recorded lectures or feedback, the ‘knee-to-knee’ pedagogy of the classroom could not be fully duplicated on Zoom. With the return to campus in fall 2021, we have seen a lack of preparedness in introductory courses, a decrease in the number of students successfully completing these courses, and fewer students ready to enroll in higher-level courses such as Composition II.

### Standard 7: Institutional Resources

Despite a decline in enrollment, and a state legislature known for extreme thrift in its appropriations, MCC’s institutional resources remain sufficient to support its mission in the community. Judicious use of reserve funds and continued frugality has kept the institution financially stable through the twin challenges of lower enrollment and the pandemic. Technical programs have benefited from equipment donations by business and industry partners in the community that help to ensure students have access to state-of-the-art labs. Work funded by a Mellon Foundation grant helped build partnerships and smooth transfer pathways between the CCSNH and the University System of New Hampshire; curriculum development through the grant promoted study of the Humanities. CARES act funding allowed MCC to offer tuition assistance to students facing adverse economic conditions resulting from COVID-19; the college also used the funds to purchase laptops and peripherals that were loaned out to students while remote learning was in effect.

At the system level, CCSNH continues to focus on the financial sustainability of its seven institutions by consolidating purchases and services where possible, fundraising through the CCSNH foundation, and working to secure grants. These practices have allowed the colleges to operate with minimal increases in tuition (\$215 / credit in 2021-2022 vs. \$210 / credit in 2011-2012). The allocation for the system is portioned out to the seven colleges and the system office; individual colleges supplement that funding through tuition and fees. Personnel costs comprise the largest and least flexible portion of our operating budget.

The budget for fiscal year 2023 has been completed and approved by the CCSNH Board of Trustees. Our share of general operating funds is lower, a drop offset, at least in part, by a drop in shared services expenses. With our decreased appropriation, and with anticipated flat enrollment over fiscal year 2022, the college is limiting travel and offsite professional development as well as equipment purchases, to compensate. Budgets across all areas of the institution have been cut. Adjustments will continue as enrollment numbers and tuition stabilize.

Staffing patterns continue to be lean; there are 49 full-time faculty, a number unchanged since the 2017 self-study. Teaching and learning at MCC remains heavily dependent on part-time faculty, particularly in programs that do not have to meet set faculty-student ratios for accreditation. The college is lucky to have many part-time faculty who return over multiple semesters, leading to more stability within

departments and greater consistency of instruction. The system is leveraging technology to help offset staffing levels: dynamic forms and revised processes along with platforms like Navigate and Target X have allowed strong student service to be maintained in administrative and student support offices.

Budget constraints have slowed but not halted the development of physical resources at the college. The Susan D. Huard Advanced Technology Building, under construction at the time of self-study, has been completed, adding state-of-the-art labs for the HVAC and ETEC programs as well as general-purpose classrooms. Classroom spaces are upgraded as needed with new equipment and furnishings to enhance teaching and learning. Since 2017, both Mathematics and English have established dedicated classrooms, set up to accommodate new, high interaction pedagogies developed by department faculty. Desktop computers in the library's computer lab have been replaced with laptops and easily configured tables to allow for more interactive instruction in those spaces. The library also added a study space that accommodates families to provide a comfortable and secure spot for parents and children on campus. In addition to space needs for offices and programs, workflow and student needs are considered in allocating space. This practice has led to the relocation of academic advising from the learning commons to a space closer to the HUB, placing the advising, registration, and financial aid offices in proximity. Although some discretionary projects have been deferred, critical maintenance, safety, and cost remain key considerations for the college. Recently, for example, the lighting system was converted to energy efficient LED lighting for cost savings and lower environmental impact. Computer labs will be upgraded over the coming year, as will technology for the Cybersecurity program.

Since the 2017 self-study, we have completed the move to a new learning management platform, fully transitioning from Blackboard to Canvas by mid-2018. The adoption of EAB's Navigate has centralized advising records and streamlined everything from appointments to early intervention alerts, though faculty use lags well behind that of staff advisors. In addition to advising staff, the Accessibility Counselor, Student Support Counselor, and library staff use Navigate for appointments and recordkeeping. The adoption of Target X has streamlined admissions processes and allowed for more targeted communications to students. Banner is still the college's main database and is widely used by staff but not by faculty, who prefer SIS or Navigate.

Teaching and learning across the institution is enhanced by well-equipped classrooms. An increasing number have multiple displays, allow for easy reconfiguration of seating and a "front-row" experience from anywhere in the classroom. To accommodate the increased use of Zoom, even in face-to-face classes, 360° cameras have been installed in each classroom. Especially in light of continuing COVID-19 protocols, allowing students who join class meetings remotely a more participatory experience has been invaluable. Students have free access to the Microsoft Office suite and to NoodleTools, a research management platform. The library has created research guides for numerous classes, providing students in those courses easy access to research help and source materials. The investment in technology and digital resources has been worth it. In 2018, MCC was recognized for its advanced use of technology by the Center for Digital Education, who awarded us first place for small colleges (<5,000 students).

Although financial and human resources are undeniably under stress, MCC's physical and technological resources are carefully planned out and well deployed. In these uncertain times, we are continuing to offer students a quality and accessible education.



## Standard 9: Integrity, Transparency, and Public Disclosure

Manchester Community College's motto, *To Learn and to Serve*, succinctly articulates the philosophy that guides our actions as a college. It encapsulates the principles of student success, lifelong learning, service to our community, and scholarship that form our core institutional values and that direct our academic programming and community partnerships. A commitment to integrity underpins college operations and policies and sets a standard of interaction and conduct for all members of the MCC community.

Rights and responsibilities are set for all levels of the institution – students, faculty, staff, and administration – through clear policies and procedures articulated in codes of conduct, collective bargaining agreements and personnel policies, and applicable privacy and non-discrimination laws. The Board of Trustees follows a set of bylaws that stresses the need to act in the best interests of the system and disclosure of potential conflicts of interest.

The website offers both internal and external constituencies easy-to-access information on academics, admission and aid, student life, and workforce training; well-marked sections of the website allow for quick navigation to information and resources. Program requirements, costs, job outlooks, and any specialized admission criteria are clearly communicated to prospective students. Data from IPEDS, including retention and graduation rates is also available to help prospective students make informed choices about an MCC education. Annual updates to the college catalogue ensure that the information on programs, policies, and cost remains current. Updates to the student handbook are overdue, but in progress as of this writing. A password protected resource directory provides faculty and staff with access to forms and documents once available only with on-campus, networked computers.

MCC has achieved partial success in ensuring that internal constituents are well informed. Information and updates are communicated at All-College and All-Faculty meetings. Both All-College and All-Faculty meetings are recorded for access by those unable to attend the in-person meetings. During the 2021-2022 academic year, many of these meetings were held virtually. Although that format boosted overall attendance, it did little to ensure that attendees fully took in or retained information. Zoom fatigue was a contributing factor to decreased efficiency of meetings to convey information or facilitate communication. The college also uses a weekly email publication, the Monday Morning Memo, as well as targeted email distribution lists (all-MCC, all-faculty, etc.) to disseminate information, again with incomplete success. Some of this communication breakdown lies with individual members of the campus community: in a majority of cases, the information is available if people choose to access it. Beyond the basic information on policies and procedures available through the catalog and student handbook, and live chat assistance from student service offices, the college uses numerous means to provide information to students: email, bulletin board postings, in-class announcements, and Global Announcement in Canvas (a pop up on the dashboard that students have to click on) to advertise deadlines and events. Faculty and staff can text through Navigate, though that feature is used sparingly to maintain its impact and higher success rate.

The college meets its ethical obligations to the public through providing accurate, up-to-date and comprehensive information in print and/or digital formats. Information for the public, prospective, and current students is easy to find. A 'new student' section of the site was created to help orient and guide

students in addition to offering in-person and/or virtual orientations. The college's standards of integrity, transparency, and public disclosure were maintained through remote operations and beyond.

### Reflective Essay / Standard 8

Ensuring the effectiveness of a Manchester Community College education is a responsibility shared at multiple levels of the institution: by faculty in academic departments, working cooperatively with their advisory boards; student support offices like admissions and advising; and both academic and student affairs offices. All draw on data collected from various sources, including the MCC Institutional Research office, daily enrollment dashboards, analytics, or reports from EAB's Navigate, and outside instruments such as the Ruffalo Noel Levitz College Student Inventory (RNL) and the Community College Survey of Student Engagement (CCSSE) to support the work that is done with and for students.

#### *A: What Students Gain as a Result of Their Education*

##### *Description*

Inherent in Manchester Community College's mission statement is the promise that education makes life better. For students, that promise is realized by gaining a credential that provides them with entry to the workforce, or a solid foundation for transfer to a baccalaureate institution. For the community, it comes through our graduates' contributions to the region's economic, intellectual, and cultural health. A student pursuing an education at MCC gains skill in the academic, professional or technical competencies of their program of study; through competency in our Core Learning Outcomes, they also acquire habits of mind that equip them to think, to communicate, to value others and respect differences, to problem solve and think critically, and to better understand their responsibilities to and for themselves and the world.

The college uses survey instruments like the Ruffalo Noel Levitz, Community College Survey of Student Engagement, and CourseEval to gain insight into who our students are and what they want, or feel they've gained, as a result of their MCC education. Students take the RNL as part of the first year experience course, which most students take in their first semester. The CCSSE is administered every three years, and was most recently done in 2020. Students complete course evaluations for each course in which they are enrolled in a given semester.

MCC offers a comprehensive range of support services to help our students reach the goals they've set for their experience at the college. We aim for a whole-student support model, one that encompasses advising (including specialized career and transfer advising); library and research support; and health and wellness facilities, staff, and programming. Special populations within the student body – veterans, ELL students, and students with disabilities – have staff and offices dedicated to supporting and fostering their success. Co-curricular activities offer students opportunities for leadership and community building, social and athletic activities, and community service clubs and events. Clubs and organizations targeted to a wide array of interests, hobbies, and majors allow students to find and build relationships with peers.

MCC strives to support our students not just as students, but also as people. While the campus building was mostly inaccessible to students during COVID, we worked to ensure students who need practical support could access it. We purchased a number of gift cards to a local grocery store for students who found themselves struggling themselves and their families. Once we returned to campus, our new

Student Support Counselor worked closely with Student Senate to reopen My Campus Cupboard, our food pantry. Based on feedback from students we focused on grab-and-go foods for on-campus consumption. Students using the Cupboard also received information on community food resources for off-campus assistance. As we learned more about the needs of our students, we enacted a new policy that created a meal plan opportunity; students can use their financial aid to purchase a tiered plan at our on-campus café. This plan will roll out in Fall 22 and we hope it will help students who have food insecurities to be able to access our services.

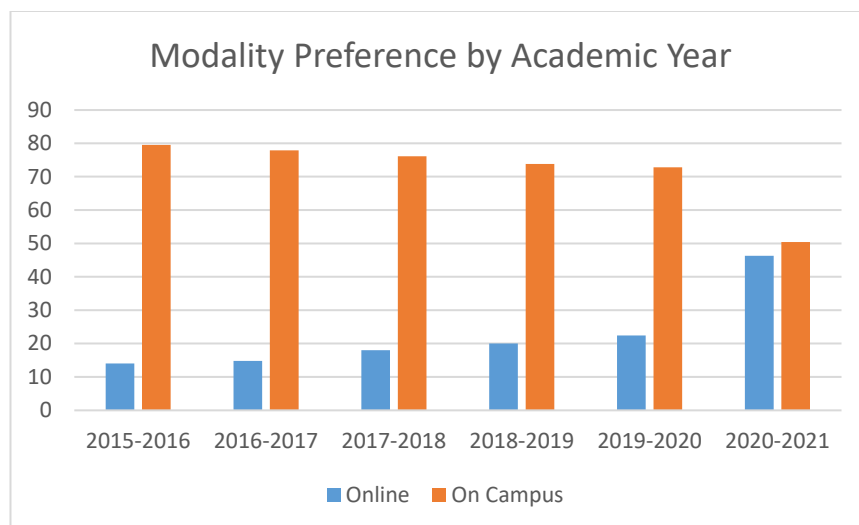
MCC has also offered free tele-health services to our students for the past few years. The initial system contract was with BetterHealth; however, we quickly discovered their network was not set up to support services in New Hampshire. The system made the switch to Kepro, which offers a 24/7 crisis help line, as well as a great range of services including free counseling, legal consulting, and a website filled with resources. At this point, the numbers tracking Kepro use with our students are low, but we continue to work to spread awareness of this service to our students.

### Findings and Analysis

To ensure that students have a clear understanding of both institutional and programmatic learning outcomes, a [“What You Can Expect from an MCC Education”](#) section of the website outlines what an MCC education can offer students. The page includes information on the college’s six [Core Learning Outcomes](#), which define MCC’s view of an educated person; career and transfer information; and licensure pass rates. Program pages available in print and digital formats list specialized admission requirements (if applicable) and/or technical standards, program outcomes, and program-specific employment or transfer information. Analysis of program and institutional learning outcomes is contained in Section B, *Assessment of Student Learning*.

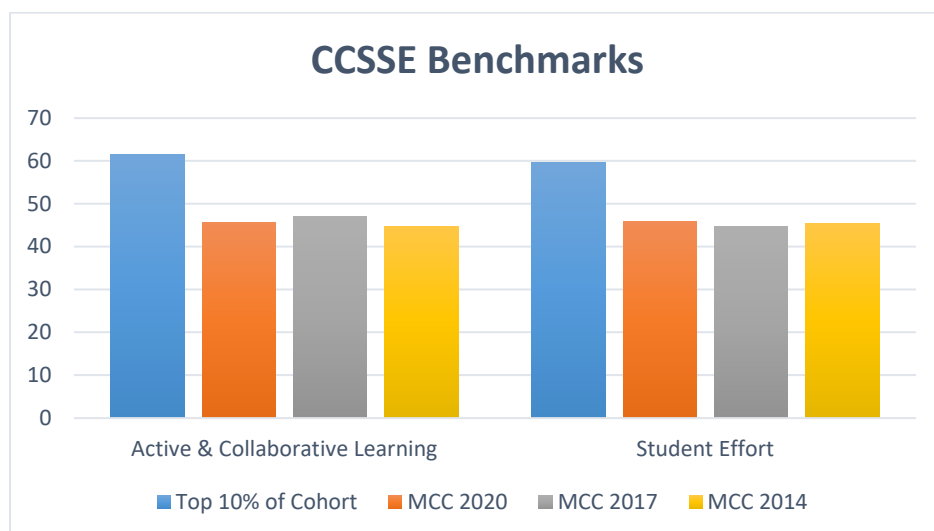
The Ruffalo Noel Levitz allows us to collect data on three indicators of student success: academic motivation, potential risk factors, and receptivity to academic and non-academic supports. Most students take the assessment in their first semester, giving us a way of identifying students at high risk for attrition or academic difficulty early in their academic programs. It lists the supports most requested by students, generally academic help or career exploration. RNL reports also give us a window into students’ preferences for course modality. The most recent summary report for academic year 2020-2021 shows some interesting, if not unexpected, differences from earlier data.

In previous administrations of the assessment, there was a decided preference for face-to-face classes. The most recent summary report, however, reported a more balanced split between preference for online and on-campus courses.



Information from Academic Advising has further helped us break that data down, revealing that students want on-campus sections of introductory classes or classes perceived to be difficult, e.g. mathematics and the sciences. That data has influenced course scheduling for the 2022-2023 academic year, but has not yet informed long-range scheduling plans as we are still learning more about the impact of COVID on students' modality preference. Time will tell whether greater desire for online classes is a permanent change for our students, or a temporary one.

MCC uses the Community College Survey of Student Engagement (CCSSE) to gather data on student engagement, an important factor influencing students' learning experience and likelihood of retention. The 2020 administration shows relatively unchanged scores on two benchmarks noted in the 2017 self-study: active and collaborative learning and student effort. When the self-study was written, the intent was to have the college's Track Team analyze survey results and make recommendations to improve our performance in these two areas. In 2019, Track Team converted into the Campus Data Team, later renamed READI team.



Student course evaluations, administered each semester, are another means of collecting data on students' experience of their MCC education. The course evaluation survey allows students to provide

direct feedback on teaching effectiveness, textbooks, library resources, and students' understanding of course objectives. In addition to allowing faculty (and department chairs) to view individual course evaluations, Iota360, the platform used for evaluations, can generate reports for comparing faculty members within a department or across the institution. This data is used almost exclusively by individual faculty members for improvement, or by department chairs as part of the faculty evaluation process.

#### Appraisal and Projection

The college has a wealth of accumulated data from the RNL survey, but has struggled to consistently and systematically translate that data into actions. Beyond adapting course schedules to reflect students' preferences for modality, we have opportunities to use more of the data the survey generates. For example, there is actionable data on information such as first generation students (nearly 25% of our population), and we need to establish a process for identifying those students and reaching out proactively with assistance. Students share the reports with their advisors as part of their first year experience course, which allows a discussion with their advisor about the results. Systematically compiling findings for improvement should be considered.

Similarly, we have collected data from the CCSSE which shows we have scored below benchmark for both active and collaborative learning and student effort for several administrations of the survey. While some academic department faculty have developed initiatives to address the results, we have not yet addressed those findings on the institutional level.

Our Navigate platform allows for overall data collection on students' use of tutoring, advising, library, and accessibility services. Beyond just tracking numbers of students using the service and centralizing records, the analytics Navigate offers can help us better understand student behavior around seeking assistance for these services. At minimum, knowing the stress points in a semester could help better allocate resources for those times. Use of the platform is spreading to other departments (Bursar, Financial Aid, the Fitness Center) which will help the READI Team develop initiatives to address these areas of student success.

#### Projections

- The READI Team will use data from the CCSSE and the RNL to identify groups of students in need of specific messaging and support services.
- The Diversity, Equity, and Inclusion committee will provide data gained from a planned climate survey to the READI Team, who will use it to identify inequities in student success and design appropriate interventions.
- Building on the successful use of Navigate by the advising center, the college will expand the use of the platform to other student service areas such as Financial Aid and the Bursar to facilitate improved outreach to students.

#### *B: Assessment of Student Learning*

##### Description

Student learning at MCC is assessed at the course, program, and institutional level through various measures. Course level assessment begins with approved course content outlines submitted by academic departments, recommended by the Curriculum Committee, and approved by Academic Affairs. Each course content outline lists course objectives, along with any required or recommended methods of assessment. Course syllabi draw from these documents for course descriptions, objectives,

and applicable prerequisites. Course Content Outlines help ensure consistency of content across multiple sections of the same course, a particularly important consideration in disciplines with a high proportion of part-time faculty. Some departments also help maintain consistency between sections through building course template or resource sites, often referred to as meta-courses, on Canvas. Faculty can copy anything from course setting to teaching materials, discussion topics, assignments and rubrics, sample syllabi and schedules, and readings or case studies.

Individual course outcomes are included on course syllabi, and, for trade and technical programs, also part of task or competency lists completed for hands-on activities. Many departments evaluate assignments using rubrics that outline specific areas to be evaluated and the performance criteria that apply. A sample Course Content Outline and rubric are included for reference on the next few pages:

<b>MANCHESTER COMMUNITY COLLEGE</b> <b>Course Content Outline</b> <b>2021-2022</b>		
<b>Course Number:</b>	MKTG125M	<b>Course Title:</b> Princ. Of Marketing: A Global Perspective
<b>Department:</b>	Business Studies	<b>Effective Semester:</b> Fall 2021
<b>Program:</b>	Marketing	<b>Date of this Revision:</b> February 8, 2021
<b>Theory Hours:</b>	3	<b>Lab Hours:</b> 0 <b>Credits:</b> 3
<b>Prerequisites:</b>		<b>Co requisites:</b>
		<b>Prepared by:</b> Michael Magoon and Chari Henry-Wilson

### **Catalog Description**

This course is designed to provide students with a basic understanding of the entire marketing process from a managerial point of view. Students have the opportunity to examine the marketing system and strategies for the marketing of consumer and business products. Other topics covered include: the global marketing environment, customer relationship management, target markets, market segmentation, customer behavior, market research, retail and wholesale environments and specialty marketing. An emphasis is placed on the marketing mix – product, price, place, and promotion.

### **Course Objectives**

The student will:

1. Discuss marketing's strategic role within an organization; with an emphasis on the impact that the marketing environmental forces have on an organization.
2. Create and develop a marketing plan.
3. Discuss the concepts and dimensions of social responsibility and ethics as it pertains to marketing.
4. Discuss the nature of global and international marketing.
5. Describe how electronic marketing and information technology can facilitate customer relationship management.
6. Identify the factors that influence the selection of specific market segments for use as target markets.
7. Identify the stages of the consumer buying decision process and the influences that affect consumers during the process.
8. Discuss the product life cycle, its stages, and its impact on marketing strategies.
9. Describe how companies manage existing products, develop new products, and delete products.
10. Discuss the distribution of products and the marketing channels and institutions that help make products available.
11. Describe the nature of, and the tools associated with, integrated marketing communications, advertising & public relations, personal selling & sales promotion.
12. Discuss the importance of price, the characteristics of price, and the fundamental concepts of price.



**Outline of Topics:**

- I. Marketing Strategy and Customer Relationships
  - 1. An Overview of Strategic Marketing
  - 2. An Overview of Strategic Marketing
  - 3. Planning, Implementing, and Controlling Marketing Strategies
- II. The Global Environment and Social & Ethical Responsibilities
  - 1. The Marketing Environment
  - 2. Social Responsibility & Ethics in Marketing
  - 3. Global Markets & International Marketing
- III. Using Technology and Information to Build Customer Relationships
  - 1. E-Marketing & Customer Relationship Management
  - 2. Marketing Research & Information Systems
- IV. Target Markets and Consumer Behavior
  - 1. Target Markets: Segmentation & Evaluation
  - 2. Consumer Buying Behavior
  - 3. Business Markets & Buying Behavior
- V. Product Decisions
  - 1. Product Concepts
  - 2. Developing & Managing Products
  - 3. Branding & Packaging
  - 4. Services Marketing
- VI. Distribution Decisions
  - 1. Marketing Channels & Supply Chain Management
  - 2. Wholesaling & Physical Distribution
  - 3. Retailing & Direct Marketing
- VII. Promotion Decisions
  - 1. Integrated Marketing Communications
  - 2. Advertising & Public Relations
  - 3. Personal Selling & Sales Promotion
- VIII. Pricing Decisions
  - 1. Pricing Concepts
  - 2. Setting Prices

## Required Methods of Assessment

### Assessment Method 1: Assignments

Performance Criteria: Students will demonstrate knowledge of course material through completion of assignments. Scores are based upon traditional letter (A-F) or 100-point grading scale.

### Assessment Method 2: Class Participation / Discussion Board

Performance Criteria: Student will demonstrate understanding of the subject matter by actively participating in classroom discussions, as well as discussion board form forums by providing appropriate contributions. Student will also demonstrate effective listening skills by listening to other students' comments and giving appropriate responses. Scores are based upon traditional letter (A-F) or 100-point grading scale. If needed, a class-participation grading rubric is available for the Business Studies Department.

### Assessment Method 3: Examinations

Performance Criteria: Students will demonstrate knowledge of the material through completion of examinations. Scores are based upon traditional letter (A-F) or 100-point grading scale.

### Assessment Method 4: Projects

Performance Criteria: Student will demonstrate his/her knowledge of the material through completion of projects. Score based upon traditional letter (A-F) or 100-point grading scale. Grading guideline will be outlined in the instructor's syllabus. Grading guidelines should include a percentage weight for the following: completeness, accuracy, neatness, presentation, effort and any other criteria the instructor feels is appropriate.

### Delivery Strategies:

1. Face to face, online synchronous, and asynchronous formats.
2. Lectures, videos, and guest speakers.
3. Written assignments, discussion board forums, projects, quizzes/exams, oral and visual presentations.

### Sample Rubric:

Criteria / Pts. Possible	Emerging	Competent	Skilled	Proficient
Define Problem / Identify Solutions  ____ / 20 pts.	0-12 pts. Demonstrates a limited ability to define / identify a problem appropriate to the length of the paper and / or provide appropriate context and scale. Solution(s) proposed reflect limited familiarity with existing conversation and / or limited ability to consider strengths and weaknesses.	13-15 pts. Competently identifies a problem appropriate to the length of the paper and provides adequate context and scale. Solution(s) proposed may be basic or lean too heavily on a single approach. Discussion of strengths and weaknesses attempted but not comprehensive.	16-17 pts. Good definition of problem; problem is appropriate to the length of the paper and provides sufficient context and scale. Solution(s) proposed reflect familiarity with the existing conversation and good analysis of strengths and weaknesses.	18-20 pts. Insightful discussion of a problem appropriate to the length of the paper with comprehensive presentation of context and scale. Solution(s) proposed reflect command of the existing conversation. Analysis of strengths and weakness of solution(s) is sound.
Development & Support / Use of Information from Sources  ____ / 30 pts.	0-21 pts. Demonstrates limited support and development and / or rudimentary engagement with source materials. Source material may be overused or ineffectively used. Content gaps are noticeable.	22-24 pts. Demonstrates competent support and development of ideas. Sufficient and credible sources consulted but may lack full or seamless integration of quotes, paraphrases and summaries. Development may be basic but no major gaps are evident.	25-27 pts. Demonstrates plentiful support and development of ideas. Sufficient and credible sources consulted; source material is well selected and integrated and does not overwhelm writer's ideas. No gaps in support are evident.	28-30 pts. Ideas are fully supported and developed with vivid and well-chosen evidence. High quality sources consulted and skillfully integrated into writing; a wide array of sources are cited. No gaps in content.
Structure & Organization  ____ / 15	0-10 pts. Introduction demonstrates lack of audience awareness. Thesis may be unclear or inconsistent with content of finished essay. Organization is unclear and paper is difficult to follow. Limited or no use of transitions. Conclusion is unsatisfactory for one or more reason: drops off, doesn't address importance or implications of solution.	11-12 pts. Some audience awareness demonstrated in introduction. Clear thesis but may lack finesse in wording. Some signs of logical organization. May have abrupt or illogical shifts & ineffective flow of ideas. Conclusion includes some but not all major functions: synthesis, importance / implications, closure.	13 pts. Demonstrable awareness of audience needs. Clear and well-worded thesis. Organization is easy to follow; ideas unfold in logical order. Transitions are present and largely effective. Conclusion addresses all major functions.	14-15 pts. Demonstrable awareness of audience needs and expectations. Thesis is clear, consistent with content of finished essay, and shows attention to wording. Organization is effective; reader can effortlessly follow flow of ideas. Transitions are present and effective, with a variety of words and phrases used. Conclusion fully addresses functions and discussion of importance and implications is insightful.



Research Methods & Skills ____ / 15	0-10 pts. Essay fails to meet requirements for number / type of sources. Author may have used lower quality and / or credibility sites. Source evaluation lacked consistency and / or rigor. Disorganized or missing note-taking system. More than 1 missing source information sheet. Annotated bibliography not submitted or missing summative / evaluative elements.	11-12 pts. Essay meets all or most requirements for number / type of sources; some sources may be lower quality and / or credibility. Attempts to evaluate sources may have been inconsistent or ineffective. Note-taking system may be inconsistently organized. No more than 1 missing source information sheet. Adequate but basic annotated bibliography.	13 pts. Essay has required number and type of sources; sources are high quality and credible. Sound evaluation techniques used. Organized note-taking system. All or most source information / note-taking sheets completed. Annotated bibliography includes sufficient summative and evaluative discussion.	14-15 pts. Essay has required number and type of sources; sources are high quality, credible, and relevant. Evaluation techniques used well. Organized and comprehensive note-taking system. All source information / note-taking sheets completed. Annotated bibliography features comprehensive and thoughtful summary and evaluation of sources.
Sentence Clarity ____ / 10	0-5 pts. Numerous and / or serious errors in grammar and sentence construction; errors in usage impede communication of ideas.	6-7 pts. Some errors in grammar and sentence construction; writing doesn't generally impede the communication of ideas. May overuse simple or repetitive sentence patterns. Sentences may be unmanageably long or unbalanced.	8-9 pts. Few to no errors in grammar and sentence construction. Straightforward language and structure keeps the focus on ideas.	10 pts. Few to no errors in grammar and sentence construction. Varied sentence patterns used. Writer manages long, complex sentences well. Writer is aware of the rhetorical impact of language and grammar choices.
Mechanics & Presentation ____ / 10	0-5 pts. Numerous and / or serious mechanical errors are distracting for reader. No evidence of spell checking. Non-MLA-standard formatting for layout and citations. Lack of paragraph breaks results in reader fatigue.	6-7 pts. Some mechanical errors result in minor distractions for reader. MLA formatting attempted but inconsistently achieved.	8-9 pts. Few to no mechanical errors. Consistent and mostly correct use of MLA formatting for layout and citations.	10 pts. Few to no mechanical errors. Consistent and correct use of MLA formatting for layout and citations.

Comments: Click or tap here to enter text.

Information literacy instruction offered by the MCC Library is assessed by library staff based on documentation or surveys obtained from students. The Association of College and Resource Library's (ACRL) Framework of Information Literacy for Higher Education forms the core of the library's information literacy instruction; MCC librarians use the ACRL's Project Outcome survey to evaluate and improve it. Recent responses to the survey showed that students want more information literacy education. The library responded to that articulated need with the creation of a self-paced research course on Canvas; students are automatically enrolled each semester. The English department has also responded to the need for enhanced information literacy instruction through a revision of its College Composition I course.

At the program level, assessment methods are not completely developed or implemented. Some MCC academic programs demonstrate their educational effectiveness through the maintenance of specialized accreditations:

- Automotive Technology: Chrysler MCAP (Mopar Career Automotive Program) is certified by NATEF (National Automotive Technicians Educational Foundation)
- Business Studies: Accounting, Business Communications, Business Studies, Management and Marketing have ACBSP (Accreditation Council for Business Schools and Programs) accreditation
- Early Childhood Education: full accreditation from NAEYC (National Association for the Education of Young Children)
- Medical Assistant: accredited by CAAHEP (Commission on Accreditation of Allied Health Education Programs)
- Nursing: accredited by ACEN (Accreditation Commission for Education in Nursing)

Programs that do not hold specialized accreditations previously relied on a program review process to evaluate their effectiveness. The program review process in place when the 2017 self-study was written was not actively pursued due to the pandemic, changes in administrative leadership, and waning ability

to manage a process that was time and labor intensive. The development of a more sustainable method is a project slated for Fall 2022, and will be spearheaded by the Office of Academic Affairs.

It has been a challenge to find a workable method of assessing the college's institutional outcomes. When the 2017 report was written, MCC was moving towards a bookended approach to Core Learning Outcome assessment. Most programs had already established a capstone course / assignment, or some upper-level course evaluation point. To assess outcomes, faculty used a rubric outlining skill levels ranging from benchmark to emerging to proficient. Early data collected showed most students scoring at high emerging / low proficient levels. Unfortunately, this assessment method proved difficult to sustain over multiple semesters, particularly as staffing in Academic Affairs fluctuated. With key leadership positions unfilled, or filled by interim administrators, the office lacked the resources to support the work to scale, limiting its reach and effectiveness.

A further problem with the bookends approach was our inability to determine an effective point for baseline assessment. We considered the first year experience course, but determined it was not the appropriate course for an entry-point assessment as curriculum was being rewritten to change the major assignment. With our existing method clearly not working as intended, efforts to collect Core Learning Outcome data in this way were halted pending a reassessment once we were more fully staffed. It has not been a prioritized project in the past year, as we've returned to campus and attempted to resume normal operations.

Prior to the pandemic, the college was also beginning to explore mapping our Core Learning Outcomes within academic programs. The first step in the process was to identify the specific classes within a program where each Core Learning Outcome was covered and could be assessed. The intent was to get progressively more granular, eventually linking both Core Learning Outcomes and program outcomes to specific competencies within selected courses. Initial work on the project began shortly before the pandemic struck and interrupted our efforts. We have not yet resumed the work, but include an example below to show where our efforts were headed.

### ***Fine Arts Program Learning Outcomes (Draft)***

<b>1 - "Visual Communication"</b>	<b>COURSE OBJECTIVES</b>	<b>CLO's</b>
Achieve functional competence with principles of visual organization, including the ability to work with visual elements in two and three dimensional design and drawing.	1A. Use the elements of art and principles of design competently to create desired visual effects.	1, 2, 5
	1B. Demonstrate observational skills to depict objects, figures, and environments with effective realism and convincing structure.	1, 2, 5
<b>2 - "Material and Technique"</b>	<b>COURSE OBJECTIVES</b>	<b>CLO's</b>
Demonstrate dexterity with tools, equipment, and various media necessary for solving aesthetic, conceptual, and technical problems.	2A. Demonstrate an understanding of the historical uses and applications of the tools, equipment, and media used in the production of visual art.	4, 5
	2B. Exhibit a competent level of craftsmanship with a variety of visual art tools and media as demonstrated in the production of two and three dimensional works of art.	5, 6
	2C. Demonstrate creative use of a variety of visual art tools and media through the production of two and three dimensional works of art.	1, 5
<b>3 - "Artist as Critic"</b>	<b>COURSE OBJECTIVES</b>	<b>CLO's</b>
Critically analyze and discuss a diverse range of artworks with terminology appropriate to the discipline in both verbal and written form.	3A. Use appropriate and accurate terminology in complete descriptions of any works of art.	2, 2A, 2B
	3B. Explain how formal characteristics, intentions, and context contribute to the meaning of a work of art.	2, 2A, 2B
	3C. Identify strategies and techniques used in works of art to create specific visual effects.	2-4
<b>4 - "Communication &amp; Context"</b>	<b>COURSE OBJECTIVES</b>	<b>CLO's</b>
Apply inventive, critical thinking in the translation of concept to form and in interpretation and use of images and objects.	4A. Exhibit creative/critical thinking abilities by synthesizing concepts and visual art materials to craft original concepts and objects.	1, 2, 5, 6
	4B. Demonstrate maturing awareness of how two-dimensional compositions and three-dimensional forms exist in space both materially and conceptually.	1, 2, 2A, 2B
	4C. Demonstrate critical thinking skills by reflecting in visual, oral, and written formats an understanding of art movements both historical and contemporary as the movements relate to individual studio artwork.	2, 2A, 2B, 3, 4
<b>5 - "Art History"</b>	<b>COURSE OBJECTIVES</b>	<b>CLO's</b>
Demonstrate knowledge of major art periods, art movements, multicultural art traditions, and individual artists from antiquity to the present.	5A. Recognize and identify major art and architectural monuments from antiquity to the present.	3, 4
	5B. Identify the characteristic features of major artistic and cultural styles and demonstrate the ability to categorize known and unknown objects by style.	1, 3, 4
	5C. Visually recognize, identify, and explain major iconographical themes from antiquity to present.	3, 4
	5D. Demonstrate familiarity with the biographies and works of major artists and their social, cultural, and art historical contexts.	2, 3, 4

## Core Learning Outcomes Mapping

### Core Learning Outcomes Mapping Worksheet

Feel free to contact anyone within the CLO Committee if you have any questions. There will be workshop sessions available on the following dates: ..... We will be meeting in room 267 from 1:30-2:30.

\*\*You may also describe the courses your students are taking in other departments if no course taught within your program directly address some of these learning outcomes.

MCC Core Learning Outcome	Activity/Assignment/Course	How Activities Address Core Learning Outcomes
<b>Problem Solving, Inquiry, and Analysis</b>  A comprehensive, systematic process of exploring issues/objects/ideas/artifacts through the collection and analysis of evidence-prior to and resulting from informed conclusions. The ability to gather and process pertinent information in order to develop potential solutions, while comparing and contrasting alternatives to achieve a viable outcome.		
<b>Communication</b>  The ability to express thoughts and ideas in a professional, clear coherent manner. Oral Communication is a prepared, purposeful presentation designed to increase knowledge to foster understanding, or to promote change in the listeners' attitudes, values, beliefs or behaviors. Written communication is the development and expression of ideas in writing while learning to work in many genres and styles. Written communication abilities develop through iterative experiences across the curriculum.		

1

### Core Learning Outcomes Mapping Worksheet

MCC Core Learning Outcome	Activity/Assignment/Course	How Activities Address Core Learning Outcomes
<b>Initiative and Engagement</b>  An understanding and disposition that a student must self-engage and own their learning process. Built across curricular and co-curricular learning opportunities, students behaviors and choices reflect their ability to create simple connections among ideas and experiences, ultimately synthesizing and transferring learning to new complex situations within and beyond the campus.		
<b>Cultural and Social Understanding</b>  A set of cognitive, affective, and behavioral skills and characteristics that support effective and appropriate interaction in a variety of cultural context. Students should become informed, open-minded and responsible people who are attentive to diversity across the spectrum of difference. Students need to seek to understand how their actions affect others.		

2

## Core Learning Outcomes Mapping Worksheet

MCC Core Learning Outcome	Activity/ Assignment/ Course	How Activities Address Core Learning Outcomes
<b>Information Literacy</b> The ability to know when there is a need for information, to be able to identify, locate, evaluate, and effectively and responsibly use and share that information for the problem at hand.		
<b>Technical Knowledge and Skills</b> The technical knowledge and skill necessary for competent performance in carrying out responsibilities associated with success within discipline. Knowledge and skills should reflect the use of tools used to connect program content to industry best practice.		

3

Over Summer 2021, the Vice President of Academic Affairs and department chairs from our Liberal Arts disciplines attended a general education assessment conference offered by the American Association of Colleges and Universities (AACU) to reenergize assessment work on campus. The conference focused on general education assessment rather than program or course outcomes. Over the 2021-2022 academic year, the general education faculty collaborative met to devise an assessment process based on a model from Salt Lake City Community College and institutional values outcomes measures identified by the AACU). This process was tested in Spring 2022. Their work focused on the following tasks:

- Identifying a first group of courses that should be included in a General Education Program.
- Defining a “Signature Assignment” to measure Core Learning Outcomes in courses and identifying one in selected general education courses.
- Selecting general education courses for a Spring 2022 pilot.
- Choosing a first round of Signature Assignments in selected courses to measure ONE institutional outcome.
- Designing a Signature Assignment template (linked below).
- Reviewing AAC&U institutional value rubrics and starting the process of revising these to align with MCC’s Core Learning Outcomes
- Selecting the MCC Core Learning Outcome “Problem-Solving, Inquiry, and Analysis” as the metric for our Spring Pilot.
- Collecting Signature Assignments from College Composition I and II, Genetics, Introduction to Sociology, and Physics courses.
- Applying the amended Problem-Solving, Inquiry, and Analysis Rubric (linked below) to individual Signature Assignments.

- The 2021-2022 revision of College Composition I used much of this work to guide a lesson planning process that links all significant course assignments to Course Learning Objectives and Core Learning Outcomes.

The signature assignment template (linked below) makes clear the connecting thread between assignment, course objective(s), and Core Learning Outcomes. Although the rubric included below evaluated a specific Core Learning Outcome, any rubric could be substituted to make this template work for other course assignments. Faculty participating in the rewrite of College Composition I used the assignment template to develop lessons and assessments focused on the major course objectives: critical reading, research skills and information literacy, and rhetoric and composition.

### ***Signature Assignment Template***

GENERAL EDUCATION COURSE: SIGNATURE ASSIGNMENT SP2022

**Signature Assignment Title:** Click or tap here to enter text.

**Course Learning Objectives Assessed:** Click or tap here to enter text.

**Core Learning Outcomes Assessed:** Click or tap here to enter text.

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#### **Assignment Overview**

Click or tap here to enter text.

**Lesson Plan/Process:** Click or tap here to enter text.

#### **Attached Resources**

Click or tap here to enter text.

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#### **Assessment for Course Assignment**

Click or tap here to enter text.

#### **Core Learning Outcome Rubric**

Click or tap here to enter text.



**PROBLEM SOLVING & INQUIRY RUBRIC – GENERAL EDUCATION PILOT ASSESSMENT – SPRING 2022**

	Capstone 4	Milestones 3                      2		Benchmark 1
<b>Define Problem</b>	Demonstrates the ability to construct a clear and insightful problem statement with evidence of all relevant contextual factors.	Demonstrates the ability to construct a problem statement with evidence of most relevant contextual factors, and problem statement is adequately detailed.	Begins to demonstrate the ability to construct a problem statement with evidence of most relevant contextual factors, but problem statement is superficial.	Demonstrates a limited ability in identifying a problem statement or related contextual factors.
<b>Existing Knowledge, Research, and/or Views</b>	Synthesizes in-depth information from relevant sources representing various points of view/ approaches.	Presents in-depth information from relevant sources representing various points of view/ approaches.	Presents information from relevant sources representing limited points of view/ approaches.	Presents information from irrelevant sources representing limited points of view/ approaches.
<b>Identify Strategies</b>	Identifies multiple approaches for solving the problem that apply within a specific context.	Identifies multiple approaches for solving the problem, only some of which apply within a specific context.	Identifies only a single approach for solving the problem that does apply within a specific context.	Identifies one or more approaches for solving the problem that do not apply within a specific context.
<b>Propose Hypotheses/Potential Solutions</b>	Proposes one or more solutions/ hypotheses that indicates a deep comprehension of the problem. Solution/ hypotheses are sensitive to contextual factors as well as all of the following: ethical, logical, and cultural dimensions of the problem.	Proposes one or more solutions/ hypotheses that indicates comprehension of the problem. Solutions/ hypotheses are sensitive to contextual factors as well as the one of the following: ethical, logical, or cultural dimensions of the problem.	Proposes one solution/ hypothesis that is “off the shelf” rather than individually designed to address the specific contextual factors of the problem.	Proposes a solution/ hypothesis that is difficult to evaluate because it is vague or only indirectly addresses the problem statement.
<b>Evaluate Potential Solutions</b>	Evaluation of solutions is deep and elegant and includes, deeply and thoroughly, all of the following considers history of problem, reviews logic/ reasoning, examines feasibility of solution, and weighs impacts of solution.	Evaluation of solutions is adequate (for example, contains thorough explanation) and includes the following considers history of problem, reviews logic/ reasoning, examines feasibility of solution, and weighs impacts of solution.	Evaluation of solutions is brief (for example, explanation lacks depth) and includes the following considers history of problem, reviews logic/ reasoning, examines feasibility of solution, and weighs impacts of solution.	Evaluation of solutions is superficial (for example, contains cursory, surface level explanation) and includes the following considers history of problem, reviews logic/ reasoning, examines feasibility of solution, and weighs impacts of solution.
<b>Implement Solution or Reach Final Conclusion</b>	Implements the solution in a manner that addresses thoroughly and deeply multiple contextual factors of the problem.	Implements the solution in a manner that addresses multiple contextual factors of the problem in a surface manner.	Implements the solution in a manner that addresses the problem statement but ignores relevant contextual factors.	Implements the solution in a manner that does not directly address the problem statement.

## Findings and Analysis

Between 2017 and 2020, the college began work to more systematically assess course objectives. An early step toward this goal was the addition of course learning outcomes in Canvas, with a staff member engaging in the laborious process of entering learning outcomes for each course. This approach generated some data about overall levels of mastery of course learning objectives, which was largely used by individual faculty members; in most cases, it did not lead to further department or college-wide action. That, low participation, and the shift to remote operations effectively ended the attempt to collect data about course learning objectives using this method.

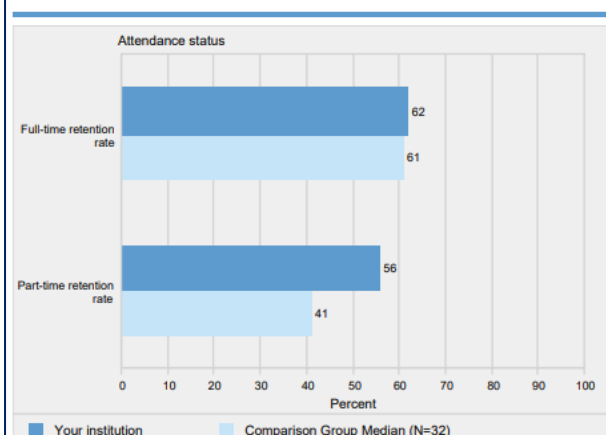
On the programmatic level, in addition to accreditations maintained graduates’ performance on licensure / certification exams and in the job market provide a partial metric for assessing programmatic success. MCC degree and certificate holders do consistently well on job placement and licensure / industry certification exams; reviews are often part of their curricula. The Health Fitness Professional degree, for example, includes a 1-credit review course for the ACE Personal Trainer Exam with other coursework; Welding Technology graduates are prepared for industry-standard welder qualification testing. MCC has a 100% pass rate on the American Welding Society’s D1.1 AWS test from 2017 – 2020 (the last year for which data is available). Nursing graduates have regularly exceeded national pass rates for the NCLEX-RN exam.

% NCLEX-RN Pass Rates <sup>2</sup>								
Year	2014	2015	2016	2017	2018	2019	2020	2021
MCC	98.08%	91.94%	92%	97.92%	98.28%	96.36%	96.61%	97.83%
National	81.78%	84.51%	84.56%	87.12%	88.29%	88.18%	86.57%	82.48%

Medical Assisting – CMA Exam Pass Rates				
Year	2018	2019	2020	2021
Pass Rate	89%	75%	100%	33%

National data also provides a means of assessing program effectiveness until a new program review process is implemented. On the institutional level, IPEDS data provides some metrics for assessing our overall college effectiveness; our retention rates for both full and part-time students exceed the rate for our comparison institutions, as seen in the chart below.

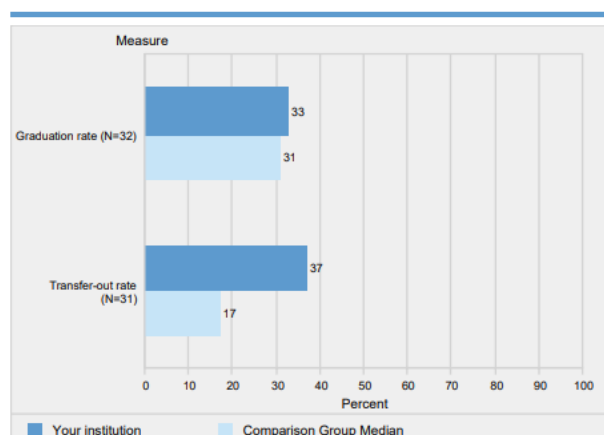
**Figure 10. Retention rates of first-time degree/certificate seeking students, attendance status: Fall 2019 cohort**



NOTE: Retention rates are measured from the fall of first enrollment to the following fall. Academic reporting institutions report retention data for the Fall 2019 cohort of students who are still enrolled as of the institution's official fall reporting date or as of October 15, 2020. Program reporters determine the cohort with enrollment any time between August 1 - October 31, 2019 and retention based on August 1, 2020.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2021, Fall Enrollment component.

**Figure 11. Graduation and transfer-out rates of full-time, first-time degree/certificate-seeking undergraduates within 150% of normal time to program completion: 2017 cohort**



NOTE: Graduation rate cohort includes all full-time, first-time degree/certificate-seeking undergraduate students. Graduation and transfer-out rates are the Student Right-to-Know rates. Only institutions with mission to prepare students to transfer are required to report transfer out. For more details, see the Methodological Notes. N is the number of institutions in the comparison group.

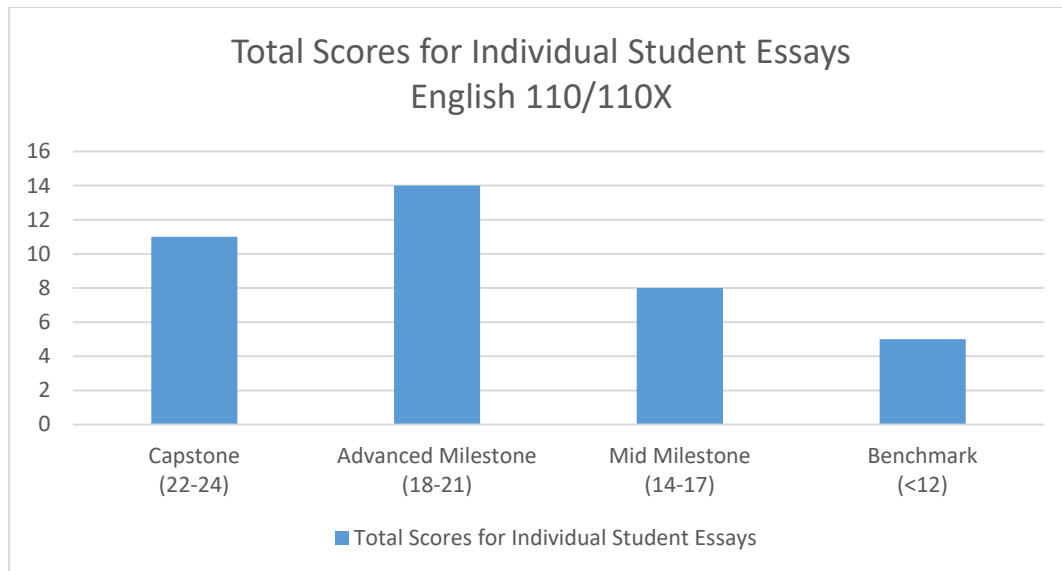
SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Winter 2020-21, Graduation Rates component.

The Spring 2022 Core Learning Outcomes assessment pilot was primarily meant to establish a process and determine what we would need to put in place to make it sustainable over time. Accordingly, only a handful of sections of each course included in the pilot were asked to submit student work for evaluation. As a result, the data collected from this attempt can't provide any conclusive look at MCC students' competency in the selected Core Learning Outcome.

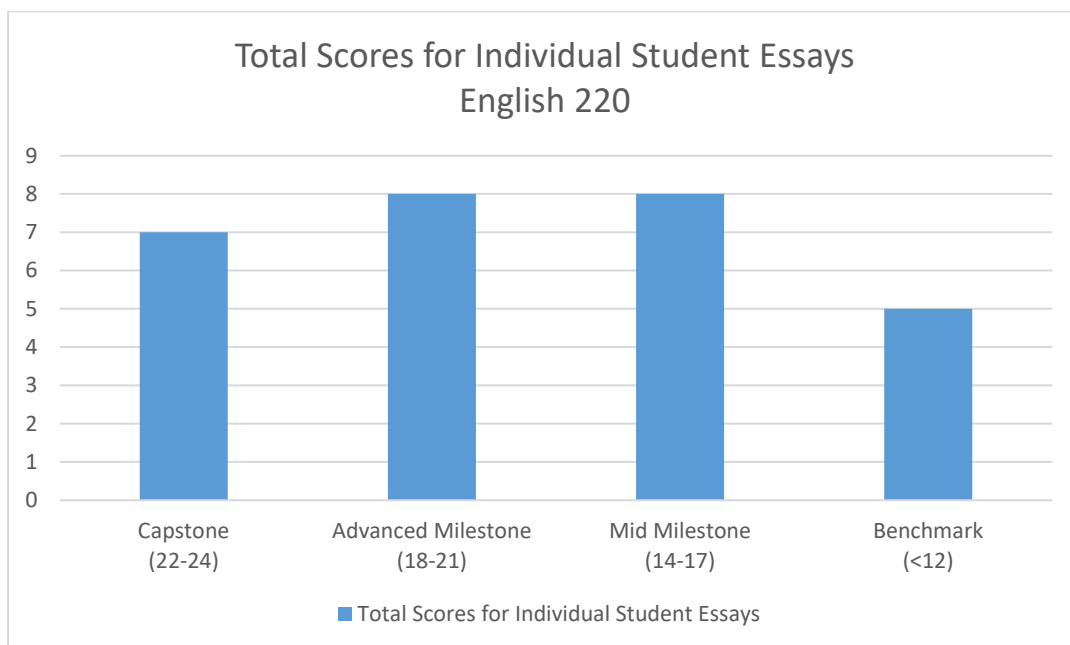
The signature assignment in ENGL 110/110X (College Composition I) is a problem-solution essay on a contemporary conflict. Thirty-eight essays from three sections of Composition I were submitted and scored using the Problem Solving, Inquiry, and Analysis rubric (linked above). Scores are detailed below.

<sup>2</sup> NH Board of Nursing





The signature assignment in ENGL 220 (College Composition II) is the community conflict essay researching a local / community concern. 27 essays from four sections of Composition II were submitted and scored using the Problem Solving, Inquiry, and Analysis rubric (linked above). Scores are detailed below.



While it's impossible to draw conclusions from this one test of the assessment, going through this pilot did clarify parts of the process that need to be further considered if we are to bring this to scale:

- We need to better define which courses are specifically general education rather than program specific and to rewrite these courses to ensure Core Learning Outcomes are included in the course competencies.

- To make the process sustainable on a larger scale, we need a more streamlined way of collecting and assessing signature assignments, one that involves more academic personnel across the curriculum.
- We need to ensure this labor-intensive work can be sustained over time by identifying who the person / team responsible for overseeing the project.<sup>3</sup>

### Appraisal and Projection

Assessment of course objectives at MCC is built on sound and workable practices. Faculty development workshops have covered everything from promoting equity by varying course assessment methods to constructing effective rubrics to aligning course objectives with assignments. Assignments, rubrics, and resources are shared among faculty through formal and informal means. Rubrics and assignments and resources shared among department faculty, periodic trainings on rubrics for new / interested faculty. Faculty get frequent and timely feedback from students via course evaluations, and are able to make any needed adjustments to materials, assignments, or methods quickly.

Determining sustainable means of assessing program and institutional outcomes has been more of a challenge. We have faced some frustrating, though educational, setbacks. Lean staffing in academic departments has made faculty prioritize teaching over other institutional work, even while understanding its long-term importance. Turnover in Academic Affairs has also had an impact on our efforts; new staff coming on could not always immediately take charge of ongoing initiatives and changing administrations often brought changing priorities. The Core Learning Outcome assessment model tested in Spring 2022 shows promise if the considerations raised by the pilot can be addressed, in particular, the need to identify a person or team to take charge of the work. The Liberal Arts department chairs have heavy responsibilities already, particularly as most are in adjunct-heavy departments and have few other full-time faculty to share this important institutional work.

The impact of the pandemic on assessment work at the college must also be taken into account. Remote operations lasted more than a year, and the return to campus did not mean a return to the way things were before COVID. There was greater than usual fatigue and anxiety as well as continued disruption from illness and quarantine. Momentum on many projects and initiatives was lost during remote operations, when the focus was necessarily on supporting all members of the campus community through working and attending class fully online. Much of the fall semester was spent reestablishing bonds and community, getting to know the new administrators in Academic Affairs – all hired during remote operations – and learning how to operate in new and post-pandemic conditions. A greater sense of community and energy built as the spring semester progressed, however, and we hope that students, faculty, and staff return for the 2022-2023 academic year with renewed energy and commitment.

### Projections

- Beginning in the 2022-2023 academic year, we will identify which courses are “general education” courses for the purpose of this assessment work. Faculty in those areas will work with the 2022-2023 leaders and the Curriculum Committee to rewrite course content outlines to include Core Learning Outcomes in the course objectives and identify a signature assignment by which they will be assessed.

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<sup>3</sup> While the Reflective Essay was being written, leaders were appointed to oversee the work through the 2022-2023 academic year: one of the general education department chairs will be assisted by a program coordinator.

- The Spring 2022 pilot project will be expanded to include additional courses for assessment of Core Learning Outcomes. The 2022-2023 project leaders will assist faculty teaching the selected courses with the development of a signature assignment.

### *C: Measures of Student Success, Including Retention and Graduation*

#### *Description*

Given the demographic reality that the pool of incoming students is shrinking, MCC has turned an increasing focus to efforts to retaining the students we admit. We know summer is a particular stress point for retention, resulting in spring-to-fall retention dropoff. To counter both the decline in retention from spring to fall, and “summer slide” in student learning, the college has worked to encourage summer registration for current students through “Think 30<sup>4</sup>” messaging and, more recently, by offering Summer Grants for Success. The Summer Grants program offered students who pre-registered for at least 12 fall credits a grant to cover the cost of two summer classes. The program was initially limited to Liberal Arts and Health Science majors; in subsequent years, it expanded to cover students in any major. The grants have been successful in retaining students in the fall semester, with a return rate ranging from 95% to 100% between 2019 – 2021. (Data for 2022 is not yet available.) The grants also seem to be contributing at least somewhat to completion and persistence: 59% of the 2020 recipients have completed a credential; 50% of the students who didn’t are still enrolled. Thirty-eight percent of the Summer 2021 grant recipients have completed a credential; 60% of the remainder are still attending.

Data from enrollment dashboards and other sources helps us to better understand students’ enrollment and registration behavior, and support their academic performance. A recent look at STEM, for example, revealed that 44% of students made the decision to enroll only a few weeks before the semester began. This figure demonstrates a need for early communication with potential students, so that they can secure financial aid and register for best-fit sections. This consideration is especially important given the fact that the foundational chemistry and biology courses needed by many students tend to fill early, leaving many late registrants unable to complete these important prerequisites to their major course requirements. We further learned that the percentage of first generation students in STEM is high (45%), as is the percentage employed full or part-time (26% and 42% respectively), a potential risk factor for persistence.

We plan to offer enhanced tutorial supports for students in STEM courses, which account for 45% of all appointments created. The college is further exploring ways to support persistence by increasing students’ sense of engagement and helping them build community through STEM-focused clubs and events. We can use data from these initiatives to track changes in enrollment and persistence for STEM majors. We are also looking at data on our non-matriculated students, whose enrollment dropped precipitously from 2019 to 2021, to know what messaging might be effective in regaining students lost during the pandemic.

#### *Findings and Analysis*

Implementing EAB’s Navigate platform has helped to coordinate college-wide student support work and made a wealth of data available to enhance student success and retention. Navigate offers quick and easy access to lists of advisees and, for users with a faculty role, student rosters for every class taught in

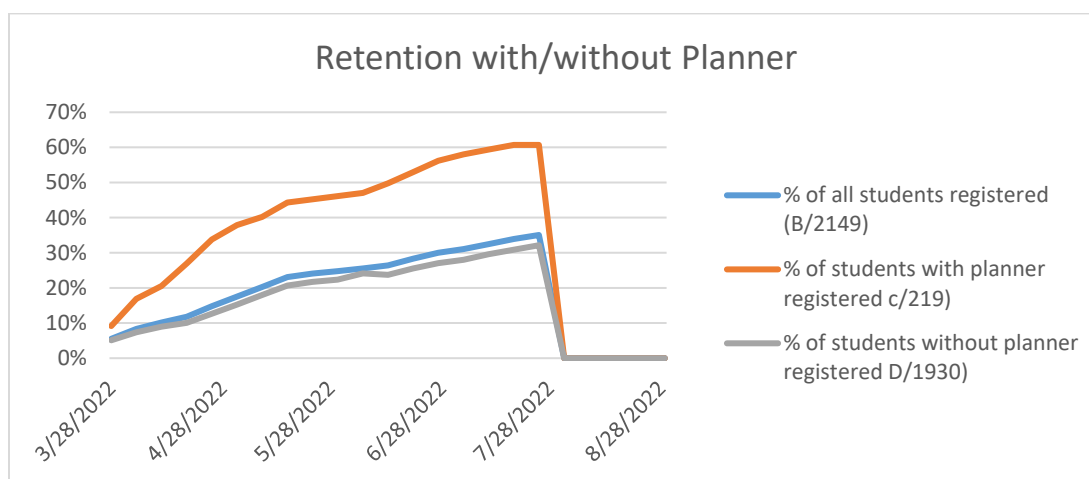
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<sup>4</sup> Fifteen to Finish is a CCA initiative promoting on-time completion by encouraging students to register for 15 credits / semester. MCC has adapted this approach for our student population, promoting 30 credits / year to include summer and winterim semesters, if needed

a given semester, along with an ability to easily contact students through text messaging or email. A comprehensive overview page allows users to see and get reports on a student's major, CGPA, number of classes with a grade of D or lower as well as contact history and notes from advising, tutoring, or library support. The platform also allows students to request appointments, plan schedules over multiple semesters, and seek out "study buddies." Navigate has simplified the process of adding students to watch lists, and tracking them, sending out alerts to trigger follow up from tutoring, advising, student support services and other offices.

Both faculty and staff advisors have used Navigate to generate lists of students by program and enrollment status to set up advising and registration campaigns for targeted groups of students. Students can be 'tagged' to create searchable criteria for follow up, allowing for long-term tracking. In Spring 2022, Advising Center staff began tracking students' use of the academic planner embedded in Navigate to determine its impact on registration behavior and retention. Tracking over a longer period is needed before any real conclusions can be drawn, but initial results give us reason to continue to promote the use of this Navigate feature.

1	date	total registered (sp and fall minus petitions)	total registered with planner	total registered without planner	% of all students registered (B/2149)	% of students with planner registered c/219)	% of students v registered D/19
2	3/28/2022	118	20	98	5%	9%	
3	4/4/2022	179	37	142	8%	17%	
4	4/11/2022	218	45	173	10%	21%	
5	4/18/2022	253	59	194	12%	27%	
6	4/25/2022	318	74	244	15%	34%	
7	5/2/2022	377	83	294	18%	38%	
8	5/9/2022	435	88	347	20%	40%	
9	5/16/2022	496	97	399	23%	44%	
10	5/23/2022	518	99	419	24%	45%	
11	5/30/2022	532	101	431	25%	46%	
12	6/6/2022	549	103	466	26%	47%	
13	6/13/2022	567	109	458	26%	50%	
14	6/20/2022	609	116	493	28%	53%	
15	6/27/2022	645	123	522	30%	56%	
16	7/4/2022	667	127	540	31%	58%	
17	7/11/2022	698	130	571	32%	59%	
18	7/18/2022	729	133	596	34%	61%	
19	7/25/2022	754	133	621	35%	61%	



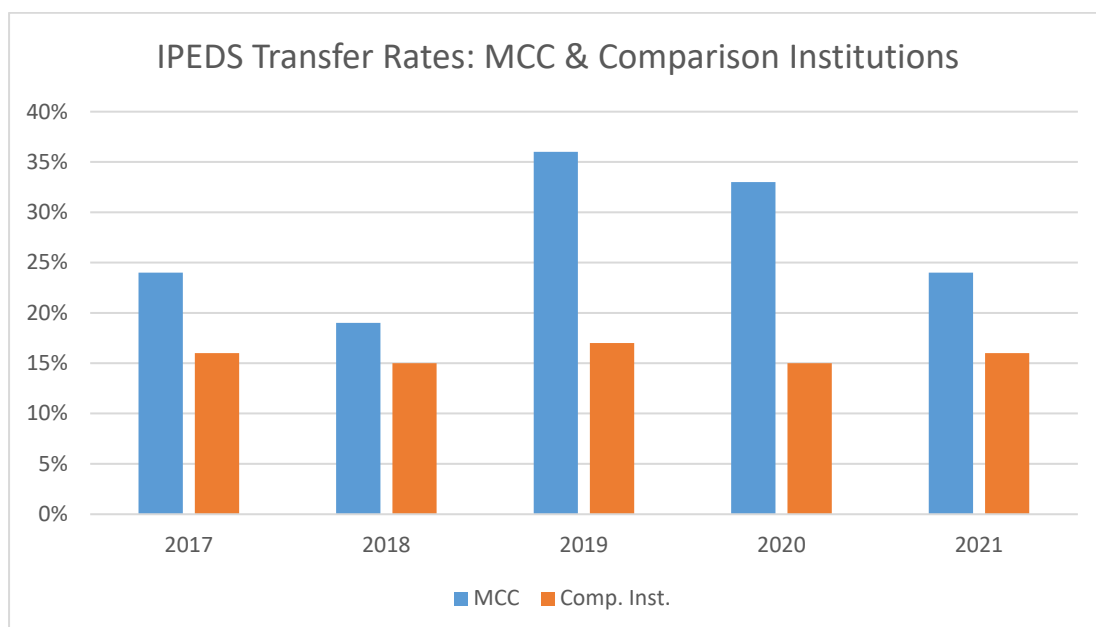
These findings have been presented to the college's leadership to gain their support for a campaign to drive higher faculty adoption of the platform, and to continue to promote its use to students. Even with inconsistent faculty adoption of Navigate, its use by staff advisors and by faculty in our most heavily-enrolled programs (Business Studies, Liberal Arts, Health Science) has given it a significant impact on

student success. We have only begun to explore the potential in Navigate to provide useful data on students. The platform also contains sophisticated analytics that have been, so far, relatively untapped but hold great potential for the future.

The college tracks IPEDS retention, graduation, and transfer rates to gain insight into these important benchmarks. On both benchmarks, MCC equals or exceeds rates for its comparison institutions:

IPEDS – Fall-to-Fall Retention % - MCC & Comparison Institutions				
IPEDS Report Year	MCC FT	Comp. Inst.	MCC PT	Comp. Inst.
2017	78	60	62	38
2018	62	58	47	38
2019	68	62	68	43
2020	74	61	48	46
2021	62	61	56	41

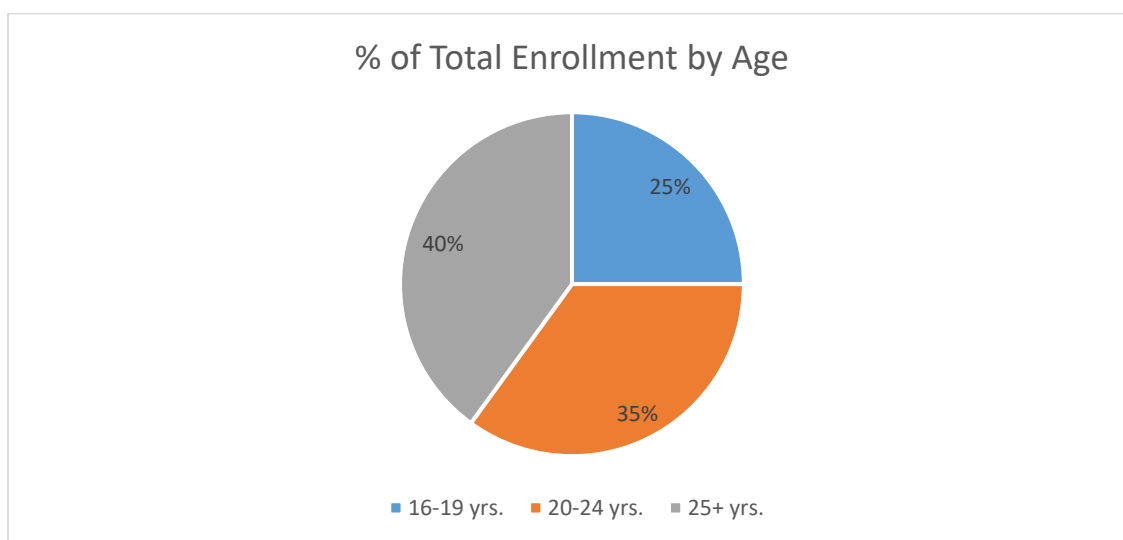
IPEDS – Graduation Rates – MCC & Comparison Institutions 100%, 150%, 200% of Normal Time						
IPEDS Year	MCC/100%	Comp./100%	MCC 150%	Comp./150%	MCC 200%	Comp./200%
2017	7%	13%	19%	26%	24%	30%
2018	15%	16%	27%	27%	32%	31%
2019	17%	11%	29%	24%	35%	28%
2020	17%	12%	26%	27%	29%	30%
2021	26%	17%	34%	29%	38%	34%



While institutional statistics are useful for understanding overall trends and developing college-wide initiatives, it is equally helpful to disaggregate data by program. Looking at program-specific data has allowed administration and program faculty to devise appropriate strategies for retaining and graduating more students. To gain a better understanding of our enrollment and retention trends, the

college recently looked at both college-wide and program-specific retention data from Fall 2020 and Spring 2021. During this period, our overall fall-to-spring retention rate was 76%, while spring-to-fall retention was 63%. Academic programs with a lower-than-average retention rate for either or both semesters were encouraged to enhance early registration efforts targeted at current students. Several programs were selected for further intervention, including enhanced marketing and targeted retention efforts. Through strategy sessions, leadership and program faculty worked to identify reasons for enrollment declines and used Navigate to conduct outreach campaigns to “lost” students. The 2022-2023 academic year should indicate if the interventions show enough promise to try on other programs.

MCC is also using data to increase enrollment and retention by gaining a better understanding of who our students are, their goals, and their registration habits. The daily enrollment dashboards generated through VEERA Bridge group students by age as <25 and 25+. We further broke down ages and percentage of overall enrollment:



A look at our admissions and marketing practices revealed that most of our focus is on recent high school graduates, but three quarters of our students do not identify themselves in this way. This data helped us see the need to change both internal and external discussions of our target population. There is a need to develop specific plans for recruiting and retaining older students, as well as those who’ve earned some college credit but no credential.

MCC has also broken down enrollment data for individual programs, using the information gained to inform hiring within our greatly constrained practices. Rising enrollment in our Heating, Ventilation & Air Conditioning program as well as industry need resulted in the hiring of an additional faculty member in this area. A faculty position was added to the Electrical Technology department for the same reasons. As noted above, programs with consistent enrollment and retention declines have received support with marketing as well as advising and registration campaigns. The college plans to continue these program-focused enrollment and retention efforts to address programs with declining numbers. We have also worked to determine the course modalities most desired by students, and adjusted the schedule accordingly.

### Appraisal and Projection

The majority of MCC's students are part time, so until the recent inclusion of first-time, part-time students in IPEDS reporting, we had only limited data on retention, graduation, and transfer rates. Although that data collection will omit returning part-time students, it will provide a fuller perspective than we have previously had. As we continue to disaggregate this data by program, we will better understand which programs are in need of support from marketing and advising to increase their retention and completion rates.

We have not yet determined how much of the drop-off in non-matriculated students is related to the pandemic, so we have not yet been able to develop plans for reaching out to these students. Improving messaging to and communication with non-matriculated students could be included with efforts to improve outreach to older students. We also need to do further work with looking at the payment patterns of part-time students, to increase available support and encourage higher credit loads for shorter time to earning their desired credential.

### Projections

- The college will continue to review retention, graduation, and transfer rates by program to identify those in need of targeted support.
- The college will continue to encourage faculty adoption of Navigate to conduct more outreach campaigns and initiate early alerts for students in need of academic or other support.
- The college will further explore data on retention, graduation, and transfer of part-time students to identify trends and use that knowledge to develop any necessary interventions.
- To make ourselves more competitive with non-matriculated and adult students, the college will continue the work of reviewing and refining our processes for assessment of prior learning in hopes of improving time to graduation for these populations.
- The college will conduct student focus groups during the 2022-2023 academic year to learn what supports students want for institutional supports.

### *D. Satisfactory Levels of Student Achievement on Mission-Appropriate Student Outcomes*

#### Description

MCC's mission has access at its center; our vision speaks to our desire to empower and inspire. We believe that education, whether for an academic credential or workforce advancement, is transformative, and promote that belief in our community. Our partnership with GEAR UP Manchester is one way we accomplish that task. Eight of Manchester, NH's middle and high schools participate in the GEAR UP grant, intended to improve outcomes for students in low-income schools by creating a culture of college-going, moving higher education from improbable, even impossible, to achievable.

There are many components to the GEAR UP program; MCC's partnership involves hosting an annual summer camp program. Students in the Summer 2021 program could earn a full or half credit in English and mathematics as well as explore college and career pathways. In addition to college and career exploration, students in the Summer 2022 program participated in mental health workshops and community-centered lessons. The first group of students in GEAR UP are now high school juniors who have an established connection with MCC. We hope those students see us as a safe and familiar place to pursue their educational goals. Regardless of whether we see an enrollment gain from our participation in this program, it is mission-aligned work that we will continue to support.

MCC has worked to establish and strengthen relationships with other area high schools. Since the 2017 self-study, MCC has partnered with Spark Academy of Advanced Technologies, a public charter school housed on the MCC campus. Spark Academy students can attend any Early College course, though their curriculum focuses heavily on technologies, allowing them to earn an MCC degree or certificate while working toward their high school diploma. MCC saw its first crop of dual graduates at this year's commencement ceremony.

MCC also strives to contribute to a vibrant cultural life in our community. In 2017, the Community College System of New Hampshire and the University of New Hampshire received a grant from the Mellon Foundation to promote study of the humanities, create transfer pathways from CCSNH institutions to UNH, and to develop humanities curriculum focused on grand challenges. MCC's participation in this grant led to a much-needed boost to our humanities curriculum, much of which focused on social justice, participation in One develop curriculum, strengthened relationships between institutions, and hosting activities for an annual city-wide reading program, *One Book One Manchester*. Past reads have included Gloria Norris' *Kookooland* and Mohsin Hamid's *Exit West*. The program was suspended during COVID but is being revised this year. MCC looks forward to once again joining with our community for this vital cultural event.

#### Findings and Analysis

MCC has improved its visibility in the community, resulting in an increasing number of partnerships with employers as well as community, civic, and educational organizations. These partnerships are happening in both credit and non-credit divisions (e.g. the Electrical Lineworker program and two new Workforce programs discussed in Institutional Plans.)

#### Appraisal and Projection

MCC has come a long way since its days of being "Manchester's best-kept secret" to being actively sought out by employers as well as educational and cultural institutions in our community. We will continue to anticipate and respond to the needs of our diverse community, and carry on our mission to promote and foster the intellectual, cultural and economic vibrancy of our region.

#### Projections

- MCC is establishing an on-campus art gallery to highlight the work of student and community artists.
- The college's Diversity, Equity, and Inclusion committee is developing programming to celebrate the many cultures represented by MCC's students, faculty, and staff.
- The English-Humanities department, the only program without an existing advisory board, will establish one during the 2022-2023 academic year to promote and revitalize academic and cultural offerings on campus.
- We will continue to cultivate relationships with community partners.

#### Institutional Plans

##### *Facilities and Strategic Planning*

Looking ahead to the next five years, we have a clear picture of our major institutional priorities and challenges. Like other institutions, we are emerging from the upheaval caused by the pandemic; we



spent much of the 2021-2022 academic year regrouping, reestablishing community, and reenergizing for the work ahead.

Regaining momentum on institutional planning of all types is a critical need. Facilities planning will remain a high priority over the next 5-10 years. The impending construction of a southbound exit on I293, slated to begin in 2027, will completely realign the physical footprint of the campus, bringing major adjustments to campus access, traffic flow, and the infrastructure to accommodate the resulting changes to buildings and grounds. The final piece of our master plan, schematic designs of new and/or repurposed spaces, is in development now. The master plan will be completed in the fall semester, and presented to the campus community at an All-College meeting.

We will engage all divisions in the college in further strategic thinking and planning. Over the past year, the Vice President for Students and Community Development has been heading up development of a strategic enrollment plan, which will be shared at an upcoming All-College meeting. Academic Affairs has likewise been engaged in planning, with clear strategic initiatives emerging. Strategic planning work at all levels of the college is resuming, and we look forward to substantial progress on this important work over the coming academic years.

#### *Student Success*

Improving outcomes for our students has been, and remains, a priority for MCC. We will build on the Spring 2022 Core Learning Outcomes pilot to ensure that we have a model of general education assessment that we can sustain over time. Academic Affairs is collaborating with academic department chairs on a new program review process, with expected implementation in Spring 2023.

Through the efforts of our Diversity, Equity, and Inclusion committee, we will continue to cultivate a sense of belonging in members of our campus community. Sub-committees of the larger DEI team are focused on initiatives in three areas: structural / institutional, with a focus on functional areas such as hiring and reporting processes; academic, with a focus on the student experience and inclusive teaching practices; and campus environment, looking at everything from classroom set-up to adding visual displays to increase students' feeling of belonging.

MCC is also working to strengthen mobility between the credit and non-credit divisions of the institution. Our Workforce Development Center is seeing increasing interest from students looking for short-term training and credentialing to enter or advance in the work force. Building bridges between our credit and non-credit programs will, we hope, result in students seeking academic credentials that will lead to them making both short and long-term vocational and economic gains.

#### *Financial Sustainability*

We are heavily reliant on tuition to supplement our appropriation from the state, and declining enrollment is necessarily a real concern. Expanding the populations we target for marketing is one planned approach. Ensuring we retain the students we admit is equally important. The college's READI Team and Academic Advising Center have used data to better understand students' enrollment and registration behavior; developing initiatives to increase retention must necessarily involve academic along with student services departments.

Grant funding is another promising avenue we are exploring to promote financial health. Several technical faculty positions have been gained through Carl Perkins funds, freeing up other areas of our budget to hire faculty for non-Perkins-eligible programs. Our Workforce Development Center also seeks

grant funding to expand opportunities for workforce training. They have recently received money from local hospitals to fund a full-time position to recruit and train students in healthcare fields. Through a federal grant from the Department of Health and Human Services, they have received funding for a position to conduct outreach to SNAP recipients (Supplemental Nutrition Assistance Program).

The coming years contain both challenges and opportunities for Manchester Community College. We need to and will find innovative ways to continue to deliver the quality education and training our community expects and deserves, and to fulfill our mission of access for all.

## Appendix

### Affirmation of Compliance



New England Commission of Higher Education  
3 Burlington Woods Drive, Suite 100, Burlington, MA 01803-4514  
Tel: 781-425-7785 | Fax: 781-425-1001 | www.neche.org

## AFFIRMATION OF COMPLIANCE WITH FEDERAL REGULATIONS RELATING TO TITLE IV

Periodically, member institutions are asked to affirm their compliance with federal requirements relating to Title IV program participation, including relevant requirements of the Higher Education Opportunity Act.

1. **Credit Transfer Policies.** The institution's policy on transfer of credit is publicly disclosed through its website and other relevant publications. The institution includes a statement of its criteria for transfer of credit earned at another institution of higher education along with a list of institutions with which it has articulation agreements. (NECHE Policy 95. See also *Standards for Accreditation* 4.29-4.32 and 9.18.)

URL	<a href="https://www.mccnh.edu/admissions/transfer">https://www.mccnh.edu/admissions/transfer</a>
Print Publications	Academic Catalog page 3, 15-17
Self-study/Fifth-year Report Page Reference	

2. **Student Complaints.** "Policies on student rights and responsibilities, including grievance procedures, are clearly stated, well publicized and readily available, and fairly and consistently administered." (*Standards for Accreditation* 5.18, 9.8, and 9.18.)

URL	<a href="https://www.mccnh.edu/academics/academic-policies">https://www.mccnh.edu/academics/academic-policies</a>
Print Publications	Academic Catalog page 11
Self-study/Fifth-year Report Page Reference	

3. **Distance and Correspondence Education: Verification of Student Identity:** If the institution offers distance education or correspondence education, it has processes in place to establish that the student who registers in a distance education or correspondence education course or program is the same student who participates in and completes the program and receives the academic credit. . . .The institution protects student privacy and notifies students at the time of registration or enrollment of any projected additional student charges associated with the verification of student identity. (NECHE Policy 95. See also *Standards for Accreditation* 4.48.)

Method(s) used for verification	unique student ID number and login required for online courses
Self-study/Fifth-year Report Page Reference	

4. **FOR COMPREHENSIVE EVALUATIONS ONLY: Public Notification of an Evaluation Visit and Opportunity for Public Comment:** The institution has made an appropriate and timely effort to notify the public of an upcoming comprehensive evaluation and to solicit comments. (NECHE Policy 77.)

URL	
Print Publications	
Self-study Page Reference	

The undersigned affirms that Manchester Community College (institution name) meets the above federal requirements relating to Title IV program participation, including those enumerated above.

Chief Executive Officer: 

Date: Aug 15, 2022

March, 2016, June 2020, August 2021

Most Recent Audited Financial Statement



(A Component Unit of the State of New Hampshire)

FINANCIAL STATEMENTS

and

REPORTS IN ACCORDANCE WITH THE UNIFORM GUIDANCE

Years Ended June 30, 2021 and 2020

With Independent Auditor's Report

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Reports on Audits of Financial Statements and Supplementary Information**

**June 30, 2021 and 2020**

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Community College System of New Hampshire  
(A Component Unit of the State of New Hampshire)

We have audited the accompanying financial statements of the business-type activities and the discretely-presented component unit of the Community College System of New Hampshire (a Component Unit of the State of New Hampshire) (CCSNH) as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise CCSNH'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 U.S. generally accepted accounting principles; 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 did not audit the financial statements of the discretely-presented component unit, which statements reflect total assets constituting 3 percent and 2 percent, respectively of consolidated total assets at June 30, 2021 and 2020, and total revenues constituting 2 percent and 1 percent, respectively, of consolidated total revenues for the years then ended. Those statements were audited by another auditor whose report has been furnished to us, and our opinions, insofar as it relates to the amounts included for the discretely-presented component unit, is based solely on the report of the other auditor. We conducted our audits in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the discretely-presented component unit were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the 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.

### ***Opinions***

In our opinion, based on our audits and the report of the other auditor, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities and the discretely-presented component unit of CCSNH as of June 30, 2021 and 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended, in accordance with U.S. generally accepted accounting principles.

### ***Other Matters***

#### ***Change in Accounting Principle***

As discussed in Note 1 to the financial statements, CCSNH adopted Governmental Accounting Standards Board, Statement No. 84, *Fiduciary Activities*, during the year ended June 30, 2021. Our opinion is not modified with respect to this matter.

#### ***Required Supplementary Information***

U.S. generally accepted accounting principles require that Management's Discussion and Analysis on pages 3 through 20 and the required supplementary information on pages 57 through 65 be presented to supplement the basic financial statements. Such information, although not 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 U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 24, 2021 on our consideration of CCSNH'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 CCSNH'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 CCSNH's internal control over financial reporting and compliance.

*Berry Dunn McNeil & Parker, LLC*

Manchester, New Hampshire  
November 24, 2021

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Management's Discussion and Analysis (Unaudited)**

**June 30, 2021 and 2020**

**INTRODUCTION**

The following Management's Discussion and Analysis (MD&A) includes the strategic vision and economic outlook, as well as an analysis of the financial position and operations for the Community College System of New Hampshire (CCSNH) for the fiscal years ended June 30, 2021, 2020 and 2019. This discussion is provided by the management of CCSNH and should be read in conjunction with the financial statements and notes.

The New Hampshire State Legislature, through the passage of Chapter 361, Laws of 2007, established CCSNH as a body politic and corporate for the purpose of providing a well-coordinated system of public community college education. Governance of CCSNH was placed with a single Board of Trustees which serves as its policy-making and operating authority.

CCSNH is a state-wide system of seven independently accredited institutions including White Mountains Community College (WMCC), Lakes Region Community College (LRCC), River Valley Community College (RVCC), NHTI – Concord's Community College, Manchester Community College (MCC), Nashua Community College (NCC) and Great Bay Community College (GBCC), as well as five academic centers in Keene, Littleton, Rochester, North Conway and Lebanon, New Hampshire.

The financial statements include the activity of the Community Colleges of New Hampshire Foundation (the Foundation), which is a separate legal entity established as a 501(c)(3) corporation and is a discretely-presented non-major component unit of CCSNH. The Foundation's mission is to provide greater access to educational opportunities through financial assistance for student scholarships, program development, and enhancements to college facilities. The MD&A includes information only for CCSNH, not its component unit. Complete financial statements of the Foundation can be obtained from CCSNH's system office.

**STRATEGIC VISION AND ECONOMIC OUTLOOK**

CCSNH Mission, Vision and Goals

Fiscal year 2021 saw the continuation of COVID-19 and its disruptive impact across a multitude of industry sectors, including higher education. In an effort to minimize this impact, CCSNH has implemented an approach, that has been used over the last decade, whereby we make continual adjustments and flex with variations in demand, focus our operational practices on financial sustainability and shared services within the organization, and invest in areas of need and growth. Our focus is to meet needs in the most cost-effective ways and be nimble in responding to the elasticity of enrollment, student demand, and workforce opportunities. We take this approach to ensure we have the necessary resources available to support our student body and achieve positive student outcomes. This is critical in part because approximately 93% of our student population are in-state residents and the vast majority remain in the New Hampshire bolstering the workforce and our communities.

CCSNH's mission is to provide affordable, accessible education, and training that aligns with the needs of New Hampshire's businesses and communities, delivered through an innovative, efficient, and collaborative system of colleges. CCSNH is dedicated to the educational, professional, and personal success of its students; a skilled workforce for our state's business; and a strong New Hampshire economy. CCSNH explicitly dedicates itself to supporting educational access and success, contributing to the State's communities, and to its economic and social vitality.

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE  
(A Component Unit of the State of New Hampshire)**

**Management's Discussion and Analysis (Unaudited)**

**June 30, 2021 and 2020**

**Why 65?**

**Approximately  
65% of jobs in NH  
by 2025 will require  
postsecondary  
education**

—Georgetown U. Center on Education  
and the Workforce

To maintain New Hampshire's positive historical economic indicators, including low unemployment and high per capita income, the State of New Hampshire (the State) will need 65% of adults with education beyond high school. CCSNH is committed to achieving this vision by 2025. CCSNH acts as an engine for the State's economy, graduating students with certificates and degrees of economic value to New Hampshire. The more students who attend, particularly from the existing workforce, the more quickly our State moves towards educational attainment rates required to meet new labor and economic needs.

Our Colleges are poised to meet these workforce challenges. By launching careers, facilitating job mobility and promotions, and building seamless transfer to continued education at the baccalaureate level, CCSNH is in the business of making successful alumni. In order to maintain and grow our improved rates of student completion and achieve 65 by 25, we need to:

1. Assure clear pathways for students to credentials that lead to strong career prospects and continuing education, secured through partnerships with industry, four-year universities, and high schools; and,
2. Strategically meet postsecondary education needs for the state, including addressing the unique needs of our rural communities. Meeting the needs of rural communities requires CCSNH to close equity gaps between metro areas and less densely populated parts of the state, where educational attainment and income levels are not nearly as high.

CCSNH will enable student success and academic operations in support of the above goals through strong financial operations and conscientious stewardship of our assets and resources. We will accomplish this by:

1. Maintaining strong internal financial and facility controls and sustainability through sound budget, accounting, investment and procurement operations;
2. Establishing CCSNH as an employer of choice; and,
3. Using data and technology to support our attainment goals.

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Management's Discussion and Analysis (Unaudited)**

**June 30, 2021 and 2020**

Curriculum with Economic and Transfer Value

CCSNH continues to work diligently to better understand the needs of a labor market that is in a perpetual state of change as a result of COVID-19. These shifts in demand have been the catalyst to altering the pre-pandemic needs of New Hampshire's workforce and has highlighted CCSNH's efforts to remain nimble, and to flex with the market, by providing local opportunities for learners that meet their needs through traditional degree programs, customized training programs for employers, professional certificates, micro-credentials, and high school pathways through dual enrollment programs. Responsive programming and delivery strategies will allow CCSNH to navigate a sea of uncertainty by providing career and technical programs in high demand fields including healthcare, STEM, education, advanced manufacturing, social services, and information technology.

Teaching and learning are the bedrock of CCSNH's success, and students being employed with living wages or better in their area of study indicates whether we succeed here, as does transfer to baccalaureate at junior standing. In order to meet these goals, CCSNH must strive to keep its curriculum fresh and relevant through constant updates based on four-year university, employer and industry input. This demands an unprecedented rate of collaboration with the New Hampshire Department of Employment Security to ensure we stay abreast of weekly labor market fluctuations. All program descriptions, modifications, eliminations and introductions must consider the following attributes for ultimate approval:

- Career opportunities associated with program
- Data quantifying need for program change, elimination or introduction, including from labor economics sources such as NH Employment Security, EMSI (Labor Market Statistics), Bureau of Labor Statistics
- Job openings and wage information
- Proposed career steps upon workforce entry
- Evidence of early employer partnership
- List of job titles associated with program
- Evidence of early four-year partnership
- Narrative of community impact / need
- Baccalaureate institutions to which a program transfers
- Proposed student outcomes
- Semester-by-semester listing of courses students should take
- Similarities to other programs at CCSNH and potential enrollment impact

As a result of this work, CCSNH has the leading graduation rate in the community college sector throughout the New England region. High graduation rates lead to further positive outcomes as our associate degree alumni have the lowest unemployment rates in the region and the highest median earnings in New England for community colleges graduates. These factors have positioned CCSNH to provide greater upward economic mobility for New Hampshire residents in that CCSNH has the highest share of students who moved up two or more economic quintiles, among all institutions in New Hampshire, from their parents' quintile by age 30.

Our students also must be ready across multiple majors to transfer majority or all credits to nearby destinations. Our transfer strategy to four-year institutions builds on partnership with the University System, though not at the expense of other popular destinations for our students, including Southern New Hampshire University, Colby-Sawyer College, Rivier University, New England College, and St. Anselm College.

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Management's Discussion and Analysis (Unaudited)**

**June 30, 2021 and 2020**

To promote transfer to four-year institutions, CCSNH will continue to make strides in four areas in particular:

- **Pathways and articulation:** We will create clear, 8-semester, 2+2 maps to every program for which it makes sense at each four-year institution. Course equivalency and bolstering general education transfer across all degree types complements this effort.
- **Transfer support:** We will mitigate transfer shock for students moving from associate to baccalaureate level by creating connections between student services and faculty across CCSNH and USNH.
- **Data exchange:** CCSNH will facilitate information sharing at the transcript level to better understand student readiness for baccalaureate and to bolster reverse transfer of credit efforts.
- **Transfer mindset:** Staff across all programs will promote transfer fairs, campus tours, classroom visits, transfer advising, and related activity to increase awareness and attainment of baccalaureate success.

By accomplishing these four complementary aims, alongside continuing to strengthen vocationally oriented programs, CCSNH alumni will be successful in work and life.

**Student Success Performance**

CCSNH graduated 2,373 students throughout the most recent academic year, compared to 2,454 in 2020 (a -3% change), despite a downward trend in enrollment that was exacerbated by a full year of pandemic related uncertainty. While the total number of graduates was nearly the same as the prior year, we can attribute a portion of the 2,373 graduates in 2020 to students that persisted through the initial impact of COVID-19 (spring 2019 semester) and graduated during 2021 academic year. This speaks volumes not only about our students that struggled with juggling the negative economic impact of job losses, childcare issues, and food insecurities on top of the pressures of going to college, but it also highlights the dedication of our faculty and staff that proved how nimble and resourceful they are in times of crisis. The 2021 year was the first full year of the pandemic's impact to CCSNH's overall operations as on campus-based course offerings were limited in scope, students and faculty alike were still acclimating to new fully remote or hybrid modalities. These factors caused our retention rate to decline by approximately -10% relative to the previous fall. Overall year-over-year enrollment figures are down in both head count and credits sold, -8% and -12.5% respectively. These figures position CCSNH slightly below the national average of -9% based on newly published data from the National Student Clearinghouse in terms of enrollment head counts.

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Management's Discussion and Analysis (Unaudited)**

**June 30, 2021 and 2020**

CCSNH has been the recipient of three (3) federal stimulus packages, totaling nearly \$44 million, to be used in two distinct buckets: student aid and institutional support. These federal stimulus packages were expended in FY20 and FY21 with funds available to expend in FY22. The latest round, the American Rescue Plan (ARP), is the most generous package (\$24.1 million total) to date and contains four (4) specific spending criteria that we must follow:

1. Student support: direct emergency aid or student grants
2. Institutional support including personal protective equipment (PPE), training, technology, and lost revenue
3. Implement best practices aimed at mitigating the spread of COVID-19
4. Direct outreach to students around possible changes in their financial aid packages

This unprecedented level of federal funding positioned CCSNH to provide the necessary resources to our students in need, through direct student aid awards, allowed our seven Colleges to invest in the necessary technological infrastructure needed to continue the shift to online (synchronous and asynchronous) and hybrid modalities, and to procure appropriate safeguards to protect the faculty and staff that were essential for campus operations (PPE, signage, cleaning materials). Each aspect of the institutional investments, was in fact, an investment into our students' success as it allowed for in-person technical courses to be taught in a safe and secure environment, while providing an opportunity for the vast majority of our students to continue their educations remotely.

**FINANCIAL STATEMENTS**

CCSNH reports its activity as a business-type activity using the full accrual basis of accounting. The accrual basis of accounting ensures that all amounts owed to CCSNH and all pending obligations are accounted for in the appropriate period.

The three financial statements presented are the Statement of Net Position; the Statement of Revenues, Expenses and Changes in Net Position; and the Statement of Cash Flows. The Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position are also presented for June 30, 2021 by individual campus. The assets and liabilities and net position as well as the revenues and expenses of the Chancellor's office are allocated to the individual campuses based on each campus' relative percentage of student full-time equivalents (FTEs).

**CHANGE IN ACCOUNTING PRINCIPLE**

As disclosed in Note 1 to the basic financial statements, in 2021 CCSNH adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. There were no significant changes made to the basic financial statements to comply with the new accounting standard.



**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Management's Discussion and Analysis (Unaudited)**

**June 30, 2021 and 2020**

**STATEMENT OF NET POSITION**

The Statement of Net Position presents the assets, deferred outflows of resources, liabilities, deferred inflows of resources and net position of CCSNH at the end of the fiscal year. Net position is a residual amount equal to assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position is presented in four categories. The first category, "invested in capital assets, net of related debt," consists of capital assets, net of accumulated depreciation and reduced by outstanding balances of any borrowings that are attributable to the acquisition, construction or improvement of those assets. The next category is "restricted net position," which consists of restricted assets reduced by liabilities related to those assets. Restricted net position balances are further classified as nonexpendable or expendable. Nonexpendable balances consist of loan funds and permanent endowments (available for investment purposes only). Expendable balances are available for expenditure by CCSNH, but must be spent for purposes determined by external entities. Unrestricted net position balances are not subject to externally imposed restrictions and may be designated for specific purposes by management of CCSNH.

A summarized Statement of Net Position is as follows:

	<b>June 30,</b>		
	<b>2021</b>	<b>2020</b>	<b>2019</b>
<b>Assets</b>			
Current	<b>\$ 54,162,797</b>	\$ 43,873,176	\$ 33,505,700
Capital assets, net	<b>104,568,144</b>	108,215,937	113,133,660
Other noncurrent assets	<b><u>31,104,572</u></b>	<u>24,218,091</u>	<u>22,140,496</u>
Total assets	<b><u>189,835,513</u></b>	<u>176,307,204</u>	<u>168,779,856</u>
Deferred outflows of resources	<b><u>34,485,617</u></b>	<u>10,343,620</u>	<u>13,199,651</u>
<b>Liabilities</b>			
Current	<b>12,813,169</b>	12,068,083	13,527,551
Noncurrent	<b><u>194,253,686</u></b>	<u>160,450,547</u>	<u>170,481,332</u>
Total liabilities	<b><u>207,066,855</u></b>	<u>172,518,630</u>	<u>184,008,883</u>
Deferred inflows of resources	<b><u>34,641,276</u></b>	<u>48,224,767</u>	<u>50,972,404</u>
<b>Net position (deficit)</b>			
Invested in capital assets, net of related debt	<b>92,606,092</b>	94,624,683	97,117,593
Restricted nonexpendable	<b>18,722,735</b>	18,060,888	16,338,300
Restricted expendable	<b>10,652,266</b>	4,287,899	4,137,334
Unrestricted	<b><u>(139,368,094)</u></b>	<u>(151,066,043)</u>	<u>(170,595,007)</u>
Total net position (deficit)	<b><u>\$ (17,387,001)</u></b>	<u>\$ (34,092,573)</u>	<u>\$ (53,001,780)</u>

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Management's Discussion and Analysis (Unaudited)**

**June 30, 2021 and 2020**

Current assets

Current assets consist of \$36.86 million in cash, cash equivalents, and short-term investments; \$15.27 million in accounts, notes, and contracts receivable; \$113 thousand due from the State; and \$1.92 million in other current assets.

The \$10.29 million increase in current assets was primarily attributable to an \$8.83 million increase in grants and contracts receivable. The increase in grants and contracts receivable was due to an increase in federal accounts receivable of \$9.96 million, net of decreases in federal student financial aid and non-federal grants receivable of \$394 thousand and \$728 thousand, respectively. The increase in federal accounts receivable was due to claims made through the Higher Education Emergency Relief Funds (HEERF) for emergency student aid, revenue lost, and other qualifying expenses incurred as a result of the COVID-19 pandemic.

Increases in student accounts receivable of \$1.17 million accounted for another portion of the increase in current assets. The remaining increase in current assets was due to smaller increases in other current assets net of a decrease in funds due from the State for capital assets projects.

In 2020, current assets increased by \$10.37 million from 2019 and was primarily attributable to a \$9.63 million increase in cash, cash equivalents and short-term investments along with net increases in grant and student receivables of \$740 thousand.

Capital assets, net of accumulated depreciation

The overall decrease in net capital assets of \$3.65 million for 2021 was due to net additions of \$3.96 million, net of depreciation expense of \$7.61 million. General equipment and building and land improvement additions amounted to \$1.53 million and \$2.43 million, respectively.

The increase in general equipment was primarily attributable to purchases of equipment related to classroom instruction of \$760 thousand, vehicles of \$139 thousand, major IT equipment of \$123 thousand, and general other equipment of \$510 thousand. The increase in building and land improvements was primarily due to critical maintenance projects at MCC, GBCC and LRCC of \$627 thousand; the purchase of a building by WMCC for \$685 thousand; along with general renovation projects at MCC, WMCC, LRCC and GBCC of \$1.12 million.

The decrease in capital assets from 2019 to 2020 of \$4.92 million was due to fixed asset purchases of \$2.15 million, net of depreciation expense of \$7.07 million.

Other noncurrent assets

Other noncurrent assets consist of \$29.24 million in long-term investments; \$1.71 million in the long term portion of a note receivable held on the property in Stratham, New Hampshire sold in fiscal year 2015; and \$151 thousand for the long-term portion of student loans receivable.

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Management's Discussion and Analysis (Unaudited)**

**June 30, 2021 and 2020**

The increase in other noncurrent assets from the prior year of \$6.89 million is mainly attributable to an increase in long-term investments of \$7.01 million. This increase is attributable to invested excess cash received from the State under the UNIQUE scholarship program. Under this program, the State remits cash to CCSNH of which a portion is paid out to students, using a defined formula, for tuition expenses, and the remainder is reinvested for future use. Only the earnings on the reinvested funds may be used for future use. The principal portion is held within the restricted nonexpendable portion of net position.

The increase in other noncurrent assets from 2019 to 2020 of \$2.08 million was primarily attributable to an increase in investments of \$1.86 million, which was also due to net increases in cash received in 2020 from the State for the UNIQUE program as described above.

Deferred outflows of resources

The financial statement deferred outflows of resources category is used to report consumption of resources applicable to a future reporting period. The balance reported for fiscal years 2021, 2020 and 2019 include amounts for certain pension and other postemployment benefit changes.

Current liabilities

Current liabilities include accounts payable and accrued liabilities of \$1.11 million, deferred revenue of \$4.43 million, current portions of long-term debt of \$1.38 million, and accrued salaries and benefits of \$5.89 million.

Current liabilities increased by \$745 thousand in 2021, primarily due to an increase in deferred revenue of \$915 thousand, mostly brought on by an increase in prepaid tuition deposits of \$983 thousand, net of \$68 thousand in decreases in other deferred revenue accounts. The current portion of long-term debt payments decreased by \$184 thousand due to the timing of principal payments due within the bond debt amortization schedules. The remainder of the change within current liabilities was due to net increases within accounts payable and accrued salaries and benefits of \$14 thousand, mostly due to the timing of payments relative to the prior year.

Current liabilities decreased by \$1.46 million during fiscal year 2020. The decrease was primarily attributable to a decrease in accrued salaries and benefits of \$1.11 million and a decrease in the current portion of long-term debt of \$531 thousand.

Noncurrent liabilities

Noncurrent liabilities include liabilities for unfunded pension obligations and unfunded other postemployment benefit (OPEB) obligations of \$68.38 million and \$111.46 million, respectively. Also included in noncurrent liabilities are noncurrent portions of long-term debt of \$10.34 million, long-term employee benefits accruals of \$3.79 million, and refundable advances of \$285 thousand.

Noncurrent liabilities increased by \$33.8 million in 2021. The increase was primarily due to increases in CCSNH unfunded liabilities for pensions and OPEB of \$15.42 million and \$20.04 million, respectively. Additionally, overall long-term debt declined by \$1.43 million due to normal amortization of the debt.

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Management's Discussion and Analysis (Unaudited)**

**June 30, 2021 and 2020**

Noncurrent liabilities decreased by \$10.03 million during fiscal year 2020. The decrease was primarily due to decreases in CCSNH unfunded liabilities for pensions and OPEB of \$882 thousand and \$7.48 million, respectively. Additionally, overall long-term debt declined by \$1.45 million due to normal amortization of the bond debt.

Deferred inflows of resources

Deferred inflows of resources are used to report acquisition of resources applicable to a future reporting period. The balance in fiscal year 2021, 2020, and 2019 reflects certain amounts related to OPEB, pensions, and refunding of bond debt.

Net position

Overall net position increased by \$16.71 million during the fiscal year. The increase is primarily due to net operating and nonoperating income over expenses of \$13.225 million and other changes in net position of \$3.48 million.

CCSNH's net investment in capital assets decreased by \$2.02 million during the current fiscal year. The decrease was attributable to an overall decline in net capital assets of \$3.65 million netted against a decrease in capital asset related debt of \$1.61 million, a decrease in deferred gains on bond refundings of \$54 thousand, and an increase in payables on capital assets of \$37 thousand.

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE  
(A Component Unit of the State of New Hampshire)**

**Management's Discussion and Analysis (Unaudited)**

**June 30, 2021 and 2020**

**Statements of Net Position - 2021**

	<u>Consolidated</u>	<u>WMCC</u>	<u>RVCC</u>	<u>NHTI</u>	<u>LRCC</u>	<u>MCC</u>	<u>NCC</u>	<u>GBCC</u>
<b>Assets</b>								
Current assets								
Cash and cash equivalents	\$ 27,610,518	\$ 5,057,824	\$ 6,617,715	\$ 1,503,294	\$ 3,788,501	\$ 3,002,983	\$ 1,240,433	\$ 6,399,768
Student accounts receivable, net	2,979,467	255,577	273,840	980,908	106,224	622,775	295,944	444,199
Other current assets	1,921,274	158,753	109,295	587,836	130,070	444,074	239,826	251,420
Current portion of note and contributions receivable	113,238	7,424	7,947	32,998	7,056	25,492	15,352	16,969
Grants and contracts receivable	12,179,244	1,055,538	419,981	4,416,529	887,850	1,929,662	1,799,722	1,669,962
Operating investments	9,245,589	606,191	648,791	2,694,212	576,103	2,081,383	1,253,453	1,385,456
Due from State of NH for capital appropriations	<u>113,467</u>	<u>951</u>	<u>1,018</u>	<u>12,152</u>	<u>58,186</u>	<u>32,728</u>	<u>6,258</u>	<u>2,174</u>
Total current assets	<u>54,162,797</u>	<u>7,142,258</u>	<u>8,078,587</u>	<u>10,227,929</u>	<u>5,553,990</u>	<u>8,139,097</u>	<u>4,850,988</u>	<u>10,169,948</u>
Noncurrent assets								
Student loans receivable, net	150,895	-	17,109	2,750	6,464	101,670	17,007	5,895
Note and contributions receivable, net	1,709,770	112,102	119,980	498,236	106,538	384,905	231,799	256,210
Investments	29,243,907	1,917,388	2,052,132	8,521,825	1,822,221	6,583,441	3,964,687	4,382,213
Capital assets, net	<u>104,568,144</u>	<u>4,737,592</u>	<u>8,070,715</u>	<u>19,998,290</u>	<u>14,224,789</u>	<u>27,346,269</u>	<u>16,157,751</u>	<u>14,032,738</u>
Total noncurrent assets	<u>135,672,716</u>	<u>6,767,082</u>	<u>10,259,936</u>	<u>29,021,101</u>	<u>16,160,012</u>	<u>34,416,285</u>	<u>20,371,244</u>	<u>18,677,056</u>
Total assets	<u>\$ 189,835,513</u>	<u>\$ 13,909,340</u>	<u>\$ 18,338,523</u>	<u>\$ 39,249,030</u>	<u>\$ 21,714,002</u>	<u>\$ 42,555,382</u>	<u>\$ 25,222,232</u>	<u>\$ 28,847,004</u>
<b>Deferred outflows of resources</b>								
Pension	\$ 17,985,947	\$ 1,179,256	\$ 1,262,128	\$ 5,241,198	\$ 1,120,725	\$ 4,049,028	\$ 2,438,410	\$ 2,695,202
Other postemployment benefits	<u>16,499,670</u>	<u>1,081,808</u>	<u>1,157,831</u>	<u>4,808,089</u>	<u>1,028,113</u>	<u>3,714,435</u>	<u>2,236,911</u>	<u>2,472,483</u>
Total deferred outflows of resources	<u>\$ 34,485,617</u>	<u>\$ 2,261,064</u>	<u>\$ 2,419,959</u>	<u>\$ 10,049,287</u>	<u>\$ 2,148,838</u>	<u>\$ 7,763,463</u>	<u>\$ 4,675,321</u>	<u>\$ 5,167,685</u>

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Management's Discussion and Analysis (Unaudited)**

**June 30, 2021 and 2020**

**Statements of Net Position - 2021 (Concluded)**

	<u>Consolidated</u>	<u>WMCC</u>	<u>RVCC</u>	<u>NHTI</u>	<u>LRCC</u>	<u>MCC</u>	<u>NCC</u>	<u>GBCC</u>
<b>Liabilities</b>								
Current liabilities								
Accounts payable and accrued expenses	\$ 1,060,027	\$ 92,116	\$ 126,703	\$ 274,545	\$ 102,847	\$ 212,645	\$ 102,048	\$ 149,123
Accounts payable for capital assets	51,573	-	-	1,777	-	49,796	-	-
Accrued salaries and benefits	5,891,807	389,048	429,630	1,783,219	395,297	1,247,539	768,244	878,830
Unearned revenue and deposits	4,432,332	397,994	352,255	1,299,559	269,682	925,917	518,492	668,433
Current portion of bonds payable	1,329,918	40,348	-	165,473	-	329,583	204,036	590,478
Current portion of other long-term liabilities	<u>47,512</u>	<u>-</u>	<u>22,404</u>	<u>11,355</u>	<u>13,753</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total current liabilities	<u>12,813,169</u>	<u>919,506</u>	<u>930,992</u>	<u>3,535,928</u>	<u>781,579</u>	<u>2,765,480</u>	<u>1,592,820</u>	<u>2,286,864</u>
Noncurrent liabilities								
Accrued salaries and benefits	3,790,454	222,808	213,511	1,187,763	260,154	832,742	510,529	562,947
Refundable advances	285,529	-	20,725	105,920	13,916	87,571	27,700	29,697
Net pension liability	68,376,494	4,483,132	4,798,183	19,925,263	4,260,617	15,393,038	9,270,012	10,246,249
Bonds payable	8,842,104	273,360	-	1,013,472	-	2,254,265	1,158,953	4,142,054
Other postemployment benefits	111,458,152	7,454,973	5,971,763	35,515,037	7,130,565	23,863,531	14,880,538	16,641,745
Other long-term liabilities	<u>1,500,953</u>	<u>-</u>	<u>1,461,903</u>	<u>24,491</u>	<u>14,559</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total noncurrent liabilities	<u>194,253,686</u>	<u>12,434,273</u>	<u>12,466,085</u>	<u>57,771,946</u>	<u>11,679,811</u>	<u>42,431,147</u>	<u>25,847,732</u>	<u>31,622,692</u>
Total liabilities	<u>\$ 207,066,855</u>	<u>\$ 13,353,779</u>	<u>\$ 13,397,077</u>	<u>\$ 61,307,874</u>	<u>\$ 12,461,390</u>	<u>\$ 45,196,627</u>	<u>\$ 27,440,552</u>	<u>\$ 33,909,556</u>
Deferred inflows of resources								
Pension	\$ 5,902,034	\$ 386,969	\$ 414,164	\$ 1,719,883	\$ 367,762	\$ 1,328,676	\$ 800,157	\$ 884,423
Other postemployment benefits	28,549,249	1,871,843	2,003,385	8,319,399	1,778,936	6,427,058	3,870,510	4,278,118
Deferred gain from advance bond refunding	<u>189,993</u>	<u>6,331</u>	<u>-</u>	<u>87,288</u>	<u>-</u>	<u>1,413</u>	<u>94,695</u>	<u>266</u>
Total deferred inflows of resources	<u>\$ 34,641,276</u>	<u>\$ 2,265,143</u>	<u>\$ 2,417,549</u>	<u>\$ 10,126,570</u>	<u>\$ 2,146,698</u>	<u>\$ 7,757,147</u>	<u>\$ 4,765,362</u>	<u>\$ 5,162,807</u>
Net position (deficit)								
Invested in capital assets, net of related liabilities	\$ 92,606,092	\$ 4,417,551	\$ 6,586,410	\$ 18,694,434	\$ 14,196,477	\$ 24,711,212	\$ 14,700,068	\$ 9,299,940
Restricted nonexpendable	18,722,735	1,224,770	1,352,553	5,444,377	1,163,980	4,205,305	2,532,523	2,799,227
Restricted expendable	10,652,266	697,658	746,687	3,100,743	663,032	2,395,444	1,442,587	1,606,115
Unrestricted	<u>(139,368,094)</u>	<u>(5,788,497)</u>	<u>(3,741,794)</u>	<u>(49,375,681)</u>	<u>(6,768,737)</u>	<u>(33,946,890)</u>	<u>(20,983,539)</u>	<u>(18,762,956)</u>
Total net position (deficit)	<u>\$ (17,387,001)</u>	<u>\$ 551,482</u>	<u>\$ 4,943,856</u>	<u>\$ (22,136,127)</u>	<u>\$ 9,254,752</u>	<u>\$ (2,634,929)</u>	<u>\$ (2,308,361)</u>	<u>\$ (5,057,674)</u>

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Management's Discussion and Analysis (Unaudited)**

**June 30, 2021 and 2020**

**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

The purpose of the Statement of Revenues, Expenses and Changes in Net Position is to present operating and nonoperating revenues received by the institution, operating and nonoperating expenses incurred, and any other revenues, expenses, gains and losses. Changes in net position as presented on the Statement of Net Position are based on the activity presented in the Statement of Revenues, Expenses and Changes in Net Position.

A summarized statement of Revenues, Expenses and Changes in Net Position follows:

	<b>Years Ended June 30,</b>		
	<b>2021</b>	<b>2020</b>	<b>2019</b>
Operating revenues			
Net tuition and fees	<b>\$ 28,691,160</b>	\$ 39,157,918	\$ 46,035,884
Other operating revenues	<b><u>20,353,584</u></b>	<u>26,209,018</u>	<u>29,080,883</u>
Total operating revenues	<b><u>49,044,744</u></b>	<u>65,366,936</u>	<u>75,116,767</u>
Operating expenses			
Employee compensation and benefits	<b>86,503,583</b>	81,714,133	76,277,455
Other operating expenses	<b><u>35,605,318</u></b>	<u>32,074,649</u>	<u>33,559,003</u>
Total operating expenses	<b><u>122,108,901</u></b>	<u>113,788,782</u>	<u>109,836,458</u>
Operating loss	<b><u>(73,064,157)</u></b>	<u>(48,421,846)</u>	<u>(34,719,691)</u>
Nonoperating revenues (expenses) and other changes			
State appropriations - operating	<b>55,360,000</b>	57,255,000	47,075,000
State appropriations - capital	<b>1,940,544</b>	2,063,720	5,273,026
Capital grants and contracts	<b>885,666</b>	176,133	194,813
COVID-19 funding	<b>24,256,194</b>	5,435,377	-
Investment return used for operations	<b>824,199</b>	1,133,885	1,175,423
Investment return net of amount used for operations	<b>6,364,366</b>	150,565	253,549
Nonexpendable contributions	<b>653,374</b>	1,715,005	1,905,543
Interest expense on capital debt	<b><u>(514,614)</u></b>	<u>(598,632)</u>	<u>(696,700)</u>
Nonoperating revenues and other changes, net	<b><u>89,769,729</u></b>	<u>67,331,053</u>	<u>55,180,654</u>
Increase in net position	<b>16,705,572</b>	18,909,207	20,460,963
Net position (deficit), beginning of year	<b><u>(34,092,573)</u></b>	<u>(53,001,780)</u>	<u>(73,462,743)</u>
Net position (deficit), end of year	<b><u>\$ (17,387,001)</u></b>	<u>\$ (34,092,573)</u>	<u>\$ (53,001,780)</u>

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Management's Discussion and Analysis (Unaudited)**

**June 30, 2021 and 2020**

**Statements of Revenues, Expenses and Changes in Net Position - 2021**

	<u>Consolidated</u>	<u>WMCC</u>	<u>RVCC</u>	<u>NHTI</u>	<u>LRCC</u>	<u>MCC</u>	<u>NCC</u>	<u>GBCC</u>
Operating revenues								
Tuition and fees	\$ 54,764,389	\$ 3,884,751	\$ 3,924,482	\$ 15,413,776	\$ 3,478,373	\$ 11,947,436	\$ 7,324,431	\$ 8,791,140
Less scholarships	<u>(26,073,229)</u>	<u>(2,306,044)</u>	<u>(2,192,685)</u>	<u>(6,457,459)</u>	<u>(1,767,451)</u>	<u>(6,381,968)</u>	<u>(3,595,062)</u>	<u>(3,372,560)</u>
Net tuition and fees	28,691,160	1,578,707	1,731,797	8,956,317	1,710,922	5,565,468	3,729,369	5,418,580
Grants and contracts	16,750,221	2,068,586	1,008,866	4,168,463	1,396,237	3,474,222	2,200,030	2,433,817
Other auxiliary enterprises	1,544,707	53,657	-	1,094,952	395,298	800	-	-
Other operating revenue	<u>2,058,656</u>	<u>205,048</u>	<u>129,782</u>	<u>737,599</u>	<u>224,229</u>	<u>343,198</u>	<u>182,255</u>	<u>236,545</u>
Total operating revenues	<u>49,044,744</u>	<u>3,905,998</u>	<u>2,870,445</u>	<u>14,957,331</u>	<u>3,726,686</u>	<u>9,383,688</u>	<u>6,111,654</u>	<u>8,088,942</u>
Operating expenses								
Employee compensation and benefits	86,503,583	7,081,587	7,701,974	23,374,214	7,179,475	16,976,768	11,775,813	12,413,752
Other operating expenses	25,349,227	2,486,235	1,988,098	6,665,612	2,840,345	4,127,795	3,133,326	4,107,816
Utilities	2,646,734	192,090	209,147	709,751	318,977	502,438	385,488	328,843
Depreciation	<u>7,609,357</u>	<u>498,910</u>	<u>533,971</u>	<u>2,217,406</u>	<u>474,148</u>	<u>1,713,032</u>	<u>1,031,624</u>	<u>1,140,266</u>
Total operating expenses	<u>122,108,901</u>	<u>10,258,822</u>	<u>10,433,190</u>	<u>32,966,983</u>	<u>10,812,945</u>	<u>23,320,033</u>	<u>16,326,251</u>	<u>17,990,677</u>
Operating loss	<u>(73,064,157)</u>	<u>(6,352,824)</u>	<u>(7,562,745)</u>	<u>(18,009,652)</u>	<u>(7,086,259)</u>	<u>(13,936,345)</u>	<u>(10,214,597)</u>	<u>(9,901,735)</u>



**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

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**Statements of Revenues, Expenses and Changes in Net Position - 2021 (Concluded)**

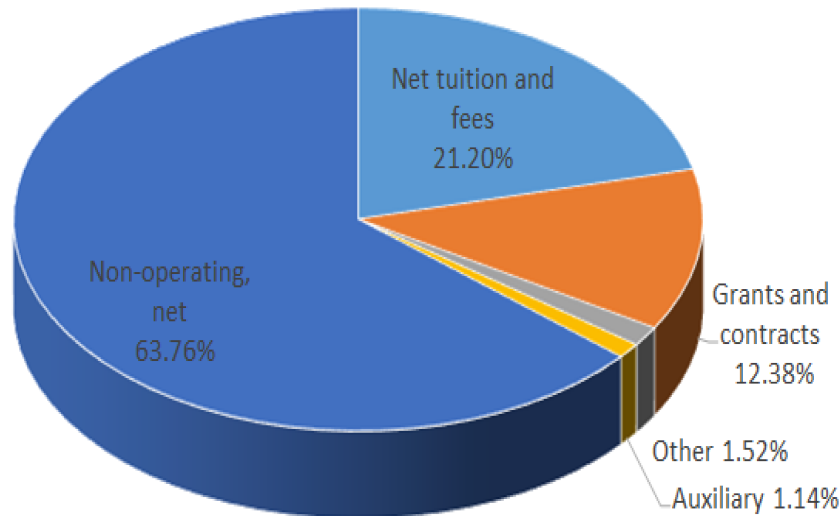
	<u>Consolidated</u>	<u>WMCC</u>	<u>RVCC</u>	<u>NHTI</u>	<u>LRCC</u>	<u>MCC</u>	<u>NCC</u>	<u>GBCC</u>
Nonoperating revenues (expenses)								
State appropriations - operating	55,360,000	6,174,213	6,896,129	11,578,214	6,961,329	8,747,592	7,671,730	7,330,793
COVID-19 Funding	24,256,194	2,091,006	1,458,562	6,410,729	1,777,447	5,439,152	3,740,402	3,338,896
Investment return used for operations	824,199	50,606	41,234	258,581	55,167	174,149	110,595	133,867
Investment return excluding amount used for operations	6,364,366	417,282	446,607	1,854,609	396,571	1,432,757	862,837	953,703
Interest expense on capital debt	<u>(514,614)</u>	<u>(12,811)</u>	<u>(54,233)</u>	<u>(41,199)</u>	<u>(3,369)</u>	<u>(114,255)</u>	<u>(46,541)</u>	<u>(242,206)</u>
Nonoperating revenues, net	<u>86,290,145</u>	<u>8,720,296</u>	<u>8,788,299</u>	<u>20,060,934</u>	<u>9,187,145</u>	<u>15,679,395</u>	<u>12,339,023</u>	<u>11,515,053</u>
Income before other changes in net position	<u>13,225,988</u>	<u>2,367,472</u>	<u>1,225,554</u>	<u>2,051,282</u>	<u>2,100,886</u>	<u>1,743,050</u>	<u>2,124,426</u>	<u>1,613,318</u>
Other changes in net position								
State appropriations - capital	1,940,544	400,135	101,132	244,437	275,839	724,677	98,789	95,535
Capital grants and contracts	885,666	8,674	3,173	249,492	213,221	146,030	93,062	172,014
Nonexpendable contributions	<u>653,374</u>	<u>42,839</u>	<u>45,849</u>	<u>190,397</u>	<u>40,713</u>	<u>147,089</u>	<u>88,580</u>	<u>97,907</u>
Total other changes in net position	<u>3,479,584</u>	<u>451,648</u>	<u>150,154</u>	<u>684,326</u>	<u>529,773</u>	<u>1,017,796</u>	<u>280,431</u>	<u>365,456</u>
Increase in net position	16,705,572	2,819,120	1,375,708	2,735,608	2,630,659	2,760,846	2,404,857	1,978,774
Net position (deficit) beginning of year	<u>(34,092,573)</u>	<u>(2,267,638)</u>	<u>3,568,148</u>	<u>(24,871,735)</u>	<u>6,624,093</u>	<u>(5,395,775)</u>	<u>(4,713,218)</u>	<u>(7,036,448)</u>
Net position (deficit) end of year	<u><u>\$ (17,387,001)</u></u>	<u><u>\$ 551,482</u></u>	<u><u>\$ 4,943,856</u></u>	<u><u>\$ (22,136,127)</u></u>	<u><u>\$ 9,254,752</u></u>	<u><u>\$ (2,634,929)</u></u>	<u><u>\$ (2,308,361)</u></u>	<u><u>\$ (5,057,674)</u></u>

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Management's Discussion and Analysis (Unaudited)**

**June 30, 2021 and 2020**

2021 Revenue by source



Operating revenues

Overall operating revenue declined by \$16.32 million in fiscal year 2021 relative to fiscal year 2020.

Fiscal year 2021 net tuition and fees decreased by \$10.47 million relative to fiscal year 2020. Gross tuition decreased in fiscal year 2021 by approximately \$6.03 million (11.75%) relative to fiscal year 2020, while student fees declined by about \$746 thousand (7.27%) for the same time frame. The decrease is attributable to a decline in credits sold in FY 2021 relative to FY 2020 of 14%. Lastly, fiscal year 2021 saw an increase in scholarship expenses of about \$3.7 million (16.5%) relative to fiscal year 2019.

With regard to tuition and fees, most of the decline was due to the continuing COVID-19 pandemic. The summer term showed an 8% increase in credits sold in FY 2021, while the Fall and Spring terms saw credits sold decline by 14.2% and 14.7% respectively.

Fiscal year 2021 also saw a decline in other operating revenue of \$5.86 million (22.3%) relative to fiscal year 2020. Auxiliary revenue, mostly in the areas of student housing and board plans, saw a decrease of \$1.51 million due to the continuing pandemic. Additional declines were seen in federal and grant revenue of \$3.57 million. Most of these declines were related to reduced financial aid due to lower student enrollment.

Operating revenues decreased by \$9.75 million between 2019 and 2020. This was primarily due to decreases in net tuition and auxiliary revenue in 2020 compared to 2019.

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE  
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Nonoperating revenues and other changes

Total nonoperating revenues and other changes in net position increased by \$22.44 million in fiscal year 2021 relative to fiscal year 2020. Net nonoperating revenue increased by \$22.91 million, while other changes in net position decreased by \$475 thousand.

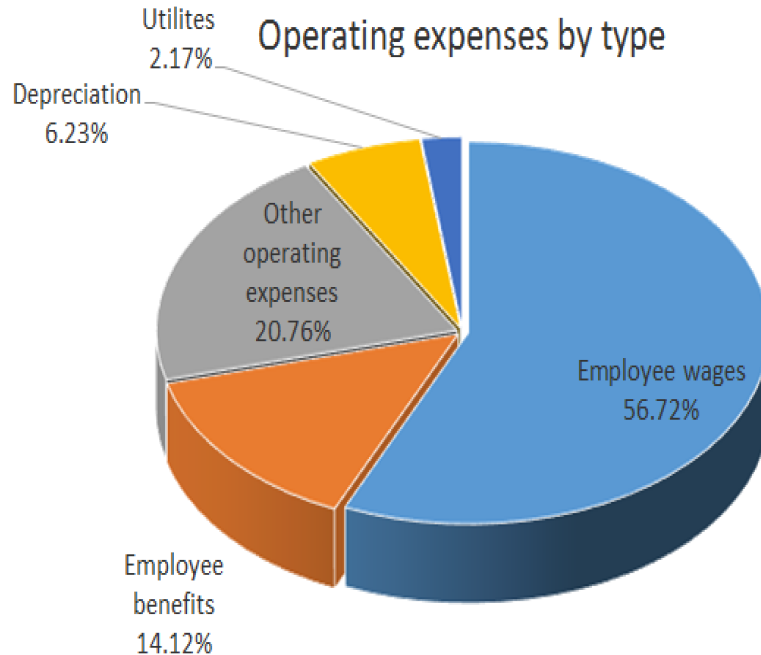
The primary reasons for the increase in net nonoperating revenue in fiscal year 2021 relative to fiscal year 2020 were an increase in investment returns not used for operations of \$6.21 million and pandemic related grant monies received from the federal government of \$18.82 million. A smaller decrease in net non-operating revenue was seen in operating appropriations from the State of \$1.9 million. The decrease in other changes in net position during fiscal year 2021 of \$475 thousand was primarily driven by a decline in non-expendable contributions of \$1.06 million, net of an increase in capital appropriations from the State of \$710 thousand.

The increase in net nonoperating revenues and other changes in net position from 2019 to 2020 of \$12.15 million was primarily due to an increase in operating appropriations from the State of \$10.18 million, and an increase in stimulus funding from the federal government under the Coronavirus Aid, Relief and Economic Security Act of \$5.44 million, netted against a decrease in capital appropriations from the State of \$3.21 million.

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE  
(A Component Unit of the State of New Hampshire)**

**Management's Discussion and Analysis (Unaudited)**

**June 30, 2021 and 2020**



Operating expenses

Fiscal year 2021 operating expenses increased by \$8.32 million from 2020. While salaries decreased slightly by about \$986 thousand, employee benefits cost increased by \$5.78 million. The primary driver of the increase in employee benefits was the adjustment to increase the liabilities for Pension and OPEB in fiscal year 2021 of \$6.06 million.

Other operating expenses increased by \$3.53 million in 2021. The primary factors for the increase were seen in increases in current expenses of \$2.46 million, information technology (IT) expenses of \$1.39 million and consulting expenses of \$1.17 million, netted against declines in rental expenses of \$1.08 million and food costs of \$587 thousand.

Much of the increases in current expenses were due to additional supplies and small equipment expenses that were necessary due to the pandemic. The increase in IT expenses was the result of normal increases coupled with additional software license agreements. The increase in consulting expenses was mainly due to the pandemic for health screeners and remote counseling of \$450 thousand, along with increases for a classification and compensation study of \$131 thousand, and finally various costs associated with hiring and retaining executive positions of \$200 thousand. The decline in rental expenses was due to the absence in FY 2021 of costs associated with the COVID-19 alternative care site, while the decline in food expenses was also pandemic related in that less students were on the campuses during the year.

Operating expenses increased by \$3.95 million in 2020 from 2019. Salaries decreased slightly by about \$657 thousand while benefits increased by \$6.09 million. Additionally, other operating expenses decreased by \$1.48 million in 2020 relative to 2019.

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Management's Discussion and Analysis (Unaudited)**

**June 30, 2021 and 2020**

Other operating expenses decreased by \$1.48 million in 2020. The primary factors for this decline were seen in decreases in consultant expenses of \$801 thousand, food costs of \$333 thousand, utilities costs of \$353 thousand, depreciation of \$757 thousand, and bad debt expense of \$221 thousand, netted against increases in marketing expenses of \$336 thousand and rental expenses of \$822 thousand.

**STATEMENTS OF CASH FLOWS**

The statements of cash flows summarize transactions involving cash and cash equivalents during each fiscal year. The statements provide an additional tool to assess the financial health of the institution and its ability to generate future cash flows to meet its obligations.

	<u>Years Ended June 30,</u>		
	<u>2021</u>	<u>2020</u>	<u>2019</u>
Net cash used - operating activities	<b>\$ (66,173,630)</b>	\$ (50,357,761)	\$ (43,912,208)
Net cash provided - noncapital financing activities	<b>68,905,792</b>	63,152,900	48,980,543
Net cash used - capital and related financing activities	<b>(3,106,216)</b>	(2,581,748)	(145,605)
Net cash used - investing activities	<b><u>297,200</u></b>	<u>(769,455)</u>	<u>(964,724)</u>
Net (decrease) increase in cash and cash equivalents	<b>(76,854)</b>	9,443,936	3,958,006
Cash and cash equivalents, beginning of year	<b><u>27,687,372</u></b>	<u>18,243,436</u>	<u>14,285,430</u>
Cash and cash equivalents, end of year	<b><u>\$ 27,610,518</u></b>	<b><u>\$ 27,687,372</u></b>	<b><u>\$ 18,243,436</u></b>

CCSNH maintains the cash position necessary to meet its obligations. The amount of cash on hand fluctuates during the year due to the timing of tuition receipts and federal financial aid payments.

Cash and cash equivalents decreased by \$77 thousand during 2021, increased by \$9.4 million during 2020, and increased by \$4.0 million during 2019, primarily due to fluctuations in the appropriations from the State and federal funding received through COVID-related relief funds.

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Statements of Net Position**

**June 30, 2021 and 2020**

	<b>Community College System of New Hampshire</b>		<b>Community Colleges of New Hampshire Foundation</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
<b>Assets</b>				
Current assets				
Cash and cash equivalents	\$ 27,610,518	\$ 27,687,372	\$ 134,398	\$ 9,899
Student accounts receivable, net	2,979,467	1,806,586	-	-
Other current assets	1,921,274	1,369,388	-	-
Current portion of note and contributions receivable	113,238	109,895	4,000	16,552
Grants and contracts receivable	12,179,244	3,351,445	-	-
Operating investments	9,245,589	9,211,469	-	-
Due from State of New Hampshire for capital appropriations	113,467	337,021	-	-
Total current assets	<u>54,162,797</u>	<u>43,873,176</u>	<u>138,398</u>	<u>26,451</u>
Noncurrent assets				
Student loans receivable, net	150,895	168,917	-	-
Note and contributions receivable, net	1,709,770	1,823,008	-	4,000
Investments	29,243,907	22,226,166	5,872,520	4,393,906
Capital assets, net	104,568,144	108,215,937	-	-
Total noncurrent assets	<u>135,672,716</u>	<u>132,434,028</u>	<u>5,872,520</u>	<u>4,397,906</u>
Total assets	<u>189,835,513</u>	<u>176,307,204</u>	<u>6,010,918</u>	<u>4,424,357</u>
Deferred outflows of resources				
Pension	17,985,947	7,138,478	-	-
Other postemployment benefits	16,499,670	3,205,142	-	-
Total deferred outflows of resources	<u>34,485,617</u>	<u>10,343,620</u>	<u>-</u>	<u>-</u>
<b>Liabilities</b>				
Current liabilities				
Accounts payable and accrued expenses	1,060,027	1,388,821	2,153	1,767
Accounts payable for capital assets	51,573	14,836	-	-
Accrued salaries and benefits	5,891,807	5,585,259	-	-
Unearned revenue and deposits	4,432,332	3,517,597	-	-
Current portion of bonds payable	1,329,918	1,451,074	-	-
Current portion of other long-term liabilities	47,512	110,496	-	-
Total current liabilities	<u>12,813,169</u>	<u>12,068,083</u>	<u>2,153</u>	<u>1,767</u>
Noncurrent liabilities				
Accrued salaries and benefits	3,790,454	3,897,175	-	-
Refundable advances	285,529	414,611	-	-
Net pension liability	68,376,494	52,954,607	-	-
Bonds payable	8,842,104	10,172,022	-	-
Other postemployment benefits	111,458,152	91,413,667	-	-
Other long-term liabilities	1,500,953	1,598,465	-	-
Total noncurrent liabilities	<u>194,253,686</u>	<u>160,450,547</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>207,066,855</u>	<u>172,518,630</u>	<u>2,153</u>	<u>1,767</u>
Deferred inflows of resources				
Pension	5,902,034	9,379,156	-	-
Other postemployment benefits	28,549,249	38,601,250	-	-
Deferred gain from advance bond refunding	189,993	244,361	-	-
Total deferred inflows of resources	<u>34,641,276</u>	<u>48,224,767</u>	<u>-</u>	<u>-</u>
Net position (deficit)				
Invested in capital assets, net of related liabilities	92,606,092	94,624,683	-	-
Restricted nonexpendable	18,722,735	18,060,888	1,902,451	1,722,584
Restricted expendable	10,652,266	4,287,899	3,302,751	2,223,298
Unrestricted	(139,368,094)	(151,066,043)	803,563	476,708
Total net position (deficit)	<u>\$ (17,387,001)</u>	<u>\$ (34,092,573)</u>	<u>\$ 6,008,765</u>	<u>\$ 4,422,590</u>

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

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Statements of Revenues, Expenses and Changes in Net Position**

**Years Ended June 30, 2021 and 2020**

	<b>Community College System of New Hampshire</b>		<b>Community Colleges of New Hampshire Foundation</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
Operating revenues				
Tuition and fees	\$ 54,764,389	\$ 61,535,846	\$ -	\$ -
Less scholarships	<u>(26,073,229)</u>	<u>(22,377,928)</u>	<u>-</u>	<u>-</u>
Net tuition and fees	28,691,160	39,157,918	-	-
Grants and contracts	16,750,221	20,321,085	-	-
Contributions	-	-	1,071,014	981,333
Auxiliary enterprises	1,544,707	3,053,064	-	-
Other operating revenue	<u>2,058,656</u>	<u>2,834,869</u>	<u>-</u>	<u>-</u>
Total operating revenues	<u>49,044,744</u>	<u>65,366,936</u>	<u>1,071,014</u>	<u>981,333</u>
Operating expenses				
Employee compensation and benefits	86,503,583	81,714,133	-	-
Other operating expenses	25,349,227	22,174,985	1,067,598	1,049,347
Utilities	2,646,734	2,834,636	-	-
Depreciation	<u>7,609,357</u>	<u>7,065,028</u>	<u>-</u>	<u>-</u>
Total operating expenses	<u>122,108,901</u>	<u>113,788,782</u>	<u>1,067,598</u>	<u>1,049,347</u>
Operating (loss) income	<u>(73,064,157)</u>	<u>(48,421,846)</u>	<u>3,416</u>	<u>(68,014)</u>
Nonoperating revenues (expenses)				
State of New Hampshire appropriations	55,360,000	57,255,000	-	-
COVID funding	24,256,194	5,435,377	-	-
Investment return used for operations	824,199	1,133,885	150,381	130,360
Investment return excluding amount used for operations	6,364,366	150,565	1,259,399	(37,992)
Interest expense on capital debt	<u>(514,614)</u>	<u>(598,632)</u>	<u>-</u>	<u>-</u>
Nonoperating revenues, net	<u>86,290,145</u>	<u>63,376,195</u>	<u>1,409,780</u>	<u>92,368</u>
Income before other changes in net position	<u>13,225,988</u>	<u>14,954,349</u>	<u>1,413,196</u>	<u>24,354</u>
Other changes in net position				
State of New Hampshire capital appropriation	1,940,544	2,063,720	-	-
Capital grants and contracts	885,666	176,133	-	-
Nonexpendable contributions	<u>653,374</u>	<u>1,715,005</u>	<u>172,979</u>	<u>162,213</u>
Total other changes in net position	<u>3,479,584</u>	<u>3,954,858</u>	<u>172,979</u>	<u>162,213</u>
Increase in net position	<u>16,705,572</u>	<u>18,909,207</u>	<u>1,586,175</u>	<u>186,567</u>
Net position (deficit), beginning of year	<u>(34,092,573)</u>	<u>(53,001,780)</u>	<u>4,422,590</u>	<u>4,236,023</u>
Net position (deficit), end of year	<u>\$ (17,387,001)</u>	<u>\$ (34,092,573)</u>	<u>\$ 6,008,765</u>	<u>\$ 4,422,590</u>

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

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Statements of Cash Flows**

**Years Ended June 30, 2021 and 2020**

	<b>Community College System of New Hampshire</b>	
	<b>2021</b>	<b>2020</b>
Cash flows from operating activities		
Receipts from tuition and fees	\$ 28,638,118	\$ 39,953,697
Receipts from grants and contracts	18,970,034	20,395,458
Receipts from auxiliary enterprises	1,544,707	3,053,064
Payments to suppliers	(28,324,755)	(25,186,007)
Payments to employees	(88,508,504)	(91,120,978)
Other cash receipts	<u>1,506,770</u>	<u>2,547,005</u>
Net cash used for operating activities	<u>(66,173,630)</u>	<u>(50,357,761)</u>
Cash flows from noncapital financing activities		
State of New Hampshire appropriations	55,360,000	57,255,000
COVID funding received	12,892,418	4,182,895
Contributions for long-term purposes	<u>653,374</u>	<u>1,715,005</u>
Net cash provided by noncapital financing activities	<u>68,905,792</u>	<u>63,152,900</u>
Cash flows from capital and related financing activities		
Appropriations from the State of New Hampshire for capital expenditures	2,164,098	2,228,874
Capital grants and contracts received	885,666	176,133
Purchase of capital assets	(4,085,323)	(2,533,743)
Payments received on note receivable	109,895	184,568
Principal on bonds payable and other long-term liabilities	(1,611,570)	(2,065,796)
Interest on bonds payable and other long-term liabilities	<u>(568,982)</u>	<u>(653,438)</u>
Net cash used for capital and related financing activities	<u>(3,106,216)</u>	<u>(2,663,402)</u>
Cash flows from investing activities		
Proceeds from sales and maturities of investments	3,954,021	5,324,462
Purchase of investments	(3,795,791)	(6,543,245)
Interest and dividends received	<u>138,970</u>	<u>530,982</u>
Net cash provided by (used for) investing activities	<u>297,200</u>	<u>(687,801)</u>
Net (decrease) increase in cash and cash equivalents	<b>(76,854)</b>	9,443,936
Cash and cash equivalents, beginning of year	<u>27,687,372</u>	18,243,436
Cash and cash equivalents, end of year	<u><b>\$ 27,610,518</b></u>	<u><b>\$ 27,687,372</b></u>

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



**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Statements of Cash Flows (Concluded)**

**Years Ended June 30, 2021 and 2020**

	<b>Community College System of New Hampshire</b>	
	<b>2021</b>	<b>2020</b>
Reconciliation of operating loss to net cash used for operating activities		
Operating loss	<b>\$ (73,064,157)</b>	\$ (48,421,846)
Adjustments to reconcile operating loss to net cash used for operating activities		
Depreciation	<b>7,609,357</b>	7,065,028
Adjustment to the allowance on the note receivable	-	(519,543)
Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources		
Student accounts receivable	<b>(1,172,881)</b>	723,563
Other current assets	<b>(551,886)</b>	(265,364)
Student loans receivable	<b>18,022</b>	197,623
Grants and contracts receivable	<b>2,535,977</b>	(180,749)
Deferred outflows of resources - pension	<b>(10,847,469)</b>	2,265,049
Deferred outflows of resources - OPEB	<b>(13,294,528)</b>	590,982
Accounts payable and accrued expenses	<b>(328,794)</b>	343,157
Accrued salaries and benefits	<b>199,827</b>	(1,206,691)
Unearned revenue and deposits	<b>914,735</b>	147,463
Other postemployment benefits	<b>20,044,485</b>	(7,480,923)
Net pension liability	<b>15,421,887</b>	(882,431)
Refundable advances	<b>(129,082)</b>	(40,248)
Deferred inflows of resources - pension	<b>(3,477,122)</b>	(3,279,539)
Deferred inflows of resources - OPEB	<b>(10,052,001)</b>	586,708
Net cash used for operating activities	<b>\$ <u>(66,173,630)</u></b>	<b>\$ <u>(50,357,761)</u></b>
Reconciliation of noncash activity		
Acquisition of capital assets	<b>\$ 3,961,564</b>	\$ 2,147,305
Less: Acquisition of capital assets included in accounts payable at year-end	<b>(51,573)</b>	(14,836)
Add: Acquisition of capital assets included in accounts payable at prior year-end	<b>14,836</b>	319,620
Add: Payments on long-term liabilities used to finance the acquisitions of capital assets	<b><u>160,496</u></b>	<u>81,654</u>
Payments for the acquisition of capital assets	<b>\$ <u>4,085,323</u></b>	<b>\$ <u>2,533,743</u></b>

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

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Notes to Financial Statements**

**June 30, 2021 and 2020**

**Nature of Business**

The Community College System of New Hampshire (CCSNH or the System) is comprised of the following colleges:

NHTI - Concord's Community College (NHTI);  
Manchester Community College (MCC);  
Nashua Community College (NCC);  
Great Bay Community College (GBCC);  
Lakes Region Community College (LRCC);  
White Mountains Community College (WMCC); and  
River Valley Community College (RVCC).

CCSNH's main purpose is to provide a well-coordinated system of public community college education. CCSNH is governed by a single board of trustees with 22 voting members appointed by the Governor and Executive Council and two voting members who are full time students enrolled within CCSNH and are elected by the student body. CCSNH funds its operations through tuition, room and board, fees, grants, legacies and gifts, and State of New Hampshire (State) appropriations.

Community Colleges of New Hampshire Foundation (the Foundation) is a separate legal entity established as a 501(c)(3) corporation. The Foundation is structured to seek and secure private funds and/or grants in order to supplement the traditional revenue sources of CCSNH. The Foundation's mission is to support CCSNH and make higher education more accessible by providing student scholarship assistance, facility and staff support programs, and improved education facilities. These assets and all activity of the Foundation are included in the financial statements of CCSNH as a discretely-presented component unit.

**1. Summary of Significant Accounting Policies**

**Recently Adopted Accounting Pronouncement**

In January 2017, the Governmental Accounting Standards Board (GASB) issued Statement No. 84, *Fiduciary Activities*, to improve guidance regarding the identification of fiduciary activities to accounting and financial reporting purposes and how those activities should be reported. The adoption of the statement and related guidance during the year ended June 30, 2021 did not have a material impact of the financial statements of CCSNH.

**Basis of Presentation**

The accompanying financial statements have been prepared using the economic resources focus and the accrual basis of accounting in accordance with U.S. generally accepted accounting principles (U.S. GAAP), as prescribed by the Governmental Accounting Standards Board (GASB). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

CCSNH has determined that it functions as a business-type activity, as defined by GASB. The effect of interfund activity has been eliminated from these financial statements.

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Notes to Financial Statements**

**June 30, 2021 and 2020**

CCSNH's policy is to define operating activities in the statement of revenues, expenses and changes in net position as those that generally result from exchange transactions, such as charges for services provided to students and for the purchase of goods and services. Certain other transactions are reported as nonoperating revenues (expenses). These nonoperating revenues (expenses) include CCSNH's operating appropriations from the State, COVID funding, contributions for long-term purposes, net investment income (loss), and interest expense. The other changes in net position include capital appropriations from the State, grant and contract revenue used for capital, gifts received by the Foundation restricted for long-term purposes, and contributions received related to the UNIQUE scholarship program restricted for long-term purposes.

**Cash and Cash Equivalents**

Cash and cash equivalents in the statement of cash flows include unrestricted cash which is either held in demand deposit or short-term money market accounts, and highly-liquid savings deposits and investments with original maturities of three months or less when purchased.

**Student Accounts and Loans Receivable**

The Federal Perkins Student Loan Program has provisions for deferment, forbearance, and cancellation of the individual loans. Principal payments, interest, and losses due to cancellation are shared by the College and the U.S. Government in proportion to their share of funds provided. Amounts advanced by the federal government under this program are ultimately refundable and are classified as refundable advances.

Both student accounts receivable and student loans receivable are stated at their unpaid principal balances adjusted for charge-offs and the allowance for loan losses. Fees and interest income on these receivables are recorded when received. For both student accounts and student loans receivable, CCSNH provides for probable uncollectible amounts through a charge to expense and a credit to the allowance account based on its assessment of the current status of individual accounts. Student accounts receivables that are still outstanding after the College has used reasonable collection efforts are written off through a charge to the allowance for bad debts and a credit to student accounts receivable. There was no allowance for bad debts for student accounts receivable at June 30, 2021. Student accounts receivable at June 30, 2020 are reported net of an allowance for bad debts of \$677,749. Student loan receivables that are still outstanding after the College has used reasonable collection efforts are written off through a charge to the allowance for loan losses and a credit to student loans receivable. Student loans receivable at June 30, 2021 and 2020 are reported net of an allowance for loan losses of \$294,184 and \$316,848, respectively.

Collections of the student loans receivable may not be used to pay current liabilities. Accordingly, the student loans receivable are recorded in the accompanying statements of net position as noncurrent assets.

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Notes to Financial Statements**

**June 30, 2021 and 2020**

**Investments**

CCSNH and the Foundation carry investments at their fair value. Fair value is estimated using the methods described in Note 9. Purchased and gifted securities are recorded at fair value on the date of the acquisition or gift, net of any brokerage fees. Realized and unrealized gains and losses in the investment portfolio are allocated on a specific-identification basis.

**Capital Assets**

Capital assets are recorded at cost when purchased or constructed and at fair value at the date of donation. In accordance with CCSNH's capitalization policy, only equipment (including equipment acquired under capital leases), capital projects and internally-generated intangibles with a projected cost of \$5,000 or more are capitalized. Costs for maintenance, repairs and minor renewals and replacements are expensed as incurred. The costs of library materials are expensed as incurred.

Depreciation and amortization of assets acquired are recorded on a straight-line basis over the estimated useful lives of the related assets, principally as follows:

Buildings	40 years
Building and land improvements	20 years
Equipment and vehicles	5 years

When capital assets are retired or otherwise disposed of, the asset and accumulated depreciation accounts are adjusted and any resulting gain or loss is reflected in the statement of revenues, expenses and changes in net position.

**Note Receivable**

During the year ended June 30, 2015, GBCC sold its former Stratham, New Hampshire Campus for \$2,750,000. The buyer paid cash of \$250,000 at closing and signed a note receivable to CCSNH for \$2,500,000. The note receivable is expected to be paid in monthly installments of \$13,865, including interest at 3%, through September 14, 2024. All remaining outstanding principal and interest is expected to be repaid on October 14, 2024, which is expected to amount to approximately \$1,500,000. The note receivable balance as of June 30, 2021 and 2020 was \$1,823,008 and \$1,932,903, respectively. Management determined a reserve was not required at June 30, 2021 and 2020.

**Unearned Revenue and Deposits**

Unearned revenue and deposits consist primarily of deposits and advance payments received for tuition and fees related to certain summer programs and tuition received for the following academic year. Revenue from summer programs is recognized ratably over the applicable academic periods.

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Notes to Financial Statements**

**June 30, 2021 and 2020**

**Compensated Absences**

Employees earn the right to be compensated during certain absences. The accompanying statements of net position reflect an accrual for the amounts earned, including related benefits ultimately payable for such benefit. A portion of this liability is classified as current and represents CCSNH's estimate of vacation time that will be paid during the next fiscal year to employees.

**Refundable Advances**

CCSNH participates in the Federal Perkins Loan Program, which is funded through a combination of federal and institutional resources. The portion of this program that has been funded with federal funds is ultimately refundable to the U.S. Government upon termination of CCSNH's participation in the program. The portion that would be refundable if the programs were terminated as of June 30, 2021 and 2020 has been included in the accompanying statements of net position as a noncurrent liability. The portion of this program that has been funded with institutional funds has been classified as restricted - nonexpendable since these funds can only be used for loans during the time CCSNH participates in the Federal Perkins Loan Program. CCSNH is no longer issuing new loans and the funds are not available for general operations.

**Net Pension Liability**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the New Hampshire Retirement System (NHRS), and additions to/deductions from the NHRS's fiduciary net position has been determined on the same basis as it is reported by the NHRS. Detailed information about the Pension Plan's fiduciary net position is available in the separately issued NHRS annual report available from the NHRS website at <https://www.nhrs.org>. NHRS's financial statements are prepared using the accrual basis of accounting. Both plan member and employer contributions are recognized in the period in which contributions are legally due. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value. Investments in both domestic and non-U.S. securities are valued at current market prices and expressed in U.S. dollars. NHRS uses a trade-date accounting basis for these investments. Investments in non-registered commingled funds are valued at net asset value as a practical expedient to estimate fair value.

**Other Postemployment Benefits**

For the purposes of measuring the net liability, deferred outflows of resources and deferred inflows of resources related to other postemployment benefits (OPEB), and OPEB expense, information about the fiduciary net position of the NHRS OPEB Plan and the State of New Hampshire OPEB Plan (the State OPEB Plan) (collectively, the OPEB Plans) has been determined on the same basis as it is reported by NHRS and the State OPEB Plan.

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Notes to Financial Statements**

**June 30, 2021 and 2020**

**Deferred Outflows and Inflows of Resources**

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

**Net Position**

GASB requires that resources be classified for accounting purposes into the following four net position categories:

**Invested in capital assets, net of related debt:** Capital assets, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, repair or improvement of those assets, and increased or reduced by deferred inflows and deferred outflows related to those assets.

**Restricted - nonexpendable:** Net assets subject to externally-imposed conditions that CCSNH must maintain them in perpetuity.

**Restricted - expendable:** Net assets whose use is subject to externally-imposed conditions that can be fulfilled by the actions of CCSNH or by the passage of time.

**Unrestricted:** All other categories of net position. Unrestricted net position may be designated by actions of the CCSNH's Board of Trustees.

CCSNH has adopted a policy of generally utilizing restricted, expendable resources, when available, prior to unrestricted resources.

**Net Student Fees**

Student tuition, dining, residence, and other fees are presented net of scholarships applied to students' accounts.

**Contributions**

Contributions are recorded at their fair value at the date of gift. Promises to donate to CCSNH are recorded as receivables and revenues when the CCSNH has met all applicable eligibility and time requirements. Contributions to be used for endowment purposes are categorized as restricted nonexpendable. Other gifts are categorized as unrestricted. Because of uncertainties with regard to their realizability and valuation, bequests and other intentions to give and conditional promises are not recognized as assets until the specified conditions are met.

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
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**Operating Revenues and Expenses**

Operating revenues consist of tuition and fees; federal, state and other grants and contracts; sales and services of education activities; and auxiliary enterprises revenues. Operating expenses include instruction, public service, academic support, student services, institutional support, operations and maintenance, student aid, auxiliary enterprises, and residential life and depreciation and amortization. Capital items represent all other changes in long-term plant and endowment net assets. Revenues are recognized when earned and expenses are recognized when incurred. Restricted grant revenue is recognized only to the extent expended for expenditure driven grants or, in the case of fixed-price contracts, when the contract terms are met or completed.

**Income Taxes**

The Internal Revenue Service has determined that CCSNH is a wholly-owned instrumentality of the State of New Hampshire and, as such, is generally exempt from federal income tax. The Foundation is exempt from income taxes because it is a 501(c)(3) organization.

If an exempt organization regularly carries on a trade or business not substantially related to its exempt purpose, except that it provides funds to carry out that purpose, the organization is subject to tax on its income from that unrelated trade or business. The System has evaluated the positions taken on its business activities and has concluded no unrelated business income tax exists at June 30, 2021 and 2020.

**Use of Estimates in Financial Statement Preparation**

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**2. Cash and Cash Equivalents**

Custodial credit risk is the risk that, in the event of bank failure, CCSNH's deposits may not be returned. Deposits are considered uninsured and uncollateralized if they are not covered by depository insurance and are (a) uncollateralized, (b) collateralized with securities held by the pledging financial institution, or (c) collateralized with securities held by the pledging financial institution's trust department or agent but not in CCSNH's name.

As of June 30, 2021 and 2020, CCSNH's uncollateralized uninsured cash and cash equivalents were approximately \$27,200,000 and \$20,640,000, respectively. Deposits held in noninterest-bearing transaction accounts are aggregated with any interest-bearing deposits, and the combined total amounts are insured up to the first \$250,000 per financial institution.

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**3. Capital Assets**

Capital asset activity for the year ended June 30, 2021 is summarized below:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Ending Balance</u>
Land	\$ 915,187	\$ -	\$ -	\$ -	\$ 915,187
Construction-in-process	<u>461,509</u>	<u>1,734,671</u>	<u>-</u>	<u>(1,829,219)</u>	<u>366,961</u>
Total non-depreciable assets	<u>1,376,696</u>	<u>1,734,671</u>	<u>-</u>	<u>(1,829,219)</u>	<u>1,282,148</u>
Land improvements	7,149,771	-	-	-	7,149,771
Buildings and improvements	197,479,208	700,362	-	1,829,219	200,008,789
Equipment and vehicles	<u>19,759,525</u>	<u>1,536,359</u>	<u>(685,460)</u>	<u>-</u>	<u>20,610,424</u>
Total depreciable assets	<u>224,388,504</u>	<u>2,236,721</u>	<u>(685,460)</u>	<u>1,829,219</u>	<u>227,768,984</u>
Accumulated depreciation	<u>(117,549,263)</u>	<u>(7,609,357)</u>	<u>675,632</u>	<u>-</u>	<u>(124,482,988)</u>
Capital assets, net	<u>\$ 108,215,937</u>	<u>\$ (3,637,965)</u>	<u>\$ (9,828)</u>	<u>\$ -</u>	<u>\$ 104,568,144</u>

Capital asset activity for the year ended June 30, 2020 is summarized below:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	<u>Ending Balance</u>
Land	\$ 924,340	\$ -	\$ (9,153)	\$ -	\$ 915,187
Construction-in-process	<u>1,179,043</u>	<u>1,362,979</u>	<u>-</u>	<u>(2,080,513)</u>	<u>461,509</u>
Total non-depreciable assets	<u>2,103,383</u>	<u>1,362,979</u>	<u>(9,153)</u>	<u>(2,080,513)</u>	<u>1,376,696</u>
Land improvements	7,061,587	-	-	88,184	7,149,771
Buildings and improvements	195,486,879	-	-	1,992,329	197,479,208
Equipment and vehicles	<u>19,116,528</u>	<u>797,953</u>	<u>(154,956)</u>	<u>-</u>	<u>19,759,525</u>
Total depreciable assets	<u>221,664,994</u>	<u>797,953</u>	<u>(154,956)</u>	<u>2,080,513</u>	<u>224,388,504</u>
Accumulated depreciation	<u>(110,634,717)</u>	<u>(7,065,028)</u>	<u>150,482</u>	<u>-</u>	<u>(117,549,263)</u>
Capital assets, net	<u>\$ 113,133,660</u>	<u>\$ (4,904,096)</u>	<u>\$ (13,627)</u>	<u>\$ -</u>	<u>\$ 108,215,937</u>



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**4. Long-Term Liabilities**

Changes in long-term liabilities during the year ended June 30, 2021 were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Accrued salaries and benefits	\$ 9,482,434	\$ 199,827	\$ -	\$ 9,682,261	\$ 5,891,807
Refundable advances	414,611	-	(129,082)	285,529	-
Net pension liability	52,954,607	15,421,887	-	68,376,494	-
Bonds payable	11,623,096	-	(1,451,074)	10,172,022	1,329,918
OPEB	91,413,667	20,044,485	-	111,458,152	-
Other long-term liabilities	<u>1,708,961</u>	<u>59,844</u>	<u>(220,340)</u>	<u>1,548,465</u>	<u>47,512</u>
Long-term liabilities	<u>\$167,597,376</u>	<u>\$ 35,726,043</u>	<u>\$ (1,800,496)</u>	<u>\$201,522,923</u>	<u>\$ 7,269,237</u>

Changes in long-term liabilities during the year ended June 30, 2020 were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Accrued salaries and benefits	\$ 10,689,725	\$ -	\$ (1,207,291)	\$ 9,482,434	\$ 5,585,259
Refundable advances	454,859	-	(40,248)	414,611	-
Net pension liability	53,837,038	-	(882,431)	52,954,607	-
Bonds payable	13,607,238	-	(1,984,142)	11,623,096	1,451,074
OPEB	98,894,590	-	(7,480,923)	91,413,667	-
Other long-term liabilities	<u>1,790,615</u>	<u>59,844</u>	<u>(141,498)</u>	<u>1,708,961</u>	<u>110,496</u>
Long-term liabilities	<u>\$179,274,065</u>	<u>\$ 59,844</u>	<u>\$ (11,736,533)</u>	<u>\$167,597,376</u>	<u>\$ 7,146,829</u>

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**Other Long-Term Liabilities**

Future minimum payments under other long-term liabilities, which include capital leases and a note payable to U.S. Department of Agriculture (USDA), as of June 30 are as follows:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 47,512	\$ 58,564	\$ 106,076
2023	49,728	55,357	105,085
2024	36,638	52,400	89,038
2025	24,973	50,867	75,840
2026	25,894	49,946	75,840
2027 - 2031	144,509	234,691	379,200
2032 - 2036	173,178	206,022	379,200
2037 - 2041	207,534	171,666	379,200
2042 - 2046	248,706	130,494	379,200
2047 - 2051	298,046	81,154	379,200
2052 - 2056	280,477	22,883	303,360
2057 - 2060	11,270	49	11,319
	<u>\$ 1,548,465</u>	<u>\$ 1,114,093</u>	<u>\$ 2,662,558</u>

During 2016, RVCC entered into an agreement with USDA in the amount of \$1,600,000 to finance the purchase a building in Lebanon, New Hampshire. The note payable is to be repaid over 40 years at a fixed interest rate of 3.625%. As of June 30, 2021 and 2020 the balance due to USDA was \$1,484,306 and \$1,505,914, respectively.

**5. Bonds Payable**

Bonds payable consisted of the following at June 30:

	<u>2021</u>	<u>2020</u>
2009 Series A General Obligation Bonds (original principal of \$5,000,000) Serial bonds maturing through 2029 with annual principal payments from \$200,000 to \$300,000 and interest rates from 4.00% to 5.50%.	<b>\$ 1,700,000</b>	\$ 2,000,000
2010 Series A General Obligation Bonds (original principal of \$1,996,995) Serial bonds maturing through 2025 with annual principal payments from \$0 to \$666,111 and coupon interest rates from 2.00% to 5.00%.	<b>293,361</b>	485,348
2012 Series B General Obligation Bonds (original principal of \$6,000,000) Serial bonds maturing through 2032 with annual principal payments from \$160,000 to \$240,000 and interest rates from 2.64% to 4.15%. A portion of these bonds were refunded as part of the issuance of the 2017 Series A General Obligation bonds.	<b>1,835,337</b>	2,074,799

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2013 Series B General Obligation Bonds (original principal of \$2,000,000) Serial bonds maturing through 2033 with annual principal payments from \$79,763 to \$133,446 and interest rates from 4.00% to 4.68%. A portion of these bonds were refunded as part of the issuance of the 2017 Series A General Obligation bonds.	<b>906,181</b>	1,039,457
2014 Series A General Obligation Refunding Bonds (original principal of \$2,762,813) maturing through 2028 with annual principal payments ranging from \$34,564 to \$102,325 and interest rates from 1.50% to 5.00%.	<b>2,278,303</b>	2,404,270
2016 Series A General Obligation Refunding Bonds (original principal of \$921,602) maturing through 2028 with annual principal payments ranging from \$36,734 to \$192,626 and interest rates from 1.88% to 2.50%.	<b>214,793</b>	407,419
2017 Series A General Obligation Bonds (original principal of \$4,015,070) maturing through 2036 with annual principal payments ranging from \$160,464 to \$267,756 and interest rates from 2.25% to 4.80%.	<u><b>2,944,047</b></u>	<u>3,211,803</u>
	<u><b>\$ 10,172,022</b></u>	<u>\$ 11,623,096</u>

During the year ended June 30, 2015, CCSNH advance refunded selected bonds. The difference between the reacquisition price and the net carrying amount of the old debt of approximately \$523,000 was recorded as a deferred inflow of resources and will be recognized in the statement of revenues, expenses and changes in net position on an annual basis through the year 2028 using the effective-interest method. At June 30, 2021 and 2020 the unamortized deferred gain from advance refunding of the bonds was \$189,993 and \$244,361, respectively.

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Principal and interest payments on bonds payable for the next five years and in subsequent five-year periods are as follows at June 30:

<u>Year ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 1,329,918	\$ 443,573	\$ 1,773,491
2023	1,337,952	374,508	1,712,460
2024	901,434	315,342	1,216,776
2025	1,078,481	268,296	1,346,777
2026	1,109,823	221,226	1,331,049
2027 - 2031	3,133,119	505,582	3,638,701
2032 - 2036	<u>1,281,295</u>	<u>96,580</u>	<u>1,377,875</u>
	<u>\$ 10,172,022</u>	<u>\$ 2,225,107</u>	<u>\$ 12,397,129</u>

Interest expense related to the bonds for the years ended June 30, 2021 and 2020 was \$450,050 and \$532,286, respectively.

**6. Defined Benefit Pension Plan**

CCSNH participates in the NHRS, which, as governed by Revised Statutes Annotated (RSA) 100-A, is a public employee retirement system that administers a cost-sharing, multiple-employer pension plan (Pension Plan). NHRS is qualified as a tax-exempt organization under Sections 401(a) and 501(a) of the Internal Revenue Code. Substantially all full-time state employees, public school teachers and administrators, permanent firefighters and permanent police officers within the State are eligible and required to participate in the NHRS. The pension plan is divided into two membership groups; State and local employees and teachers belong to Group I and police and firefighters belong to Group II. All of CCSNH's employees are part of Group I. The provisions of the Pension Plan can be amended only by legislative action taken by the New Hampshire State Legislature, pursuant to the authority granted it under the New Hampshire State Constitution.

The NHRS pension plan and trust was established in 1967 by RSA 100-A:2. The Pension Plan is a contributory, defined benefit plan providing service, disability, death, and vested retirement benefits to members and their beneficiaries. Although benefits are funded by member contributions, employer contributions and trust fund assets, NHRS computes benefits on the basis of members' Average Final Compensation (AFC) and years of creditable service. Unlike a defined contribution plan, NHRS benefits provided to members are not dependent upon the amount of contributions paid into the NHRS or the investment return on trust assets.

To qualify for a normal service retirement, Group I members must have attained 60 years of age. However, a member who commenced service on or after July 1, 2011 shall not receive a service retirement allowance until attaining 65 years of age. The member may receive a reduced allowance after age 60 if the member has at least 30 years of creditable service. The allowance shall be reduced for each month by which the date on which benefits commence precedes the month after which the member attains 65 years of age, by  $\frac{1}{4}$  of one percent.

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For members retiring prior to the age of 65, the yearly pension amount is 1.67% of AFC multiplied by years of creditable service. For members retiring at 65 or older, the yearly pension amount is 1.52% of AFC multiplied by years of creditable service. For members vested prior to January 1, 2012, AFC is based on the highest three years of creditable service. For members not vested prior to January 1, 2012, or hired on or after July 1, 2011, AFC is based on a member's highest five years of creditable service. At age 65, the yearly pension amount is recalculated with an appropriate graduated reduction based on years and months of creditable service that the member has at the time of retirement.

**Contributions Required and Made**

The Pension Plan is financed by contributions from the members and participating employers and investment earnings. Contributions required to cover that amount of cost not met by the members' contributions are determined by a biennial actuarial valuation by the Pension Plan's actuary. By statute, the Board of Trustees of NHRS is responsible for the certification of employer contribution rates, which are determined through the preparation of biennial valuations of NHRS's assets by NHRS's actuary using the entry-age normal cost method.

Commencing July 1, 2011, all Group I employees are responsible to accrue contributions at 7.00% of covered payroll.

In terms of the employer share of contributions made to the Retirement Plan, the pension contribution rate for Group I employees was 10.88% for the two-year period ended June 30, 2021. Effective July 1, 2021, the employer share was increased to 13.75% and will remain fixed through June 30, 2023.

For the years ended June 30, 2021 and 2020, CCSNH contributions to the Pension Plan were \$5,146,499 and \$4,945,695, respectively.

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

At June 30, 2021 and 2020, respectively, CCSNH reported a liability of \$68,376,494 and \$52,954,607 for its proportionate share of the net pension liability. The 2021 net pension liability is based on an actuarial valuation performed as of June 30, 2019 and a measurement date of June 30, 2020. The net pension liability was rolled forward from June 30, 2019 to June 30, 2020. CCSNH's proportion of the net pension liability was based on a projection of CCSNH's long-term share of contributions to the Pension Plan relative to the projected contributions of all participating employers, as actuarially determined. At June 30, 2021 and 2020, CCSNH's proportion of the net pension liability was 1.0690% and 1.1005%, respectively.

During the years ended June 30, 2021 and 2020, CCSNH recognized pension expense of \$6,243,795 and \$3,048,774, respectively.

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At June 30, 2021, CCSNH reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Differences between expected and actual experience	\$ 1,846,496	\$ 734,168
Changes in assumptions	6,763,792	-
Net difference between projected and actual investment earnings on pension plan investments	4,229,160	-
Changes in proportion and differences between employer contributions and share of contributions	-	5,167,866
Contributions subsequent to the measurement date	<u>5,146,499</u>	<u>-</u>
Balances as of June 30, 2021	<u>\$ 17,985,947</u>	<u>\$ 5,902,034</u>

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

Year ending June 30,

2022	\$ (453,996)
2023	1,521,907
2024	2,985,230
2025	<u>2,884,273</u>
	<u>\$ 6,937,414</u>

At June 30, 2020, CCSNH reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Differences between expected and actual experience	\$ 292,793	\$ 1,138,675
Changes in assumptions	1,899,990	-
Net difference between projected and actual investment earnings on pension plan investments	-	432,563
Changes in proportion and differences between employer contributions and share of contributions	-	7,807,918
Contributions subsequent to the measurement date	<u>4,945,695</u>	<u>-</u>
Balances as of June 30, 2020	<u>\$ 7,138,478</u>	<u>\$ 9,379,156</u>

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**Actuarial Assumptions**

The total pension liability was determined by a roll-forward of the actuarial valuations as of June 30, 2020 using the following actuarial assumptions, which, accordingly, apply to 2019 and 2020 measurements:

Actuarial cost method	Entry age normal
Inflation	2.00% per year per June 30, 2020 measurement; 2.50% per June 30, 2019 valuation
Salary increases	5.60% average, including inflation per June 30, 2020 measurement and June 30, 2019 valuation
Wage inflation	2.75% per year (2.25% for Teachers) per June 30, 2020 measurement; 3.25% (3.00 for Teachers) per June 30, 2019 valuation
Investment rate of return	6.75%, net of investment expense, including inflation, per June 30, 2020 measurement; 7.25, net of investment expense, including inflation, per June 30, 2020 valuation

Mortality rates used in the June 30, 2020 measurement were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019, based on the results of the most recent actuarial experience study, which was for the period of July 1, 2016 – June 30, 2019.

Mortality rates used in the June 30, 2019 valuation were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study at the time, which was for the period of July 1, 2010 – June 30, 2015.

The actuarial assumptions used in the June 30, 2019 valuations were based on the results of the most recent actuarial experience study, which was for the period of July 1, 2016 to June 30, 2019.

**Long-Term Rates of Return**

The long-term expected rate of return on pension plan investments was selected from a best-estimate range determined using the building-block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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The following table presents target allocations and the geometric real rates of return for 2020 and 2019:

<u>Asset Class</u>	<u>Target Allocation</u>		<u>Weighted Average Long-Term Expected Real Rate of Return</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Large cap equities	22.50 %	22.50 %	3.71 %	4.25 %
Small/mid cap equities	<u>7.50</u>	<u>7.50</u>	4.15	4.50
Total domestic equity	30.00	30.00		
International equities (unhedged)	13.00	13.00	3.96	4.50
Emerging international equities	<u>7.00</u>	<u>7.00</u>	6.20	6.00
Total international equities	20.00	20.00		
Core bonds	9.00	9.00	0.42	1.12
Global multi-sector fixed income	10.00	10.00	1.66	2.46
Absolute return fixed income	<u>6.00</u>	<u>6.00</u>	0.92	1.50
Total fixed income	25.00	25.00		
Private equity	10.00	10.00	7.71	7.90
Private debt	<u>5.00</u>	<u>5.00</u>	4.81	4.86
Total alternative investments	15.00	15.00		
Real estate	<u>10.00</u>	<u>10.00</u>	2.95	3.00
Total	<u>100.00 %</u>	<u>100.00 %</u>		



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**Discount Rate**

The discount rate used to measure the total pension liability as of June 30, 2021 and 2020 was 6.75% and 7.25%, respectively. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the pension plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to 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 Analysis**

The following presents CCSNH's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what CCSNH's proportionate share of the pension liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

	1% Decrease <u>(5.75%)</u>	Current Discount Rate <u>(6.75%)</u>	1% Increase <u>(7.75%)</u>
CCSNH's proportionate share of the net pension liability	\$ <u>88,519,732</u>	\$ <u>68,376,494</u>	\$ <u>51,916,801</u>

**7. Other Postemployment Benefits**

**Plan Description - NHRS OPEB**

In addition to providing pension benefits, NHRS administers a cost-sharing multiple-employer defined benefit postemployment medical subsidy healthcare plan designated in statute (RSA 100-A:52, RSA 100-A:52a and RSA 100-A:52-b) by membership type. The membership types are Group I Teachers, Group I Political Subdivision Employees, Group I State Employees, and Group II Police Officer and Firefighters. All CCSNH employees are Group I participants. The NHRS OPEB Plan provides a medical insurance subsidy to qualified retired members. The medical subsidy is a payment made by NHRS to the former employer or their insurance administrator toward the cost of health insurance for a qualified retiree, his/her qualified spouse, and his/her certifiably dependent children with a disability who are living in the household and being cared for by the retiree. Under specific conditions, the qualified beneficiaries of members who die while in service may also be eligible for the medical subsidy. For qualified retirees not eligible for Medicare the subsidy amounts are \$375.56 for a single-person plan and \$751.12 for a two-person plan. For those qualified retirees eligible for Medicare, the amounts are \$236.84 for a single-person plan and \$473.68 for a two-person plan. There have been no increases in the monthly maximum subsidy amounts since July 1, 2007. The plan is closed to new entrants.

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For CCSNH (Group) I members, substantially all employees who were hired on or before June 30, 2003 and have 10 years of service may become eligible for these benefits if they reach normal retirement age while working for the State and receive their pensions on a periodic basis rather than a lump sum. During fiscal year 2004, legislation was passed that requires State Group I employees hired on or after July 1, 2003 to have 20 years of State service in order to qualify for health coverage benefits. These and similar benefits for active employees are authorized by state law and administered through the Employee and Retiree Benefit Risk Management Fund, which is the State's self-insurance fund, implemented in October 2003, for active State employees and retirees. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Contributions Required and Made

The State Legislature has indicated it plans to only partially fund (on a pay-as-you-go basis) the annual required contribution (ARC), an actuarially determined rate.

Plan members are not required to contribute to the OPEB Plans. CCSNH makes annual contributions to the OPEB Plans equal to the amount required by RSA 100-a: 52. For all Group I employees, effective July 1, 2019 the annual contribution rate was decreased from 1.07% to 1.05% and remained fixed through June 30, 2021. Effective July 1, 2021, the contribution rate decreased to 0.78% and will remain fixed through June 30, 2023. For Group II employees, effective July 1, 2019 the annual contribution rate was decreased from 4.10% to 3.66% and remained fixed through June 30, 2021. Effective July 1, 2021, the contribution rate decreased to 3.21% and will remain fixed through June 30, 2023. CCSNH's contributions for the NHRS OPEB Plan for the years ended June 30, 2021 and 2020 were \$460,247 and \$464,227, respectively, which were equal to its ARC.

NHRS OPEB Liabilities, NHRS OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to NHRS OPEB

At June 30, 2021, CCSNH reported a liability of \$4,322,066 for its proportionate share of the net NHRS OPEB liability. The net NHRS OPEB liability as of June 30, 2021 is based on an actuarial valuation performed as of June 30, 2019 and a measurement date of June 30, 2020. The net OPEB liability was rolled forward from June 30, 2019 to June 30, 2020.

At June 30, 2020, CCSNH reported a liability of \$4,443,341 for its proportionate share of the net NHRS OPEB liability. The net NHRS OPEB liability as of June 30, 2020 is based on an actuarial valuation performed as of June 30, 2018 and a measurement date of June 30, 2019. The net NHRS OPEB liability was rolled forward from June 30, 2018 to June 30, 2019.

CCSNH's proportion of the net NHRS OPEB liability was based on a projection of the CCSNH's long-term share of contributions to NHRS relative to the projected contributions of all participating employers as actuarially determined. At June 30, 2021 and 2020, CCSNH's proportion of the net NHRS OPEB liability was 0.9874% and 1.01351%, respectively.

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For the years ended June 30, 2021 and 2020, CCSNH recognized OPEB expense of \$298,263 and \$57,745, respectively, related to the NHRS OPEB Plan.

At June 30, 2021, CCSNH reported deferred outflows of resources and deferred inflows of resources related to NHRS OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes of assumptions	\$ 27,790	\$ -
Differences between expected and actual experience	-	12,523
Net difference between projected and actual investment earnings on NHRS OPEB plan investments	16,171	14,232
Contributions subsequent to the measurement date	<u>460,247</u>	<u>-</u>
Balances as of June 30, 2021	<u>\$ 504,208</u>	<u>\$ 26,755</u>

Amounts reported as deferred outflows related to pensions resulting from CCSNH contributions subsequent to the measurement date will be recognized as a reduction of the net NHRS OPEB liability in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to NHRS OPEB will be recognized in NHRS OPEB expense as follows:

<u>Year ending June 30,</u>	
2022	\$ 2,259
2023	4,787
2024	5,707
2025	<u>4,453</u>
	<u>\$ 17,206</u>

At June 30, 2020, CCSNH reported deferred outflows of resources and deferred inflows of resources related to NHRS OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ -	\$ 7,730
Net difference between projected and actual investment earnings on NHRS OPEB plan investments	-	4,993
Changes in proportion	-	8,870
Contributions subsequent to the measurement date	<u>464,227</u>	<u>-</u>
Balances as of June 30, 2019	<u>\$ 464,227</u>	<u>\$ 21,593</u>

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Actuarial Assumptions

The collective total NHRS OPEB liability was determined by a roll forward of the actuarial valuation as of June 30, 2018, using the following actuarial assumptions, which apply to the 2019 and 2020 measurements:

Actuarial cost method	Entry-age normal
Amortization method	Level percentage-of-payroll, closed
Remaining amortization period	Not applicable, under statutory funding
Investment rate of return	6.75% net of investment expenses, including inflation per June 30, 2020 measurement; 7.25% net of investment expenses, including inflation per June 30, 2019 valuation
Salary rate increase	5.60% average, including inflation per June 30, 2020 measurement and the June 30, 2019 valuation
Price inflation	2.00% per year per June 30, 2020 measurement; 2.50% per June 30, 2019 valuation
Wage inflation	2.75% per year (2.25% for Teachers) per June 30, 2020 measurement; 3.25% average, including inflation per June 30, 2019 valuation
Healthcare cost trend rates	Not applicable, given the benefits are fixed stipends
Aging factors	Not applicable, given the benefits are fixed stipends

Mortality rates used in the June 30, 2020 measurement were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2019, based on the results of the most recent actuarial experience study, which was for the period of July 1, 2016– June 30, 2019.

Mortality rates used in the June 30, 2019 valuation were based on the RP-2014 healthy annuitant employee generational mortality tables for males and females with credibility adjustments, adjusted for mortality improvements using Scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2018 measurement were based on the results of the most recent actuarial experience study, which was for the period of July 1, 2010 – June 30, 2015.

Long-Term Rates of Return

The long-term expected rate of return on NHRS OPEB plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation.

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Following is a table presenting target allocations and the geometric real rates of return for each asset class:

<u>Asset Class</u>	<u>Target Allocation</u>		<u>Weighted Average Long-Term Expected Real Rate of Return</u>	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Large cap equities	22.50 %	22.50 %	3.71 %	4.25 %
Small/mid cap equities	<u>7.50</u>	<u>7.50</u>	4.15	4.50
Total domestic equity	30.00	30.00		
International equities (unhedged)	13.00	13.00	3.96	4.50
Emerging international equities	<u>7.00</u>	<u>7.00</u>	6.20	6.00
Total international equities	20.00	20.00		
Core bonds	9.00	9.00	0.42	1.12
Global multi-sector fixed income	10.00	10.00	1.66	2.46
Absolute return fixed income	<u>6.00</u>	<u>6.00</u>	0.92	1.50
Total fixed income	25.00	25.00		
Private equity	10.00	10.00	7.71	7.90
Private debt	<u>5.00</u>	<u>5.00</u>	4.81	4.86
Total alternative investments	15.00	15.00		
Real estate	<u>10.00</u>	<u>10.00</u>	2.95	3.00
Total	<u>100.00</u> %	<u>100.00</u> %		

Discount Rate

The discount rate used to measure the total NHRS OPEB liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made under the current statute by RSA 100-A:16. Based on those assumptions, the NHRS OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on NHRS OPEB plan investments was applied to all periods of projected benefit payments to determine the collective total NHRS OPEB liability.

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Sensitivity Analysis

The following presents CCSNH's proportionate share of the net NHRS OPEB liability calculated using the discount rate of 6.75%, as well as what CCSNH's proportionate share of the NHRS OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
CCSNH's proportionate share of the net OPEB liability	\$ <u>4,693,313</u>	\$ <u>4,322,066</u>	\$ <u>3,999,751</u>

NHRS OPEB Plan Fiduciary Net Position

Detailed information about the NHRS OPEB Plans' fiduciary net position is available in the separately issued NHRS annual report available from NHRS' website at <https://www.nhrs.org>.

The NHRS OPEB plan's fiduciary net position has been determined on the same basis used by NHRS. NHRS's financial statements are prepared using the accrual basis of accounting. Both plan member and employer contributions are recognized in the period in which contributions are legally due. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Investments are reported at fair value. Investments in both domestic and non-U.S. securities are valued at current market prices and expressed in U.S. dollars. NHRS uses a trade-date accounting basis for these investments. Investments in non-registered commingled funds are valued at net asset value as a practical expedient to estimate fair value.

Plan Description - State OPEB Plan

RSA 21-I:30 specifies that the State provide certain health care benefits for retired employees and their spouses through a single-employer (primary government and component units) defined benefit plan. These benefits include group hospitalization, hospital medical care, surgical care, and other medical care. Substantially all of the State's employees who were hired on or before June 30, 2003 and have 10 years of service may become eligible for these benefits if they reach normal retirement age while working for the State and receive their pensions on a periodic basis rather than in a lump sum. During fiscal year 2004, legislation was passed that requires State Group I employees hired on or after July 1, 2003 to have 20 years of state service in order to qualify for retiree health benefits. All CCSNH employees fall into the Group I category. Additionally, during fiscal year 2012, legislation was passed requiring Group I employees hired after July 1, 2011 to have 25 years of State service and increased the normal retirement age for Group I employees hired after July 1, 2011.

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These and similar benefits for active employees and retirees are authorized by RSA 21-I:30 and provided through the Employee and Retiree Benefit Risk Management Fund which is the state's self-insurance internal service fund. The State OPEB Plan funds the cost of medical and prescription drug claims by charging actuarially developed working rates to State agencies for participating employees, retirees, and eligible spouses. An additional major source of funding for retiree benefits is from the NHRS medical subsidy payment described previously in this footnote. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The State administers the plan. It does not issue a separate stand-alone financial report.

Contributions Required and Made

The State Legislature has indicated it currently plans to continue to require contributions on a pay-as-you-go basis to fund benefits paid. CCSNH's contributions to the State for the years ended June 30, 2021 and 2020 were \$1,441,057 and \$1,562,687, respectively.

State OPEB Plan Liabilities, State OPEB Plan Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to State OPEB Plan

At June 30, 2021, CCSNH reported a liability of \$107,136,086 for its proportionate share of the State OPEB Plan liability. The State OPEB Plan liability at June 30, 2021 was determined by an actuarial valuation as of December 31, 2018 adjusted forward to a measurement date of June 30, 2020. The State OPEB Plan liability was rolled forward from December 31, 2018 to June 30, 2020.

At June 30, 2020, CCSNH reported a liability of \$86,970,326 for its proportionate share of the State OPEB Plan liability. The State OPEB Plan liability at June 30, 2020 was determined by an actuarial valuation as of December 31, 2018 adjusted forward to a measurement date of June 30, 2019. The State OPEB Plan liability was rolled forward from December 31, 2018 to June 30, 2019.

CCSNH's proportion of the State OPEB Plan liability was based on a projection of CCSNH's long-term share of contributions to the State relative to the projected contributions of all participating employers as actuarially determined. At June 30, 2020 and 2020, CCSNH's proportion of the State OPEB Plan's liability was 4.813% and 4.844%, respectively.

For the years ended June 30, 2021 and 2020, CCSNH recognized OPEB income of \$1,705,893 and \$4,333,048, respectively, related to the State OPEB Plan.

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At June 30, 2021, CCSNH reported deferred outflows of resources and deferred inflows of resources related to State OPEB Plan from the following sources:

	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Changes in assumptions	\$ 13,796,519	\$ 23,369,606
Differences between expected and actual experience	-	1,415,070
Changes in proportion	387,943	2,506,143
Unamortized difference between proportionate share contributions and contributions paid	-	1,231,675
Proportionate share of contributions subsequent to the measurement date	<u>1,811,000</u>	<u>-</u>
Balances as of June 30, 2021	<u><u>\$ 15,995,462</u></u>	<u><u>\$ 28,522,494</u></u>

Amounts reported as deferred outflows related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the total State OPEB liability in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to State OPEB Plan will be recognized in State OPEB Plan expense as follows:

<u>Year ending June 30,</u>	
2022	\$ (7,831,831)
2023	(7,831,831)
2024	(1,671,096)
2025	<u>2,996,726</u>
	<u><u>\$ (14,338,032)</u></u>

At June 30, 2020, CCSNH reported deferred outflows of resources and deferred inflows of resources related to State OPEB Plan from the following sources:

	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Changes in assumptions	\$ -	\$ 34,083,819
Differences between expected and actual experience	-	1,398,023
Changes in proportion	581,915	1,851,188
Unamortized difference between employer contributions and proportionate share of contributions	-	1,246,627
Proportionate contributions subsequent to the measurement date	<u>2,159,000</u>	<u>-</u>
Balances as of June 30, 2020	<u><u>\$ 2,740,915</u></u>	<u><u>\$ 38,579,657</u></u>



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Actuarial Assumptions

The collective total State OPEB Plan liability was determined by a roll forward of the actuarial valuation as of December 31, 2018, using the following actuarial assumptions, which apply to the 2019 and 2020 measurements:

Actuarial cost method	Entry age normal
Amortization method	Level percent of pay, open
Remaining amortization period	30 years
Investment rate of return	Not applicable as there are no invested assets
Salary rate increase - Group I	14.75% decreasing over 12 years to an ultimate level of 3.25%, including inflation for the June 30, 2020 valuation; 13.25% decreasing over 9 years to an ultimate level of 3.75% for the June 30, 2019 valuation
Discount rate	2.21% as of June 30, 2020 and 3.50% as of June 30, 2019
Price inflation	3.25% per year
Wage inflation	2.75% per year for the June 30, 2020 valuation; 3.25% for the June 30, 2019 valuation

**Contributions:**

Retiree contributions are expected to increase with a blended medical and prescription drug trend.

Mortality rates were based on the following:

- Pre-retirement – PubG-2010 Headcount-Weighted Employee General Mortality Tables for Group 1 for the 2020 valuation; RP-2014 mortality tables for the 2019 valuation.

Postretirement mortality rates:

- Healthy: PubG-2010 Headcount-Weighted Healthy Retiree General Mortality Tables for Group I for the 2020 valuation; RP-2014 mortality tables for the 2019 valuation.
- Disabled: PubNS-2010 Headcount-Weighted Non-Safety Disabled Retiree Mortality Tables for Group I for the 2020 valuation; RP-2014 mortality tables for the 2019 valuation.

The following scale factors for each member classification are applied to all mortality tables:

	<u>2020</u>	<u>2019</u>
Scale - Male	101 %	116 %
Scale - Female	109 %	124 %

As of January 1, 2019, the State implemented a Medicare Advantage plan which contributed to the reduction in the overall plan liability in the year of implementation.

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Healthcare trend rates are based on the following:

Medical:

- Non-Medicare: For 2020, (17.05%) for one year, 17.20% for one year then 5.50% decreasing by 0.25% each year to an ultimate level of 4.5% per year. For 2019, 6.0% decreasing by 0.25% per year to 4.5% per year.
- Medicare: For 2020, (12.2%) for one year then 4.5% per year. For 2019, (12.2) for one year then 4.5% per year.

Prescription Drug:

- Non-Medicare: For 2020, (12.17%) for one year, 3.30% for one year then 7.50% decreasing by 0.25% each year to an ultimate level of 4.5% per year. For the 2019 valuation, 8% decreasing by 0.25% each year to 4.25% per year.
- Medicare: For 2020, 9.75% for one year, 6.20% for one year 6.50% decreasing by 0.25% each year to an ultimate level of 4.5% per year. For the 2019 valuation, 7.0%, decreasing by 0.25% per year to 4.5% per year.

• The actuarial assumptions used in the June 30, 2020 and 2019 valuations were based on the results of the most recent actuarial experience study, which was for the period of July 1, 2010 to June 30, 2015.

Discount Rate

Because the State OPEB Plan is not funded, the discount rate is based on the yield or index rate for 20-year, tax-exempt general obligation municipal bonds with an average rate of AA/Aa or higher as shown in the Bond Buyer 20-Bond General Obligation Index.

Changes in Assumptions

The discount rate was decreased from 3.50% as of June 30, 2019 to 2.21% as of June 30, 2020. The trend assumptions were revised to reflect known changes in claims experience. The demographic and salary increase assumptions were updated consistent with the NHRS 4-Year Experience Study, July 1, 2015 through June 30, 2019, completed by Gabriel Roeder Smith & Company dated April 20, 2020, with the exception of using the headcount-weighted mortality tables rather than the amount-weighted mortality tables. The projection of the excise tax on high cost health plans was removed as the tax was repealed effective December 20, 2019.

Sensitivity Analysis

The following presents CCSNH's proportionate share of the total State OPEB liability calculated using the discount rate of 2.21%, as well as what CCSNH's proportionate share of the State OPEB Plan liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

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	1% Decrease <u>(1.21%)</u>	Current Discount Rate <u>(2.21%)</u>	1% Increase <u>(3.21%)</u>
CCSNH's proportionate share of the total State OPEB liability	\$ <u>128,409,222</u>	\$ <u>107,136,086</u>	\$ <u>90,499,028</u>

The following presents CCSNH's proportionate share of the total State OPEB liability calculated using the current trend rates, as well as what CCSNH's proportionate share of the State OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current rates:

	1% Decrease <u></u>	Current Trend Rates <u></u>	1% Increase <u></u>
CCSNH's proportionate share of the total State OPEB liability	\$ <u>87,958,518</u>	\$ <u>107,136,086</u>	\$ <u>132,430,147</u>

**8. Contingencies and Commitments**

**Operating Lease Obligations**

CCSNH leases certain equipment and real estate under leases with terms exceeding one year. Future minimum lease payments under non-cancelable operating leases (with initial or remaining lease terms in excess of one year) as of June 30, 2021 are as follows:

<u>Year ending June 30,</u>	
2022	\$ 640,000
2023	633,914
2024	532,764
2025	513,922
2026	340,218
2027 to 2031	898,590
2032 to 2036	897,692
2037 to 2041	897,692
2042 to 2046	897,692
2047 to 2051	897,692
2052 to 2056	897,692
2057 to 2060	<u>134,654</u>
	<u>\$ 8,182,522</u>

Total expense related to operating leases (with initial or remaining lease terms in excess of one year) amounted to \$945,038 and \$1,412,592 for the years ended June 30, 2021 and 2020, respectively.

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**Union Contracts**

Substantially all of CCSNH's employees are covered by a collective bargaining agreement, except for executive officers and confidential personnel. As of March 2017, CCSNH faculty were represented by the NH Higher Education Union (NHHEU), which is part of the International Brotherhood of Electrical Workers, 2320. The current contract expired June 30, 2019. CCSNH and the NHHEU are currently engaged in contract negotiations for the full-time faculty bargaining unit.

Certain adjunct faculty of CCSNH are covered by a collective bargaining agreement, separate from the agreement described in the previous paragraph, and are represented by the State Employees' Association of New Hampshire, Inc., which is part of the SEIU 1984, CTW, CLC. The current collective bargaining agreement has a period of October 25, 2017 through December 31, 2018. CCSNH and the SEIU are currently engaged in contract negotiations for the adjunct faculty bargaining unit.

CCSNH staff are covered by a collective bargaining agreement, separate from the agreement described previously, also currently represented by the State Employees' Association of New Hampshire, Inc., which is part of the Service Employees International Union Local 1984, CTW, CLC (SEIU). The current collective bargaining agreement for CCSNH staff has a period of February 7, 2020 through September 30, 2021. They are currently operating under the evergreen provisions with contract negotiations expected to begin later during fiscal year 2022.

**Contingencies**

CCSNH participates in various federally-funded programs. These programs are subject to financial and compliance audits and resolution of identified questioned costs. The amount, if any, of expenditures which may be disallowed by the granting agency cannot be determined at this time.

CCSNH is involved in various claims and legal actions arising in the ordinary course of business. The ultimate disposition of these matters is indeterminable but, in the opinion of management, the amount of ultimate liability would not have a significant impact on CCSNH's financial condition.

**Commitments**

CCSNH has entered into various construction contracts. The following commitments are ongoing projects at June 30, 2021:

	Expended through <u>June 30, 2021</u>	Committed Future Costs	Total Committed Costs of Project
NHTI	\$ 213,673	\$ 6,327	\$ 220,000
NCC	6,000	322,350	328,350
RVCC	<u>5,130</u>	<u>9,870</u>	<u>15,000</u>
Total	<u>\$ 224,803</u>	<u>\$ 338,547</u>	<u>\$ 563,350</u>

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**9. Investments**

**Fair Value Measurement**

GASB Statement No. 72, *Fair Value Measurement and Application*, establishes a fair value hierarchy for investments that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are as follows:

- Level 1: Inputs are unadjusted, quoted prices in active markets for identical assets at the measurement date. The types of assets carried at Level 1 fair value generally are securities listed in active markets. The Foundation has valued its investments, listed on national exchanges, at the last sales price as of the day of the valuation.
- Level 2: Inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets which are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the asset or liability. The fair values are therefore determined using model-based techniques that incorporate these inputs.
- Level 3: Inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include discounted cash flow models and similar techniques.

The inputs or methodology used for valuing investments are not necessarily an indication of the risk associated with those investments.

**CCSNH Investments**

CCSNH operating investments consist of an investment in a short-term bond mutual fund. The fund targets a dollar-weighted average maturity of 0.75 years or less and invests in U.S dollar-denominated money market and high-quality, investment-grade debt securities, primarily in the financial service industry. The fund's investments in fixed-rate securities have a maximum maturity of two years and investments in floating-rate securities have a maximum maturity of three years.

Long-term investments include the UNIQUE endowment funds assets and other unrestricted investments. The State Uniform Prudent Management of Institutional Funds Act requires the preservation of the original gift (corpus value) of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. The System classifies as permanently restricted net position: (1) the original value of gifts donated to the permanent endowment, (2) the original value of subsequent gifts to the permanent endowment, and (3) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

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Subject to the intent of a donor expressed in the gift instrument, the System may appropriate for expenditure or accumulate so much of an endowment fund as the System determines is prudent for the uses, benefits, purposes, and duration for which the endowment fund is established. Endowment assets are invested in a well-diversified asset mix, which includes equity and debt securities, that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution of 4% while growing the funds, if possible. Cumulative appreciation on these funds was \$10,640,659 and \$4,276,292 at June 30, 2021 and 2020, respectively and is reported in restricted expendable net position.

The System manages interest rate risk according to its investment policy by maintaining investments that are both liquid, as determined by a readily available market, and highly diversified, using institutional class mutual funds or exchange-traded funds.

Custodial credit risk for investments is the risk that, in the event of a failure of the counterparty to a transaction, CCSNH will not be able to recover the value of the investment or collateral securities that are in possession of an outside party. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of CCSNH, and are held by either the counterparty or the counterparty's trust department or agency, but not in CCSNH's name. As of June 30, 2021 and 2020, CCSNH's investments included in the statements of net position were not exposed to custodial credit risk. The investments were held by the counterparty, in the name of CCSNH.

Investments held by CCSNH were comprised of the following at June 30, 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Equity mutual funds	\$ 22,420,825	\$ -	\$ -
Fixed-income mutual funds	<u>16,068,671</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 38,489,496</u>	<u>\$ -</u>	<u>\$ -</u>

Investments held by CCSNH were comprised of the following at June 29, 2020:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Equity mutual funds	\$ 16,054,686	\$ -	\$ -
Fixed-income mutual funds	<u>15,382,949</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 31,437,635</u>	<u>\$ -</u>	<u>\$ -</u>

A summary of fixed-income mutual fund maturities as of June 30, 2021 and 2020 is as follows:

<u>2021</u>		<u>2020</u>	
<u>Amount</u>	<u>Maturities</u>	<u>Amount</u>	<u>Maturities</u>
\$ 161,542	2.7 years	\$ 132,670	2.7 years
9,245,589	Less than a year	9,211,469	Less than a year
<u>6,661,540</u>	N/A	<u>6,038,810</u>	N/A
<u>\$ 16,068,671</u>		<u>\$ 15,382,949</u>	

The maturities are the weighted averages of the debt securities in which the funds invest.

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Notes to Financial Statements**

**June 30, 2021 and 2020**

CCSNH has not defined a limit in its investment policies regarding the amount that can be placed with one issuer. However, the investment policy defines that the portfolio should be well diversified as to limit exposure to one issuer or security. As of June 30, 2021 individual investments representing more than 5% of the CCSNH's investments were as follows:

	<u>Percentage of Investments</u>
Strategic Advisors Large Cap Fund	32.3%
Strategic Advisors Emerging Markets	5.5%
Strategic Advisors Small-Mid Cap FD	5.6%
Strategic Advisors International Fund	13.0%
Strategic Advisors Core Income Fund	13.3%

**Community Colleges of New Hampshire Foundation**

The Foundation has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds, while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, which includes equity and debt securities, that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution of 4% while growing the funds, if possible. Actual returns may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

Investments held by the Foundation were comprised of the following at June 30, 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Cash and cash equivalents	\$ 146,433	\$ -	\$ -
Equities	4,682,580	-	-
Fixed-income	<u>1,043,507</u>	-	-
Total	<u>\$ 5,872,520</u>	<u>\$ -</u>	<u>\$ -</u>

Investments held by the Foundation were comprised of the following at June 30, 2020:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Cash and cash equivalents	\$ 136,303	\$ -	\$ -
Equities	3,427,230	-	-
Fixed-income	<u>830,373</u>	-	-
Total	<u>\$ 4,393,906</u>	<u>\$ -</u>	<u>\$ -</u>

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
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**Notes to Financial Statements**

**June 30, 2021 and 2020**

**10. Risk Management**

CCSNH is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; and natural disaster for which CCSNH carried insurance.

CCSNH has insurance coverage that includes automotive, crime, employment practices, fire, general liability, pollution, theft, and workers' compensation. There have been no significant changes in insurance coverage during the past fiscal year. Settlements did not exceed coverage amounts during fiscal years 2021 and 2020.

**11. COVID-19 Considerations**

On March 11, 2020, the World Health Organization declared coronavirus disease (COVID-19) a global pandemic. Local, U.S., and world governments encouraged self-isolation to curtail the spread of COVID-19 by mandating the temporary shut-down of business in many sectors and imposing limitations on travel and the size and duration of group gatherings. Most sectors are experiencing disruption to business operations. There is unprecedented uncertainty surrounding the duration of the pandemic, its potential economic ramifications, and additional government actions to mitigate them. Accordingly, while management expects this matter to impact operating results, the related financial impact and duration cannot be reasonably estimated.

The U.S. government has responded with relief legislation as a response to the COVID-19 outbreak. The U.S government has enacted three statues into law to address the economic impact of the COVID-19 outbreak; the first on March 27, 2020, called the Coronavirus Aid, Relief, and Economic Security Act (CARES Act); the second on December 27, 2020, called the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA); and the third on March 11, 2021 called the American Rescue Plan (ARP). The CARES Act, CRRSAA and ARP, among other things, 1) authorize emergency loans to distressed businesses by establishing, and providing funding for, forgivable bridge loans; 2) provide additional funding for grants and technical assistance; 3) delay due dates for employer payroll taxes and estimated tax payments for organizations; and 4) revise provisions of the Code, including those related to losses, charitable deductions, and business interest. Management has evaluated the impact of the CARES Act on CCSNH, including its potential benefits and limitations that may result from additional funding.

In April 2020, CCSNH was awarded approximately \$6,000,000 of CARES Act Higher Education Emergency Relief Funds (HEERF I). Under the terms of the HEERF I grant agreement, 50% of the award is to be awarded to students as emergency financial aid for student expenses incurred related to COVID-19. The remaining 50% is to be used to cover certain costs CCSNH incurred as a result of the financial impact of COVID-19. During the year ended June 30, 2021 and 2020, CCSNH had expended \$3,836,851 and \$1,941,006. As of June 30, 2021, \$447,986 was recorded in grants and contracts receivable.



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**Notes to Financial Statements**

**June 30, 2021 and 2020**

In June 2020, the System was awarded a grant from the State of New Hampshire's Governor's Office for Emergency Relief and Recovery (GOFERR). CCSNH was awarded \$11,000,000 total of which \$6,000,000 was to be awarded to student for additional aid and \$5,000,000 to cover certain expenses incurred through December 30, 2020 as a result of the pandemic. During the years ended June 30, 2021 and 2020, the System had expended \$7,662,134 and \$346,044, respectively, of the funding. The remaining \$2,900,000 was sent back to the State. As of June 30, 2021, the full amount incurred had been recognized as revenue and received by CCSNH.

In April 2020, the NHTI campus was designated an alternative care site for COVID-19 patients. Funding is expected to be received from FEMA to reimburse costs with setting up the alternative care site. During the years ended June 30, 2021 and 2020, the System incurred \$5,222 and \$1,252,482, respectively, of expenses that included the costs to prepare the site for use and to store items previously used in the space. As of June 30, 2021, the amounts recognized as revenue are recorded as a receivable.

In January 2021, the University was award approximately \$13,700,000 of CRRSAA Higher Education Emergency Relief Funds (HEERF II). Under the terms of the HEERF II grant agreement, at least the minimum student award from HEERF I was to be awarded to students as emergency financial aid for student expenses incurred and lost earnings related to COVID-19. The remaining amounts are to be used to cover certain costs CCSNH incurred as a result of the financial impact of COVID-19. At June 30, 2021, CCSNH had satisfied the terms and conditions of the grant agreement and recognized the revenue in the amount of \$12,999,823. As of June 30, 2021, \$8,601,862 was recorded in grants and contracts receivable. The remaining amount has not been earned or received by CCSNH and will be expended during fiscal 2022.

In March 2021, CCSNH was award approximately \$24,100,000 of ARP Higher Education Emergency Relief Funds (HEERF III). Under the terms of the HEERF III grant agreement, 50% of the award is to be awarded to students as emergency financial aid for student expenses incurred and lost earnings related to COVID-19. The remaining 50% is to be used to cover certain costs CCSNH incurred as a result of the financial impact of COVID-19. At June 30, 2021, CCSNH had satisfied the terms and conditions of the grant agreement and recognized the revenue in the amount of \$1,648,009. As of June 30, 2021, \$1,056,224 was recorded in grants and contracts receivable. The remaining amount has not been earned or received by CCSNH and will be expended during fiscal 2022.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Required Supplementary Information (Unaudited)**

**June 30**

**Schedule of Collective Net Pension Liability \***

	June 30,						
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Employer proportion of the collective net pension liability	1.0690 %	1.1005 %	1.1181 %	1.2800 %	1.3580 %	1.5230 %	1.5521 %
Employer's proportionate share of the collective net pension liability	\$ 68,376,494	\$ 52,954,607	\$ 53,837,038	\$ 62,962,418	\$ 72,213,216	\$ 60,334,154	\$ 58,259,797
Employer's covered-employee payroll	\$ 45,456,756	\$ 44,474,567	\$ 45,853,123	\$ 40,724,800	\$ 40,875,944	\$ 46,847,155	\$ 35,091,551
Employer's proportionate share of the collective net pension liability as a percentage of the employer's covered employee-payroll	150 %	119 %	117 %	155 %	177 %	129 %	166 %
Plan fiduciary net position as a percentage of the total pension liability	58.72 %	65.59 %	64.73 %	56.22 %	58.30 %	65.47 %	66.32 %

*\* Schedule is intended to show 10 years. Additional years will be added as they become available. Information above is presented as of the measurement date for the respective reporting periods.*

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Required Supplementary Information (Unaudited)**

**Years Ended June 30**

**Schedule of Employer Contributions (Pension Plan) \***

	Years ended June 30,							
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Required employer contribution**	\$ 5,146,499	\$ 4,945,695	\$ 4,927,782	\$ 5,080,526	\$ 5,090,600	\$ 5,109,493	\$ 4,923,636	\$ 3,688,122
Actual employer contribution**	\$ 5,146,499	\$ 4,945,695	\$ 4,927,782	\$ 5,080,526	\$ 5,090,600	\$ 5,109,493	\$ 4,923,636	\$ 3,688,122
Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employer's covered-employee payroll	\$47,302,381	\$45,456,756	\$44,474,567	\$45,853,123	\$40,724,800	\$40,875,944	\$46,847,155	\$35,091,551
Employer contribution as a percentage of the employer's covered-employee payroll	10.88 %	10.88 %	11.08 %	11.08 %	12.50 %	12.50 %	10.51 %	10.51 %

\* Schedule is intended to show 10 years. Additional years will be added as they become available.

\*\* Contributions above are annual contributions subsequent to the measurement period.

Information above is presented as of CCSNH's fiscal year end for the respective reporting periods.

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE  
(A Component Unit of the State of New Hampshire)**

**Required Supplementary Information (Unaudited)**

**June 30, 2021**

**Notes to the Required Supplementary Information-Pension**

Changes of assumptions:	<p>The roll-forward of the total pension liability from June 30, 2019 to June 30, 2020 reflects expected service and interest costs reduced by actual benefit payments</p> <p>The roll-forward of the total pension liability from June 30, 2018 to June 30, 2019 reflects expected service and interest costs reduced by actual benefit payments.</p> <p>The roll-forward of the total pension liability from June 30, 2017 to June 30, 2018 reflects expected service and interest costs reduced by actual benefit payments.</p> <p>The roll-forward of the total pension liability from June 30, 2016 to June 30, 2017 reflects expected service and interest costs reduced by actual benefit payments, refunds, and administrative expenses for the plan year.</p> <p>The roll-forward of the total pension liability from June 30, 2015 to June 30, 2016 reflects expected service cost and interest reduced by actual benefit payments.</p> <p>Actuarially determined contribution rates for the 2010-2011 biennium were determined based on the June 30, 2009 actuarial valuation.</p> <p>Actuarially determined contribution rates for the 2012-2013 biennium were determined based on the June 30, 2011 actuarial valuation.</p> <p>Actuarially determined contribution rates for the 2014-2015 biennium were determined based on the June 30, 2013 actuarial valuation.</p> <p>Actuarially determined contribution rates for the 2016-2017 biennium were determined based on the June 30, 2015 actuarial valuation.</p> <p>Actuarially determined contribution rates for the 2018-2019 biennium were determined based on the June 30, 2017 actuarial valuation.</p> <p>Actuarially determined contribution rates for the 2020-2021 biennium were determined based on the June 30, 2019 actuarial valuation.</p>
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**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE  
(A Component Unit of the State of New Hampshire)**

**Required Supplementary Information (Unaudited)**

**June 30**

**Schedule of Collective Net OPEB Liability (NHRS OPEB Plan)\***

	June 30,				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Employer proportion of the collective net NHRS OPEB Plan liability	0.987 %	1.014 %	1.032 %	1.195 %	1.264 %
Employer's proportionate share of the collective net NHRS OPEB Plan liability	\$ 4,322,066	\$ 4,443,341	\$ 4,723,754	\$ 5,462,993	\$ 6,118,030
Employer's covered-employee payroll	\$ 44,212,095	\$ 43,131,776	\$ 45,010,854	\$ 45,010,854	\$ 44,776,463
Employer's proportionate share of the collective net NHRS OPEB Plan liability as a percentage of the employer's covered employee-payroll	9.78 %	10.30 %	10.49 %	12.14 %	13.66 %
Plan fiduciary net position as a percentage of the total NHRS OPEB Plan liability	7.74 %	7.75 %	7.53 %	7.91 %	5.21 %

*\* Schedule is intended to show 10 years. Additional years will be added as they become available.  
Information above is presented as of the measurement date for the respective reporting periods.*

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE  
(A Component Unit of the State of New Hampshire)**

**Required Supplementary Information (Unaudited)**

**Years Ended June 30**

**Schedule of Employer Contributions (NHRS OPEB Plan)\***

	Years ended June 30,				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Required employer contributions**	\$ 460,247	\$ 464,227	\$ 461,510	\$ 465,916	\$ 738,178
Actual employer contributions**	\$ 460,247	\$ 464,227	\$ 461,510	\$ 465,916	\$ 738,178
Employer's covered-employee payroll	\$ 48,019,810	\$ 44,212,095	\$ 43,131,776	\$ 42,702,430	\$ 45,010,854
Employer contribution as a percentage of the employer's covered-employee payroll	0.96 %	1.05 %	1.07 %	1.09 %	1.64 %

\* Schedule is intended to show 10 years. Additional years will be added as they become available.

\*\* Contributions above are annual contributions during the measurement period.

Information above is presented as of CCSNH's fiscal year end for the respective reporting periods.

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE  
(A Component Unit of the State of New Hampshire)**

**Required Supplementary Information (Unaudited)**

**June 30, 2021**

**Notes to the Required Supplementary Information (NHRS OPEB Plan)**

Changes of  
assumptions:

The roll-forward of the total OPEB liability from June 30, 2019 to June 30, 2020 reflects expected service and interest costs reduced by actual benefit payments, refunds, and administrative expenses for the plan year.

The roll-forward of the total OPEB liability from June 30, 2018 to June 30, 2019 reflects expected service and interest costs reduced by actual benefit payments, refunds, and administrative expenses for the plan year.

The roll-forward of the total OPEB liability from June 30, 2017 to June 30, 2018 reflects expected service and interest costs reduced by actual benefit payments, refunds, and administrative expenses for the plan year.

The roll-forward of the total OPEB liability from June 30, 2016 to June 30, 2017 reflects expected service and interest costs reduced by actual benefit payments, refunds, and administrative expenses for the plan year.



**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Required Supplementary Information (Unaudited)**

**June 30**

**Schedule of Changes in the Total OPEB Liability (State OPEB Plan)\***

	Years ended June 30,			
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total State OPEB Plan liability				
Service cost	\$ 62,882,134	\$ 63,316,502	\$ 76,699,396	\$ 111,333,637
Interest	64,136,527	75,264,960	81,507,353	84,314,931
Differences between expected and actual experience	(10,281,706)	(24,532,584)	(7,652,967)	(7,885,961)
Changes of assumptions	358,302,338	(177,242,643)	(235,526,750)	(784,281,319)
Changes in benefit terms	-	-	(182,835,031)	-
Benefits	<u>(44,600,000)</u>	<u>(51,332,000)</u>	<u>(51,625,000)</u>	<u>(49,772,000)</u>
Net change in total State OPEB Plan liability	430,439,293	(114,525,765)	(319,432,999)	(646,290,712)
Total State OPEB Plan liability, beginning of year	<u>1,795,461,861</u>	<u>1,909,987,626</u>	<u>2,229,420,625</u>	<u>2,875,711,337</u>
Total State OPEB Plan liability, end of year	<u>\$ 2,225,901,154</u>	<u>\$ 1,795,461,861</u>	<u>\$ 1,909,987,626</u>	<u>\$ 2,229,420,625</u>

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE  
(A Component Unit of the State of New Hampshire)**

**Required Supplementary Information (Unaudited)**

**June 30**

**Schedule of Collective Total OPEB Liability (State OPEB Plan)\***

	June 30,				
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Employer proportion of the collective total State OPEB Plan liability	4.8132 %	4.8440 %	4.9304 %	4.9660 %	4.9255 %
Employer's proportionate share of the collective total State OPEB Plan liability	\$ 107,136,086	\$ 86,970,326	\$ 94,170,836	\$ 110,713,469	\$ 141,644,569
Employer's covered-employee payroll	\$ 45,456,756	\$ 44,474,567	\$ 45,853,123	\$ 40,724,800	\$ 40,875,944
Employer's proportionate share of the collective total State OPEB Plan liability as a percentage of its covered employee payroll	236 %	196 %	205 %	272 %	347 %

*\* Schedule is intended to show 10 years. Additional years will be added as they become available. Information above is presented as of the measurement date for the respective reporting periods.*

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE  
(A Component Unit of the State of New Hampshire)**

**Required Supplementary Information (Unaudited)**

**June 30, 2021**

**Notes to the Required Supplementary Information (State OPEB Plan)**

There are no assets accumulated in a trust that meets the criteria in GASB 75 paragraph 4 to pay related benefits.

Changes of  
assumptions:

Changes in assumptions reflect trend assumption revisions to reflect current experience and future expectations.

The discount rate decreased from 3.50% as of June 30, 2019 to 2.21% as of June 30, 2020.

The discount rate decreased from 3.87% as of June 30, 2018 to 3.50% as of June 30, 2019.

The discount rate increased from 3.58% as of June 30, 2017 to 3.87% as of June 30, 2018.

The discount rate increased from 2.85% as of June 30, 2016 to 3.58% as of June 30, 2017.

The roll-forward of the total OPEB liability from December 31, 2018 to June 30, 2020 reflects expected service and interest costs reduced by actual benefit payments, refunds, and administrative expenses for the plan year.

The roll-forward of the total OPEB liability from December 31, 2018 to June 30, 2019 reflects expected service and interest costs reduced by actual benefit payments, refunds, and administrative expenses for the plan year.



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

Board of Trustees  
Community College System of New Hampshire  
(A Component Unit of the State of New Hampshire)

We have audited, in accordance with U.S. generally accepted auditing standards 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 discretely-presented component unit of the Community College System of New Hampshire (a Component Unit of the State of New Hampshire) (CCSNH), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise CCSNH's basic financial statements, and have issued our report thereon dated November 24, 2021. We did not audit the financial statements of the discretely-presented component unit. Those financial statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it related to the amounts included for the discretely-presented component unit, was based solely on the report of the other auditor. The financial statements of the discretely-presented component unit were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not include reporting on internal control over financial reporting or compliance associated with the discretely-presented component unit.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered CCSNH's internal control over financial reporting (internal control) as a basis for designing the 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 CCSNH's internal control. Accordingly, we do not express an opinion on the effectiveness of CCSNH'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 combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

*Berry Dunn McNeil & Parker, LLC*

Manchester, New Hampshire  
November 24, 2021

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

Board of Trustees  
Community College System of New Hampshire  
(A Component Unit of the State of New Hampshire)

**Report on Compliance for Each Major Federal Program**

We have audited the Community College System of New Hampshire's (CCSNH) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of CCSNH's major federal programs for the year ended June 30, 2021. CCSNH'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 CCSNH'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 U.S. generally accepted auditing standards; 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 each major federal program occurred. An audit includes examining, on a test basis, evidence about CCSNH's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We did not audit CCSNH's compliance with the billing, collections and due-diligence compliance requirements specified by the Federal Perkins Loan Program and described in the Uniform Guidance. These functions were performed by Heartland ECSI (ECSI). ECSI's compliance with the billing, collections, and due-diligence compliance requirements was examined by other independent accountants, as described in the following paragraph. The report of those accountants has been furnished to us, and our opinion, expressed herein, insofar as it relates to CCSNH's compliance with those requirements, is based solely on the report of the other independent accountants.

ECSI's compliance with the requirements governing the functions that it performs for CCSNH was examined by other independent accountants whose report has been furnished to us. The report of the other independent accountants indicates that compliance with those requirements was examined in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Based on our review of the service organization's independent accountants' report, we have determined that all of the compliance requirements included in the Uniform Guidance that are applicable to the major programs in which CCSNH participates are addressed in either our audit or the report of the service organization's accountants. Further, based on our review of the service organization's independent accountants' report, we have determined that it does not contain any findings of noncompliance that would have a direct and material effect on one or more of CCSNH's major federal programs' compliance with the requirements described in the first paragraph of this report.

We believe that our audit and the report of the other independent accountants provide a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of CCSNH's compliance.

#### ***Opinion on Each Major Federal Program***

In our opinion, based on our audit and the report of the other independent accountants, CCSNH 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 June 30, 2021.

#### **Report on Internal Control over Compliance**

Management of CCSNH 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 CCSNH'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 CCSNH's internal control over compliance.

We did not consider internal control over compliance with the billing, collections, and due-diligence compliance requirements specified by the Federal Perkins Loan Program and described in the Uniform Guidance. Internal control over these compliance requirements was considered by the other independent accountants referred to above, and our report, insofar as it relates to CCSNH's internal control over those compliance requirements, is based solely upon the report of the other independent accountants.

*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 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 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 considered 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.

#### **Report on Schedule of Expenditure of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the business-type activities and the discretely-presented component unit of CCSNH as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise CCSNH's basic financial statements. We issued our report thereon dated November 24, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 U.S. generally accepted auditing standards. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

*Berry Dunn McNeil & Parker, LLC*

Manchester, New Hampshire  
November 24, 2021



**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2021**

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Total Federal Expenditures</b>
<u>United States Department of Agriculture</u>			
Community Facilities Loans and Grants - Direct	10.766		\$ 1,484,306
Rural Energy for America Program - Direct	10.868		<u>47,634</u>
Total United States Department of Agriculture			1,531,940
<u>United States Department of Labor</u>			
Workforce Investment Act Dislocated Worker National Reserve Demonstration Grants - Direct	17.280		56,576
Apprenticeship USA Grants - Direct	17.285		<u>892,202</u>
Total United States Department of Labor			1,005,354
<u>Department of Treasury</u>			
<i>State of New Hampshire - Passed-Through</i>			
Coronavirus Relief Fund	21.019	N/A	7,662,134
<u>Research and Development Cluster</u>			
<i>National Science Foundation - Direct</i>			
Education and Human Resources	47.076		47,255
Integrative Activities	47.083		<u>39,588</u>
Total National Science Foundation			86,843
<u>United States Department of Education</u>			
<i>Student Financial Assistance Cluster - Direct</i>			
Federal Supplemental Educational Opportunity Grants (FSEOG)	84.007		585,187
Federal Work-Study Program (FWS)	84.033		19,425
Federal Perkins Loan Program (Perkins)	84.038		489,765
Federal Pell Grant Program (Pell)	84.063		11,026,501
Federal Direct Student Loans (NDSL)	84.268		<u>23,787,873</u>
Total Student Financial Assistance Cluster			35,908,751

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

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Schedule of Expenditures of Federal Awards (Continued)**

**Year Ended June 30, 2021**

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Total Federal Expenditures</b>
<i>New Hampshire Department of Education - Passed-Through</i>			
Career and Technical Education - Basic Grants to States	84.048	93141	20,922
	84.048	03142	8,696
	84.048	11036	59,976
	84.048	10795	1,005,651
	84.048	V048A170026	50,790
	84.048	n/a	<u>51,475</u>
Total CFDA number 84.048			1,197,510
<i>HEERF Education Stabilization Funds - Direct</i>			
COVID-19 - Education Stabilization Fund (Part A)	84.425E		4,085,439
COVID-19 - Education Stabilization Fund (Part B)	84.425.F		<u>17,812,817</u>
Total HEERF Education Stabilization Funds			<u>21,898,256</u>
Total U.S. Department of Education			59,004,517
<u>Japan - U.S. Friendship Commission - Passed-Through</u>			
Northern Border Regional Development	90.601		306,485
<u>United States Department of Health and Human Services</u>			
<i>Direct</i>			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		29,301
<i>New Hampshire Department of Health and Human Services- Passed-Through</i>			
Child Care and Development Block Grant	93.575	G1401NHCCDF	132,333
Mental and Behavioral Health Education and Training Grants - Passed-Through	93.732	M01HP31271	37,071
<i>Trustees of Dartmouth College- Passed-Through</i>			
Biomedical Research and Research Training	93.859	5P20GM103506 5P20GM103506-09	<u>80,292</u>
Total U.S. Department of Health and Human Services			278,997

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE  
(A Component Unit of the State of New Hampshire)**

**Schedule of Expenditures of Federal Awards (Concluded)**

**Year Ended June 30, 2021**

<b>Federal Grantor/Pass-Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Total Federal Expenditures</b>
<u>United States Department of Homeland Security</u>			
Disaster Grants - Public Assistance (Presidentially Declared Disasters) - Direct	97.036		<u>1,200,184</u>
Total Expenditures of Federal Awards			<u>\$ 71,076,454</u>

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Notes to Schedule of Expenditures of Federal Awards**

**Year Ended June 30, 2021**

**1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of the Community College System of New Hampshire (CCSNH) for the year ended June 30, 2021. The information in the 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 presents only a portion of the operations of CCSNH, it is not intended to, and does not, present the financial position, changes in net position or cash flows of CCSNH.

**2. Summary of Significant Accounting Policies**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Office of Management and Budget Circular A-21, Cost Principles for Educational Institutions, for federal agreements entered into before December 26, 2014, and the Uniform Guidance for federal agreements entered into on or after December 26, 2014, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

CCSNH has not elected to use the 10% de minimis indirect cost rate.

**3. Federal Perkins Loan Program**

The Federal Perkins loan program is administered directly by CCSNH and balances and transactions relating to the program are included in the System's financial statements. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented in the Schedule. The balance of Perkins loans outstanding at June 30, 2021 was \$439,500.

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE  
(A Component Unit of the State of New Hampshire)**

**Schedule of Findings and Questioned Costs**

**Year Ended June 30, 2021**

**Section I. Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

\_\_\_\_\_ Yes   X   No

Significant deficiency(ies) identified that are not  
considered to be material weaknesses?

\_\_\_\_\_ Yes   X   None Reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ Yes   X   No

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified?

\_\_\_\_\_ Yes   X   No

Significant deficiency(ies) identified that are not  
considered to be material weaknesses?

\_\_\_\_\_ Yes   X   None Reported

Type of auditor's report issued on compliance for major  
programs:

Unmodified

Any audit findings disclosed that are required to be reported  
in accordance with Uniform Guidance?

\_\_\_\_\_ Yes   X   No

Identification of Major Programs:

CFDA Number(s)

Name of Federal Program or Cluster

21.019

Coronavirus Relief Fund

84.007, 84.033, 84.038,  
84.063, 84.268

U.S. Department of Education Student  
Financial Assistance Cluster

84.048

Career and Technical Education - Basic  
Grants to States: Carl D. Perkins Career and  
Technical Education Act of 2008

84.425E

U.S. Department of Education - COVID-19 -  
Education Stabilization Fund (Part A)

84.425F

U.S. Department of Education - COVID-19 -  
Education Stabilization Fund (Part B)

97.036

Disaster Grants - Public Assistance  
(Presidentially Declared Disasters)

Dollar threshold used to distinguish  
between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

  X   Yes \_\_\_\_\_ No

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE  
(A Component Unit of the State of New Hampshire)**

**Schedule of Findings and Questioned Costs (Concluded)**

**Year Ended June 30, 2021**

**Section II. Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Government Auditing Standards**

NONE

**Section III. Findings for Each Major Federal Program**

NONE

**COMMUNITY COLLEGE SYSTEM OF NEW HAMPSHIRE**  
**(A Component Unit of the State of New Hampshire)**

**Summary Schedule of Prior Audit Findings**

**Year Ended June 30, 2021**

**Section I. Prior Year Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Government Auditing Standards**

NONE

**Section II. Prior Year Findings for Each Major Federal Program**

**Finding Number**

2020-001

**Condition Found**

During our audit, we noted that CCSNH did not submit timely status changes for one of the 25 students selected for testing.

**Recommendation:**

We recommended CCSNH review the system generated report to verify all students are included in addition to implementing a quality control review process to be completed monthly to ensure all student changes are reviewed in a timely manner to meet the 60 day reporting requirement.

**Status**

Partially resolved. As a result of the testing performed over enrollment reporting, BerryDunn did not note any students that were not reported in a timely manner to meeting the 60 day reporting requirement. It was noted that due to the timing of when the prior year audit was issued, the Corrective Action Plan, which includes revised processes for updating student enrollment status changes, could not be implemented across all colleges for the year ended June 30, 2021.

## Auditor Management Letter





Board of Trustees  
Community College System of New Hampshire  
(A Component Unit of the State of New Hampshire)

We have audited the financial statements of the business-type activities and the discretely presented component unit of the Community College System of New Hampshire (a Component Unit of the State of New Hampshire) (CCSNH) as of and for the year ended June 30, 2021, and have issued our report thereon dated November 24, 2021. Professional standards require that we communicate to you the following information related to our audit.

As stated in our engagement letter dated March 10, 2021, our responsibility, as described by 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 conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility for the supplementary information accompanying the financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

We did not audit the financial statements of the discretely-presented component unit, Community Colleges of New Hampshire Foundation (the Foundation), as of and for the year ended June 30, 2021. Those financial statements were audited by another auditor whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Foundation, is based on the report of the other auditor.

Professional standards require that we provide you with information about our responsibilities under U.S. generally accepted auditing standards, *Government Auditing Standards* and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our communications dated March 18, 2021.

## **PART I – REQUIRED COMMUNICATIONS**

### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by CCSNH are described in Note 1 to the financial statements.

During the year ended June 30, 2021, CCSNH adopted new accounting guidance, Government Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*. There were no significant changes made to the basic financial statements to comply with the new accounting standard. No other accounting policies were adopted and the application of existing policies was not otherwise changed. We noted no transactions entered into by CCSNH 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.

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.

The most sensitive estimates affecting the financial statements were:

- The estimates used in the calculation of the net other postemployment benefits (OPEB) liability, deferred inflows of resources and deferred outflows of resources related to the OPEB plans. The net OPEB liability and related deferred inflows of resources and deferred outflows of resources related to the OPEB plan administered by the State of New Hampshire (the State) are based on the December 31, 2018 actuarial valuation, updated to the measurement date of June 30, 2020 and 2019, which was prepared by Segal Consulting, the actuary engaged by the State. The net OPEB liability and related deferred inflows of resources and deferred outflows of resources related to the OPEB plan administered by the New Hampshire Retirement System (NHRS) are based on actuarial information provided by the NHRS and audited by Plante Moran, PLLC.
- The estimates used in the calculation of the net pension liability, deferred inflows of resources and deferred outflows of resources related to the pension plan, which are based on actuarial information provided by the New Hampshire Retirement System and audited by Plante Moran, PLLC.
- The allowance for bad debts related to the student accounts receivable.
- The estimated useful lives of capital assets used in the calculation of depreciation expense, which are based on the perceived life of the related capital assets.
- The calculation of accounts receivable for CARES Act Funding through the Federal Emergency Management Agency (FEMA) is based on expenses determined to be allowable based on discussions with State Representatives.

We have evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- The disclosure that an allowance for loan losses is not necessary for the note receivable on the Stratham Property in Note 1.
- The disclosure of the cost-sharing multiple-employer defined benefit pension plan required by GASB Statement No. 68 in Note 6.
- The disclosures of OPEB required by GASB Statement No. 75 in Note 7.
- The disclosure of the COVID-19 Considerations and specific federal funding received by and awarded to CCSNH during the fiscal year ended June 30, 2021 in Note 11.

The financial statements are neutral, consistent, and clear.

### **Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### **Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

An uncorrected audit adjustment is an adjustment that is not proposed as a current-year audit adjustment because the dollar amount of the adjustment is not considered material to the financial statements. There was one uncorrected misstatement identified as a result of the audit procedures in relation to the potential write-off of student accounts receivables in accordance with CCSNH's policy. A copy of the entry is attached to the letter. Management has determined that the effect is immaterial to the financial statements.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as 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. We are pleased to report that no such disagreements arose during the course of our audit.

### **Management Representations**

We have requested certain representations from management that are included in the management representation letter dated November 24, 2021.

### **Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to CCSNH'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. To our knowledge, there were no such consultations with other accountants.

### **Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as CCSNH's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We applied certain limited procedures to the Management's Discussion and Analysis and the supplementary information related to CCSNH's pension and other postemployment benefits plans, which are required supplementary information (RSI) that supplements 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.

We were engaged to report on 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 U.S. generally accepted accounting principles or Uniform Guidance, 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. Our procedures included comparing and reconciling the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

## **PART II – INTERNAL CONTROL MATTERS**

In planning and performing our audit of the financial statements of CCSNH as of and for the year ended June 30, 2021, in accordance with U.S. generally accepted auditing standards, we considered CCSNH's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CCSNH's internal control. Accordingly, we do not express an opinion on the effectiveness of CCSNH'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.

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. 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.

\* \* \* \* \*

We appreciate the cooperation and assistance of the management of CCSNH during the course of our audit.

This communication is intended solely for the information and use of the Audit Committee, Board of Trustees, and management of CCSNH and is not intended to be, and should not be, used by anyone other than these specified parties.

*Berry Dunn McNeil & Parker, LLC*

Manchester, New Hampshire  
November 24, 2021

## Interim Report Forms

# INTERIM REPORT FORMS

## GENERAL INFORMATION

Institution Name:

OPE ID:

		Annual Audit	
Financial Results for Year Ending:		Certified:	Qualified
		Yes/No	Unqualified
Most Recent Year	<input type="text" value="6/30"/>	in process	in process
1 Year Prior	2021	Yes	Unqualified
2 Years Prior	2020	Yes	Unqualified

Fiscal Year Ends on:  (month/day)

Budget / Plans

Current Year	2023
Next Year	2024

Contact Person:

Title:

Telephone No:

E-mail address:

## Standard 1: Mission and Purposes

Attach a copy of the current mission statement.

Document	Website Location	Date Approved by the Governing Board
Institutional Mission Statement	<a href="http://w.mccnh.edu/about/mission-v">w.mccnh.edu/about/mission-v</a>	2015

## Standard 2: Planning and Evaluation

### PLANNING

#### Strategic Plans

Immediately prior Strategic Plan  
Current Strategic Plan  
Next Strategic Plan

Year approved by governing board	Effective Dates	Website location
?	?	?
2016	2016-2021	
NA	2021	
2022	2022 -	

#### Other institution-wide plans\*

Master plan  
Academic plan  
Financial plan  
Technology plan  
Enrollment plan  
Development plan

Year completed	Effective Dates	Website location
Not Complete		anticipated October 2022
		anticipated Fall 2022
FY22	6/23/2022	Internal (not available online)
FY22	15-Nov-21	<a href="https://library.mccnh.edu/ld.php?content_id=59828942">https://library.mccnh.edu/ld.php?content_id=59828942</a>
Spring 22	Spring 2022	NA
		NA

#### Plans for major units (e.g., departments, library)\*

Workforce Development Plan	Spring 2022	2022 -	NA

### EVALUATION

#### Academic program review

Program review system (colleges and departments). System last updated:  
Program review schedule (e.g., every 5 years)

Website location
Anticipated Fall 2022
3 to 5 years

\*Insert additional rows, as appropriate.

## Standard 3: Organization and Governance (Board and Internal Governance)

Please attach to this form:

1) A copy of the institution's organization chart(s).

If there is a "sponsoring entity," such as a church or religious congregation, a state system, or a corporation, describe and document the relationship with the accredited institution.

Name of the sponsoring entity  
Website location of documentation of relationship

Community College Sytem of New Hampshire
<a href="https://www.ccsnh.edu/">https://www.ccsnh.edu/</a>

#### Governing Board

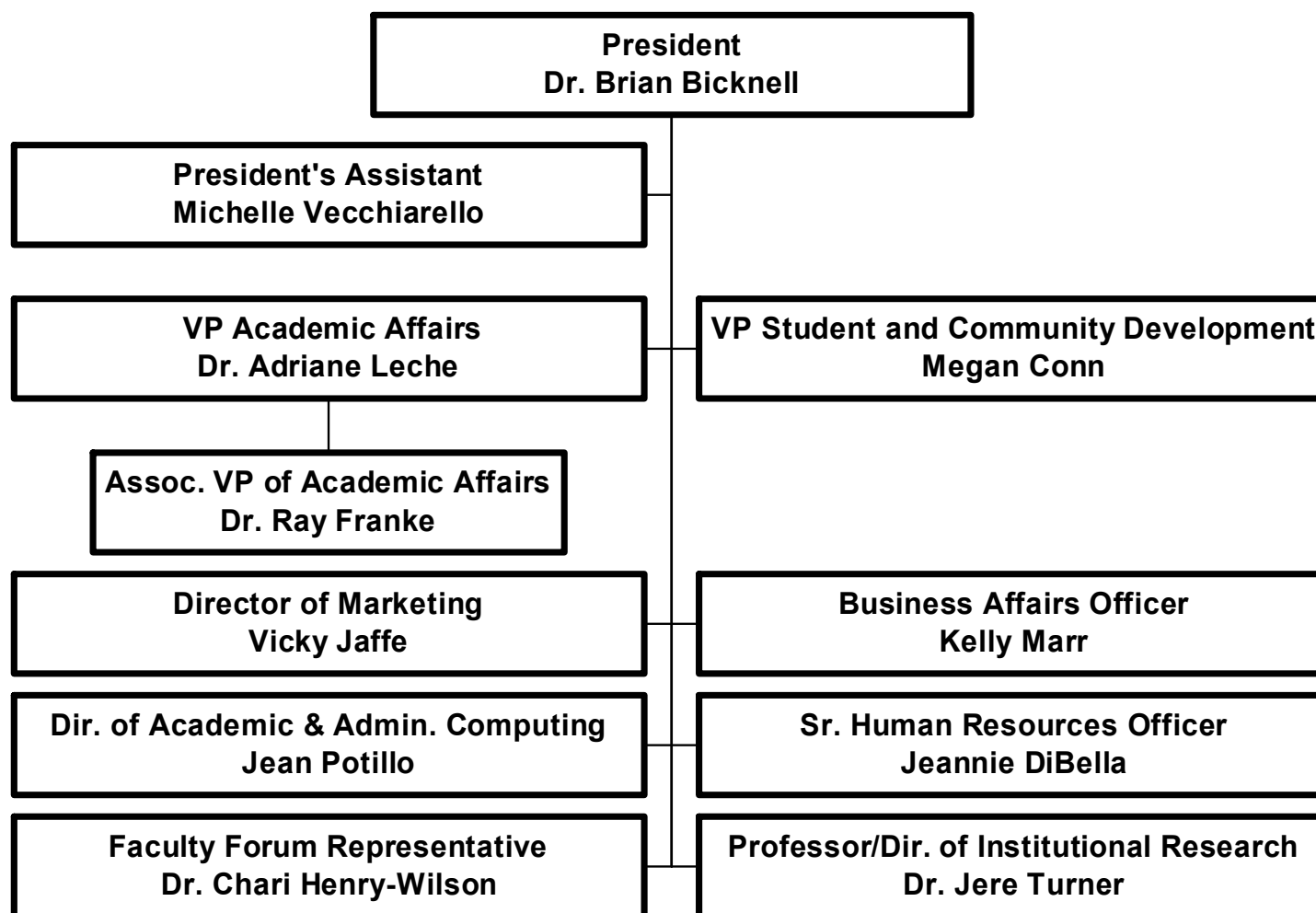
By-laws  
Board members' names and affiliations

Website location
<a href="https://www.ccsnh.edu/about-ccsnh/policies/">https://www.ccsnh.edu/about-ccsnh/policies/</a>
<a href="https://www.ccsnh.edu/board-of-trustees/">https://www.ccsnh.edu/board-of-trustees/</a>

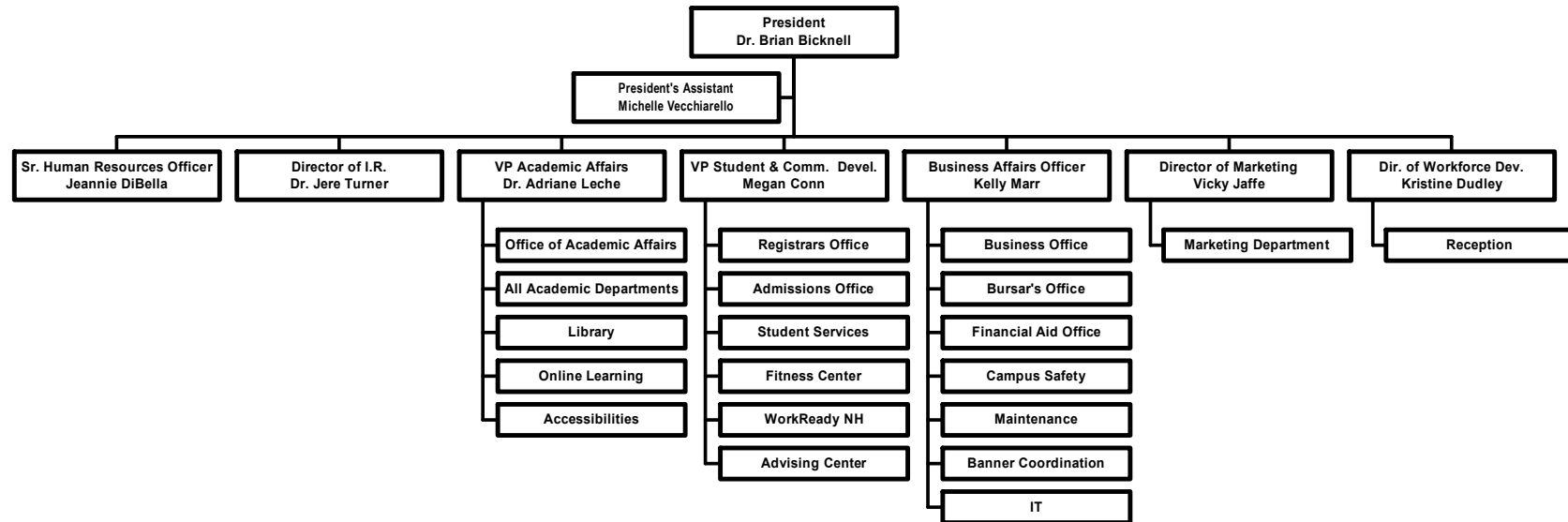
Please enter any explanatory notes in the box below



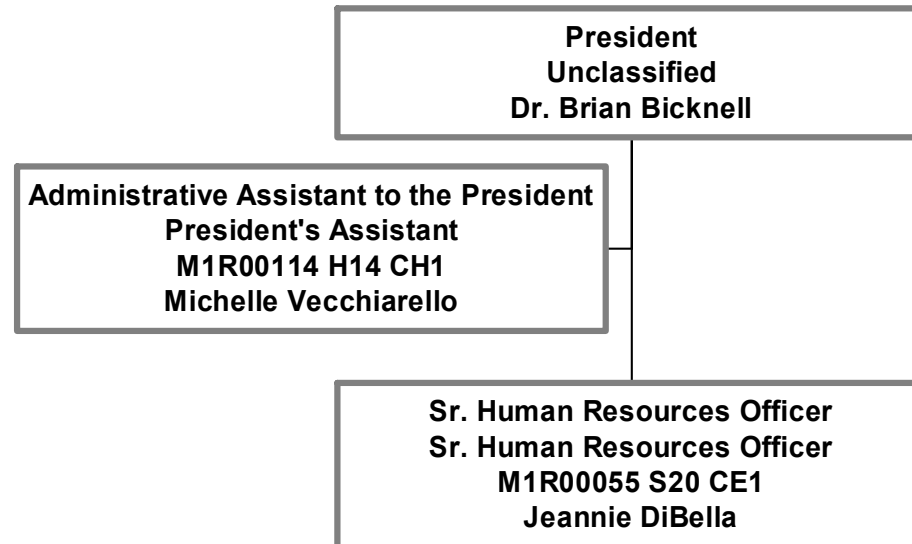
# MCC Administrative Management (Leadership Team)



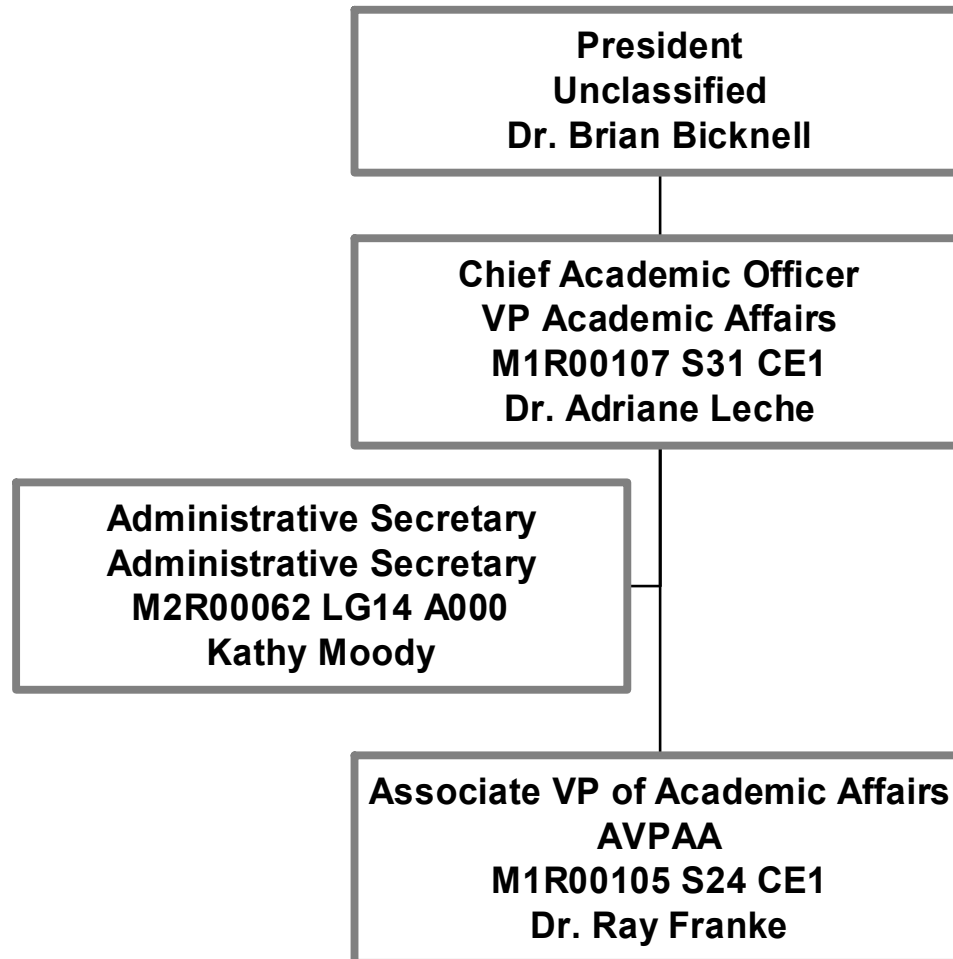
# MCC Organizational Structure



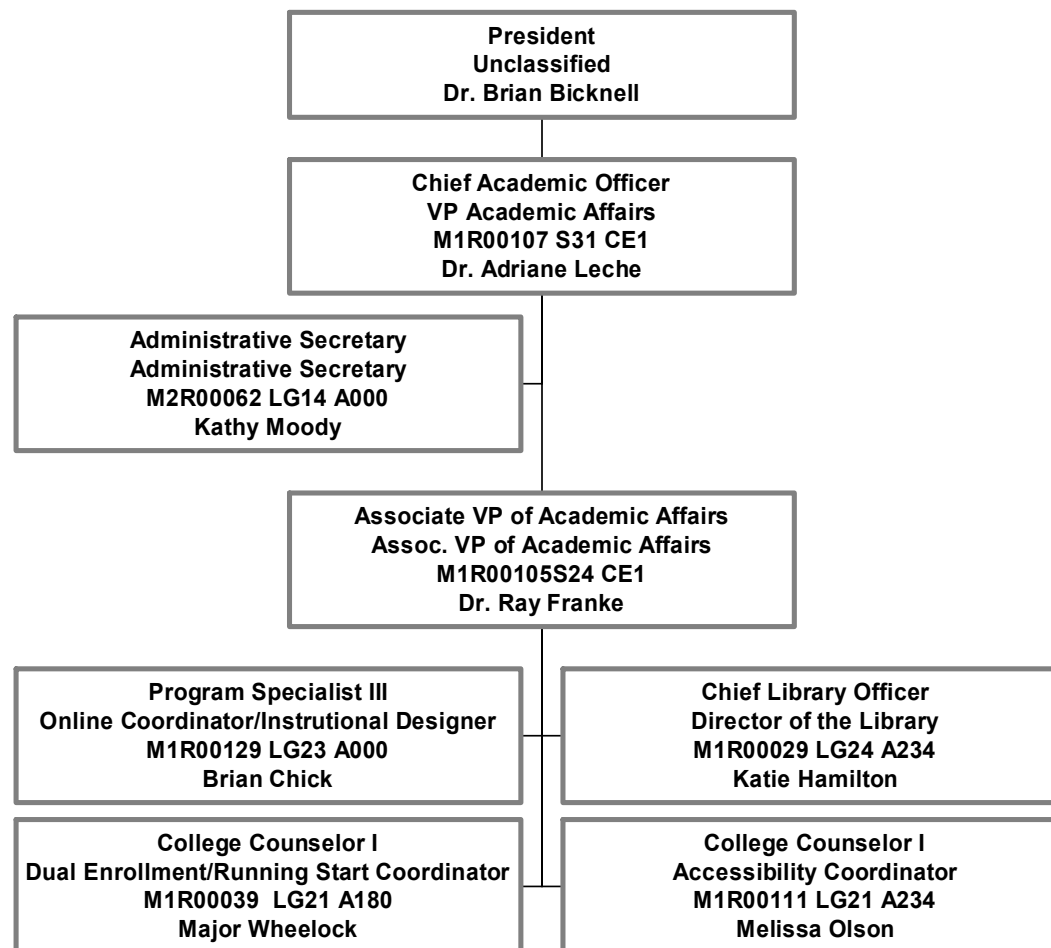
# MCC President's Office



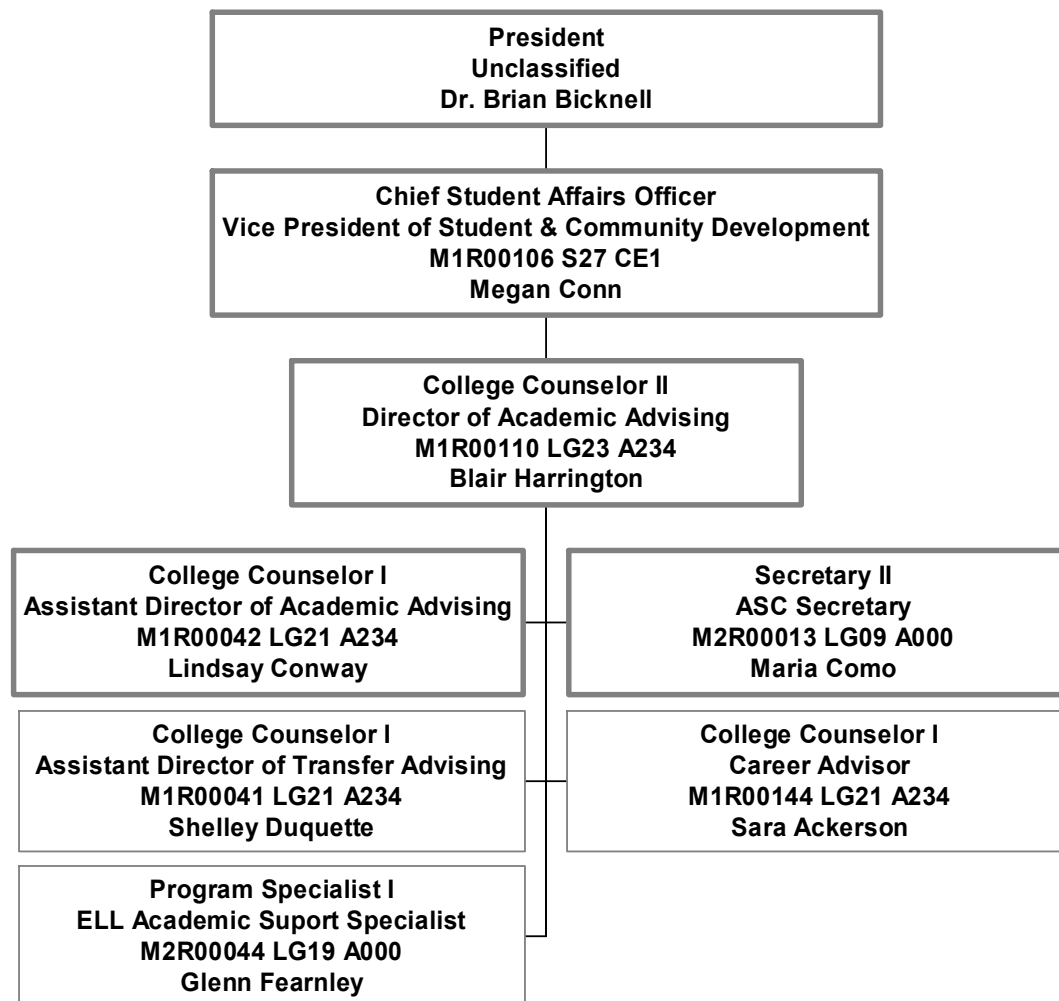
# MCC Office of Academic Affairs



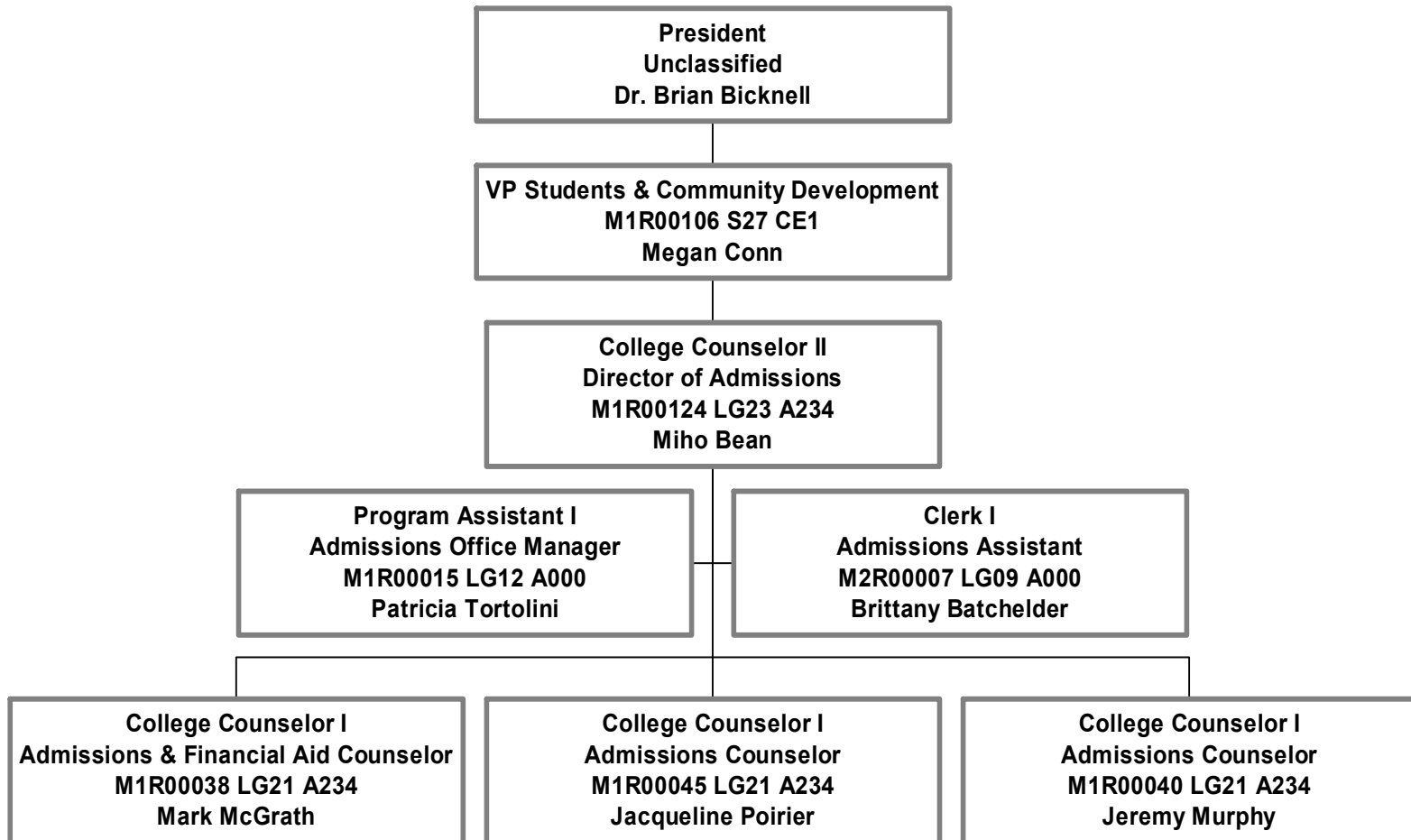
# MCC Academic Affairs



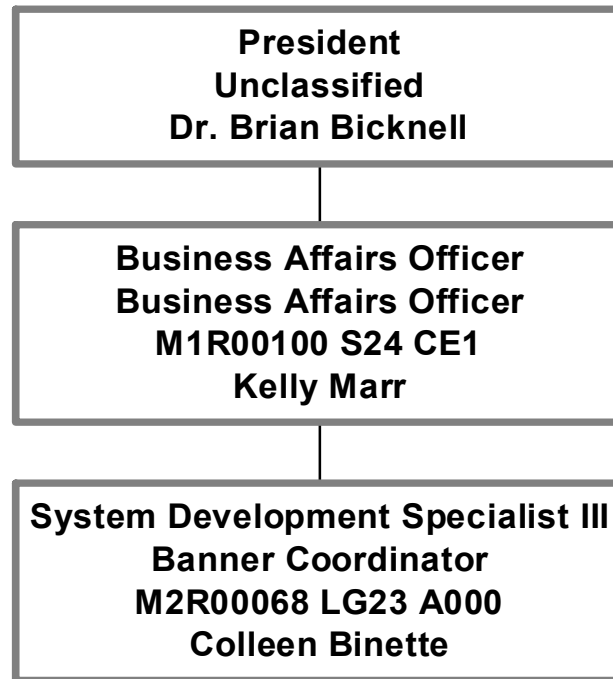
# MCC Academic Advising



# MCC Admissions Office

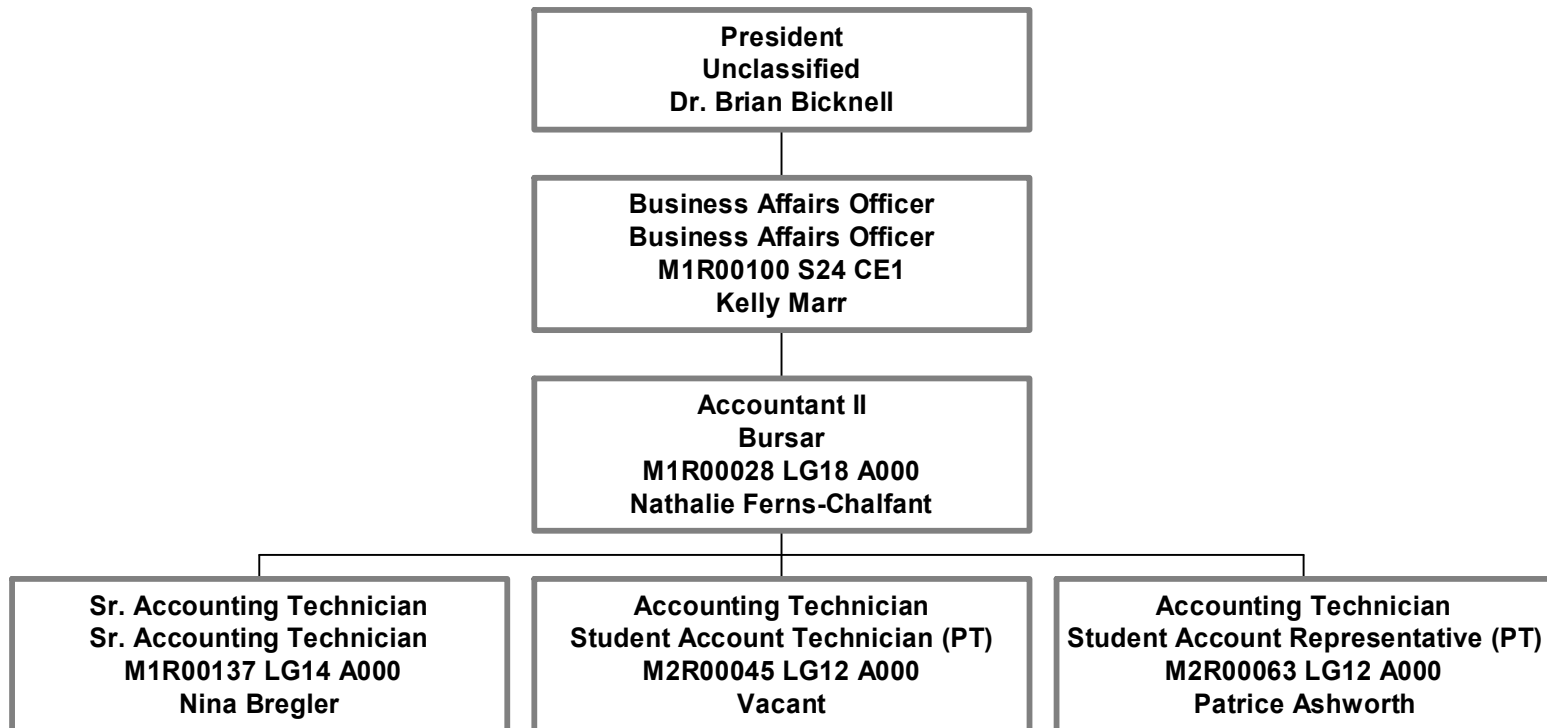


# MCC Banner Coordination

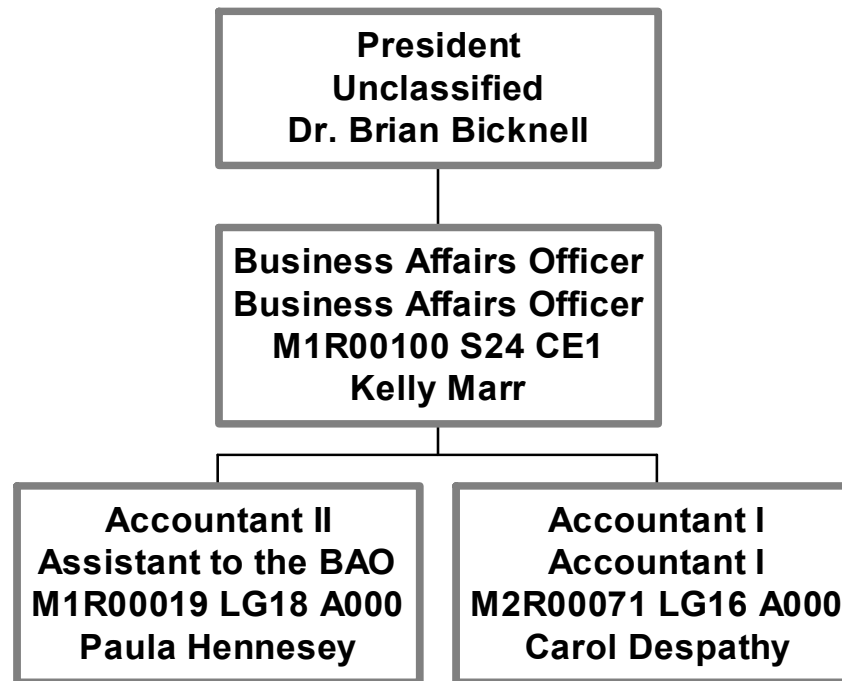




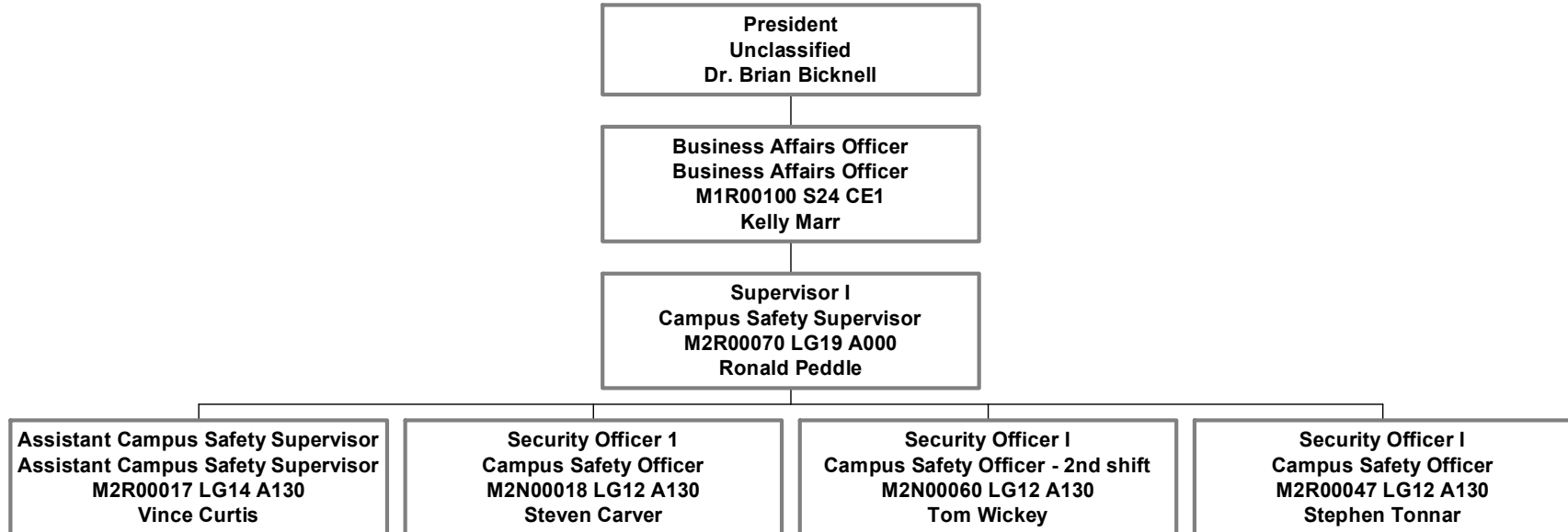
# MCC Bursar's Office



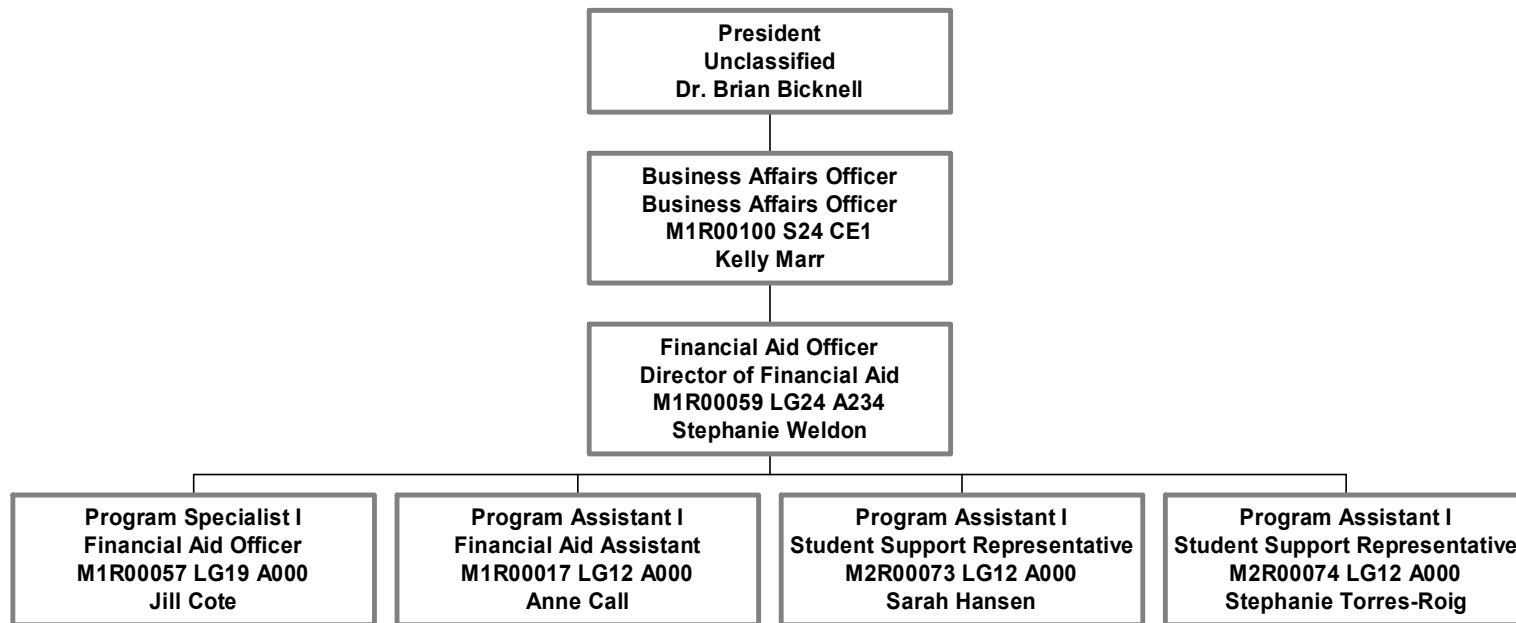
# MCC Business Office



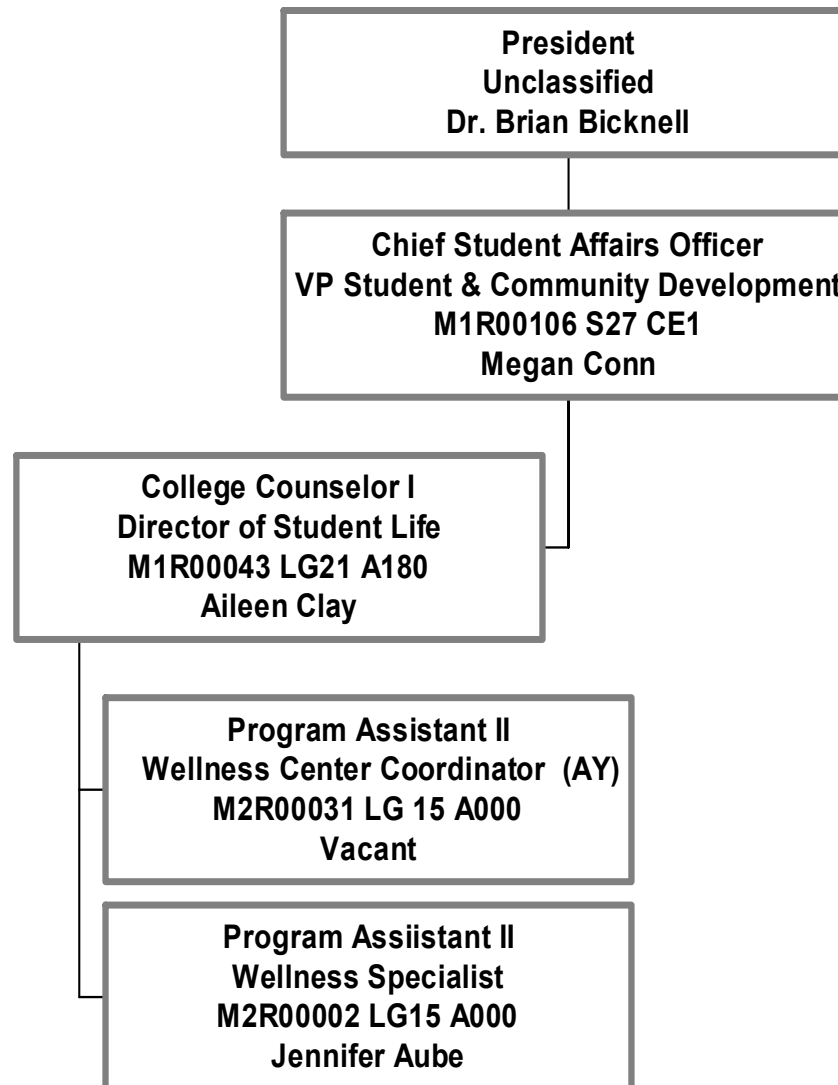
# MCC Campus Safety



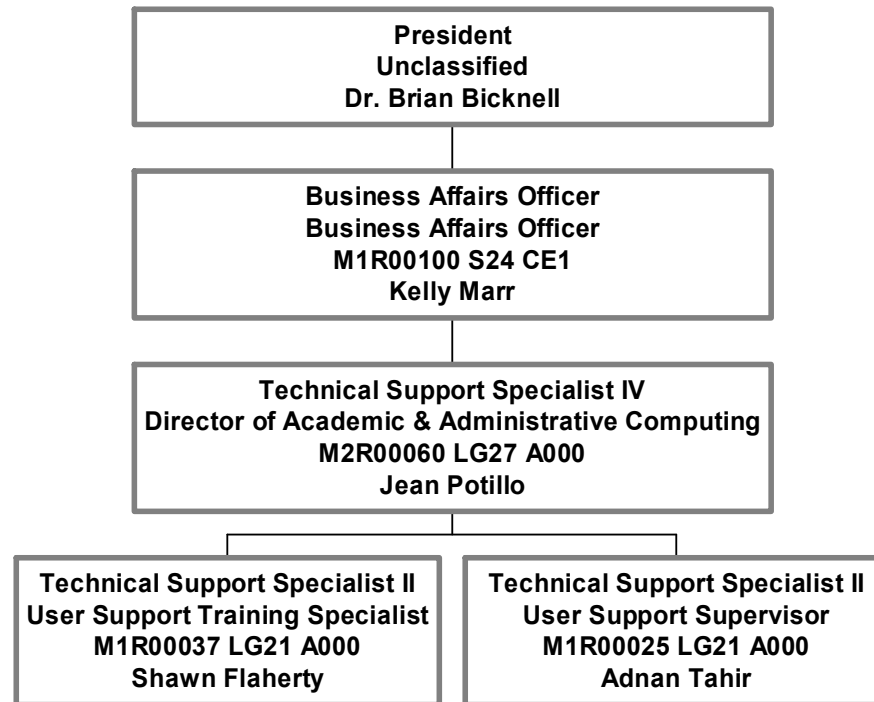
# MCC Financial Aid



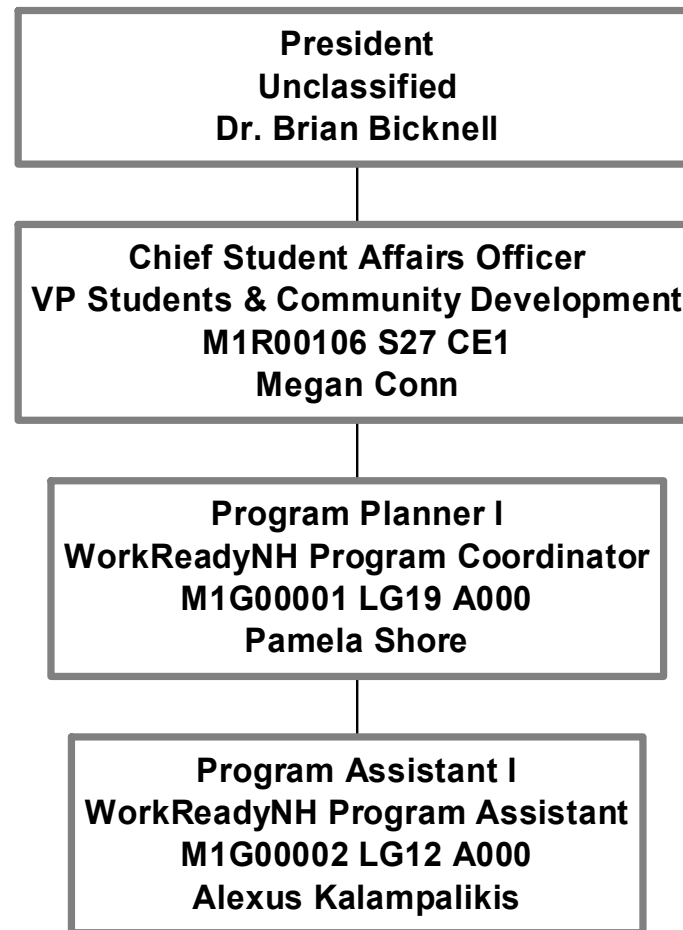
# MCC Fitness Center



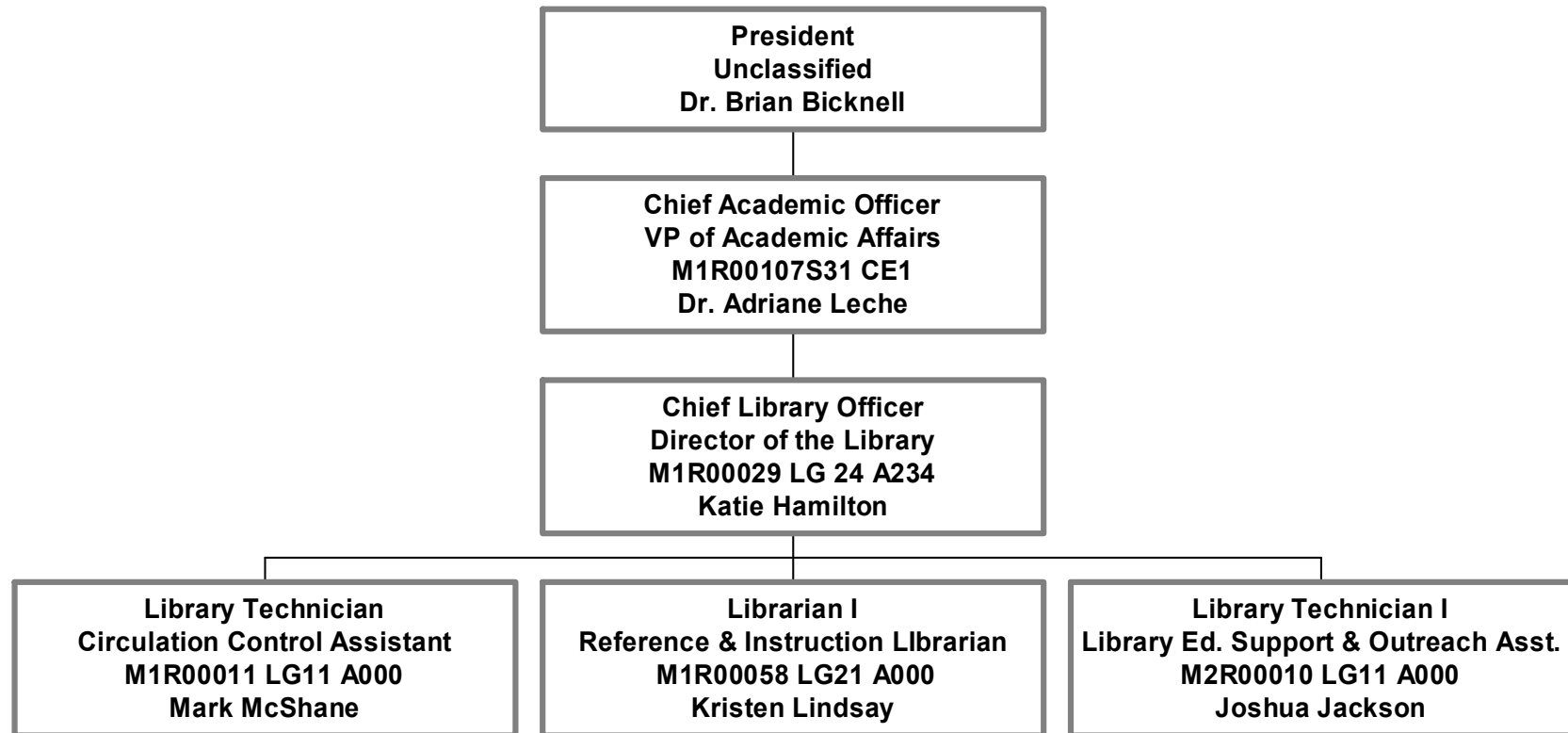
# MCC IT Department



# MCC Job Readiness Program

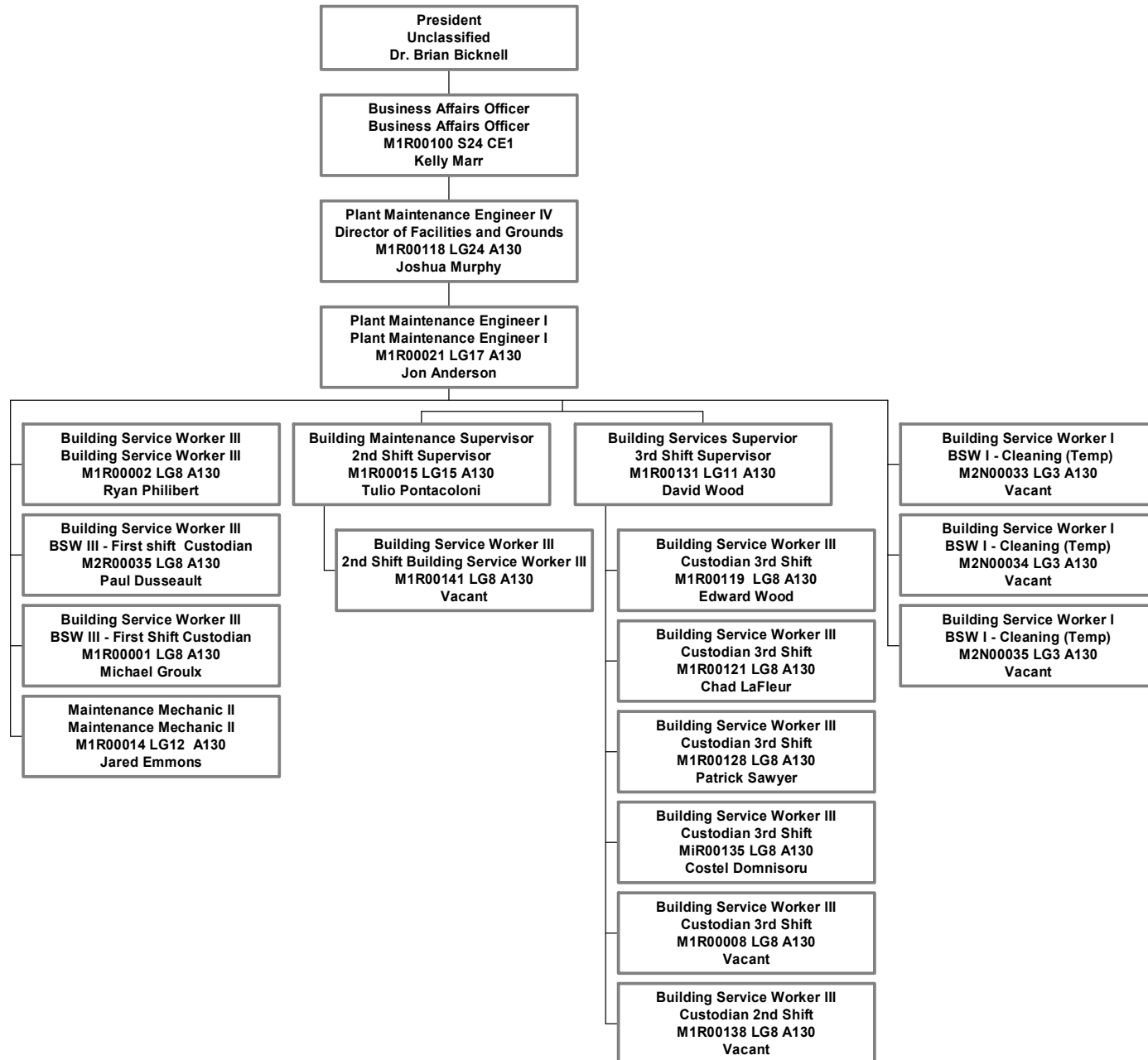


# MCC Library

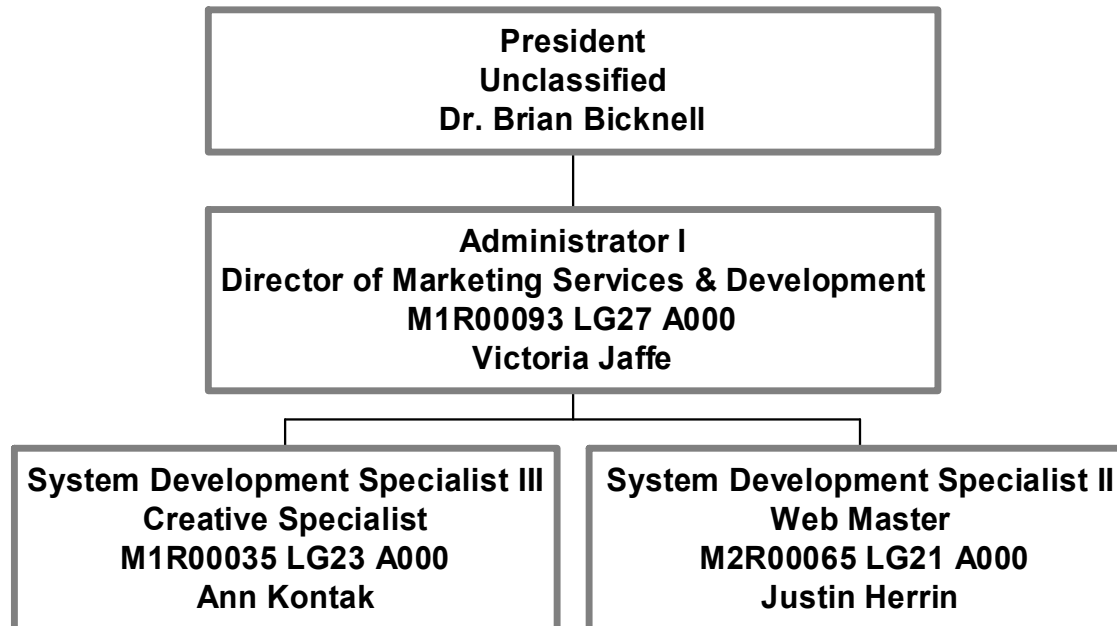




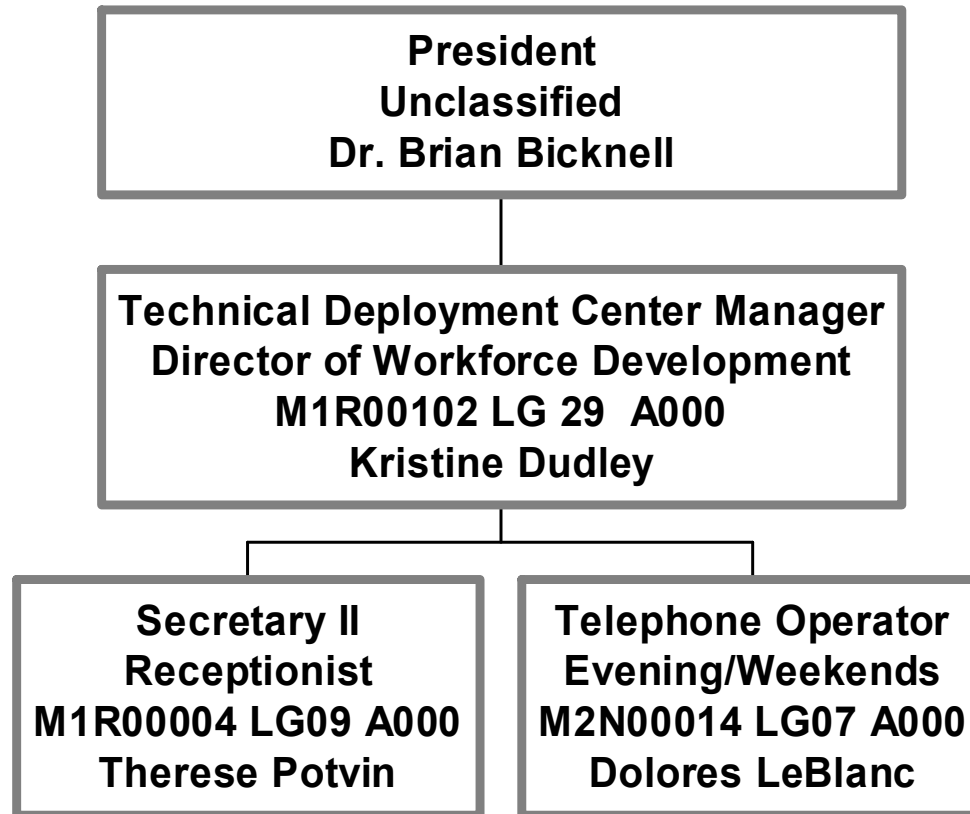
# MCC Maintenance Department



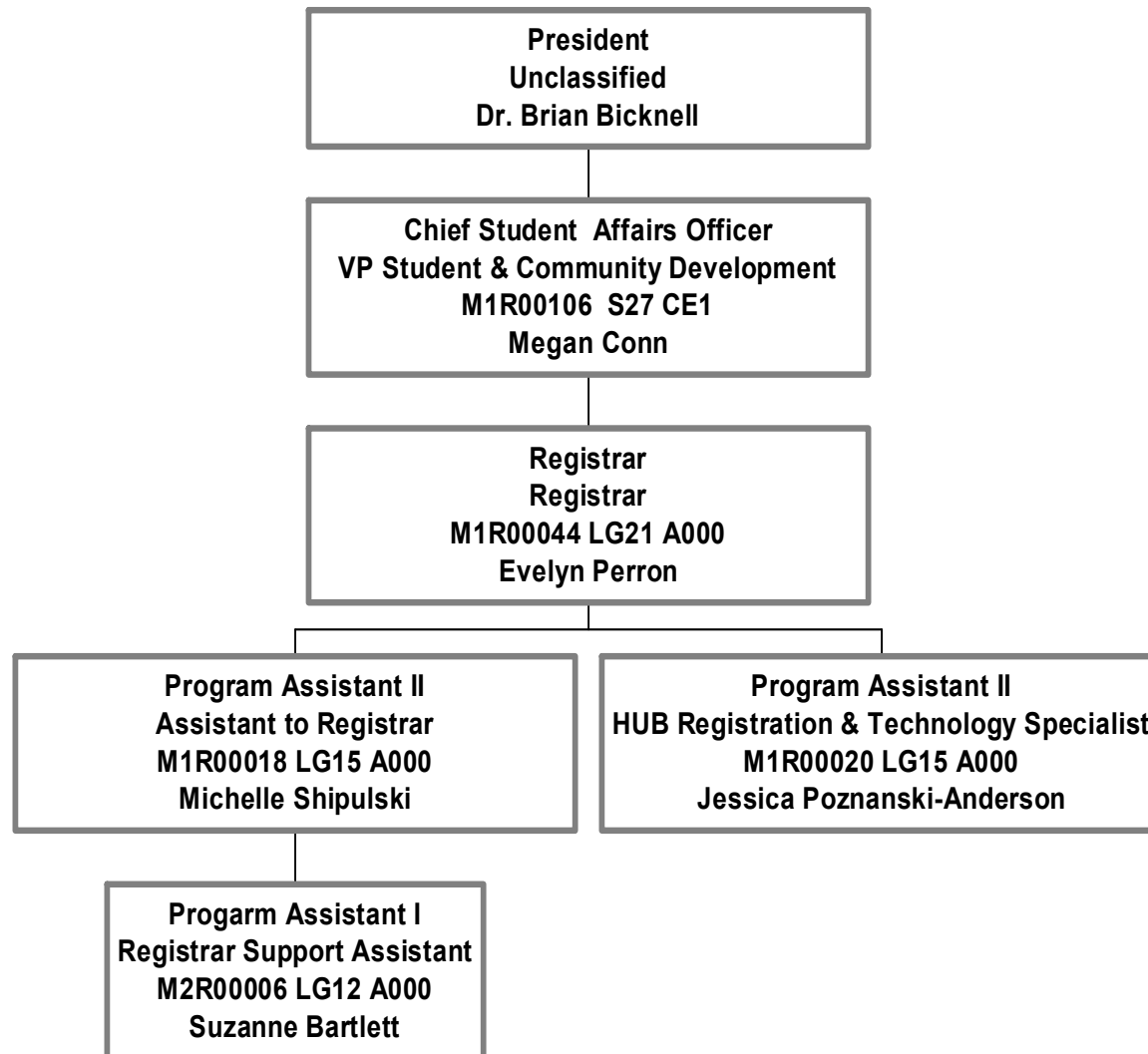
# MCC Marketing Department



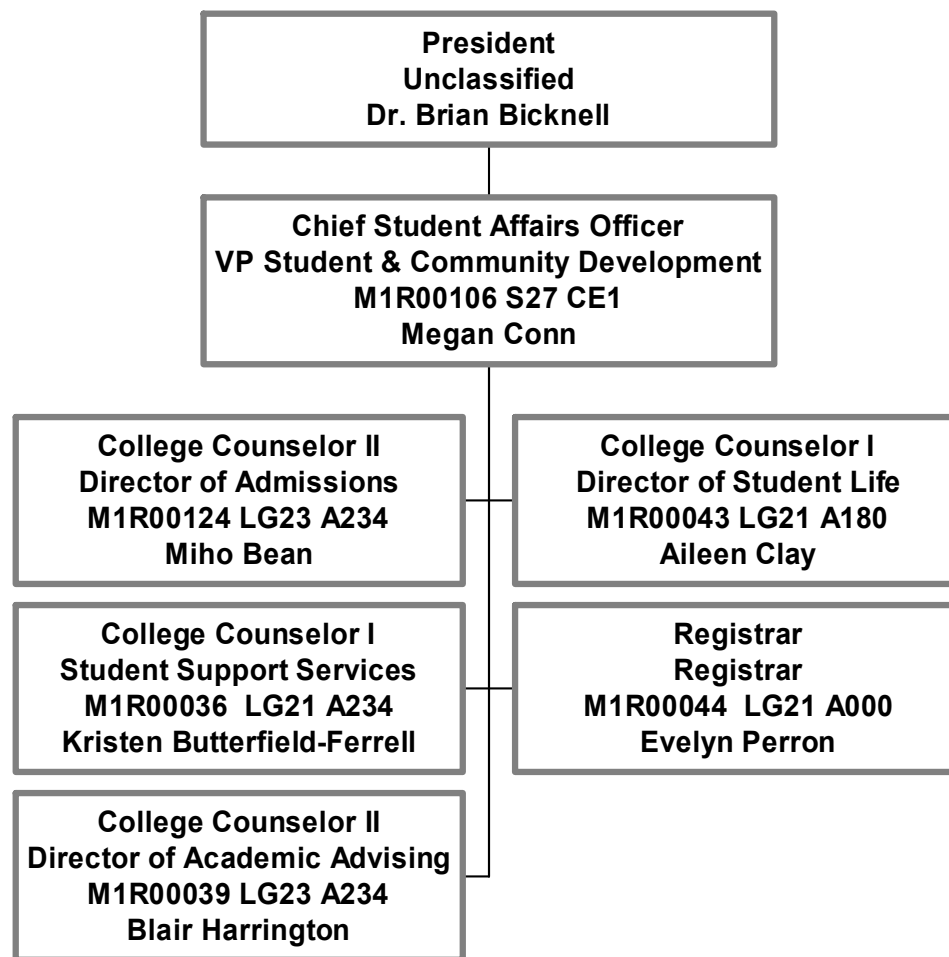
# MCC Reception



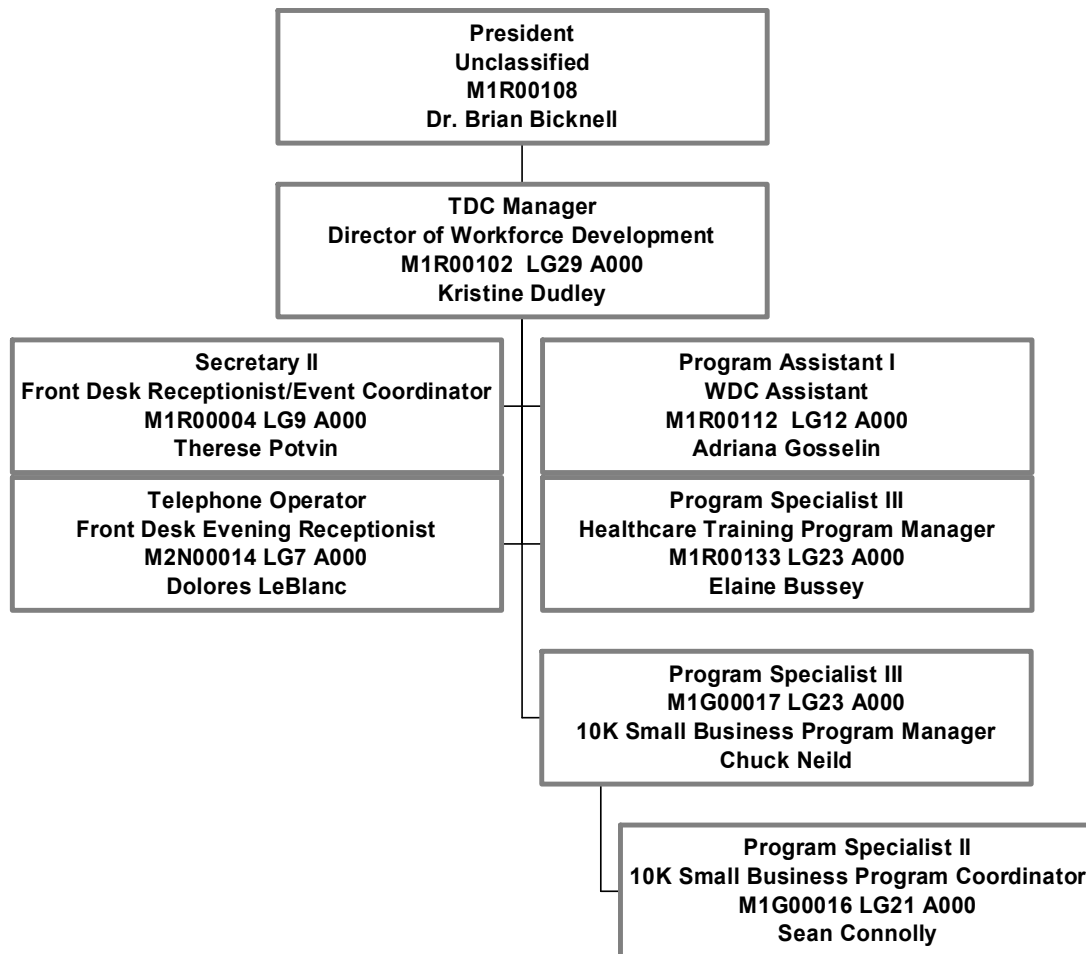
# MCC Registration



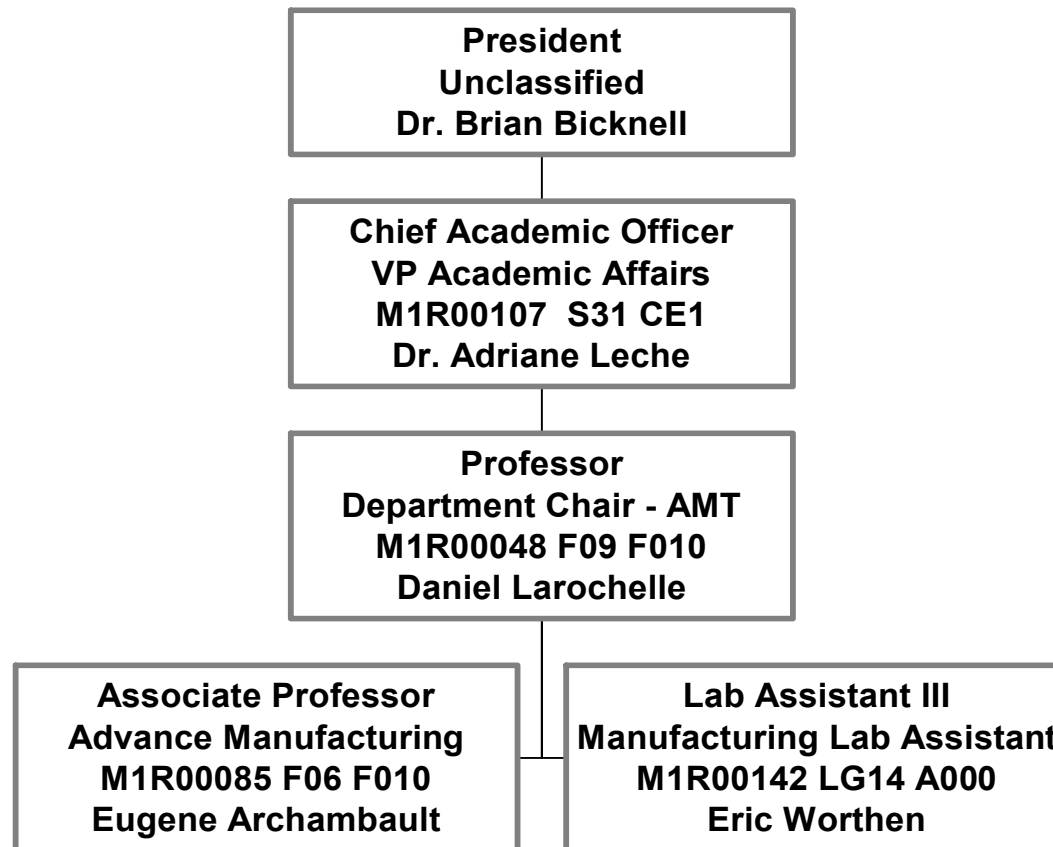
# MCC Student Services



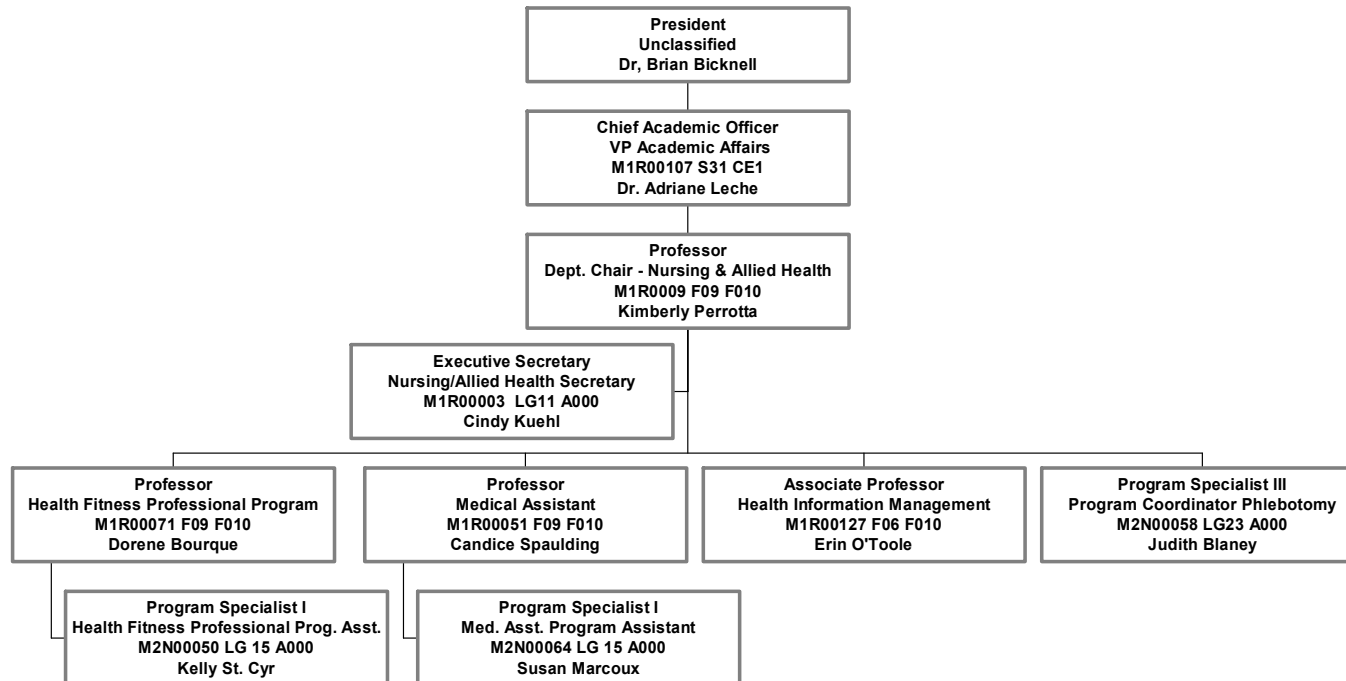
# MCC Workforce Development Center



# Department of Advanced Technology

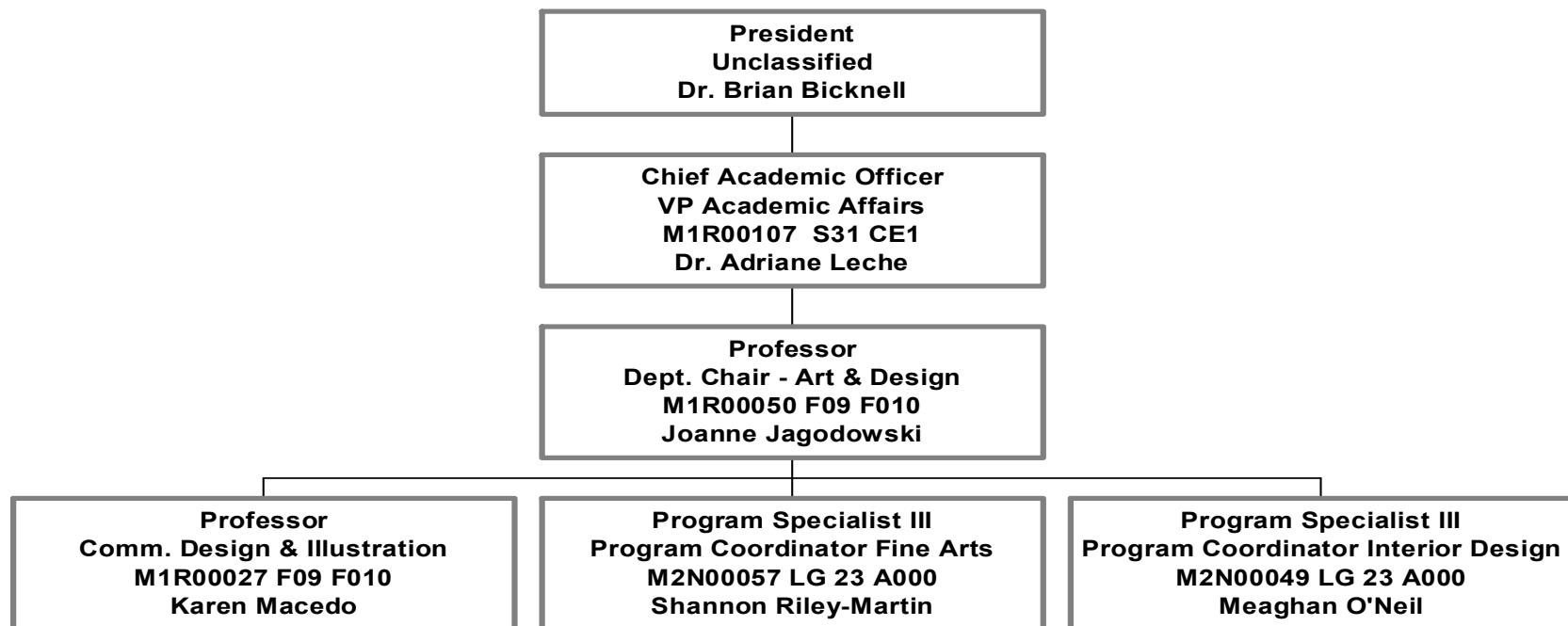


# MCC Department of Allied Health

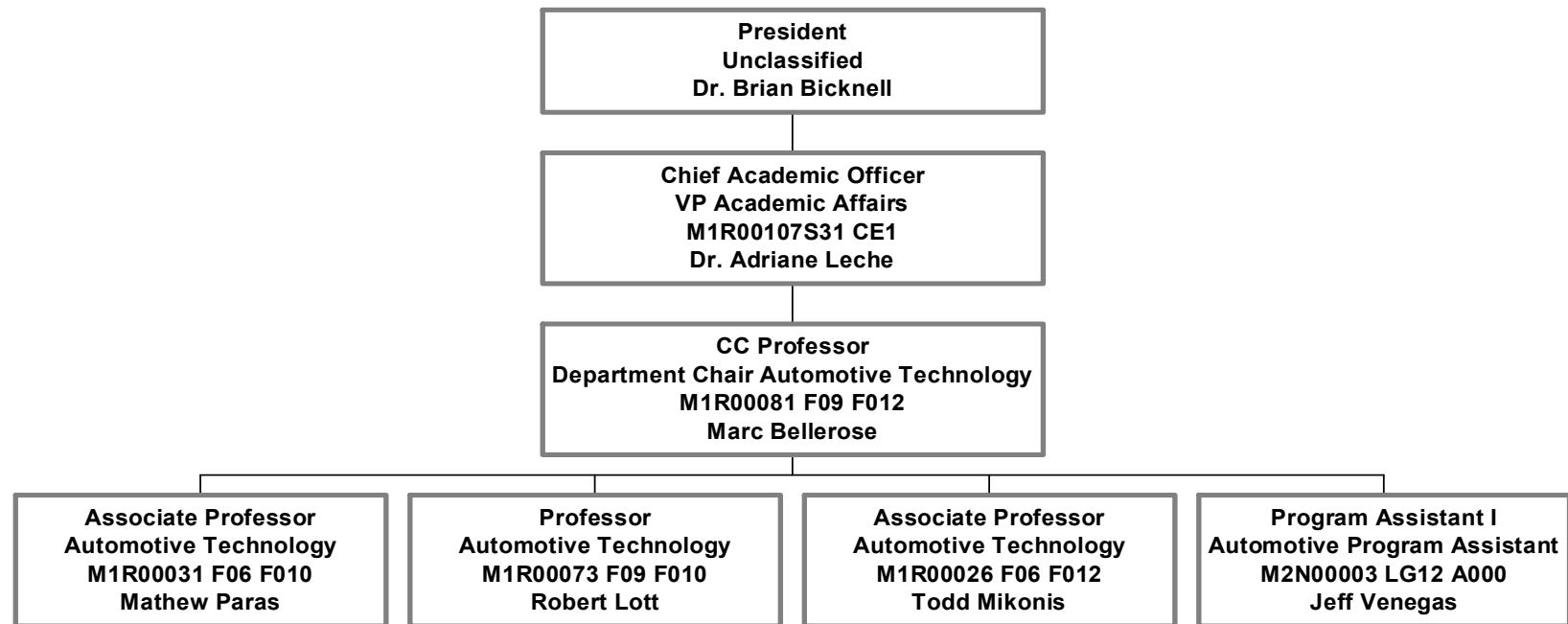




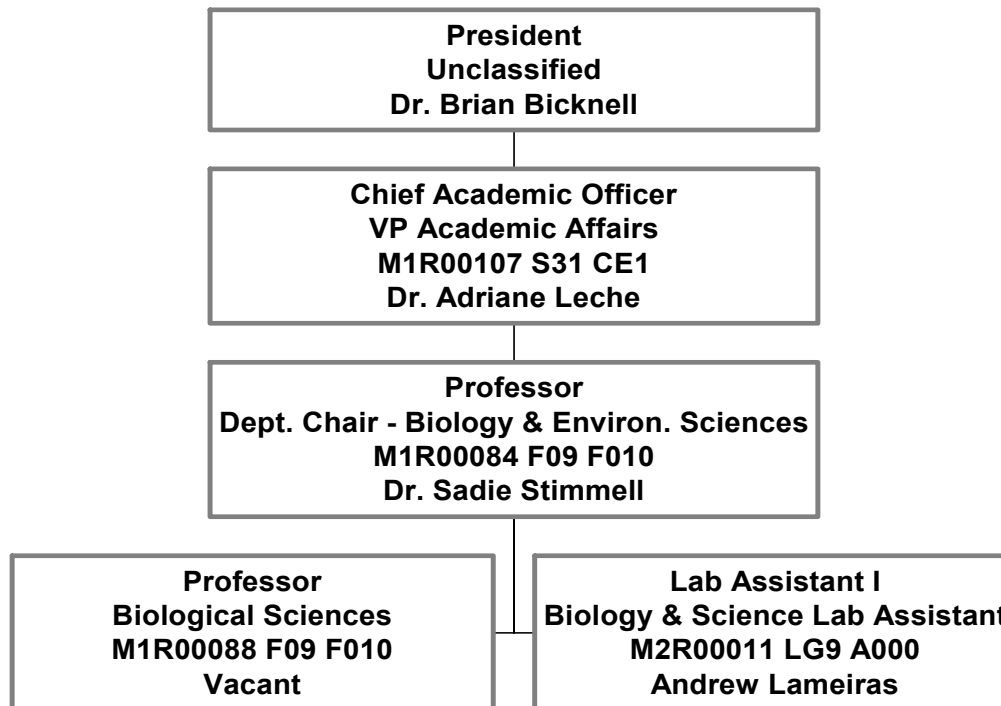
# MCC Department of Art & Design



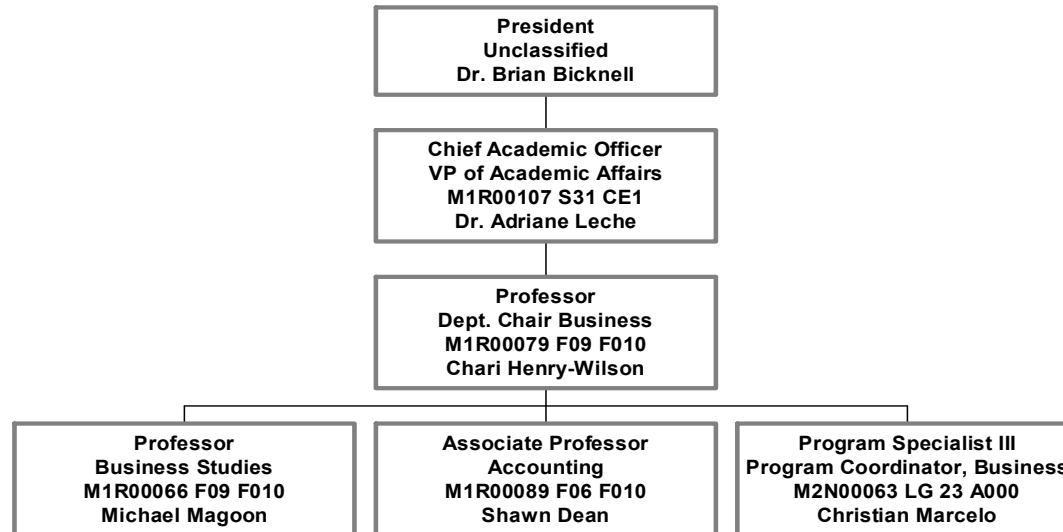
# MCC Department of Automotive Technologies



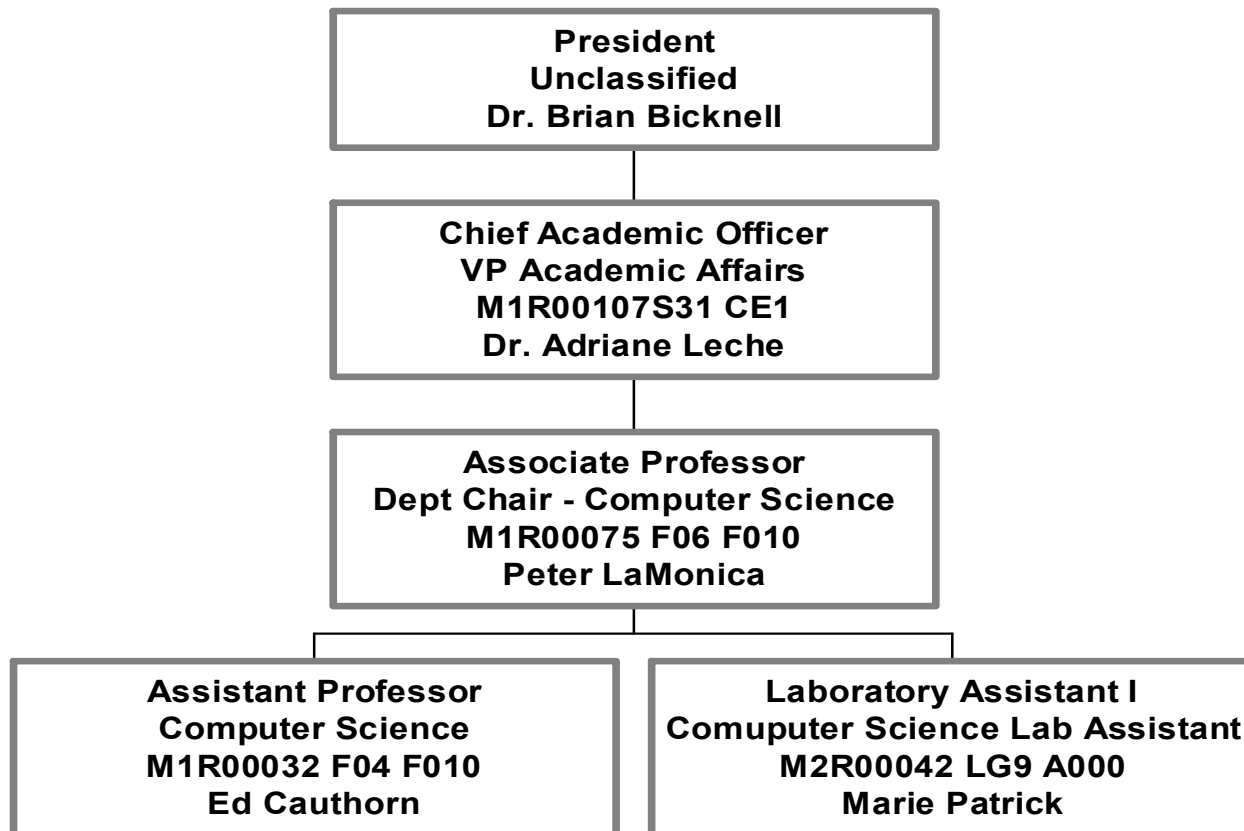
# Department of Biological & Environmental Sciences



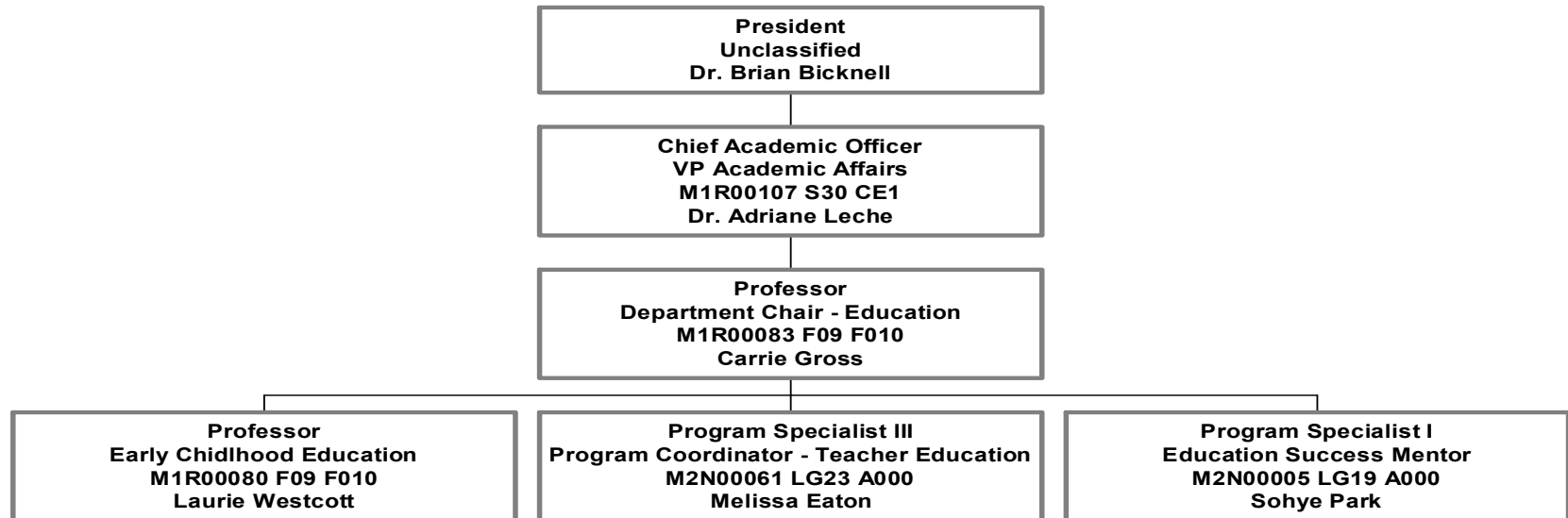
# MCC Department of Business



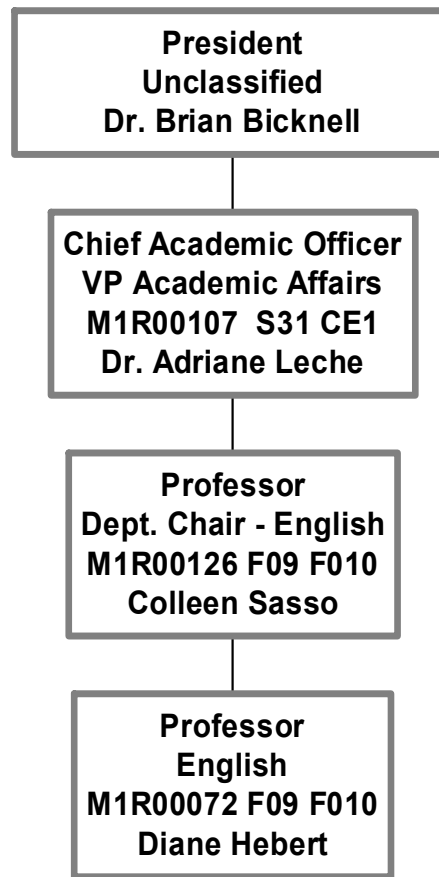
# Department of Computer Science



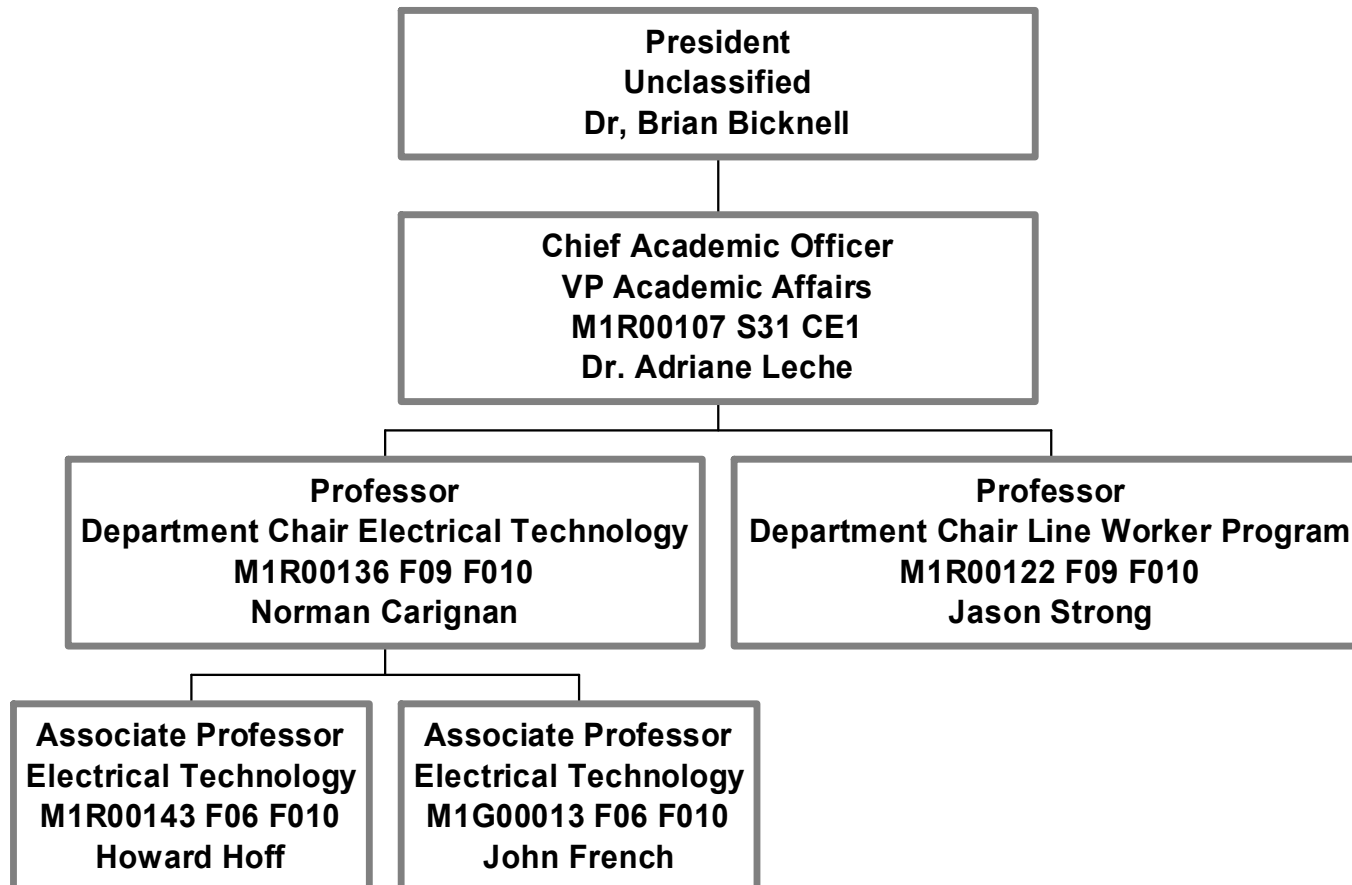
# Department of Education



# MCC Department of English, Humanities and Language

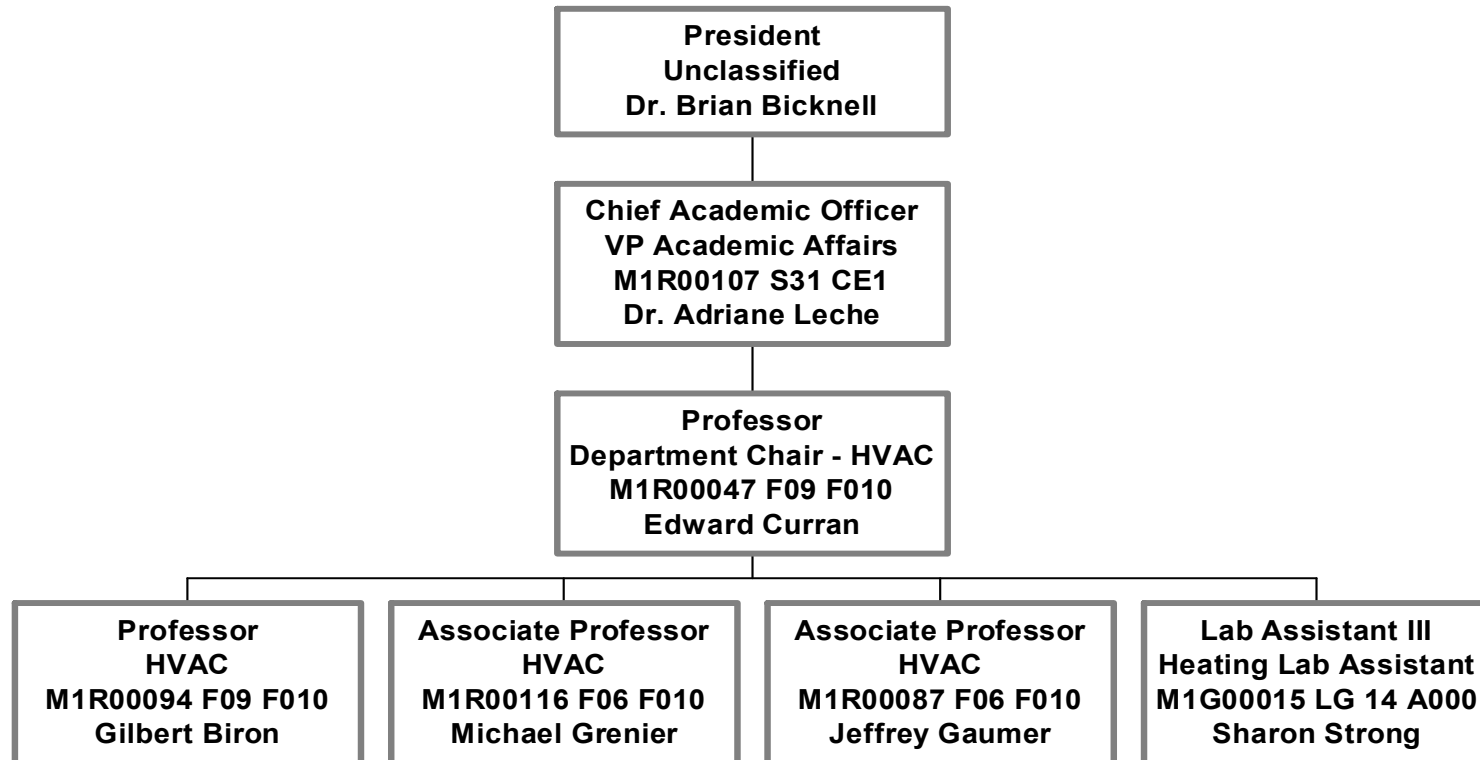


# Department of Electrical Technology

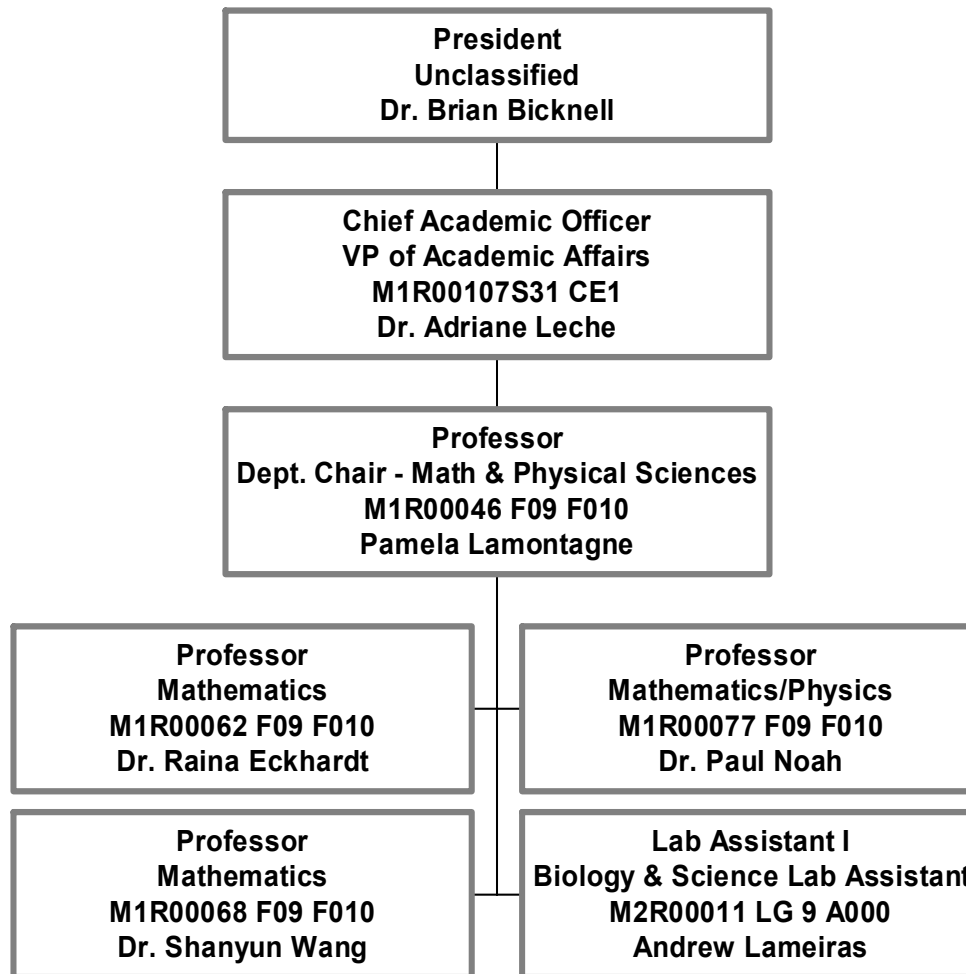




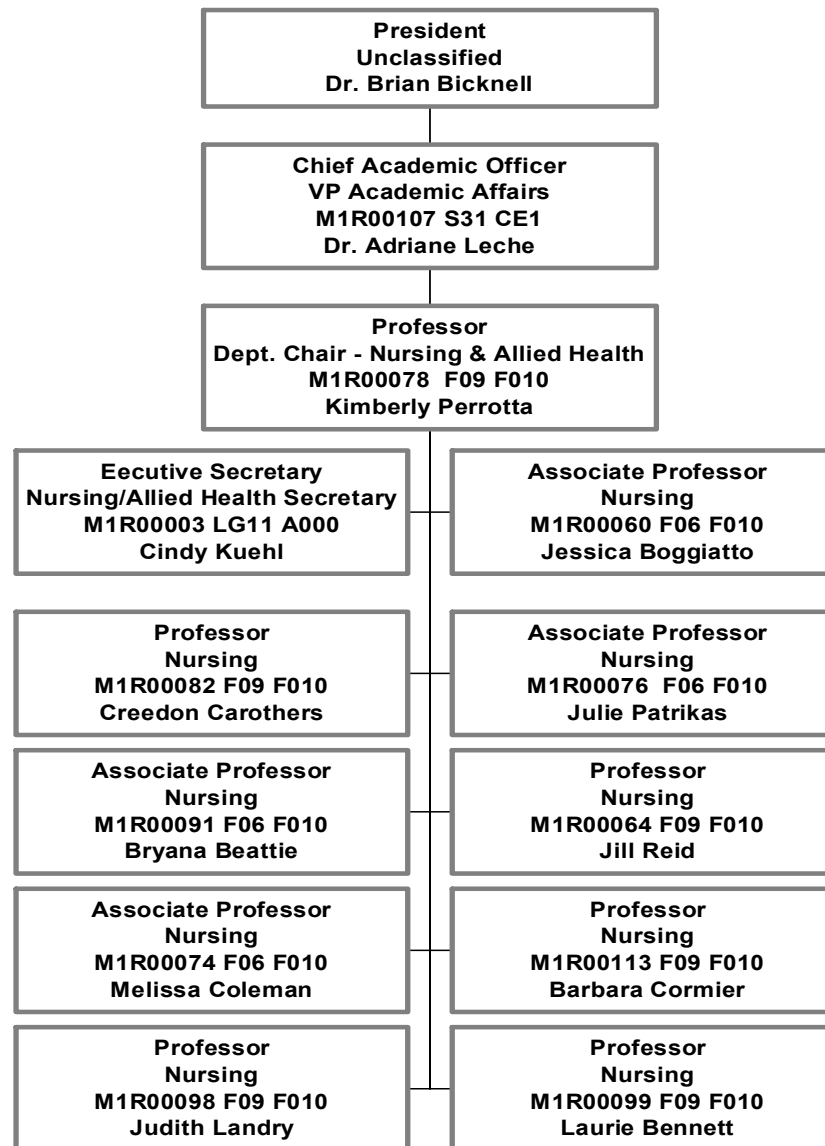
# Department of HVAC



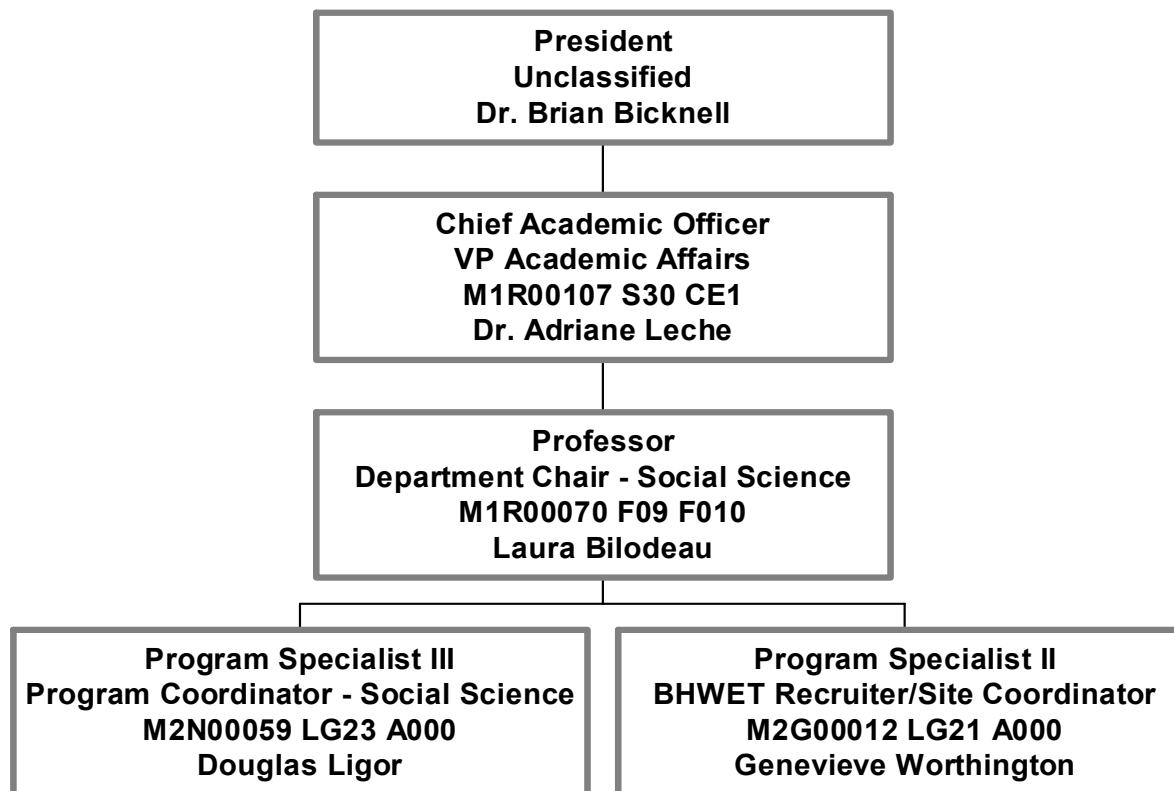
# Department of Mathematics & Physical Sciences



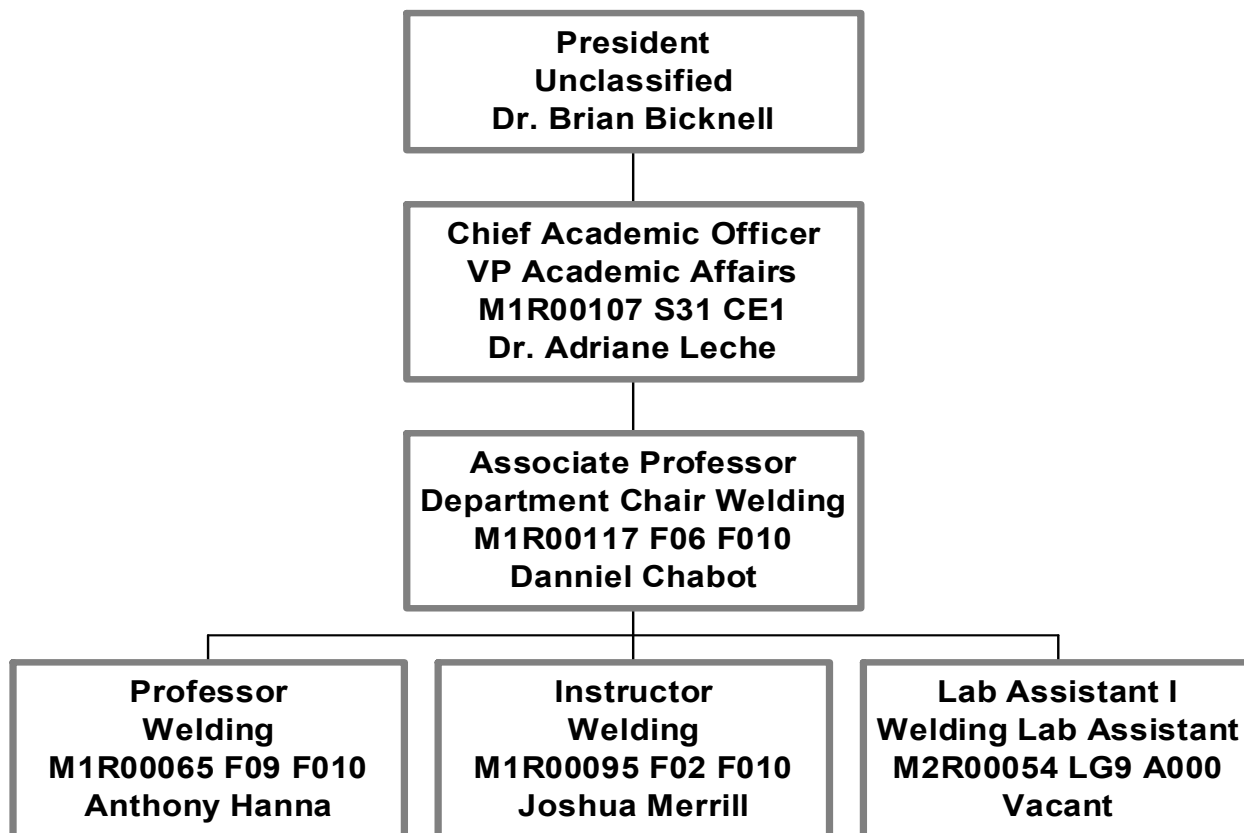
# MCC Department of Nursing



# Department of Social Sciences



# Department of Welding



### Standard 3: Organization and Governance (Locations and Modalities)

#### Campuses, Branches and Locations Currently in Operation (See definitions in comment boxes)

(Insert additional rows as appropriate.)

	Location (City, State/Country)	Date Initiated	Enrollment*		
			2 years prior (FY2021 )	1 year prior (FY 2022 )	Current year (FY 2023 )
Main campus	Manchester, NH	10/1/1966	5,988	4,774	1,380
Other principal campuses	NA				
Branch campuses (US)	NA				
Other instructional locations (US)	NA				
Branch campuses (overseas)	NA				
Other instructional locations (overseas)	NA				

#### Educational modalities

	Number of programs	Date First Initiated	Enrollment*		
			2 years prior (FY2021 )	1 year prior (FY 2022 )	Current year (FY 2023 )
Distance Learning Programs					
Programs 50-99% on-line					
Programs 100% on-line	3**				
Correspondence Education					
Low-Residency Programs					
Competency-based Programs					
Dual Enrollment Programs	2	2000	2,226	2,791	3,100
Contractual Arrangements involving the award of credit					

\*Enter the annual unduplicated headcount for each of the years specified below.

Please enter any explanatory notes in the box below

Current Year Enrollment corresponds to Fall Enrollment 2022, as of August 1, 2022.

Dual Enrollment Programs: Running Start and Early College.

\*\* Programs: Accounting, Management, and Liberal Arts. IPEDS identification of these programs: A student may complete a certificate or degree 100% online; the college does not track students that are completing their program of studies 100% online.

**Standard 4: The Academic Program**  
**(Summary - Degree-Seeking Enrollment and Degrees)**

**Fall Enrollment\* by location and modality, as of Census Date**

Degree Level/ Location & Modality	Associate's	Bachelor's	Master's	Clinical doctorate s (e.g., Pharm.D., DPT, DNP)	Professio nal doctorate s (e.g., Ed.D., Psy.D., D.B.A.)	M.D., J.D., DDS	Ph.D.	Total Degree- Seeking
Main Campus FT	601							601
Main Campus PT	1,532							1,532
Other Principal Campus FT								0
Other Principal Campus PT								0
Branch campuses FT								0
Branch campuses PT								0
Other Locations FT								0
Other Locations PT								0
Overseas Locations FT								0
Overseas Locations FT								0
Distance education FT								0
Distance education PT								0
Correspondence FT								0
Correspondence PT								0
Low-Residency FT								0
Low-Residency PT								0
Total	2,133	0	0	0	0	0	0	2,133
Total FTE	1484**							0.00
Enter FTE definition:	15 credits							
Recent Year	326*							0

Notes:

and students enrolled through any contractual relationship.

the main campus should be recorded only in the category "low-residency programs."

3) Please refer to form 3.2, "Locations and Modalities," for definitions of locations and instructional modalities.

\* For programs not taught in the fall, report an analogous term's enrollment as of its Census Date.

Please enter any explanatory notes in the box below

\*Degrees awarded based on Iped's First time/Full time    \*\* FTE form Fall 2021 internal count based on 15 credits FT

**Standard 4: The Academic Program**  
**(Summary - Non-degree seeking Enrollment and Awards)**  
**Fall Enrollment\* by location and modality, as of Census Date**

Degree Level/ Location & Modality	Title IV- Eligible Certificates: Students Seeking Certificates	Non- Matriculat ed Students	Visiting Students	Total Non- degree- Seeking	Total degree- seeking (from previous page)	Grand total
Main Campus FT	52	10		62	601	663
Main Campus PT	167	270		437	1,532	1,969
Other Principal Campus FT				0		0
Other Principal Campus PT				0		0
Branch campuses FT				0		0
Branch campuses PT				0		0
Other Locations FT				0		0
Other Locations PT				0		0
Overseas Locations FT				0		0
Overseas Locations FT				0		0
Distance education FT				0		0
Distance education PT				0		0
Correspondence FT				0		0
Correspondence PT				0		0
Low-Residency FT				0		0
Low-Residency PT				0		0
Unduplicated Headcount Total	219	280	0	499		499
Total FTE	40.70	52.08		93		92.78
Enter FTE definition:						
Year	88*					

Notes:

education and students enrolled through any contractual relationship.

housed on the main campus should be recorded only in the category "low-residency programs."

3) Please refer to form 3.2, "Locations and Modalities," for definitions of locations and instructional modalities.

\* For programs not taught in the fall, report an analogous term's enrollment as of its Census Date.

Please enter any explanatory notes in the box below

\*Certificate awarded based on Iped's First time/Full time



**Standard 4: The Academic Program**  
**(Headcount by UNDERGRADUATE Program Type)**

For Fall Term, as of Census Date

**Certificate**

**Associate**

**Baccalaureate**

**Total Undergraduate**

3 Years Prior	2 Years Prior	1 Year Prior	Current Year*	Next Year Forward (goal)
(Fall 2019 )	(Fall 2020 )	(Fall 2021 )	(Fall 2022 )	(Fall 2023 )
225	439	246	181	180
1075	1824	1887	1199	1100
NA	NA	NA	NA	NA
1,300	2,263	2,133	1,380	1,280

**Standard 4: The Academic Program**  
**(Headcount by GRADUATE Program Type)**

For Fall Term, as of Census Date - NA

**Master's**

**Doctorate**

**First Professional**

**Other**

**Total Graduate**

3 Years Prior	2 Years Prior	1 Year Prior	Current Year	Next Year Forward (goal)
0	0	0	0	0

**Standard 4: The Academic Program**  
**(Credit Hours Generated at the Undergraduate and Graduate Levels)**

**Undergraduate\*\***

**Graduate**

**Total**

3 Years Prior	2 Years Prior	1 Year Prior	Current Year*	Next Year Forward (goal)
(Fall 2019 )	(Fall 2020 )	(Fall 2021 )	(Fall 2022 )	(Fall 2023 )
22084	19344	17807	15506	18208
NA	NA	NA	NA	NA
22,084	19,344	17,807	15,506	18,208

**Standard 4: The Academic Program**  
**(Information Literacy sessions)**

Main campus

Sessions embedded in a class

Free-standing sessions

Branch/other locations

Sessions embedded in a class

Free-standing sessions

Online sessions

**URL of Information Literacy Reports**

44* Fall 2019	18* Fall 2020	39* Fall 2021	35* goal	40* goal Fall 2023
0	0	9	10* goal	15* goal Fall 2023
n/a	n/a	n/a	n/a	n/a
n/a	n/a	n/a	n/a	n/a
0	100 percent	25 percent	goal 50% hybrid	goal 50% hybrid
n/a				

Please enter any explanatory notes in the box below

\* Fall 2022 data as of August 1st, 2022

## Standard 5: Students

### (Admissions, Fall Term)

Complete this form for each distinct student body identified by the institution (see Standard 5.1)

?

Credit Seeking Students Only - Including Continuing Education

	3 Years Prior (FY 2020 )	2 Years Prior (FY 2021 )	1 Year Prior (FY 2022 )	Current Year (FY 2023 )	Goal (specify year) (FY 2024 )
<b>Freshmen - Undergraduate</b>	?				
Completed Applications	903	909	961	836	1,003
Applications Accepted	798	801	841	750	902
Applicants Enrolled	492	434	461	381	490
% Accepted of Applied	88.4%	88.1%	87.5%	89.7%	89.9%
% Enrolled of Accepted	61.7%	54.2%	54.8%	50.8%	54.3%
Percent Change Year over Year					
Completed Applications	na	0.7%	5.7%	-13.0%	20.0%
Applications Accepted	na	0.4%	5.0%	-10.8%	20.3%
Applicants Enrolled	na	-11.8%	6.2%	-17.4%	28.6%
Average of statistical indicator of aptitude of enrollees: (define below)	?				
<b>Transfers - Undergraduate</b>	?				
Completed Applications	654	708	722	425	750
Applications Accepted	484	497	548	307	530
Applications Enrolled	325	330	337	190	340
% Accepted of Applied	74.0%	70.2%	75.9%	72.2%	70.7%
% Enrolled of Accepted	67.1%	66.4%	61.5%	61.9%	64.2%
<b>Master's Degree</b>	?				
Completed Applications					
Applications Accepted					
Applications Enrolled					
% Accepted of Applied	-	-	-	-	-
% Enrolled of Accepted	-	-	-	-	-
<b>First Professional Degree</b>	?				
Completed Applications					
Applications Accepted					
Applications Enrolled					
% Accepted of Applied	-	-	-	-	-
% Enrolled of Accepted	-	-	-	-	-
<b>Doctoral Degree</b>	?				
Completed Applications					
Applications Accepted					
Applications Enrolled					
% Accepted of Applied	-	-	-	-	-
% Enrolled of Accepted	-	-	-	-	-

Please enter any explanatory notes in the box below

Current Year (FY 2023) numbers are as of 8/11/2022. Not the final numbers. Projection is based on the yielding percentage and current trend.

**Standard 5: Students**  
**(Enrollment, Fall Term)**

Complete this form for each distinct student body identified by the institution (see Standard 5.1)

?

Credit-Seeking Students Only - Including Continuing Education

		3 Years Prior (FY 2020 )	2 Years Prior (FY 2021 )	1 Year Prior (FY 2022 )	Current Year (FY 2023 )	Goal (specify year) (FY 2024 )
<b>UNDERGRADUATE</b>						
First Year	Full-Time Headcount	579	485	447	448	448
	Part-Time Headcount	875	817	892	585	585
	Total Headcount	1,454	1,302	1,339	1,033	1,033
	Total FTE					
Second Year	Full-Time Headcount	200	173	144	126	126
	Part-Time Headcount	444	396	370	277	277
	Total Headcount	644	569	514	403	403
	Total FTE	377	80	298		
Third Year	Full-Time Headcount					
	Part-Time Headcount					
	Total Headcount	0	0	0	0	0
	Total FTE					
Fourth Year	Full-Time Headcount					
	Part-Time Headcount					
	Total Headcount	0	0	0	0	0
	Total FTE					
Unclassified	Full-Time Headcount	28	18	10	13	13
	Part-Time Headcount	440	373	270	157	157
	Total Headcount	468	391	280	170	170
	Total FTE	13	3	74		
Total Undergraduate Students						
	Full-Time Headcount	807	676	601	587	587
	Part-Time Headcount	1,759	1,586	1,532	1,019	1,019
	Total Headcount	2,566	2,262	2,133	1,606	1,606
	Total FTE	390	83	372	0	0
% Change FTE Undergraduate		na	-78.8%	350.5%	-100.0%	-
<b>GRADUATE</b>						
	Full-Time Headcount					
	Part-Time Headcount					
	Total Headcount	0	0	0	0	0
	Total FTE					
% Change FTE Graduate		na	-	-	-	-
<b>GRAND TOTAL</b>						
Grand Total Headcount		2,566	2,262	2,133	1,606	1,606
Grand Total FTE		390	83	372	0	0
% Change Grand Total FTE		na	-78.8%	350.5%	-100.0%	-

Please enter any explanatory notes in the box below

Unclassified is non-matriculated students. The numbers for FY2023 are pre-semester start and are from 8.11.22 report.

## Standard 5: Students (Financial Aid, Debt, Developmental Courses)

Complete this form for each distinct student body identified by the institution (see Standard 5.1)

? Where does the institution describe the students it seeks to serve? <https://www.mccnh.edu/about/statistics>

? Three-year Cohort Default Rate  
? Three-year Loan repayment rate  
(from College Scorecard)

(FY 2015 )	(FY 2016)	(FY 2017)
12	10.8	12.1
32.3	31.1	33.2

? Student Financial Aid

Total Federal Aid

Grants

Loans

Work Study

Total State Aid

Total Institutional Aid

Grants

Loans

Total Private Aid

Grants

Loans

3 Years Prior	2 Years Prior	Most Recently Completed Year	Current Year	Goal (specify year)
(FY 2020 )	(FY 2021 )	(FY 2022 )	(FY 2023 )	(FY 2024 )

\$9,813,638	\$7,341,445	\$6,846,796	\$6,846,796	\$6,846,796
\$3,260,392	\$2,392,603	\$2,487,721	\$2,487,721	\$2,487,721
\$6,495,499	\$4,948,842	\$4,343,812	\$4,343,812	\$4,343,812
\$57,747	\$0	\$15,263	\$15,263	\$15,263
\$419,450	\$430,605	\$478,985	\$478,985	\$478,985
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$240,871	\$178,318	\$147,106	\$147,106	\$147,106
\$0	\$0	\$0	\$0	\$0
\$240,871	\$178,318	\$147,106	\$147,106	\$147,106

### Student Debt

Percent of students graduating with debt (include all students who graduated in this calculation)

Undergraduates

Graduates

First professional students

60%	51%	54%	54%	54%
0%	0%	0%	0%	0%
0%	0%	0%	0%	0%

For students with debt:

Average amount of debt for students leaving the institution with a degree

Undergraduates

Graduates

First professional students

\$9,757	\$8,304	\$7,689	\$7,689	\$7,689
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

Average amount of debt for students leaving the institution without a degree

Undergraduates

Graduate Students

First professional students

\$10,462	\$11,755	\$12,108	\$12,108	\$12,108
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

### Percent of First-year students in Developmental Courses (courses for which no credit toward a degree is granted)

English as a Second/Other Language

English (reading, writing, communication skills)

Math

Other

2%	1%	1%		
6%	2%	1%		
4%	5%	3%		

Please enter any explanatory notes in the box below

subjects in the other category are biology and chemistry. No numbers for FY22 as semester hasn't begun

**Standard 6: Teaching, Learning, and Scholarship**  
**(Faculty by Category and Rank; Academic Staff by Category, Fall Term)**

3 Years Prior	2 Years Prior	1 Year Prior	Current Year
(FY 2020 )	(FY 2021 )	(FY 2022 )	(FY 2023 )

**? Number of Faculty by category**

Full-time	49	49	48	48
Part-time				
Adjunct	185	158	201	205
Clinical				
Research				
Visiting				
Other; specify below:				
Total	234	207	249	253

**Percentage of Courses taught by full-time faculty**

--	--	--	--	--

**? Number of Faculty by rank, if applicable**

Professor	29	30	32	31
Associate	18	17	14	15
Assistant	1	1	1	1
Instructor	1	1	1	1
Other; specify below:				
Total	49	49	48	48

**? Number of Academic Staff by category**

Librarians	2	2	2	2
Advisors	3	4	5	5
Instructional Designers	1	1	1	1
Other; specify below:				
Total	6	7	8	8

Please enter any explanatory notes in the box below

**Standard 6: Teaching, Learning, and Scholarship**  
**(Appointments, Tenure, Departures, Retirements, Teaching Load Full Academic Year)**

3 Years Prior		2 Years Prior		1 Year Prior		Current Year	
(FY 2020 )		(FY 2021 )		(FY 2022 )		(FY 2023 )	
FT	PT	FT	PT	FT	PT	FT	PT

**Number of Faculty Appointed**

Professor  
Associate  
Assistant  
Instructor  
No rank  
Other  
Total

				1		1	
3		2		4			
3	0	2	0	5	0	1	0

**Number of Faculty in Tenured Positions**

Professor  
Associate  
Assistant  
Instructor  
No rank  
Other  
Total

0	0	0	0	0	0	0	0

**Number of Faculty Departing**

Professor  
Associate  
Assistant  
Instructor  
No rank  
Other  
Total

1				1			
		1					
1	0	1	0	1	0	0	0

**Number of Faculty Retiring**

Professor  
Associate  
Assistant  
Instructor  
No rank  
Other  
Total

1		2		1			
		1					
1	0	3	0	1	0	0	0

Please enter any explanatory notes in the box below

Departing and retiring faculty numbers reflect those that left at the end of the listed fiscal year.

**Standard 7: Institutional Resources**  
**(Headcount of Employees by Occupational Category)**

(Parts B and D1) for each of the years listed.

[https://surveys.nces.ed.gov/IPEDS/Downloads/Forms/package\\_1\\_43.pdf](https://surveys.nces.ed.gov/IPEDS/Downloads/Forms/package_1_43.pdf)

	3 Years Prior			2 Years Prior			1 Year Prior			Current Year		
	(FY 2020)			(FY 2021)			(FY 2022)			(FY 2023)		
	FT	PT	Total	FT	PT	Total	FT	PT	Total	FT	PT	Total
Instructional Staff	49	185	234	49	158	207	48	170	218			0
Research Staff			0			0	0		0			0
Public Service Staff			0			0	0		0			0
Librarians	2		2	2		2	2		2			0
Library Technicians	1		1	1		1	1	1	2			0
Archivists, Curators, Museum staff			0			0	0		0			0
Student and Academic Affairs	24	43	67	23	40	63	25	41	66			0
Management Occupations			0			0	4	0	4			0
Business and Financial Operations	5	4	9	5	3	8	5	3	8			0
Computer, Engineering and Science	4	2	6	4	2	6	4	2	6			0
Community, Social Service, Legal, Arts, Design, Entertainment, Sports, and Media			0			0	0	0	0			0
Healthcare Practitioners and Technical			0			0	0	0	0			0
Service Occupations	12	8	20	13	6	19	13	5	18			0
Sales and Related Occupations			0			0	0	0	0			0
Office and Administrative Support	3	6	9	3	6	9	5	4	9			0
Natural Resources, Construction, Maintenance			0			0		0	0			0
Production, Transportation, Material Moving			0			0		0	0			0
Total	100	248	348	100	215	315	107	226	333	0	0	0

Please enter any explanatory notes in the box below

Do not have IPED's data for FY 2023 at time of submission

**Standard 7: Institutional Resources**  
**(Statement of Financial Position/Statement of Net Assets)**

Fiscal Year ends - month & day: (   /   )		2 Years Prior (FY 2020)	1 Year Prior (FY 2021)	Most Recent Year FY2022	Percent Change 2 yrs-1 yr prior      1 yr-most recent	
	ASSETS (in 000s)					
?	Cash and Short Term Investments	\$5,037,519	\$5,084,366	\$4,783,306	0.9%	-5.9%
?	Cash held by State Treasurer	\$211,168	\$32,728	\$32,728	-84.5%	0.0%
?	Deposits held by State Treasurer	\$0	\$0		-	-
?	Accounts Receivable, Net	\$893,771	\$2,552,437	\$2,309,955	185.6%	-9.5%
?	Contributions Receivable, Net	\$429,053	\$410,397	\$410,397	-4.3%	0.0%
?	Inventory and Prepaid Expenses				-	-
?	Long-Term Investments	\$4,933,616	\$6,583,441	\$6,282,381	33.4%	-4.6%
?	Loans to Students	\$99,935	\$101,670	\$101,670	1.7%	0.0%
?	Funds held under bond agreement				-	-
?	Property, plants, and equipment, net	\$27,740,489	\$27,346,269	\$26,936,075	-1.4%	-1.5%
?	Other Assets	\$259,475	\$444,074	\$444,074	71.1%	0.0%
	Total Assets	\$39,605,026	\$42,555,382	\$41,300,585	7.4%	-2.9%
	LIABILITIES (in 000s)					
?	Accounts payable and accrued liabilities	\$1,471,230	\$1,509,980	\$1,509,980	2.6%	0.0%
?	Deferred revenue & refundable advances	\$786,229	\$925,917	\$925,917	17.8%	0.0%
?	Due to state	\$396,275	\$329,583	\$329,583	-16.8%	0.0%
?	Due to affiliates				-	-
?	Annuity and life income obligations				-	-
?	Amounts held on behalf of others				-	-
?	Long-term investments	\$2,583,848	\$2,254,265	\$2,254,265	-12.8%	0.0%
?	Refundable government advances	\$87,653	\$87,571	\$87,571	-0.1%	0.0%
?	Other long-term liabilities	\$31,318,522	\$40,089,311	\$40,089,311	28.0%	0.0%
	Total Liabilities	\$36,643,757	\$45,196,627	\$45,196,627	23.3%	0.0%
	NET ASSETS (in 000s)					
	Unrestricted net assets					
	Institutional	(\$35,090,457)	(\$33,946,890)	(\$35,201,687)	-3.3%	3.7%
?	Foundation				-	-
	Total	(\$35,090,457)	(\$33,946,890)	(\$35,201,687)	-3.3%	3.7%
	Temporarily restricted net assets					
	Institutional				-	-
?	Foundation				-	-
	Total	\$0	\$0	\$0	-	-
	Permanently restricted net assets					
	Institutional	\$29,694,682	\$31,311,961	\$31,311,961	5.4%	0.0%
?	Foundation				-	-
	Total	\$29,694,682	\$31,311,961	\$31,311,961	5.4%	0.0%
	Total Net Assets	(\$5,395,775)	(\$2,634,929)	(\$3,889,726)	-51.2%	47.6%
	TOTAL LIABILITIES and NET ASSETS	\$31,247,982	\$42,561,698	\$41,306,901	36.2%	-2.9%

Please enter any explanatory notes in the box below



**Standard 7: Institutional Resources**  
**(Statement of Revenues and Expenses)**

Fiscal Year ends - month& day: (   /   )		3 Years Prior (FY2020)	2 Years Prior (FY2021 )	Most Recently Completed Year (FY 2022 )	Current Year (FY 2023 )	Next Year Forward (FY 2024 )
<b>OPERATING REVENUES (in 000s)</b>		<b>-1.77%</b>	<b>-4.12%</b>	<b>-4.15%</b>	<b>-1.81%</b>	<b>-1.81%</b>
?	Tuition and fees	\$12,661,107	\$11,275,181	\$10,773,276	\$11,071,631	\$11,071,631
?	Room and board					
?	Less: Financial aid	-\$223,722	-\$464,737	-\$446,720	-\$200,000	-\$200,000
	Net student fees	\$12,437,385	\$10,810,444	\$10,326,557	\$10,871,631	\$10,871,631
?	Government grants and contracts	\$875,444	\$759,928	\$759,928	\$759,928	\$759,928
?	Private gifts, grants and contracts	\$370,149	\$328,592	\$328,592	\$328,592	\$328,592
?	Other auxiliary enterprises	\$757,886	\$676,095	\$618,627	\$689,212	\$689,212
	Endowment income used in operations					
?	Other revenue (specify):	\$324,920	\$253,516	\$387,575	\$389,203	\$389,203
	Other revenue (specify):					
	Net assets released from restrictions					
	<b>Total Operating Revenues</b>	<b>\$14,765,784</b>	<b>\$12,828,575</b>	<b>\$12,421,279</b>	<b>\$13,038,566</b>	<b>\$13,038,566</b>
<b>OPERATING EXPENSES (in 000s)</b>						
?	Instruction	\$10,037,966	\$10,272,948	\$10,518,471	\$10,571,064	\$10,251,278
?	Research	\$16,584	\$17,863	\$18,290	\$18,381	\$18,381
?	Public Service	\$173,153	\$90,848	\$93,019	\$93,484	\$93,484
?	Academic Support	\$1,511,408	\$1,400,833	\$1,434,313	\$1,441,484	\$1,391,484
?	Student Services	\$1,669,574	\$1,623,573	\$1,662,376	\$1,670,688	\$1,620,688
?	Institutional Support	\$5,116,630	\$8,254,895	\$8,452,187	\$7,536,969	\$7,317,184
	Fundraising and alumni relations					
?	Operation, maintenance of plant (if not allocated)	\$2,173,833	\$868,878	\$889,644	\$894,092	\$894,092
?	Scholarships and fellowships (cash refunded by public institution)	\$4,654,397	\$5,687,451	\$4,000,000	\$4,020,000	\$4,020,000
?	Auxiliary enterprises	\$277,968	\$197,903	\$202,633	\$203,646	\$203,646
?	Depreciation (if not allocated)					
?	Other expenses (specify): Other functional expenses less op	\$91,957	\$936,328	\$958,706	\$963,500	\$963,500
	Other expenses (specify):					
	<b>Total operating expenditures</b>	<b>\$25,723,470</b>	<b>\$29,351,520</b>	<b>\$28,229,640</b>	<b>\$27,413,310</b>	<b>\$26,773,739</b>
	<b>Change in net assets from operations</b>	<b>-\$10,957,686</b>	<b>-\$16,522,945</b>	<b>-\$15,808,361</b>	<b>-\$14,374,743</b>	<b>-\$13,735,172</b>
<b>NON OPERATING REVENUES (in 000s)</b>						
?	State appropriations (net)	\$9,156,293	\$8,747,592	\$8,980,852	\$8,959,525	\$8,959,525
?	Investment return	\$276,514	\$1,606,906	-\$422,080	\$128,180	\$128,180
?	Interest expense (public institutions)					
	Gifts, bequests and contributions not used in operations					
?	Other (specify): Federal nonoperating grants	\$3,887,950	\$7,409,880	\$6,000,000	\$4,000,000	\$4,000,000
	Other (specify): State nonoperating grants	\$683,159	\$555,004	\$555,004	\$555,004	\$555,004
	Other (specify): Gifts & Local nonoperating grants & other	\$83,288	\$92,643	\$92,463	\$92,463	\$92,463
	<b>Net non-operating revenues</b>	<b>\$14,087,204</b>	<b>\$18,412,025</b>	<b>\$15,206,239</b>	<b>\$13,735,172</b>	<b>\$13,735,172</b>
	<b>Income before other revenues, expenses, gains, or losses</b>	<b>\$3,129,518</b>	<b>\$1,889,080</b>	<b>-\$602,122</b>	<b>-\$639,571</b>	<b>\$0</b>
?	Capital appropriations (public institutions)	\$404,010	\$724,677	\$285,000	\$325,000	\$1,074,853
?	Other (specify): Additions to permanent endowments	\$380,685	\$147,089	\$0	\$0	\$0
	<b>TOTAL INCREASE/DECREASE IN NET ASSETS</b>	<b>\$3,914,213</b>	<b>\$2,760,846</b>	<b>-\$317,122</b>	<b>-\$314,571</b>	<b>\$1,074,853</b>

**Standard 7: Institutional Resources**  
**(Statement of Debt)**

FISCAL YEAR ENDS month & day ( / )		3 Years Prior (FY2020 )	2 Years Prior (FY2021 )	Most Recently Completed Year (FY 2022 )	Current Year (FY 2023 )	Next Year Forward (FY 2024 )
	<b>Long-term Debt</b>					
	Beginning balance	\$3,376,335	\$2,980,123	\$2,583,848	\$2,254,265	\$1,898,400
	Additions	\$0	\$0	\$0	\$0	\$0
	Reductions	(\$396,212)	(\$396,275)	(\$329,583)	(\$355,865)	(\$9,077)
	Ending balance	<b>\$2,980,123</b>	<b>\$2,583,848</b>	<b>\$2,254,265</b>	<b>\$1,898,400</b>	<b>\$1,889,323</b>
	Interest paid during fiscal year	\$136,971	\$114,255	\$95,925	\$78,216	\$64,419
	Current Portion	\$396,275	\$329,583	\$355,865	\$9,077	\$153,469
	<b>Bond Rating</b>					
	<b>Debt Service Coverage</b> Operating Income / (Annual Interest + Current Portion of Debt)	5.87	4.26	-1.33	-7.33	0.00
	<b>Debt to Net Assets Ratio</b> Long-term Debt / Total Net Assets	-0.55	-0.98	-0.58		
	<b>Debt to Assets Ratio</b> Long-term Debt / Total Assets	0.08	0.06	0.05		

**Debt Covenants:** (1) Describe interest rate, schedule, and structure of payments; and (2) indicate whether the debt covenants are being met. If not being met, describe the specific covenant violation (i.e., requirement of the lender vs. actual achieved by the institution). Also, indicate whether a waiver has been secured from the lender and/or if covenants were modified.

Bonds issued through the State of NH, not directly to MCC (CCSNH). College is provided with schedules for repayment to the State. The State can refinance at any time.

**Line(s) of Credit:** List the institutions line(s) of credit and their uses.

MCC does not have any lines of credit.

**Future borrowing plans (please describe).**

No future borrowing plans at this time.

**Standard 7: Institutional Resources**  
**(Supplemental Data)**

FISCAL YEAR ENDS month & day ( / )	3 Years Prior (FY2020 )	2 Years Prior (FY2021 )	Most Recently Completed Year (FY 2022 )	Current Year (FY 2023 )	Next Year Forward (FY 2024 )
<b>NET ASSETS</b>					
Net assets beginning of year	(\$9,309,988)	(\$5,395,775)	(\$2,634,929)	(\$3,237,051)	(\$3,876,622)
Total increase/decrease in net assets	\$3,914,213	\$2,760,846	(\$602,122)	(\$639,571)	\$0
Net assets end of year	(\$5,395,775)	(\$2,634,929)	(\$3,237,051)	(\$3,876,622)	(\$3,876,622)
<b>FINANCIAL AID</b>					
Source of funds					
Unrestricted institutional	\$223,721	\$464,738	\$446,720	\$200,000	\$200,000
Federal, state and private grants	\$3,887,951	\$5,039,804	\$5,039,804	\$3,887,951	\$3,887,951
Restricted funds	\$766,447	\$647,646	\$647,646	\$647,646	\$647,646
Total	\$4,878,119	\$6,152,188	\$6,134,170	\$4,735,597	\$4,735,597
% Discount of tuition and fees	1.8%	4.1%	4.2%	1.8%	1.8%
? % Unrestricted discount					
Net Tuition Revenue per FTE	\$6,237	\$6,423	\$6,401	\$6,579	\$6,460
<b>FEDERAL FINANCIAL RESPONSIBILITY COMPOSITE SCORE</b>					
Please indicate your institution's endowment spending policy:					
Please enter any explanatory notes in the box below.					

**Standard 7: Institutional Resources  
(Liquidity)**





FISCAL YEAR ENDS month & day ( / )	3 Years Prior (FY2020 )	2 Years Prior (FY2021 )	Most Recently Completed Year (FY 2022 )	Current Year (FY 2023 )	Next Year Forward (FY 2024 )
<b>CASH FLOW</b>					
Cash and Cash Equivalents beginning of year	\$3,447,802	\$5,037,519	\$5,084,366	\$4,482,244	\$3,970,853
Cash Flow from Operating Activities	\$1,493,119	\$38,064	(\$180,042)	(\$639,571)	\$0
Cash Flow from Investing Activities	\$96,598	\$8,783	(\$422,080)	\$128,180	\$128,180
Cash Flow from Financing Activities	\$0	\$0	\$0	\$0	
Cash and Cash Equivalents end of year	<b>\$5,037,519</b>	<b>\$5,084,366</b>	<b>\$4,482,244</b>	<b>\$3,970,853</b>	<b>\$4,099,033</b>
<b>LIQUIDITY RATIOS</b>					
Current Assets	\$6,426,327	\$8,139,097	\$8,139,097	\$8,139,097	\$8,139,097
Current Liabilities	\$2,653,734	\$2,765,480	\$2,765,480	\$2,765,480	\$2,765,480
Current Ratio	2.42	2.94	2.94	2.94	2.94
Days Cash on Hand ((Cash and Cash Equivalents / [Operating Expenses + Depreciation and other noncash expenses])/ 365)	48.92	62.64	65.74	59.68	54.13
Please enter any explanatory notes in the box below that may impact the institution's cash flow.					
Has the institution needed to access its restricted net assets or liquidate other financial assets to fund operations? If so, please describe and indicate when approvals (if required) were obtained from the state's authority.					
Please enter any explanatory notes in the box below.					

**Standard 8: Educational Effectiveness**  
**(Undergraduate Retention and Graduation Rates)**

Student Success Measures/ Prior Performance and Goals	3 Years Prior (FY 2018)	2 Years Prior (FY2019)	1 Year Prior (FY 2020)	Current Year (FY 2021)	Next Year Forward (goal) (FY 2022)
<b>IPEDS <u>Retention</u> Data</b>					
Associate degree students	62%	68%	74%	61%	64%
Bachelors degree students					
<b>? IPEDS <u>Graduation</u> Data (150% of time)</b>					
Associate degree students	29%	26%	34%	30%	32%
Bachelors degree students					
<b>? IPEDS <u>Outcomes Measures</u> Data</b>					
<b>First-time, full time students</b>					
Awarded a degree within six years	21%	22%	25%	33%	35%
Awarded a degree within eight years	22%	24%	26%	33%	35%
Not awarded within eight years but still enrolled	4%	4%	2%	4%	4%
<b>First-time, part-time students</b>					
Awarded a degree within six years	18%	18%	18%	18%	18%
Awarded a degree within eight years	21%	20%	19%	19%	20%
Not awarded within eight years but still enrolled	4%	4%	2%	2%	2%
<b>Non-first-time, full-time students</b>					
Awarded a degree within six years	29%	31%	41%	39%	36%
Awarded a degree within eight years	30%	31%	41%	40%	38%
Not awarded within eight years but still enrolled	0%	1%	0%	5%	2%
<b>Non-first-time, part-time students</b>					
Awarded a degree within six years	22%	27%	33%	33%	34%
Awarded a degree within eight years	24%	27%	34%	34%	35%
Not awarded within eight years but still enrolled	2%	2%	1%	3%	2%
<b>? Other Undergraduate Retention/Persistence Rates (Add definitions/methodology in #1 below)</b>					
1					
2					
3					
4					
5					
<b>? Other Undergraduate Graduation Rates (Add definitions/methodology in # 2 below)</b>					
1					
2					
3					
4					
5					
<b>Definition and Methodology Explanations</b>					
1					
2					

Note: complete this form for each distinct student body identified by the institution (See Standard 8.1)

**Standard 8: Educational Effectiveness**  
**(Student Success and Progress Rates and Other Measures of Student Success)**

		Bachelor Cohort Entering		Associate Cohort Entering	
Category of Student/Outcome Measure		6 years ago	4 years ago	6 years ago	4 years ago
	<b>First-time, Full-time Students</b>				
	Degree from original institution			37%	34%
	Not graduated, still enrolled at original institution			3%	8%
	Degree from a different institution			7%	4%
	Transferred to a different institution			17%	14%
	Not graduated, never transferred, no longer enrolled			37%	41%
	<b>First-time, Part-time Students</b>				
	Degree from original institution			20%	16%
	Not graduated, still enrolled at original institution			5%	12%
	Degree from a different institution			7%	3%
	Transferred to a different institution			16%	15%
	Not graduated, never transferred, no longer enrolled			52%	54%
	<b>Non-first-time, Full-time Students</b>				
	Degree from original institution			44%	42%
	Not graduated, still enrolled at original institution			3%	7%
	Degree from a different institution			12%	11%
	Transferred to a different institution			20%	16%
	Not graduated, never transferred, no longer enrolled			20%	25%
	<b>Non-first-time, Part-time Students</b>				
	Degree from original institution			27%	30%
	Not graduated, still enrolled at original institution			4%	7%
	Degree from a different institution			15%	12%
	Transferred to a different institution			21%	19%
	Not graduated, never transferred, no longer enrolled			33%	32%

Measures of Student Achievement and Success/Institutional Performance and Goals					
	3 Years Prior	2 Years Prior	1 Year Prior	Current Year	Next Year Forward (goal)
	(FY 2 )	(FY2 )	(FY 2 )	(FY 2 )	(FY 2 )

Success of students pursuing higher degrees (add more rows as needed; add definitions/methodology in #1 below)					
1					
2					
3					
4					

Other measures of student success and achievement, including success of graduates in pursuing mission-related paths (e.g., Peace Corps, public service, global citizenship, leadership, spiritual formation) and success of graduates in fields for which they were not explicitly prepared (add more rows as needed; add definitions/methodology in #2 below)

1					
2					
3					
4					

**Definition and Methodology Explanations**

1	
2	

**Standard 8: Educational Effectiveness**  
**(Licensure Passage and Job Placement Rates and**  
**Completion and Placement Rates for Short-Term Vocational Training Programs)**

	3-Years Prior	2 Years Prior	1 Year Prior	Most Recent Year
	(FY 2018)	(FY 2019)	(FY 2020)	(FY 2021)

**? State Licensure Examination Passage Rates**

	Name of exam	# who took exam	# who passed	# who took exam	# who passed	# who took exam	# who passed	# who took exam	# who passed
1	Nursing NCLEX-RN	58	58	55	55	60	60	46	45
2	CMA exam (Med Asst)	18	16	12	9	3	3	3	1
3									
4									
5									

**? National Licensure Passage Rates**

	Name of exam	# who took exam	# who passed	# who took exam	# who passed	# who took exam	# who passed	# who took exam	# who passed
1	Certified Professional Coder (CPC)	N/A	N/A	N/A	N/A	6	5	6	5
2									
3									
4									
5									

**? Job Placement Rates**

	Major/time period	* # of grads	# with jobs	# of grads	# with jobs	# of grads	# with jobs	# of grads	# with jobs
1	Nursing students by percent%		97		100		95		100
2									
3									
4									
5									

\* Check this box if the program reported is subject to "gainful employment" requirements.

Web location of gainful employment report (if applicable)

**Completion and Placement Rates for Short-Term Vocational Training Programs for which students are eligible for Federal Financial Aid**

	3 Years Prior	2 Years Prior	1 Year Prior	Current Year	Next Year Forward (goal)
	(FY 2 )	(FY2 )	(FY 2 )	(FY 2 )	(FY 2 )

**? Completion Rates**

1					
2					
3					
4					
5					

**? Placement Rates**

1					
2					
3					
4					
5					

Please enter any explanatory notes in the box below

**Standard 8: Educational Effectiveness**  
**(Graduate Programs, Distance Education, Off-Campus Locations)**

Student Success Measures/ Prior Performance and Goals	3 Years Prior	2 Years Prior	1 Year Prior	Current Year	Next Year Forward (goal)
	(FY 2 )	(FY2 )	(FY 2 )	(FY 2 )	(FY 2 )
<b>Master's Programs (Add definitions/methodology in #1 below)</b>					
Retention rates first-to-second year					
Graduation rates @ 150% time					
Average time to degree					
Other measures, specify:					
<b>Doctoral Programs (Add definitions/methodology in #2 below)</b>					
Retention rates first-to-second year					
Graduation rates @ 150% time					
Average time to degree					
Other measures, specify:					
<b>First Professional Programs (Add definitions/methodology in #3 below)</b>					
Retention rates first-to-second year					
Graduation rates @ 150% time					
Average time to degree					
Other measures, specify:					
<b>Distance Education (Add definitions/methodology in #4 below)</b>					
Course completion rates					
Retention rates					
Graduation rates					
Other measures, specify:					
<b>Branch Campus and Instructional Locations (Add definitions/methodology in #5 below)</b>					
Course completion rates					
Retention rates					
Graduation rates					
Other measures, specify:					
<b>Definition and Methodology Explanations</b>					
1					
2					
3					
4					
5					



## Standard 9: Integrity, Transparency, and Public Disclosure (Integrity)

Policies	Last Updated	Website location where policy is posted			Responsible Office or Committee	
Academic honesty		<a href="https://www.mccnh.edu/academics">https://www.mccnh.edu/academics</a>			Academic Affairs	
		<a href="http://www.ccsnh.edu/copyright-and-intellectual-property">http://www.ccsnh.edu/copyright-and-intellectual-property</a>			CCSNH, CBA	
Intellectual property rights		<a href="http://www.mccnh.edu/about/career-opportunities">http://www.mccnh.edu/about/career-opportunities</a>			CCSNH, CBA	
Conflict of interest		<a href="http://www.mccnh.edu/academics/academic-policies#2244">http://www.mccnh.edu/academics/academic-policies#2244</a>			CCSNH	
Privacy rights	2021	mccnh.edu/about/non-			Student Affairs and Human	
Fairness for students		mccnh.edu/about/non-			Student Affairs and Human	
Fairness for faculty		mccnh.edu/about/non-			Student Affairs and Human	
Fairness for staff		my.ccsnh.edu/human-resources			CCSNH HR	
Academic freedom						
Research		mccnh.edu/about/title-			Human Resources and Student Affairs	
Title IX	2022	ix				
Other; specify						

### Non-discrimination policies

	<a href="http://www.mccnh.edu/about/non-discrimination-policy#recruitment">http://www.mccnh.edu/about/non-discrimination-policy#recruitment</a>	<a href="http://www.mccnh.edu/about/non-discrimination-policy#recruitment">http://www.mccnh.edu/about/non-discrimination-policy#recruitment</a>	<a href="http://www.mccnh.edu/about/non-discrimination-policy#recruitment">http://www.mccnh.edu/about/non-discrimination-policy#recruitment</a>	CCSNH, CBA, HR department, Title IX coordinator	CCSNH, CBA, HR department, Title IX coordinator
Recruitment and admissions					
Employment	2022	<a href="http://www.mccnh.edu/about/non-discrimination-policy#recruitment">http://www.mccnh.edu/about/non-discrimination-policy#recruitment</a>	<a href="http://www.mccnh.edu/about/non-discrimination-policy#recruitment">http://www.mccnh.edu/about/non-discrimination-policy#recruitment</a>	<a href="http://www.mccnh.edu/about/non-discrimination-policy#recruitment">http://www.mccnh.edu/about/non-discrimination-policy#recruitment</a>	CCSNH, CBA, HR department, Title IX coordinator

Evaluation		<a href="http://www.mccnh.edu/about/non-discrimination-policy#evaluation">http://www.mccnh.edu/about/non-discrimination-policy#evaluation</a>	<a href="http://www.mccnh.edu/about/non-discrimination-policy#evaluation">http://www.mccnh.edu/about/non-discrimination-policy#evaluation</a>	<a href="http://www.mccnh.edu/about/non-discrimination-policy#evaluation">http://www.mccnh.edu/about/non-discrimination-policy#evaluation</a>	CCSNH, CBA, HR department, Title IX coordinator	CCSNH, CBA, HR department, Title IX coordinator
Disciplinary action		<a href="http://www.mccnh.edu/about/non-discrimination-policy#disciplinary">http://www.mccnh.edu/about/non-discrimination-policy#disciplinary</a>	<a href="http://www.mccnh.edu/about/non-discrimination-policy#disciplinary">http://www.mccnh.edu/about/non-discrimination-policy#disciplinary</a>	<a href="http://www.mccnh.edu/about/non-discrimination-policy#disciplinary">http://www.mccnh.edu/about/non-discrimination-policy#disciplinary</a>	CCSNH, CBA, HR department, Title IX coordinator	CCSNH, CBA, HR department, Title IX coordinator
Advancement		<a href="http://www.mccnh.edu/about/non-discrimination-policy#advancement">http://www.mccnh.edu/about/non-discrimination-policy#advancement</a>	<a href="http://www.mccnh.edu/about/non-discrimination-policy#advancement">http://www.mccnh.edu/about/non-discrimination-policy#advancement</a>	<a href="http://www.mccnh.edu/about/non-discrimination-policy#advancement">http://www.mccnh.edu/about/non-discrimination-policy#advancement</a>	CCSNH, CBA, HR department, Title IX coordinator	CCSNH, CBA, HR department, Title IX coordinator
Other; specify						

#### Resolution of grievances

Students		<a href="https://www.mccnh.edu/academics">https://www.mccnh.edu/academics</a>	Student and Academic Affairs
Faculty	2021	<a href="https://my.ccsnh.edu/human-resources">my.ccsnh.edu/human-resources</a>	CCSNH HR
Staff	2021	<a href="https://my.ccsnh.edu/human-resources">my.ccsnh.edu/human-resources</a>	CCSNH HR
Other; specify			

Other	Last Updated	Website location or Publication	Responsible Office or Committee

Please enter any explanatory notes in the box below

**Standard 9: Integrity, Transparency, and Public Disclosure  
(Transparency)**

Information	Website location and/or Relevant Publication(s)
How can inquiries be made about the institution? Where can questions be addressed?	<a href="http://www.mccnh.edu/future-students">http://www.mccnh.edu/future-students</a> , <a href="http://www.mccnh.edu/contact/college-offices-and-hours">http://www.mccnh.edu/contact/college-offices-and-hours</a> , <a href="http://www.mccnh.edu/admissions">http://www.mccnh.edu/admissions</a> , <a href="http://www.mccnh.edu/admissions/information-sessions">http://www.mccnh.edu/admissions/information-sessions</a>
Notice of availability of publications and of audited financial statement or fair summary	<a href="https://www.ccsnh.edu/about-ccsnh/financials-and-reports/">https://www.ccsnh.edu/about-ccsnh/financials-and-reports/</a>
Processes for admissions	<a href="https://www.mccnh.edu/admissions">https://www.mccnh.edu/admissions</a>
Processes for employment	<a href="https://www.mccnh.edu/about/career-opportunities">https://www.mccnh.edu/about/career-opportunities</a>
Processes for grading	<a href="https://www.mccnh.edu/academics/academic-policies">https://www.mccnh.edu/academics/academic-policies</a>
Processes for assessment	<a href="https://www.mccnh.edu/academics/prior-learning-assessment">https://www.mccnh.edu/academics/prior-learning-assessment</a>
Processes for student discipline	<a href="https://www.mccnh.edu/pdf/StudentCodeofConduct.pdf">https://www.mccnh.edu/pdf/StudentCodeofConduct.pdf</a>
Processes for consideration of complaints and appeals	<a href="https://www.mccnh.edu/academics/academic-policies">https://www.mccnh.edu/academics/academic-policies</a>

**List below the statements or promises made regarding program excellence, learning outcomes, success in placement, and achievements of graduates or faculty and indicate where valid documentation can be found.**

Statement/Promise	Website location and/or publication where valid documentation can be found
the Accreditation Council for Business Schools & Programs	<a href="https://www.mccnh.edu/academics/programs/accounting">https://www.mccnh.edu/academics/programs/accounting</a>
the only ECE associate degree program in NH accredited by the	<a href="https://www.mccnh.edu/academics/programs/early-childhood-education">https://www.mccnh.edu/academics/programs/early-childhood-education</a>
Accreditation of Allied Health Education Programs	<a href="https://www.mccnh.edu/academics/programs/medical-assistant">https://www.mccnh.edu/academics/programs/medical-assistant</a>
Student Achievement of the Program for Nursing	<a href="https://www.mccnh.edu/academics/programs/nursing">https://www.mccnh.edu/academics/programs/nursing</a>
Automotive Technology, Business and others.	<a href="https://www.mccnh.edu/about/accreditation">https://www.mccnh.edu/about/accreditation</a>
Highlights the college's Strategic Initiatives	<a href="https://www.mccnh.edu/about/objectives">https://www.mccnh.edu/about/objectives</a>

Date of last review of:	
Print publications	
Digital publications	

Please enter any explanatory notes in the box below

## Standard 9: Integrity, Transparency, and Public Disclosure (Public Disclosure)

Information	Website location
Institutional catalog	<a href="https://www.mccnh.edu/academics/academic-catalogs">https://www.mccnh.edu/academics/academic-catalogs</a>
Obligations and responsibilities of students and the institution	<a href="https://www.mccnh.edu/admissions">https://www.mccnh.edu/admissions</a>
Information on admission and attendance	<a href="https://www.mccnh.edu/admissions">https://www.mccnh.edu/admissions</a>
Institutional mission and objectives	<a href="https://www.mccnh.edu/about/mission-vision-values">https://www.mccnh.edu/about/mission-vision-values</a>
Expected educational outcomes	<a href="https://www.mccnh.edu/about/what-to-expect">https://www.mccnh.edu/about/what-to-expect</a>
Status as public or independent institution; status as not-for-profit or for-profit; religious affiliation	<a href="https://www.mccnh.edu/about">https://www.mccnh.edu/about</a>
Requirements, procedures and policies re: admissions	<a href="https://www.mccnh.edu/admissions">https://www.mccnh.edu/admissions</a>
Requirements, procedures and policies re: transfer credit	<a href="https://www.mccnh.edu/services/outgoing-transfer-advising">https://www.mccnh.edu/services/outgoing-transfer-advising</a>
A list of institutions with which the institution has an articulation agreement	<a href="https://www.mccnh.edu/services/outgoing-transfer-advising">https://www.mccnh.edu/services/outgoing-transfer-advising</a>
Student fees, charges and refund policies	<a href="https://www.mccnh.edu/services/payment/tuition-and-fees">https://www.mccnh.edu/services/payment/tuition-and-fees</a> and
Rules and regulations for student conduct	<a href="https://www.mccnh.edu/current-students">https://www.mccnh.edu/current-students</a>
Procedures for student appeals and complaints	<a href="https://www.mccnh.edu/current-students">https://www.mccnh.edu/current-students</a>
Other information re: attending or withdrawing from the institution	<a href="https://www.mccnh.edu/current-students">https://www.mccnh.edu/current-students</a>
Academic programs	<a href="https://www.mccnh.edu/academics/programs">https://www.mccnh.edu/academics/programs</a>
Courses currently offered	<a href="https://www.mccnh.edu/academics/academic-catalogs">https://www.mccnh.edu/academics/academic-catalogs</a>
Other available educational opportunities	<a href="https://www.mccnh.edu/wdc">https://www.mccnh.edu/wdc</a>
Other academic policies and procedures	<a href="https://www.mccnh.edu/academics/academic-policies/item/671-academic-standards">https://www.mccnh.edu/academics/academic-policies/item/671-academic-standards</a>
Requirements for degrees and other forms of academic recognition	<a href="https://www.mccnh.edu/academics/academic-policies/item/656-degree-requirements">https://www.mccnh.edu/academics/academic-policies/item/656-degree-requirements</a>
List of continuing faculty, indicating department or program affiliation, degrees held, and institutions granting them	<a href="https://www.mccnh.edu/academics/academic-catalogs">https://www.mccnh.edu/academics/academic-catalogs</a>
Names and positions of administrative officers	<a href="https://www.mccnh.edu/president/administration">https://www.mccnh.edu/president/administration</a>
Names, principal affiliations of governing board members	<a href="https://www.mccnh.edu/about/advisory-board">https://www.mccnh.edu/about/advisory-board</a>
Locations and programs available at branch campuses, other instructional locations, and overseas operations at which students can enroll for a degree, along with a description of programs and services available at each location	N/A
Programs, courses, services, and personnel not available in any given academic year.	N/A
Size and characteristics of the student body	<a href="https://www.mccnh.edu/about/statistics">https://www.mccnh.edu/about/statistics</a>
Description of the campus setting	<a href="https://www.mccnh.edu/admissions/visit">https://www.mccnh.edu/admissions/visit</a>
Availability of academic and other support services	<a href="https://www.mccnh.edu/current-students">https://www.mccnh.edu/current-students</a>
Range of co-curricular and non-academic opportunities available to students	<a href="https://www.mccnh.edu/student-life/clubs">https://www.mccnh.edu/student-life/clubs</a>
Institutional learning and physical resources from which a student can reasonably be expected to benefit	<a href="https://www.mccnh.edu/current-students">https://www.mccnh.edu/current-students</a>
Institutional goals for students' education	<a href="https://www.mccnh.edu/about/what-to-expect">https://www.mccnh.edu/about/what-to-expect</a>
Success of students in achieving institutional goals including rates of retention and graduation and other measure of student success appropriate to institutional mission. Passage rates for licensure exams, as appropriate	<a href="https://www.mccnh.edu/academics/programs">https://www.mccnh.edu/academics/programs</a>
Total cost of education and net price, including availability of financial aid and typical length of study	<a href="https://www.mccnh.edu/admissions/financial-aid">https://www.mccnh.edu/admissions/financial-aid</a>
Expected amount of student debt upon graduation and loan payment rates	<a href="https://www.mccnh.edu/admissions/financial-aid">https://www.mccnh.edu/admissions/financial-aid</a>
Statement about accreditation	<a href="https://www.mccnh.edu/about/accreditation">https://www.mccnh.edu/about/accreditation</a>

## Making Assessment More Explicit (The E Series) Form

## E-SERIES FORMS: MAKING ASSESSMENT MORE EXPLICIT

### OPTION E3. INSTITUTIONAL CLAIMS FOR STUDENT ACHIEVEMENT, WITH VALIDATING EVIDENCE

CATEGORY	(1) What are the claims for student achievement or student success?	(2) Where are the claims published? (please specify) Include URLs where appropriate.	(3) Other than course completion and grades, what outcomes evidence is used to support the claims?	(4) Who interprets the evidence? What is the process? (e.g. by the curriculum committee)	(5) What changes have been made in the program, the claims or the evidence?
At the institutional level:	Institutional defined as an educated person, whereby students gain competency in six core learning outcomes, which are also inherent in general education outcomes	MCC website homepage under the “about tab” What You Can Expect from an MCC Education <a href="https://www.mccnh.edu/about/what-to-expect">https://www.mccnh.edu/about/what-to-expect</a>	Ruffalo Noel Levitz- 3 indicators of student success: academic motivation, potential risk factors, and receptivity to academic and non-academic supports.  CCSSE IPEDS Data including Retention, Graduation and Transfer Rates	Academic Advisors- students engage in discussion as assigned through the student First Year Experience course, Office of Student and Community Engagement, READI Committee.  READI Committee Faculty, Staff and Administrators	Changes in course schedules and deliver as noted by preferences with students.  Revised First Year Experience Course  Increased ways to provide student supports to meet student needs.  Navigate Software Platform
For general education if an undergraduate institution:	In revision/development, using Core learning competencies; first one under development is Problem Solving, Inquiry, and Analysis. Assessment of these competencies through GenEd is currently under way. Piloted “Signature Assignments” in key courses, College Composition I &II, Genetics, Intro to Sociology, and Physics	MCC website homepage under the “about tab” What You Can Expect from an MCC Education <a href="https://www.mccnh.edu/about/what-to-expect">https://www.mccnh.edu/about/what-to-expect</a> .	Value added Rubrics aligned with signature assignments.	Faculty	None yet to date- since Spring 22 pilot. Data to be analyzed Fall 22.

List each degree program:  1. English, A. A.	Program Outcomes	Academic Program website page <a href="https://www.mccnh.edu/academics/programs/english">https://www.mccnh.edu/academics/programs/english</a>	Signature Assignment Rubrics	Faculty	English Composition course has been revised. New piloted signature assignment and rubric are under review.
2. Fine Arts, A. A.	Program Outcomes	Academic Program website page <a href="https://www.mccnh.edu/academics/programs/fine-arts">https://www.mccnh.edu/academics/programs/fine-arts</a>	Capstone Course/Project Graduation Employment	Faculty	
3. Graphic Design, A.A.S.	Program Outcomes	Academic Program website page <a href="https://www.mccnh.edu/academics/programs/graphic-design">https://www.mccnh.edu/academics/programs/graphic-design</a>	Capstone course /Project	Faculty	
4. Interior Design, A.A.S.	Program Outcomes	Academic Program website page <a href="https://www.mccnh.edu/academics/programs/interior-design">https://www.mccnh.edu/academics/programs/interior-design</a>	Capstone course /Project	Faculty	
5. Accounting, A.S.	Program Outcomes	Academic Program website page <a href="https://www.mccnh.edu/academics/programs/accounting">https://www.mccnh.edu/academics/programs/accounting</a>	Program Accreditation Standards- Accreditation Council for Business Schools and Programs (ACBSP)/recognized by the Council for H. Ed Accreditation	ACBSP- Accreditation review process Faculty/Self Study	Updates to curriculum and instructional practices to meet accreditation standards
6. Business Communications, A.S.	Program Outcomes	Academic Program website page <a href="https://www.mccnh.edu/academics/programs/business-communications">https://www.mccnh.edu/academics/programs/business-communications</a>	Program Accreditation Standards- Accreditation Council for Business Schools and Programs (ACBSP)/recognized by the Council for H. Ed Accreditation	ACBSP- Accreditation review process Faculty/Self Study	Updates to curriculum and instructional practices to meet accreditation standards
7. Business Studies, A.S.	Program Outcomes	Academic Program website page <a href="https://www.mccnh.edu/academics/programs/business-studies">https://www.mccnh.edu/academics/programs/business-studies</a>	Program Accreditation Standards- Accreditation Council for Business Schools and Programs (ACBSP)/recognized by the	ACBSP- Accreditation review process Faculty/Self Study	Updates to curriculum and instructional practices to meet accreditation standards

			Council for H. Ed Accreditation		
8. Facilities Management, A.A.S.	Program Outcomes	Academic Program website page <a href="https://www.mccnh.edu/academics/programs/facilities-management">https://www.mccnh.edu/academics/programs/facilities-management</a>	Program Accreditation Standards- Accreditation Council for Business Schools and Programs (ACBSP)/recognized by the Council for H. Ed Accreditation	ACBSP- Accreditation review process Faculty/Self Study	Updates to curriculum and instructional practices to meet accreditation standards
9. Management, A.S.	Program Outcomes	Academic Program website page <a href="https://www.mccnh.edu/academics/programs/management">https://www.mccnh.edu/academics/programs/management</a>	Program Accreditation Standards- Accreditation Council for Business Schools and Programs (ACBSP)/recognized by the Council for H. Ed Accreditation	ACBSP- Accreditation review process Faculty/Self Study	Updates to curriculum and instructional practices to meet accreditation standards
10. Marketing, A.S.	Program Outcomes	Academic Program website page <a href="https://www.mccnh.edu/academics/programs/marketing">https://www.mccnh.edu/academics/programs/marketing</a>	Program Accreditation Standards- Accreditation Council for Business Schools and Programs (ACBSP)/recognized by the Council for H. Ed Accreditation	ACBSP- Accreditation review process Faculty/Self Study	Updates to curriculum and instructional practices to meet accreditation standards
11. Behavioral Science, A.A.	Program Outcomes	Academic Program website page <a href="https://www.mccnh.edu/academics/programs/behavioral-science">https://www.mccnh.edu/academics/programs/behavioral-science</a>	Capstone Course/Project Practicum needs assessments; job requirements	Faculty/Practicum or clinical feedback	Updates to curriculum based on industry feedback;
12. Human Services, A.A.S.	Program Outcomes	Academic Program website <a href="https://www.mccnh.edu/academics/programs/human-services/objectives">https://www.mccnh.edu/academics/programs/human-services/objectives</a>	Capstone Course/Project Practicum needs assessments; job requirements	Faculty/Practicum or clinical feedback	Updates to curriculum based on industry feedback and standards
13. Social Science, A.A.	Program Outcomes	Academic Program website <a href="https://www.mccnh.edu/academics/programs/social-science">https://www.mccnh.edu/academics/programs/social-science</a>	Capstone Course/Project Practicum needs assessments; job requirements	Faculty/Practicum or clinical feedback	Updates to curriculum based on industry feedback and standards



14. Early Childhood Education, A.A.A.	Program Outcomes	Academic Program website <a href="https://www.mccnh.edu/academics/programs/early-childhood-education">https://www.mccnh.edu/academics/programs/early-childhood-education</a>	Capstone Course/Practicum Commission on the Accreditation of Early Childhood Higher Education Programs of the <a href="http://www.naeyc.org">National Association for the Education of Young Children</a>	Accreditation self study process and standards; Faculty and Practicum Feedback	Updates to curriculum based on industry feedback and accreditation standards
15. Teacher Education, A.A.	Program Outcomes	Academic Program website <a href="https://www.mccnh.edu/academics/programs/teacher-education">https://www.mccnh.edu/academics/programs/teacher-education</a>	Capstone/Practicum/ Lab Praxis Core Exam pass rates, usually taken for entrance for transfer to a 4 year institution of H. Ed.	Faculty	Changes/updates made based on changes by the department of education requirements and transfer requirements to four-year institutions of higher education.
16. Health Fitness Professional, A.S.	Program Outcomes	Academic Program website <a href="https://www.mccnh.edu/academics/programs/health-fitness-professional">https://www.mccnh.edu/academics/programs/health-fitness-professional</a>	Pass rates for National Certification Exams- ACSM, ACE, NSCA, NASM	Faculty	
17. Health Science, A.S.	Program Outcomes	Academic Program website <a href="https://www.mccnh.edu/academics/programs/health-science">https://www.mccnh.edu/academics/programs/health-science</a>	Admissions into a health professional program of study/transfer	Faculty/READI Committee,	
18. Medical Assistant, A.S.	Program Outcomes	Academic Program website	CMA Exam, Job placement, and standards of the Commission on Accreditation of Allied Health Education Programs ( <a href="http://www.caahep.org">www.caahep.org</a> ) upon the recommendation of the Medical Assisting Education Review Board (MAERB); Commission on Accreditation of Allied Health Education Program,	Faculty	

			(CAAHEP)		
19. Nursing, A.S.	Program Outcomes	Academic Program website	NCLEX- RN exam pass rates, licensure and job placement; Standards set by Accreditation Commission for Education in Nursing (ACEN) and approved by the New Hampshire Board of Nursing (NHBON) Upon satisfactory completion of the program, the graduate is eligible to apply to the NHBON for the National Council Licensing Examination for Registered Nurses (NCLEX-RN). MCC's NCLEX pass rates can be viewed at <a href="http://www.oplc.nh.gov/nursing">http://www.oplc.nh.gov/nursing</a> .	Faculty	Study Groups established; Course and program content revised and/or updated based on accreditation and licensure requirements.
20. Automotive Technology, A.A.s.	Program Outcomes	Academic Program website <a href="https://www.mccnh.edu/academics/programs/automotive-technology">https://www.mccnh.edu/academics/programs/automotive-technology</a>	Automotive Industry certification exams and licensure; rubrics and industry standard checklist; Co-op and apprenticeships feedback; job placement.	Faculty	Course content and hands on activities and actual work on automobiles are revised and/or enhanced based on industry standards
21. Electrical Technology, A.A.S.	Program Outcomes	Academic Program website <a href="https://www.mccnh.edu/academics/programs/electrical-technology">https://www.mccnh.edu/academics/programs/electrical-technology</a>	Electrical industry certification exams and licensure; rubrics and industry standard checklist; Co-op and apprenticeships feedback; job placement.	Faculty	Course content and hands on activities are revised and/or enhanced based on industry standards
22. HVAC, A.A.S.	Program Outcomes	Academic Program website <a href="https://www.mccnh.edu/academics/programs/heating-ventilation-and-air-conditioning">https://www.mccnh.edu/academics/programs/heating-ventilation-and-air-conditioning</a>	Industry certification exams and licensure; rubrics and industry standard checklist; Co-op and apprenticeships feedback; job placement.	Faculty	Course content and hands on activities are revised and/or enhanced based on industry standards

23. Technical Studies, A.S.	Program Outcomes	Academic Program website <a href="https://www.mccnh.edu/academics/programs/technical-studies">https://www.mccnh.edu/academics/programs/technical-studies</a>	Transfer in more advanced programs; meet skills standards; general education assessments.	Faculty	
24. Welding Technology, A.A.S.	Program Outcomes	Academic Program website <a href="https://www.mccnh.edu/academics/programs/welding-technology">https://www.mccnh.edu/academics/programs/welding-technology</a>	Industry certification exams and licensure; rubrics and industry standard checklist; Co-op and apprenticeships feedback; job placement.	Faculty	Course content and hands on activities are revised and/or enhanced based on industry standards.
25. Advanced Manufacturing Tech, A.S.	Program Outcomes	Academic Program website <a href="https://www.mccnh.edu/academics/programs/advanced-manufacturing-technology">https://www.mccnh.edu/academics/programs/advanced-manufacturing-technology</a>	Capstone projects; Apprenticeships feedback; job placement	Faculty	Course content and hands on activities are revised and/or enhanced based on industry needs.
26. Cloud Services IT	Program Outcomes	Academic Program website <a href="https://www.mccnh.edu/academics/programs/cloud-services-it">https://www.mccnh.edu/academics/programs/cloud-services-it</a>	Capstone projects; job placement; industry certifications	Faculty	Course content and hands on activities are revised and/or enhanced based on industry needs
27. Computer Science & Innovation, A.S.	Program Outcomes	Academic Program website <a href="https://www.mccnh.edu/academics/programs/computer-science-and-innovation">https://www.mccnh.edu/academics/programs/computer-science-and-innovation</a>	Capstone projects; job placement; industry certifications	Faculty	Course content and hands on activities are revised and/or enhanced based on industry needs

28. Cybersecurity Investigations, A.S.	Program Outcomes	Academic Program website <a href="https://www.mccnh.edu/academics/programs/cybersecurity-investigations">https://www.mccnh.edu/academics/programs/cybersecurity-investigations</a>	Capstone projects; job placement; industry certifications	Faculty	Course content and hands on activities are revised and/or enhanced based on industry needs
29. Life Sciences, A.S.	Program Outcomes	Academic Program website <a href="https://www.mccnh.edu/academics/programs/life-science">https://www.mccnh.edu/academics/programs/life-science</a>	Capstone projects; transfer; skills demonstrated in general education assessments	Faculty	Labs are adapted to meet industry standard and regulations
30. Mathematics, A.S.	Program Outcomes	Academic Program website <a href="https://www.mccnh.edu/academics/programs/mathematics">https://www.mccnh.edu/academics/programs/mathematics</a>	Transfer; skills demonstrated in general education assessments	Faculty	Course content is reviewed to assure other program foundational skills needs are met; especially in STEM fields.
31. Liberal Arts	Program Outcomes	Academic Program website <a href="https://www.mccnh.edu/academics/programs/liberal-arts">https://www.mccnh.edu/academics/programs/liberal-arts</a>	Transfer; skills demonstrated in general education assessments	Faculty	Foundational courses have been revised/updated (English, Math etc., Sociology, Psychology)