January 2023



NECHE

Interim Report



Prepared for the New England Commission of Higher Education

Table of Contents

NECHE Interim Report Teams	3
Introduction	4
Institutional Overview	5
Areas of Emphasis	6
Standard 1: Mission and Purposes	9
Standard 2: Planning and Evaluation	10
Standard 3: Organization and Governance	14
Standard 4: The Academic Program	17
Standard 5: Students	21
Standard 6: Teaching, Learning, and Scholarship	25
Standard 7: Institutional Resources	27
Standard 9: Integrity, Transparency, and Public Disclosure	32
Standard 8: Educational Effectiveness	33
Institutional Plans	53
Appendices:	
Affirmation of Compliance	56
Interim Report Forms (Data First Forms)	57
Making Assessment More Explicit (The E-Series) Forms	89
Audited Financial Statements with Auditor's Management Letter with Specific Recommendations	102

NECHE Interim Report Teams

Standard 1	Standard 2
Lead: Dr. Cheryl Lesser	Lead: Tom Andruskevich
Christopher Blackington	Cheryl Lesser
Andy Super	Dulcinea Kaufman
Lynn Szymanski	Paul Giuliano
	Wendy Morrow
	Andrew Savage
	Jennifer Campbell
Standard 3	Standard 4
Lead: Becky Clerkin	Lead: Lisa McCurley
Catherine Ciotti	Aimee Huard
Cindy Walton	Sandy Ho
Maggie Duffy-Durkin	Stephanie Riotto
Mike Heath	Deb Discher
Christopher Blackington	Nancy DeSotto
	John Mannarini
Standard 5	Standard 6
Lead: Tina Favara	Lead: John Boggs
Steve Gorman	Karen Burns
Jenna Anand	Diane Carroll
Susan Proulx	Emily Hinnov
Brian Scott	Kathy Yazinka
Jordan Fansler	Mike Gordon
Kristen Altamar	Brett Leclair
Standard 7	Standard 8
Lead: Tom Andruskevich	Lead: Lisa McCurley
Diane Carroll	John Boggs
Shubhashish Mathema	Sandra Ho
Becky Clerkin	Lynda Bonneau
Chrissy Wall	Tina Favara
Linda Richelson	
Tyler Anderson	
Kurt Douglas	
Eric Kulberg	
Bonnie Miller	
Standard 9	
Lead: Susan Proulx	
Lisa Proulx	
Steve Gorman	
Karen Burns	
Kim Williams	
Kristin Whitney	

Introduction

Great Bay Community College (GBCC) submitted Progress Reports in October 2020 and 2021 to NECHE which provided comprehensive summaries and evidence of the institution's progress and success in addressing areas of focus identified during the March 2018 site visit. These Progress Reports were submitted to and accepted by NECHE. This document serves as the Interim Report with the purpose of reporting on our progress since the last self-study and the subsequent progress reports.

In August 2021, Senior Leadership Team (SLT) members attended the NECHE Interim Report Workshop. Attendees included the Interim President, Vice President of Academic Affairs (VPAA), Associate Vice President of Academic Affairs (AVPAA), Vice President of Student Success and Enrollment Management (VPSSEM), Associate Vice President of Marketing and Business Engagement, and Chief Business Affairs Officer.

Following a Presidential search process that ended with no candidate being selected in the spring of 2021, a new search was launched in the fall of 2021 and a new President was confirmed at the end of the fall semester by the Community College System of New Hampshire (CCSNH) Chancellor and Board of Trustees. Additionally, the College continued to largely operate in a remote fashion during that time due to the continued pandemic. On February 4, 2022, the Interim President of Great Bay Community College requested an extension of the deadline for submission of its Interim (Fifth year) Report to NECHE. At that time the original due date was August 15, 2022. The request for this extension was to provide some additional opportunity for the new, incoming President (appointment effective March 28, 2022) to have a more comprehensive understanding of the institution, the CCSNH system, and the NECHE accreditation processes and philosophies. This request was granted on February 7th with an extension to January 15, 2023.

With the new President onboard, an All-College meeting was scheduled as was tradition following the completion of classes in May 2022. The agenda included the NECHE Interim Report, and a presentation was given by the VPAA. This presentation provided an overview regarding the Purpose, Process, Plan and Timeline for this report.

During the summer of 2022, a formal NECHE Interim Report "Kick-Off" meeting was added to the August Work Weeks calendar and distributed to all College employees (Administration, Faculty (FT and Adjuncts), and Staff) by email. The process of completing the Data First Forms began by the Institutional Researcher and the Chief Business Affairs Officer. A NECHE Interim Report site was built on Teams which included individual channels for each Standard Team and reference documents such as Standard Descriptions, past NECHE reports and responses (2018 GBCC Self-Study, Visiting Team's Report, NECHE Reaccreditation letter, 2020 and 2021 Progress Reports). Standard Planning Teams were developed and finalized with appointed leads and recommended team members. These teams were formed methodically with suggestions/input from all Senior Leadership Team members. Each team included a cross-college, broad-based participation of administration, faculty and staff who served in roles and had responsibilities which enabled them to "speak" to the individual Standards and numbered paragraphs. On August 17, 2022, an invitation went to selected College community members including Standard Team Leads and recommended members (with detail of how their role and responsibilities connected to each Standard). Due to areas of expertise, a few members were invited to join more than one Standard.

On August 18, 2022, all members of the College community attended the NECHE Interim Report "Kickoff". This was offered in-person, remotely, and recorded/distributed. Expanding upon the May All-College NECHE Interim Report presentation where there was an introduction of purpose, process, timelines, an overview of the Standards, areas of focus, team leads and members, and report components were presented and discussed. All members of the College were invited to join a team based on their areas of interest. Standard Teams were assigned a table and grouped together to develop weekly meeting schedules. Specific timelines were presented for submissions of drafts and narrative reviews and feedback through report completion.

During the week of September 6-9th, initial individual meetings were held with each Standard team. During these meetings, a more in-depth, detailed review of each individual Standard, specific areas of emphasis, data first forms, an orientation to the Teams site and accompanying resource documents were presented. Strategies were recommended for group work.

Throughout the remaining month of August through November 7th, each team worked on developing drafts one and two of the narrative for their assigned Standard utilizing data first forms where applicable. In writing their drafts, the teams understood that this was not a comprehensive self-study, but rather a chance to reflect and assess the College's "progress in implementing plans, achieving goals, and addressing challenges" since the last NECHE visit. A draft of the Interim Report was sent to the College community for feedback and the final review and edits for the full-report draft were completed. This full-report draft was sent to NECHE for feedback. This feedback was reviewed, and the report was finalized for submission (due January 15, 2023).

Lead by the VPAA and the AVPAA, this project was an open, inclusive, and participative process involving twenty-one faculty, nineteen staff and six administrators.

Institutional Overview

Great Bay Community College (GBCC) is a two-year, public, open access institution offering associate degrees and certificates and non-credit training. It is one of the seven colleges in the Community College System of New Hampshire (CCSNH). GBCC serves students seeking career, degree, or transfer opportunities, and non-credit training in Rockingham and Strafford Counties and beyond its catchment area. The College was initially founded in 1945 as a state trade school to provide trade and vocational training and retraining for youths and adults, particularly veterans. First accredited by the New England Association of Schools and Colleges (NEASC) in 1975, GBCC has evolved from a vocational school to a technical college to a comprehensive community college, reaccredited by New England Commission of Higher Education (NECHE) in 2018. The College's most recent permanent President was appointed in March 2022.

GBCC offers fifty-three Associate degree and certificate programs and maintains a robust Business and Training Center (BTC). The College has two sites: its main campus in Portsmouth on the former Pease Air Force base, and a satellite campus in Rochester that houses technical programs not found on the Portsmouth campus as well as the expansion of the Fine Arts course offerings. According to the IPEDS data: Fall 2021 Enrollment Summary, the total credit headcount= 1,414; total credits= 12,629; total FTE= 841.95. Other characteristics of the students are as follows: 58.70% females, 78.64% are white, 40.74% aged twenty or younger, 20.65% aged thirty or older, and 69.73% part-time. After a low point in new student enrollment at the beginning of the pandemic, the College recovered to near pre-pandemic levels in 21-22 but a strong job market/economy and nationwide community college enrollment trends present challenges to returning to pre-pandemic levels of new student enrollment. Its transfer programs remain strong, with the majority of transfer students choosing the University of New Hampshire, located only ten miles from the GBCC Portsmouth campus. Growth opportunities in the current environment are limited, but the College does anticipate some emerging training needs at the Portsmouth Naval Shipyard and various industries close to the College's main campus. GBCC is also participating in some system-wide initiatives to develop microcredentials, including digital badging, and to contribute to state-wide economic development efforts. As part of the preparation for the development of a new Strategic Plan, an inventory identified over three hundred twenty-eight unique external partnerships with departments and programs across the College.

The mission of the Business & Training Center (BTC) is to develop workforce capacity to support the economic growth and health of the Greater Seacoast Region through short-term non-credit training. The Center's work falls into three categories: open enrollment, customized training, and apprenticeship. The open enrollment programs and courses serve individuals looking for a new career, those who want to increase their skills to advance in their current careers and those new to the job market. Focused on professional development, these offerings also support small companies who might need to train one or two employees. For companies

that have several employees to train, the BTC offers customized training on campus or onsite at the company facility. Manufacturing is the largest industry supported and includes programs and courses in shop math, blueprint reading, manufacturing fundamentals, LEAN, and business processes. With unemployment under 3% for most of 2022, many employers understand the importance of employee retention and offering employee training as a benefit. This is especially true in the healthcare industry where GBCC partners with local medical offices to provide Medical Assistant (MA) training. The program graduates thirty to forty MAs a year. Most are hired before they begin training. New this year, the BTC will be offering Licensed Nursing Assistant (LNA) training at GBCC through its sister college, Manchester Community College. The hope is to graduate thirty LNAs per year. In addition, apprenticeships have become a large segment of the BTC's work. The CCSNH received grants from the US Department of Labor four years ago to create and expand apprenticeships around the state. Currently GBCC has two manufacturing apprenticeships set up and recently completed an apprenticeship program with Exeter Hospital. This summer, CCSNH received a \$5.8 million grant from the Department of Labor (DOL) to expand apprenticeships through a hub model that will further develop apprenticeships in manufacturing, healthcare, information technology, and construction. The BTC has been working with the CCSNH to streamline offerings and establish greater collaboration across the BTC offices. In addition, data collection has become a priority and the CCSNH has been working to align Banner coding across all colleges to establish an accurate dashboard for non-credit offerings.

The Rochester Campus, formerly known as the Advanced Technology and Academic Center (ATAC), has evolved from its original grant-funded (U.S. Department of Labor Trade Adjustment Assistance Community College and Career Training (TAACCCT)) purpose as the demand for advanced manufacturing certificate programs waned. In addition to the Nondestructive Testing (NDT) and Computer Numeric Control (CNC) certificate programs traditionally offered, this campus now includes a Welding Technologies lab and the expansion of the College's Fine Arts program. Coordination of the Motorcycle Maintenance and Repair and Automotive Technology certificate programs occurs from this campus. Additionally, the College's Esports team, established in 2020, competes in a specially created Esports lab/arena housed on the Rochester campus. This campus serves as the hub for non-credit programming related to an important partnership with the Portsmouth Naval Shipyard (PNS) including Welding, NDT, and an apprenticeship program.

The CCSNH and GBCC continue to be actively engaged with Complete College America (CCA). In line with the CCA Strategies for Student Success Pillars of Purpose, Structure, Momentum, and Support, GBCC has completed or continues to enhance the following initiatives: career exploration; math pathways; academic focus areas; program academic mapping; smart/flexible scheduling; reduction in minimum amount of degree credits from sixty-four+ to sixty in most programs; the use of multiple measures for course placement; corequisite support in gateway English and Math courses; Dual Enrollment and Early College programs for high school partners; 15 to Finish; proactive/intrusive advising; and student basic needs supports. Many of these strategies will be highlighted in the Standards narratives.

As the first draft of this document was completed, the Vice President of Student Success and Enrollment Management (VPSSEM) left the college to pursue other interests. That position will be reviewed to determine any changes that may be appropriate. In the interim, the Student Affairs area reports to the President. The President now leads or has shifted current initiatives or goals described in this document that are attributed to the VPSSEM.

GBCC has been fortunate to have an innovative, dedicated, and responsive faculty, staff, and leadership team that continues to be concerned about academic integrity, quality education, and service to students and the internal and external communities. This commitment will continue to add strength and sustain the institution.

Areas of Emphasis

Following the College's accreditation site visit in 2018, Areas of Emphasis were identified in the NECHE Letters dated December 3, 2018, February 8, 2021, and February 4, 2022 and have been listed and the College's

responses tracked in the chart below. The College submitted Progress Reports in the fall of 2020 and 2021 which were accepted by NECHE. The College's responses to these Areas of Emphasis are summarized by theme in this section of the report and a more detailed narrative is included in each of the coinciding Standards sections or in the Reflective Essay.

Area of Emphasis Identified in All Responses from NECHE (since December 3, 2018)						
December 3, 2018 NECHE Accreditation Reaffirmation Letter 1) assessing learning in	Addressed in October 16, 2020 Progress Report its academic, technic	February 8, 2021 NECHE Response to October 15, 2020 Progress Report cal, and co-curricular	Addressed in October 15, 2021 Progress Report programs with empha	February 4, 2022 NECHE Response to October 15, 2021 Progress Report asis on the use of dire	Section Addressed in Fall 2022 Interim Report ect measures of	
student learning;		T		T		
Х	Х				Standard 4, 8	
2) implementing its pla		fectiveness of its gove	ernance structures wi	th attention to the co	onsistency in the	
application of processe X	x				Standard 3	
		including the eligner	ent of financial reserve	cos with stratogic als		
3) undertaking a strate		including the alignme	ent or financial resour	res with strategic pia	_	
Х	Х				Standard 2	
 addressing the viabideficits; 	lity of the Advanced T	echnology and Acade	emic Center; recogniz	ing the projected ope	erating budget	
Х	Х				Standard 2 & 7	
5) continuing to impler CCSNH strategic plan;	5) continuing to implement its strategic plan with an emphasis on aligning the plan with the College's master plan and the CCSNH strategic plan;					
Х	Requested to address in Interim Report only Standard 2			Standard 2		
6) assuring the sufficie	6) assuring the sufficiency of financial resources and implementing strategies for revenue diversification;					
Х	Requested to address in Interim Report only Standard 7				Standard 7	
7) achieving its goals to	o increase student en	rollment, retention, a	and graduation rates;			
Х	Requested to address in Interim Report only Standard 5, 7, 8					
8. achieving its financial, enrollment, and retention goals for its Advanced Technology and Academic Center in Rochester, NH as well as the status and plans concerning future occupancy of leased facility.						
		Х	х		Standard 2 & 5	
9. Hiring of permanent	9. Hiring of permanent President maintaining stable leadership and assuring the effectiveness of its governance structure					
		х	х		Standard 3	
	10) Give emphasis in the fall 2022 Interim Report, its continued success in addressing 4 matters discussed in fall 2020 Progress Report and in making transition to the new president.					
		•	uccess in addressing 4	+ matters discussed ii	n fall 2020	
Progress Report and in	making transition to	the new president.		4 matters discussed li	Standard 2, 3, 4, 7, 8	
	making transition to	the new president.		4 matters discussed ii	Standard 2, 3,	

Strategic Planning: (Standard 2): Response to December 3, 2018, NECHE Letter

During the Spring 2019 semester, a Strategic Planning initiative was undertaken, and goals were identified by a steering committee. In July of that year, there was an abrupt resignation of the new President which required the Chancellor of the Community College System of New Hampshire (CCSNH) to take on the Interim President title until the appointment of an Interim President in fall of 2019. This led to lost momentum in this planning process. In October of 2019, under the direction of the Interim President, there was a reconvening of the steering committee and strategic goals were narrowed. The updated Strategic Plan was presented to the College community in January of 2020 and planning subcommittees for each goal were chosen. In March of 2020, the pandemic impacted every level of the organization. The Strategic Planning subcommittees did

not have a chance to re-engage to any great extent prior to the College switching to a remote mode of operating which continued largely through the fall of 2021. Subcommittees did convene to reengage in their work despite continued remote operations. With the arrival of the new permanent President on March 28, 2022, the proposed strategic goals and the work that has been accomplished by the subcommittees have been reviewed and compared to the new Strategic Plan for the CCSNH to ensure alignment. The process for developing the new Strategic Plan is outlined in Standard 2.

Governance and Appointment of New Permanent President: **(Standard 3)**: Responses to December 3, 2018, and February 8, 2021, NECHE Letters

In response to the findings in the NECHE Visitor's Response and subsequent feedback from the College community, the President and members of the College's Senior Leadership Team (SLT) conducted open governance forums with the College community in April 2019. Upon review of the feedback generated at these forums and on an associated survey, it was determined that the Shared Governance model needed a few tweaks. The reporting and the communication structure needed to be reviewed, clarified, streamlined, and communicated to ensure understanding and consistency. As a result, a new composition of the President's Cabinet was formed to include members from cross-college constituencies. The President's Cabinet remains the place where the Chairs of committees move forward policy recommendations for review, ask questions, and provide feedback to the President. Some committees were seen as redundant, and the number was large for a relatively small institution. The initial review of the purpose of each committee began and a few committees were placed temporarily on hold. With the appointment and arrival of the new permanent President in March 2022, the Governance structure and related document have already been reviewed and initial priority actions taken which will be further discussed in Standard 3.

Learning Assessment: (Standards 4 & 8): Response to December 3, 2018, NECHE Letter

The enhancement of the processes for assessment of student learning began prior to the College's last accreditation visit and has continued to mature in the identified five phases which were outlined in the 2020 Progress Report to NECHE and will be discussed more in depth in Standard 4 and 8 of this report. Three out of the five phases have been completed with the remaining two having an ongoing focus.

Rochester Campus: (Standard 2, 5, 7): Responses to December 3, 2018, and February 8, 2021, NECHE Letters The Rochester campus and organizational structure have undergone significant changes since the College's accreditation site visit in 2018. In 2011, GBCC took the lead role in the CCSNH's application for and subsequent management of a U.S. Department of Labor Trade Adjustment Assistance Community College and Career Training (TAACCCT) grant as a consortium of community colleges to receive funding that would strengthen capacity in Advanced Manufacturing education. As part of the \$20M award and a supplementary \$8M from the NH State Legislature, GBCC was awarded funding for the Advance Composites Manufacturing Program as well as for its satellite campus in Rochester NH, the Advanced Technology & Academic Center (ATAC). As grant support was ending, it was clear that the programs at the Center were under-enrolled and that the facility was overstaffed, creating a financial burden that affected the entire institution. It has been determined that the campus in Rochester is an important part of the College's identity and serves many economic and educational needs of the coastal community, as well as area apprenticeship needs such as at the Portsmouth Naval Shipyard (PNS). Significant steps have been taken to reduce expenses and enhance the diversity of the credit and non-credit programs and courses offered at the Rochester campus of GBCC (no longer referred to as ATAC). With the Rochester campus being fully integrated into the totality of the College, the immediate future holds much promise as the College explores programming and training to meet New Hampshire's workforce needs in critical areas such as energy and advanced manufacturing.

Standard 1: Mission and Purposes

"Great Bay Community College expands intellectual and economic opportunity by providing affordable higher education in an environment that embodies excellence, innovation, and collaboration."

Great Bay Community College's (GBCC) Mission, Vision and Core Values are derived from its own unique character and priorities within the state of New Hampshire (NH) and the Seacoast Region. Community participation in its development was robust, and there have been subsequent significant efforts to promote the Mission Statement, including intentional referencing of the Mission at College events, meetings, and gatherings. The Mission, Vision and Core Values are prominently displayed as soon as one enters the building. The entire wall behind the Campus Safety workstation in the front lobby is filled with three-dimensional text that makes visible the statements that represent the philosophical foundation from which the College plans, sets priorities, and measures progress. In addition, they are published online on the website, the College Catalog and Student Handbook. The College's Mission, Vision, and Core Values, which were formally adopted by its governing board (the Community College System Board of Trustees (BOT)), are aligned with the Mission, Vision, and Strategic Goals the CCSNH BOT recently adopted. The strategic plans of all seven CCSNH colleges will now be linked to the CCSNH strategic plan.

GBCC reviewed its Mission, Vision, and Core Values before the last self-study. The review was seen as the first step in three strategic planning initiatives and the entire GBCC community had a voice in the formation of new or modified statements to assure they reflected, solidified, or revitalized the College's institutional culture. The strategic planning process in 2022-23 will be focused on articulating the goals and sub goals of the strategic plan, ensuring all the strategic planning work that has been accomplished over the last five years is used in its development. Mission and Vision review will be steps to complete before the next self-study and will aid the community in developing the subsequent strategic plan. The College recognizes that a standard review timeline must be developed to ensure these important tasks become part of the fabric of the institution.

Through All-College meetings, individual meetings, and other community engagement, and the consistent discussions within the SLT, several priority actions and initiatives were identified. One key action is the Strategic Planning process that began in Fall 2022. The Mission, Vision, and Core Values are central to current strategic planning and the alignment to them will be made. The 2016-2020 plan has also been a significant foundation in the current iteration of the strategic plan.

With the onboarding of the Interim President, Dr. Cathryn Addy, in August 2019 and the challenges of the pandemic, a more operational approach to planning became the focus of the College. Six teams were formed in early 2020 (see Standard 2) to ensure GBCC could meet its mission and the challenges of a pandemic. Outcomes were accomplished that demonstrated the commitment of GBCC to its mission and vision, including an emphasis on student learning and appropriate support as well as harnessing an "innovative spirit to be a leading academic institution in New England," which characterizes the "can do" nature of the College. One example of these outcomes was outfitting all Portsmouth campus classrooms with state-of-the-art remote access technology in order to offer courses in a Hyflex format, creating flexible options in course scheduling as students work to complete their degrees.

As a result of the work of the six teams, other operational changes were put in place to ease access to the College, in response to the pandemic. To facilitate ease of access for new and returning students, the Admissions Department now offers orientations and Express Admissions events both on campus and online. The College also made a change from requiring a high school final transcript with date of graduation to a self-certification process, allowing the College to accept students more easily and quickly, which in turn enables the students to move onto the next steps in the process sooner than they were able to before.

As another example, to best provide affordable higher education, GBCC's Financial Aid Department undertook several steps to ensure students could begin or continue their education with a reduced financial burden. Over

seventeen hundred GBCC students impacted by Covid-19 were given access to Higher Education Emergency Relief Fund (HEERF) grants. A portion of these funds were used to waive tuition and fee balances for some students. When the HEERF funding ended, GBCC implemented an Access and Retention Scholarship. During the pandemic, GBCC also halted course drops that would typically result from a lack of payment, allowing students more time to apply and complete financial aid. The \$20 application fee was removed in Fall 2018. And lastly, in 2021, over two hundred NH high school graduates received funding to take free courses at GBCC from the *Gift to the Class of '21* funded by the NH Charitable Foundation and the Foundation for NH Community Colleges.

In order to reduce food insecurity challenges being experienced in the GBCC community, beginning in 2019, GBCC formed a partnership with Gather, a local, community-based organization with a mission of helping to end food insecurity in the Seacoast Region through food distribution programs. This innovative partnership provides accessibility to affordable food where students pay half price and if needed, receive the food for free. In an effort to meet the needs of its students, GBCC hired a Community Resource and Student Wellbeing Coordinator. This position connects students in need with support services throughout the Seacoast Region such as those focused on transportation, mental health counseling, and housing.

For recruitment and retention, the College initiated the use of student relationship platforms. The Customer Relationship Management (CRM) platform TargetX, allows GBCC to provide consistent and targeted messaging throughout the application and onboarding process of new and returning students. A second platform, Navigate, allows for intrusive advising, including academic alerts. It gives students more control over scheduling courses and appointments with faculty and staff. The newest focus for the Navigate platform is to improve use of the scheduling function to effectively develop the course schedule in a data-driven way.

Workforce development is another area of the College that is aligned with the Mission and Vision of the College, specifically in terms of collaboration and innovation. GBCC through its collaboration with ApprenticeshipNH (a program funded through the US Department of Labor-Employment and Training Administration Grants) and the US Department of Labor, has provided the related instruction for apprenticeships in manufacturing and healthcare to support over forty apprentices at five area companies. Additionally, since March 2021 GBCC has issued over three hundred digital credentials documenting the learning outcomes in non-credit courses.

GBCC's Mission, Vision, and Core Values are a cogent, unified, and relevant set of tenets that guide the various functions of the institution. In direct consideration of these statements, GBCC has dedicated itself to educational excellence by acquiring state of the art instructional technology, creating a unified model for academic advising, and expanding transfer opportunities and secondary school partnerships, all the while maintaining a steadfast commitment to supporting the College's business partners throughout the Seacoast Region. The College, through the combined efforts of its Governance Committees, has developed initiatives to improve student success, degree completion, and successful transfer, while continuing to develop programs and curricula that reflect the industry needs and career opportunities in the regional economy.

Standard 2: Planning and Evaluation

Planning

Great Bay Community College (GBCC) has a practice of planning informed by widespread participation, data-driven decision-making, and alignment with the Mission of the College. The new President, Dr. Cheryl Lesser, began March 28, 2022. The focus of her first nine months has been to assess the current state of the College, to support current initiatives, and to identify current and future priorities. In order to accomplish this effort, the President and the Senior Leadership Team (SLT) focused on meeting with all constituencies, including the governance committees. Several of these groups have evolved and others require updating in accordance with the priorities set and those yet to be determined for the College. Communication and information gathering involved several All-College meetings, individual meetings, and remains ongoing.

Through these meetings and consistent discussions within the SLT, several main priorities were identified, and corresponding actions initiated. First, the Five-Year NECHE Report has been a primary focus for the College. The report has allowed the entire community to review and understand what the College has accomplished and pinpoint the needs for the future. Next, the strategic planning process began in the Fall of 2022, after the NECHE Teams were underway. Strategic Planning teams have been formed around three areas: Student Success, Academic Excellence, and Internal College and External Community Relationships and will utilize the work already completed by the earlier subcommittees. Projected timelines have been developed for the completion of the Strategic Plan. Team leads have been selected and invitations will be sent to recommended teams members which will include faculty, staff and administration based on their roles and responsibilities within the College. A Teams site for Strategic Planning is being developed which will include materials that have been used for strategic planning over the last few years to assist teams in developing their work. This site is anticipated to be available by the end of December. The overview of the Strategic Planning teams and process will be reviewed at the January All-College Meeting and all members of the College community will be welcomed to join one of the three teams. Goals and subgoals for each team will be developed during the spring semester with a proposed draft of the Strategic Plan to the College's Advisory Board in April 2023. Diversity, Equity, Inclusion, and Belonging (DEIB) will be threaded through the ultimate strategic plan. The Diversity Committee, one of the College's governance committees, has begun to meet and onboard new members. As it develops, this committee will become a resource for the College community. A key component of the GBCC Strategic Plan will be its alignment with the CCSNH Strategic Plan adopted by the Board of Trustees at their July 13, 2022 retreat. The three areas already identified by GBCC have a direct connection with the five pillars of the CCSNH Plan: Student Success; Employer of Choice; Diversity, Equity, Inclusion & Belonging; Workforce Development; and Financial Sustainability & Stewardship.

Understanding past strategic planning work provides the foundation for comprehending the current iteration of strategic planning. GBCC has developed three Strategic Plans since 2007 that were drafted with opportunities for community input. Generally, planning is conducted internally but has included both internal and external scans, which provides a picture of the environment that informs the viability of goals and influences on organizational success. The 2016-20 Strategic Plan, informed by the CCSNH Strategic Goals, established objectives to which departmental, program, and governance committees linked annual action items. For Academic Year (AY) 2023, departments and programs are either extending their 2020-22 Strategic Plans or creating a hybrid plan that incorporates unresolved action items, along with items that can be used with the College Strategic Plan once it is unveiled. Going forward, the next strategic planning cycle for departments and programs is anticipated to directly align with the College's new Strategic Plan. The College will update its Master Plan to meet the needs identified during the Strategic Planning process. In advance of the Strategic Plan, the College has identified a list of deferred maintenance items for prioritized attention and is starting a space utilization analysis.

With the onboarding of Interim President Dr. Cathryn Addy in August 2019, and the exceeding challenges presented by the pandemic, a more operational approach to planning became the focus of the College. Six teams were formed to ensure that GBCC could meet its mission and the challenges of a pandemic. Through the identification of priorities and discussions in these teams, actions across the College were planned and executed. To this end, Institutional Research (IR) has been more effectively used to improve existing reports and create additional reports, assisting with daily operations. IR data has been used to create new enrollment dashboards which SLT and the Enrollment team use to inform planning and actions. Additionally, a weekly enrollment report is sent to the SLT and Enrollment Team and is used to contact current students who have not yet registered for the next semester. Further, improved reporting efforts have helped identify populations of at-risk students requiring appropriate follow-up and support. At the system level, CCSNH hired an IR Director and Analyst in Summer 2022 who will provide additional access to data resources and analyses to GBCC.

From Fall 2019 to Fall 2022, enrollment declined 17 percent and credit hours generated declined 20.5 percent (see data first forms). Fewer students are registering for fewer credits. Although GBCC has experienced this recent decline in enrollment, through a collaborative budgeting and fiscal management process that is informed by IR, the College has moved forward with strategic initiatives, including:

- GBCC installed remote learning technology (cameras, speakers, microphones, and displays) in fortytwo classrooms, allowing students to actively participate in classes while in a remote location. This increased flexibility of course delivery makes in-person classes available to students who cannot attend a class on campus.
- The College has continued to expand and enhance the new welding lab in Rochester to allow for more student workstations and to increase capacity.
- GBCC has invested in the full implementation of Navigate to improve student outcomes and persistence, and to streamline communication with students, faculty, and staff. This has allowed greater focus on next-term registration campaigns and the generation of lists of students for targeted communication (e.g., reengaging students who previously dropped/withdrew from coursework).

Enhancing both internal and external community relations, GBCC partnered with a local food-insecurity organization, Gather. Staffed by volunteers from the community, Gather now operates out of the on-campus commercial kitchen/cafeteria, which was vacated by the previous tenant during the pandemic. In this creative partnership, GBCC provides this space rent-free, and in return, Gather operates a cafeteria for the GBCC community while using the facility to prepare approximately six hundred meals each week that are distributed to food-insecure members of the Seacoast community.

Communication is a top priority of the College. Campus communication involves several components, including College communication tools (*The Current* internal weekly eNewsletter, website, calendar of events and meetings, College plans, etc.) The College is developing an All-College calendar, updating and reorienting the website, and beginning its strategic planning process. The Assistant to the President drafted a Teams page for Governance, gathering input from the members to update and ensure that the site is accessible and has correct information.

Evaluation

The College is continually assessing opportunities for growth. With the closure of the Red Cross LNA program on the Seacoast, GBCC saw an opportunity to partner with Manchester Community College to offer their LNA program locally. GBCC has also developed a version of a training program that had been delivered by WorkReadyNH (a partnership between CCSNH and the NH Department of Employment Security to deliver tuition-free career-building skills) to 329 NH Portsmouth Naval Shipyard (PNS) employees through an Apprenticeship grant that expired in June of 2022. PNS has found significant value in the culture-changing perspectives delivered by the program and asked GBCC to continue to deliver it beginning in July of 2022. In 2022, the Business and Training Center (BTC) ceased delivery of a non-credit program (Project Search) which was neither profitable nor mission centered. GBCC is re-deploying the former Project Search position to fund a higher-level business development position to support work-force development and capitalize on new opportunities with employers.

Reports to the CARE Team (the College's "Concern, Assessment, Response, Evaluation" Team, a diverse group of faculty and staff that work on evaluating incident reports to determine concerning trends) indicated a significant increase in students in need of services including housing, food-insecurity, and mental-health. GBCC developed a part-time Community Resource and Student Well-Being Coordinator, that began in Fall 2021. The Coordinator's role is to provide students with resources to meet basic needs and to plan on-campus programming for student support and wellness. The Coordinator has logged ninety visits in her first year, and only three of the students she worked with stopped attending GBCC. The number of reports to the CARE Team has drastically decreased, to the point that the need of the group is being reevaluated.

Based on student and community interest, the Athletics Department has added two new opportunities, Track & Field and Esports. An Esports lab was established at the Rochester campus in Fall 2021.

Over the summer, it became clear to the President and Senior Leadership Team that remote work is particularly important to staff. CCSNH has a remote work policy, but the College had to adopt a fair practice for the staff. Through constituency meetings and feedback channels involving the ability to comment on two proposed drafts, a practice was formulated, and open communication channels allow this practice to be followed well.

The Vice President of Student Success and Enrollment Management (VPSSEM) began to work with her division to develop the Enrollment Management Plan (EMP), a priority that will guide the institution for years to come. Over the summer, in order to focus on enrollment, several new initiatives were identified and adopted. Additionally, the College resumed some of its pre-pandemic practices such as open house, new student orientation, and information sessions. These activities are being documented and assessed and will become part of the EMP.

Over the last year, the GBCC Advisory Board was reenergized and onboarded several new members. In May 2022, the Advisory Board devoted their meeting to the future vision of the College. The discussion was documented and will be shared with the Strategic Planning Teams. The Advisory Board also created a subcommittee that had the original intent to focus on fundraising, however at its first meeting it became clear the focus should be on awareness-raising. The subcommittee will work with the full Board and specific College groups to support several events over the coming year to bring different community members to campus.

Academic excellence is another priority area for GBCC that is informed by evaluations of each program by communities of interest and systematic assessments by the Department Chair/Program Coordinator in collaboration with Academic Affairs. The Program Review process evaluates all academic programs and services not already reviewed via a national accreditation review process. The Program Review is a fundamental internal tool for planning and improving each academic program and service area on a rotating five-year schedule. Programs often incorporate ideas from the reviews such as the purchase of new equipment to allow for more hands-on access and exposure to up to date "real life" instrumentation/software (Biology/Biotechnology/Chemistry) and the Veterinary Technology department purchased a subscription to an on-line skills tracker for documentation of student essential skills completion which allows the department to easily curate the necessary reports for their national accreditation. Program review has also led to the development of new programs including the Risk Management & Insurance Certificate in Fall 2019 and Homeland Security and Emergency Management Associates in Science degree in Fall 2022.

Student Course Evaluations are considered a significant means by which curriculum and teaching are evaluated. Since the college went to electronic student evaluations of courses in 2020, the response rate has dropped from 24.8% to 21.4% in Fall 2022. Faculty are provided with the results of the evaluations and use them to improve student learning and the student experience. Some examples include adjunct contracts being renewed or discontinued based on evaluations, or professional development needs being addressed as in a recent workshop on rubrics delivered to all faculty. These evaluations are conducted using IOTA (Instrument for the Observation of Teaching Activities), an online platform for course evaluations for higher education, and managed by IR. All seven of the colleges are using this platform, which allows each college the ability to compare their results with those of the other colleges. In the future, the plan is to examine more closely areas where GBCC may have low ratings and compare ratings with the other six colleges for possible improvements.

All academic programs have aligned their program learning outcomes with course learning outcomes. Historically, several programs have had a formalized systematic plan for evaluation, with specific assessment methods and a timeframe for evaluation. As has been outlined in the 2020 Progress Report to NECHE and which will be discussed in more detail in Standard 8 of this Interim Report, a phased plan has been put into action for all programs to align specific assessment methods and expected levels of achievement with course

learning outcomes. It is anticipated that the outcomes assessment will be incorporated into the yearly annual report that is completed by each program.

In March of this year, President Lesser began having regularly scheduled planning sessions specific to the Rochester campus. These meetings included the Vice President of Academic Affairs (VPAA), VPSSEM, Chief Business Affairs Officer, and Rochester Campus Director. Continued growth, stability, and the long-term viability of the campus were all identified as important goals. Ground-floor programs like Welding, Nondestructive Testing (NDT), Computer Numeric Control (CNC), and Fine Arts require the specialized equipment and facility features found at the Rochester campus. The College continues to invest wisely to maximize facility utilization for a world-class student experience. As the demand for Advance Manufacturing has subsided, underutilized labs and equipment were resourcefully repurposed for other programs.

A Perkins V Comprehensive Needs Assessment was completed in March for the Welding Certificate Program. Stakeholder remarks and action steps within this assessment identified a need to expand the welding footprint and improve instructor line-of-site. The welding classroom is now immediately adjacent to the welding lab allowing the instructors to monitor student activity more effectively. Additional grinding rooms were added to accommodate more students and reduce noise levels. Two welding stations were added bringing the total from fourteen to sixteen.

The Metrology Lab has expanded in size and now houses two Coordinated Measurement Machines. The NDT program received a significant donation of equipment from the Portsmouth Naval Shipyard (PNS). The Educational Partnership Agreement with the PNS enabled the purchase of a Magnaflux Wet Bench like the one used by PNS and other local industries. The new Fine Arts program coordinator worked with the Rochester Campus Director to build a studio for a course in Sculpture and 3D Form in Fall 2022. Currently, eight students are enrolled in a course that the Portsmouth Campus could not accommodate.

While these are strong achievements, the financial viability of Rochester remains a primary focus. The current lease has reduced the rental cost with an expiration date of December 31, 2025. Staffing in Rochester is in line with current offerings. Through regular meetings with key stakeholders, President Lesser continues to evaluate current programs, workforce development offerings, and the future of the College's commitment to the Rochester community. The Rochester campus is now woven into the identity of the institution. A seamless and transparent student experience is offered through greatbay.edu, the Portsmouth campus, and Navigate. GBCC support services are provided to all students regardless of their program or location. Having achieved the financial, enrollment, and retention goals, the Rochester campus is viewed as an opportunity to accommodate programming the Portsmouth campus could not.

Standard 3: Organization and Governance

Governing Board

GBCC is one of seven colleges of the Community College System of New Hampshire (CCSNH). The CCSNH is led by a Chancellor. Each President of the seven colleges reports to the Chancellor and works side-by-side with his leadership team and staff.

Dr. Mark Rubinstein was appointed the new Chancellor of the Community College System of NH by the Board of Trustees, beginning September 1, 2021. He has a wealth of experience having held various higher ed positions in the State of NH prior to this appointment. Kathy Bogle Shields became the Chair of the Community College System of New Hampshire Board of Trustees in February of 2021. She is a long-time member of the Board, with many ties to the community, and a deep respect for the work of the Community College System.

Internal Governance

The past five years have seen several people in the position of President/Interim President at Great Bay Community College (GBCC). In December 2017, GBCC's President, who had served for eleven years, stepped away to become the Director of Economic Development for the State of NH. The College had an Interim

President from January 2018 – August 2018. In September 2018, Dr. Pelema Morrice was selected as GBCC President. He served one academic year. In August 2019, Dr. Cathryn Addy was selected as Interim President. She was supposed to serve for one year, but due to the pandemic stayed on until March 2022. Dr. Cheryl Lesser was appointed by the Chancellor and the Board of Trustees as GBCC's President in March 2022. Dr. Lesser brings a passion for teaching and for the work of community colleges to this role, reflected by thirty years as a faculty member and in a myriad of roles in academic leadership and academic administration. She has extensive external relations experience, having served as the primary contact for local, state, and federal agencies on issues related to academic programs, and through her work with business and industry advisory committees worked to ensure alignment between program outcomes and employer needs. Prior to this appointment, she served as Vice President for Academic Affairs at two other community colleges.

The changes in Presidents, coupled with the global pandemic and the College operating remotely, have had an impact on the organization and governance of GBCC. Strategic planning efforts started and stopped with new leadership, Interim Presidents were in place to keep things running until permanent replacements were found but did not look to begin work on major initiatives, and some governance groups did not meet while the College operated remotely. The new President and the Senior Leadership Team (SLT) have begun the process of reevaluating the efficacy and efficiency of the current governance system and have already identified a few key starting points. Under this new leadership, the College is poised to begin an evaluation of the governance's effectiveness and to begin planning strategically.

It is important to clarify two important cogs in the GBCC governance machine. Ultimately, the President is the individual responsible for making decisions at the governance level. Advising the President are the other members of the Senior Leadership Team (SLT), which consists of the Vice President of Academic Affairs, Vice President of Student Success and Enrollment Management, Chief Business Affairs Officer, Senior Human Resources Officer, and Executive Assistant to the President. The SLT meets every two weeks or more frequently as needed. On the off week, the SLT meets as an expanded group with the Director of Admissions, Director of Marketing, and the Institutional Researcher to discuss enrollment management. Advising the SLT and providing a two-way conduit of information between the SLT and the wider College community is the President's Cabinet.

The President's Cabinet is comprised of the SLT, the Associate Vice President of Academic Affairs, representatives from the Faculty and Staff Forums, the student body, and several department heads (e.g., the Chief Safety Officer, and the Director of Academic and Administrative Computing). The President's Cabinet meets at least three times per semester in fall and spring. A process was recently developed to recruit for student representation on the Cabinet and a call for nominations has already been distributed through a communication to faculty, staff, and students.

The College has a document called "Shared Governance July 2017 – June 30, 2018" that is in the process of being evaluated and updated. The SLT has had extensive conversations about this and recently brought some specific changes to the President's Cabinet. Based on the vision of the new President, one immediate focus was to update the section with descriptions/purposes of the Senior Leadership Team and President's Cabinet, which have been redefined and the membership updated. These suggested updates will then flow to the All-College meeting for further community input.

As was outlined in the Fall 2020 Progress Report, following the two Governance Forums that were held in April 2019 for the College community and review of the feedback, it was determined that some committees (i.e., TRIP [Transition, Retention, Intervention, and Persistence] and Directors) were seen as being redundant and the number of committees was large for a relatively small institution. Review of the purpose of these select committees began and was interrupted by a sudden departure of the President, an appointment of an Interim President, and the pandemic with accompanying remote operations for the College. As was noted in this same Progress Report, the process of developing a master list of governance committees, purposes, current membership, and available memberships was interrupted by the pandemic and remote College operations

which continued through Spring 2022. With a permanent President in place at the end of March and a return to full campus operations in the Fall 2022, the review of these select committees has resumed as well as the identification of any committee gaps based on the vision of the new President and strategic planning. Current committee membership and available openings will be assessed and communicated to the College community. Solicitation of a diverse group of participants on the governance committees will be a crucial factor in this process.

Governance at GBCC is composed of Constituent Groups (Faculty and Staff Forums, and the Student Government Association; these bring specific populations together for information exchange, problem solving, etc.), Standing Committees (these focus on broad issues that impact multiple constituents, review and make changes to operational protocols and practices, review institutional data and implement strategies that support persistence and retention), and Associated Committees (these committees are fully operational and focused on very specific tasks). Except for a few committees that are being reviewed for redundancy/purpose, each Constituent Group, Standing and Associated Committee within the governance structure continues to have identified membership and purpose, and is expected to meet that purpose through a review of operations, improved practices, and/or policy recommendations. It is hoped that the proposed changes to the descriptions/purposes of the Senior Leadership Team and President's Cabinet will minimize any continued confusion about how proposals are brought up, where they should be discussed and the flow of how things are decided upon. Two indicators that the governance system is working include participation levels (for example, in 2018/2019 an average of twenty-two people attended Staff Forum, that average increased to thirty-one for 2021/2022, or an almost 41% increase; Faculty Forum went from an average attendance in 2018/2019 of twelve people to twenty-two people in 2021/2022, or an over 83% increase), and Curriculum Committee work (twenty-one proposals were reviewed and acted upon in 2019/2020 and increased to thirty proposals in 2021/2022).

Review of the current governance system identified the need to overhaul and revamp the way in which governance documents (e.g., committee minutes) are stored and made available to the College community. Despite enhanced attempts to improve communication and decision making at the SLT, President's Cabinet, and divisional leadership levels, efforts continue to be made to strengthen and equitably distribute this information, specifically as it relates to the work of the governance committees. It was felt that a system for collecting, posting, and archiving minutes was essential to address this concern. As a result, the President's Office has begun the process of migrating documents from the old learning management system (LMS) Canvas site to a Microsoft Teams site. A staff member should be identified to function as a clearinghouse or arbiter of documentation and to maintain the governance Teams page. This person would also be responsible for sending out regular communication regarding the Teams page. All governance information and documentation would be available, however, the onus to seek out said information will fall on the employees themselves. With this Teams page, a College-wide calendar is being created to communicate regularly recurring activities (e.g., All-College meetings, Advisory Board meetings) and one-off events.

The Current, the College's regularly published employee eNewsletter, is another excellent tool for communication. All faculty and staff are permitted to submit articles and any news they would like disseminated to a College-wide audience. System-wide information is shared through regular emails containing the "Chancellor's Update," which are archived going back to 2014 in the "My CCSNH" portal, as well as in the "Choose Community" CCSNH eNewsletter sent out by the CCSNH Director of Communications and archived on the system website. Board of Trustees agendas and meeting minutes are posted on the system website.

There has been a concerted effort to increase communication among faculty and staff since the new permanent President came onboard in March 2022. One example was the articulation of the College's remote work practice. Upon the College's return to campus and with the hiring of a new President, it was necessary to develop a common practice regarding remote work. Because this was a major overhaul of the previously

implemented practice, the SLT sought the input, feedback, and cooperation of the College staff and other impacted constituencies. President Lesser attended various groups' meetings (Staff Forum, Directors) to solicit feedback. Information was communicated at the All-College meeting, and emails went out with the proposed language. Feedback was solicited and discussed at SLT, and changes were made to the language based on responses. Further communication went out with the note that the issue would be evaluated again at the end of the semester. In this manner, many employees had the opportunity to contribute to the information used to make the decision.

The CCSNH and the College are largely reliant on the New Hampshire State Legislature for funding and enrollments. The College continues to operate lean regarding faculty and staff positions, but formal processes have been put into place to thoroughly evaluate all vacancies and accompanying job descriptions as they relate to current/anticipated needs in an ever-changing higher education environment. Where applicable, data is being gathered and evaluated to assist in the decision-making process and determining needs to maximize return on investment in terms of enrollment (new and continuing). Departments can request new positions during the budget process.

The Senior Leadership Team, in their work on Strategic Planning guided by the leadership of the new President, examines assessment metrics such as enrollment headcount and credits sold. Additionally, they will work toward developing and implementing a regular schedule of self-assessment. This will be accomplished using employee surveys and other feedback tools to gain a data-driven evaluation of the efficacy of the governance structure. It may be beneficial to reimplement a Governance Committee. The former Governance Committee was in place to be the group that assessed the effectiveness of various committees, made recommendations on changes, and ensured the "Shared Governance" document was kept updated.

In addition to examining potential changes in the governance structure of the College, the 2022-2023 academic year has seen some reorganization of academic departments due to retirements or resignations. The Massage program is being led by the Allied Heath Program Manager. In line with the College's identified Academic Focus Areas, the Education department (Teacher Preparation and Early Childhood Education) has been reorganized under the Department Chair for Criminal Justice with designated Teacher Prep and Early Childhood Education coordinators. Hotel, Restaurant & Event Management (formerly known as Hospitality) has also been reorganized under the Department Chair for Business with a dedicated program coordinator. Finally, the Advising & Transfer Center (ATC) and Center for Academic Planning & Support (CAPS) have merged under one Director.

Students are an important part of the College's governance. A student was deliberately included in the Presidential Search Committee. In addition to seeking student representation to the President's Cabinet, President Lesser is often found in the front lobby greeting students personally, handing out items on giveaway days, and hearing the concerns and challenge of students. President Lesser began meeting with students in November 2022 to understand the student perspective and get feedback on specific issues. The CCSNH BOT maintains two student positions that alternate among the seven colleges. GBCC currently has a student representative on the BOT. When examining students' roles in GBCC's organization and governance, their voices are valued.

Although the College was challenged with changes in leadership, Interim Presidents, and some governance work put on hiatus due to the pandemic, the placement of a strong and engaged President is jumpstarting the work of evaluating the governance structure of the College. Work has already begun to identify challenges and put solutions into place.

Standard 4: The Academic Program

Great Bay Community College's (GBCC) academic program continues to be driven by its Mission and that of the Community College System of New Hampshire (CCSNH) to offer affordable, accessible education that

aligns with the needs of New Hampshire's businesses, citizens, and communities in an environment that embodies excellence, innovation, and collaboration.

Assuring Academic Quality

GBCC continues to have robust processes for Departmental Strategic Planning, Annual Planning, and Reporting for its academic programs and academic support services (The Advising and Transfer Center (ATC), The Center for Academic Planning and Support (CAPS), and the Library). Academic programs and services recognize that a regular schedule of program review is critical to ensure program and course quality and currency, to assure that the program and course outcomes meet the labor market needs, and support transfer to four-year institutions. All academic programs without specialized accreditations participate in a thorough and rigorous institutionally designed review process every five years.

"Assessing learning in its academic, technical, and co-curricular programs with emphasis on direct measures of student learning" was identified as an area of focus for GBCC following the 2018 NECHE site visit. As was highlighted in GBCC's 2020 Progress Report to NECHE in response, the Program Review Process was enhanced to include and expand upon the work that had been completed on the critical evaluation and the curriculum mapping of program learning outcomes (PLOs) and course learning outcomes (CLOs) for all degree and certificate programs. Alignment of PLOs and CLOs and identifying direct measures of student learning were added to the components of the Program Review. During this review process, CLOs, outcomes assessment measures, and criteria for feedback/grading were mapped to Core Attributes. This institution holds the belief that the academic program of each student (in completion of the requirements of the major and the general education requirements) provides the opportunity to develop core attributes that support both personal and professional growth and goal achievement. The Core Attributes remain as follows: Communication Skills; Creativity; Critical Thinking; Diverse Perspectives; Information Literacy; Quantitative Reasoning; Scientific Processes; and Specialized Skills. As part of each course review, the Core Attributes are mapped with an identification of student mastery (Introduced, Assessed, or not applicable). Since the 2020 Progress report, nine degree or certificate programs have completed this enhanced program review process. For this academic year, four additional degree or certificate programs are scheduled for Program Review.

Information Literacy remains an important Core Attribute for students. Prior to the pandemic, the Library offered in-person information literacy sessions, and consultation appointments. During the pandemic, they began offering Zoom sessions and recorded videos for the various components covered in the sessions. Post-pandemic, faculty may select from in-person, Zoom sessions, or utilize videos. Many faculty members use the videos as out-of-class assignments so that more time may be devoted in-class to covering the course content. The Library expanded their support appointments (research consultations and citations) from in-person only to Zoom and in-person. For the 2021-2022 academic year, there were twenty-four information literacy sessions held with three hundred and five students attending. The librarians had ninety-four research and citation consultations with students, and the thirteen videos for remote support had one thousand six hundred and sixty-three views.

Undergraduate Degree Programs

In addition to scheduled academic program review, updates to the degree and certificate programs continue to be managed by the Department Chairs, Curriculum Committee, and VPAA. Since the 2018 visit, programs have made changes to update the curriculum to reflect current needs/disciplinary standards (e.g., adding more victim advocacy coursework in the Criminal Justice programming to reflect current discipline standards). Since the 2018 self-study, an AS degree in Homeland Security and Emergency Management was added. This degree is particularly relevant given the community's recent need for emergency planning during the pandemic. A Risk Management and Insurance Certificate was also added. As part of updates to degrees and certificates, to ease transfer after degree completion, the College has added several articulation agreements to a variety of four-year colleges for degrees in the Business, Biotech, English, Social Science, and Nursing departments.

To better address student needs during and after the pandemic, GBCC now offers courses in multi-modal delivery options including: asynchronous online; hybrid; in-person; fully remote synchronous; and Hyflex. With the recent addition of Hyflex courses, students are now afforded the option of taking synchronous courses either in-person or remotely on a regular or as needed basis. The comprehensive academic support services through CAPS, ATC, and the Library have mirrored these enhancements, utilizing easier academic alerts and appointment options through the educational networking platform Navigate, and remote appointments through Zoom for advising, academic coaching, and tutoring.

General Education

In addition to the degree and certificate Program Reviews, several general education options in the Social Sciences, English, Humanities, and Languages departments have also undergone formal review since the 2020 Progress Report. As described above, the program and course reviews now include a map of the curriculum to the College's Core Attributes, which underscores its vision for a generally educated person. For the 22-23 academic year, there is a scheduled review of the general education Math courses. Academic Affairs updates and maintains a calendar projection for all program reviews to ensure regular, consistent review.

The Major or Concentration

Associate Degree requirements include a minimum of thirty credits in a defined major field, a minimum of twenty credits in general education courses, and 10 credits to be fulfilled by coursework that discipline faculty determine to be relevant to the program's outcomes. Specific majors have additional suggested pathways. For example, the Business Administration Program provides the opportunity for pathways in five areas: Transfer; Leadership & Management; Sales & Digital Marketing; Risk Management & Insurance; and Sports Management. The Associate in Arts (AA) Degree allows for twenty to twenty-four elective credits in addition to the Liberal Arts and Science Core Requirements, which can be accrued in one specific discipline. Previous Liberal Arts AA degrees which had concentration options (i.e., Liberal Arts with a concentration in American Studies) have been converted to standalone AA or AS degrees to provide more clear pathways for students in support of the Guided Pathways Initiative and a more recognizable degree upon graduation. Major program and course development is typically the result of Program Review, recommendations from external sources, and administrative and faculty research. Examples of external sources include Program Advisory Boards, feedback from industry partners, analysis of National/State Licensure pass rates, and transfer equivalency alignment with four-year institutions. One example occurred within the Hospitality degree where Advisory Board feedback led to the consolidation of the three concentrations previously offered into one AS degree in Hotel, Restaurant & Event Management. Academic programs are keeping pace with specific technology resources, including using a virtual 3D animal anatomy program for Veterinary Technology students and the purchase of a virtual reality software/hardware tool being utilized in Science, Math, and Career and Technical Education.

Transfer Credit

Matriculated students transfer in courses from other institutions by providing official transcripts for courses equivalent to their program requirements. The ATC, Department Chairs, Program Coordinators, and the Registrar's Office review and approve transferable courses with a grade of C or higher regularly. An internal document tracks acceptable courses for general education and program specific courses that content experts continue to update based on discipline standards. Programs that require a higher grade for transfer or programs that have a statute of limitations are described in the Catalog.

The College also offers Credit for Prior Learning (CPL) under the supervision of the appropriate Department Chair. Credit by Exam, such as AP and CLEP, are aligned with the University of New Hampshire's policy. A system-wide Internal Equivalency Project is in process to create a publicly accessible tool for approved course equivalencies within the CCSNH.

Integrity in the Award of Academic Credits

GBCC offers twenty-nine degree and twenty-four certificate programs. All degree programs adhere to the minimum sixty-credit threshold needed for completion at the Associate level. The College has reduced the number of required credits from sixty-four+ to sixty for the majority of degree programs and this continues to be a focus for new degree proposals.

The College continues to improve the transparency of program completion with the adoption of degree/certificate program pathways, math pathways, year-round scheduling, active advising, DegreeWorks (degree evaluation and audit tool), and Navigate. Navigate allows students and advisors the opportunity to forecast courses by semester which provides a visual timeline of a student's academic plan.

GBCC continues to demonstrate ongoing authority and administrative oversight for the academic elements of all courses. Electronic evaluations using a tool called IOTA are provided for 100% of courses each semester which simplifies data analysis.

Each semester new full-time and adjunct faculty attend a College sponsored orientation. Faculty and staff receive regular professional development through campus-based workshops (recent topics included: "How to Effectively Create and Use Rubrics; Ensuring Accessibility of Remote Classes; Reasonable Accommodation Plans: Supporting Students with Learning Needs), an annual CCSNH symposium, and an annual winter convening. Furthermore, since 2018, over thirty-five individuals, both faculty and staff, were granted funding by the College for external workshops/conferences.

Regarding Running Start dual enrollment courses for high school students, GBCC continues to follow procedures to ensure consistency in learning outcomes, content, and rigor with on-campus courses. This is accomplished by the assignment of college-level faculty partners/mentors who review syllabi, evaluate instruction, and adhere to faculty credentialing and hiring guidelines. College resources are available to dual enrollment students. One example of this is the outreach done by the Librarian to make College resources available for reliable research (verified, peer reviewed, etc.). Students, high school teachers and College faculty partners all complete course evaluations.

GBCC has aligned PLOs and CLOs for programs for a more consistent and thorough evaluation of student achievement. Faculty, staff, and administrators develop and oversee policies to assure credits awarded are appropriate and reflect the level and amount of student learning. The Banner Document Management System implemented electronic filing starting in 2018 and eliminated paper student files. In conjunction with its sister institutions in CCSNH, GBCC is becoming a member of the Council for Adult and Experiential Learning (CAEL) which specializes in supporting academic institutions in awarding students with CPL through means such as their employment or previous military experience.

GBCC adheres to all policies regarding Residency Requirements and degree awarding. Students must complete at least fifteen credits in their respective program with at least eight credits at the advanced level for major courses. These Residency Requirements are clearly outlined in the College Catalog and DegreeWorks.

All degree and certificate programs use a syllabus template including the GBCC plagiarism policy. Academic integrity information is also included in New Student Orientation and in the Student Handbook. The Library Director attends all New Student Orientations, has developed videos, and speaks to individual classes on research, citation, and plagiarism when invited. Since the expansion of distance learning during the pandemic, GBCC has instituted the Respondus Lock Down browser to ensure integrity of online quizzes and exams and affirms the student's identity and the security of the remote testing environment. Faculty use Canvas features such as Turnitin plagiarism checker and e-rater(c) a grammar tool to ensure consistency. Students on academic

probation follow a Continued Participation Agreement (CPA) are tracked and closely managed by the Suspension Recovery Program Coordinator.

Since the pandemic, GBCC has continued to expand its smart/flexible scheduling and distance learning offerings to better serve the needs of students. In addition to the multi-modal course delivery modes as described earlier, the College has increased its number of eight-week courses allowing students to reduce concurrent courses while maintaining full-time status.

Standard 5: Students

According to 2020 Census data, NH's population is 88.3% non-Hispanic White

(https://www.census.gov/library/stories/state-by-state/new-hampshire-population-change-between-census-decade.html). The GBCC student population reflects those numbers. The percentage of White non-Hispanic students increased from 57.95% in 2018 to 64.38% in 2022, while the percentage of those choosing not to answer the application question on race/ethnicity decreased from 36.16% to 27.22% over the same period. In Fall 2022, 1.98% identified as African-American, 1.38% Hispanic, 3.60% Asian Pacific Islander, and 1.11% American Indian/Alaskan Native. In terms of gender, the student body consistently breaks 53-54% female, 45-46% male. The average student age is 25.6, dropping from 27.5 in 2015.

In support of the College's mission to expand intellectual and economic opportunity through affordable higher education, Great Bay Community College's (GBCC) Admissions and Student Services departments continue to design and implement responsive, student-centered strategies for increasing enrollment and improving persistence.

Admissions

As the region recovers from pandemic disruptions, increasing student enrollment and educational pathways to economic stability are priorities for the College. To advance this work, Admissions has focused on several key objectives: employing an intentional recruitment strategy; expanding access and inclusion in the enrollment process; and leveraging technology and resources to optimize the student enrollment experience.

Intentional Recruitment Strategy

GBCC's commitment to providing economic and social mobility for all community members is reflected in the updated recruitment strategy which includes targeted outreach to prospective students from historically underserved communities (e.g., public housing residents, first-generation college-going students, single parents). In addition, Admissions is designing enhanced recruitment plans for other special populations, including local high school students through dual-enrollment programs; uniformed service-members and veterans through GBCC-military relationships; and employees of local businesses through partnerships with business owners and human resources professionals.

Expanding Access and Inclusion in the Enrollment Process

Internal assessments since the 2018 Self-Study and the pandemic experience have deepened the understanding of access barriers across the student life cycle. In response, Admissions has worked to identify and eliminate key barriers in the application and enrollment process. This work has resulted in the elimination of application fees; availability of in-state tuition rates for all students living within a fifty-mile radius of the school (previously only for selected programs of study); availability of New England Regional Student Program tuition discounts for all students outside a fifty-mile radius of the school but within the other New England states; ability for students to self-certify their high school completion on applications (with transcripts to follow); offering of remote Admissions information sessions; expanded options for comprehensive new student orientation, both online (via Comevo) and in-person on campus; and remote options for placement assessment.

The role of belonging in a student's decision to enroll or persist in college is well documented. Students have endured unprecedented challenges to their sense of belonging in school due to pandemic disruptions and isolation. To counter this experience, Admissions has committed to fostering a sense of inclusion and belonging among applicants starting with their first GBCC interactions. Admissions' initiatives to increase students' sense of inclusion and belonging include the ability to self-identify a native language other than English on the application; the implementation of multiple measures for course-level placement; and Express Admission opportunities, accessible both remotely and in-person, which allow for an expedited enrollment process that is personalized to a student's needs. Additional efforts to increase access, inclusion, and belonging beyond the scope of Admissions are discussed in the Student Services section.

Leveraging Technology and Resources to Optimize the Student Enrollment Experience

Key to the success of the initiatives discussed above are upgrades to Admissions' technology and staffing models. Most notably, the College implemented the Target X CRM, allowing the student experience to be optimized through functionality that improves the transparency and efficiency of staff workflows. Students have gained a more streamlined application process, real-time viewing of their application status, same-day receipt of decision letters, and personalized communication. Admissions will continue to leverage the system's capabilities to enhance the admissions process; near-term plans include using robust and targeted email campaign functionality to proactively push program-specific information about application requirements and expectations to prospective students and applicants. Other significant technological improvements include the implementation of Dynamic Forms, Google forms, and Adobe sign fillable PDF forms. The use of these types of forms, and the ability to securely upload them to the College's systems, has expedited the admissions process and improved turn-around time for responsive services.

To support these increased targeted recruitment efforts, Admissions updated its staffing model, combining two historically hard-to-fill part-time vacant positions (one grant-funded and one College-funded) into a full-time position which was filled this year. This new full-time position is highly focused on working with the Career Technical Education (CTE) student population. Additionally, the College has secured grant funding to hire a part-time College Navigator who will exclusively work with Portsmouth and Dover Housing Authority residents to help residents through all phases of the enrollment process such as goal setting, application to the appropriate program(s), and identifying tuition assistance and/or other resource needs to help them persist and succeed.

Student Services and Co-Curricular Experiences

Like Admissions, Student Services is working to institutionalize equitable student success through intentional strategic planning, expanding access and inclusion in service delivery, and leveraging technology and resources to optimize the overall student experience.

Strategic Planning

The College is in the process of strategically expanding the Center for Academic Planning and Support (CAPS) to incorporate the previously freestanding Advising and Transfer Center (ATC). This reconfiguration will enable ATC and CAPS staff to share a single physical location. As part of that shift, a new reporting structure began in September 2022, where both departments report to the same Director. This allows more efficient and integrated workflows along the advising-persistence continuum, resulting in more responsive and coordinated student support. Under this evolved model, best-practices developed since the last Self-Study report will continue to be advanced, including proactive advising through Purpose First and Guided Pathways models; implementing specialized persistence support models for students from underrepresented and/or underresourced communities; institutionalizing a partnership between CAPS and Student Life to enable whole-student support strategies that integrate academic and wellness services; increasing financial support for students from underrepresented and under-resourced communities; configuring local transfer agreements to

minimize student debt; and enhancing Career Center services, including connecting students to local internships and post-graduation career opportunities.

Expanding Access and Inclusion in Service Delivery

Initiatives to increase access and inclusion have been implemented at all levels of student services and cocurricular experiences to support academic and social integration across the College. These include robust student club and organization offerings that continued to meet during pandemic disruptions; formation of affinity, ally, and support groups in response to student needs (e.g., Pride Alliance, Substance Misuse Support); institutionalization of basic need and wellness supports that connect students to community resources (e.g., food and housing insecurity; mental health counseling); implementation of identity-affirming tools (e.g., visibility of pronouns and preferred names in student information systems); expansion of "Soar to Success," the College's comprehensive high school-to-college summer transition program; routine use of academic success plans for student-athletes; return of student leadership retreat and programming opportunities; enhancements to Federal Work Study programming; launch of "The Perspectives on Community Colloquium," a speaker series engaging voices from across the Diversity, Equity, Inclusion, and Belonging (DEIB) spectrum; continued growth of the athletics program through establishment of an Esports and Track & Field team; and expanded access to courses via remote/Hyflex formats. The ELL 050G Workshop (Communications for English Language Learners) is a sixteen-week workshop that provides support to English Language Learners taking English at GBCC. The workshop had been offered since 2019. Mechanisms that allow the student voice to be centered in the development of future programming have also been enhanced (e.g., Student Intake Survey; Student-Trustee on CCSNH Board). Going forward, the newly formed DEIB Committee will identify actionable steps to advance student success across the College through a DEIB lens.

Leveraging Technology and Resources to Optimize the Overall Student Experience

As in Admissions, upgrades to technology and staffing models are optimizing the student experience in support services and co-curriculars. Implementation of the comprehensive success platform, EAB Navigate, enables academic advisors, academic coaches, faculty, and other staff to coordinate holistic support personalized to individual student needs. Improved workflows, access to student profiles, multimodal student communications, and in-app appointment scheduling have dramatically improved the capacity to intervene with students before small issues become significant barriers to persistence. Degree Works, a web-based tool enables students and advisors to access real-time degree audits, and remote meeting platforms (e.g., Zoom) have increased access for advisor appointments, academic coaching sessions, tutoring help, Student Life activities, and other services. Workflow efficiencies have also improved through the migration of paper-based processes to electronic and digital pathways (e.g., advising packets sent via email), and the deployment of Hyflex technology to classrooms has expanded course delivery for students unable to travel to campus. In addition to evolving the technology infrastructure to better services, recent changes to staffing models in Academic Affairs and Student Life ensure staff roles and responsibilities are aligned with student needs across the support services and co-curricular spectrum. New or reconfigured roles include Associate VP of Academic Affairs; Director, Center for Academic Planning and Support; Academic and Community Support Coordinator; Accessibility Services Coordinator; Career Coach; Community Resource and Wellness Coach.

Rochester

"Achieving its financial, enrollment, and retention goals for its Advanced Technology and Academic Center in Rochester as well as the status and plan concerning future occupancy of the presently leased facility" was identified in the NECHE response letter of February 8, 2021, following the submission of the College's 2020 Progress Report.

Recruitment and admission to the technical programs housed on the Rochester campus is in accordance with the NACAC's Guide to Ethical Practice in College Admissions (National Association for College Admission

Counseling). Rochester admissions requirements are minimal, based on skills required for program success and to obtain employment in the industry (i.e., valid driver's license with motorcycle endorsement for the Motorcycle Maintenance & Repair Technology Certificate). Some programs have enrollment caps including the Welding Technology and Automotive Technology Certificate programs; admissions is on a first-come, first-served basis for qualified applicants. When a program is at maximum enrollment, Admissions manages a waitlist process. For highly technical coursework, reading and math placement requirements ensure students are prepared to succeed.

Since the 2018 report, Admissions has committed to increasing time and resources for Rochester program recruitment. Hands-on, lab-based program enrollment suffered during the pandemic which resulted in a specific goal being formulated to stabilize/recover enrollment in the Rochester programs. Recent enrollment growth, shown below, provides encouragement that enrollment recovery will continue with expanded resources and effort.

Academic Program	2018	2019	2020	2021	2022
Welding Technology	37	53	51	58	54
Non-destructive Testing (NDT)	11	12	4	7	9
Motorcycle Maintenance & Repair	16	11	12	15	12
Computer Numeric Control (CNC)	17	17	19	14	10
Automotive Technology	4	3	5	2	8
Advanced Composite Manufacturing (ACM)	28	8	3	1	On Hold

In 2020 GBCC constructed a new state-of-the-art welding lab at Rochester to provide additional training opportunities and meet hiring needs across New Hampshire. The facility enabled the program to increase the number of registered students, offer classes throughout the day, and prepare up to forty-eight new welders annually per cohort. The first level Automotive Technology program classes were cancelled during the Fall 2021 semester due to low enrollment but have an eight-student cohort for the Fall 2022 semester. Enrollment in the Nondestructive Testing (NDT) has increased since 2020 and is close to 2019-2020 enrollment. The CNC program enrollment has been slower to recover while Motorcycle has remained fairly stable. The ACM program has been put on hold at this time.

One major theme in the overall plan to increase Rochester program enrollment is expanding and enhancing events to bring more prospective students to campus and highlight faculty, facilities, and equipment. For the 2021-22 academic year, open houses resumed at the Rochester campus. These on-site events highlighted specialized Rochester programs more successfully than accomplished during previous Portsmouth-only events. With the relaxation of Covid restrictions, entire high school classes were hosted during the Spring 2022 semester, offering tours and interactive demonstrations. The new summertime "Soar to Success" program (held twice) offers a week-long college immersion experience for graduating high school students who will (or may) attend GBCC in the upcoming fall semester. One day of the program was held entirely on the Rochester campus.

Another resource designed to advance Rochester campus connections is the new Career Technical Education (CTE) Enrollment Specialist. This new Admissions team member focuses half of her time building pathways to GBCC programs for CTE students, creating and marketing school-specific dual enrollment pathways for every CTE program with a GBCC Running Start offering. Teaming with the Running Start Coordinator, the CTE Enrollment Specialist has designed six 2022-23 Great Bay Discovery Days for students to tour the campuses and explore cost-effective dual enrollment pathways including Early College opportunities. One Rochester campus Discovery Day has been designated to invite students enrolled in the trade/technical Running Start courses.

The Welding Technologies Certificate pathway has been expanded to benefit high school students who complete the first welding course through Running Start during their sophomore and junior years. Through the Early College dual enrollment program, students are invited to register for the second and third classes during their senior year. Additionally, two more local school CTE Running Start agreements were negotiated over the last year to increase the pool of prospective students eligible for this pathway.

Admissions has increased participation in technical and trades recruiting events to support Rochester programs. Examples include the NH Auto Dealers Association CTE Automotive Fair, the NH Construction Career Days, and Bring Back the Trades Exhibition Day.

Using the TargetX CRM, the College has introduced timely, customized email and text content to benefit Rochester program applicants and admitted students. TargetX is used to supply program-specific information for inquiries and applicants, and to send out invitations for Rochester-based events. To reduce cost barriers and encourage registration, future content is expanding to promote program-specific scholarship information including offerings by the NH Auto Dealers Association (Automotive Technology), American Welding Society (Welding Technology), and Bring Back the Trades (all technical programs).

In the Spring 2022 semester, Fine Arts courses at Rochester were expanded, offering "Art, Design, and Color". This hands-on course was run with eight students, exploring traditional media focused on design and color theory principles for 2D and 3D projects. Given the Omicron surge in January 2022 that impacted on-campus enrollment, this was a successfully planned rollout of Fine Arts programming. That success was built on with a Sculpture and 3D Form course in the Fall 2022 semester, also with eight students enrolled.

The GBCC Esports program gained momentum on the Rochester Campus over the past two years. Esports student-athletes have competed in-person as a part of NACE (National Association of Collegiate Esports) in four different games (Overwatch, Rocket League, Hearthstone and Madden). The team is expanding its outreach to attract new students. Another goal for the upcoming year is to host in-person competitions with other local college teams.

Standard 6: Teaching, Learning, and Scholarship

Faculty and Academic Staff

The faculty reflects the overall state population and largely mirrors the heavily White non-Hispanic student body, with 100% of full-time faculty identifying as White non-Hispanic or Race/Ethnicity Unknown. In terms of gender, the faculty breakdown is 64% female. The median faculty age is 51.88 years.

The Diversity, Equity, Inclusion, and Belonging (DEIB) group has been recently formed and, as such, is in the beginning stages of identifying their goals. It is not unreasonable to assume that diversity in hiring for faculty will make the list. Positions are posted in various locations in attempts to compile a more diverse group of applicants. There is a relatively new CCSNH-led restriction on hiring (due to liability constraints) which limits hiring to candidates that are residents of the connecting New England states. This has pulled some diverse employees out of the pool of faculty.

As outlined in their respective Collective Bargaining Agreements (CBA), full-time faculty positions consist of Instructor, Assistant Professor, Associate Professor, Professor, and adjunct faculty positions consist of three levels: Instructor, Lecturer, and Senior Lecturer. Full-time faculty job descriptions point back to the mission of the institution and clearly articulate the qualifications required to fulfill the role. Adjunct faculty meet the same qualifications. New Department Chairs are assigned mentors. New Program Coordinators will soon have assigned mentors.

In Fall 2022, there are thirty-five full-time faculty members, one hundred and twenty-three adjunct faculty members, two full-time librarians, and four full-time professional academic advisors in the Center for Academic Planning and Support (CAPS).

The certification process confirms that all faculty and academic staff possess or exceed the minimum qualifications for their positions. Potential hires are vetted through the selection process; their credentials and experience are scrutinized to determine a good fit for the department and the organization. Adjuncts are recruited and assigned classes based on similar criteria as full-time faculty. The recruitment and hiring process is effective. It can be challenging to attract appropriate candidates in fields where the industry salary norm is much higher.

Faculty positions are posted to attract potential candidates from within the CCSNH. Positions are posted to the public, as necessary. The institution ensures equal opportunity through published job descriptions and following strict standards regarding qualification requirements pertaining to each posted position. Hiring committees are assembled from a variety of faculty and staff to ensure a diverse perspective is applied. Prospective hires have access to job descriptions and salary ranges throughout the recruitment process. Adjunct faculty are hired on a contractual basis. GBCC follows federal and CCSNH policies and practices in recruiting and hiring, with a focus on diversity, equity, and inclusion. GBCC sets salary levels within the allowable range per rank and level of its faculty and staff and assures that each employee has comprehensive benefits. The CBAs govern the compensation for positions based on Labor Grade and Step (as applicable), as outlined in the job descriptions. Professional development funds have been included in the budget for the past four years and communicated at the Academic Department Chair meetings and in email.

Decisions/allocation of professional development funds are made in consultation with divisional leadership.

Department Chairs and Program Coordinators demonstrate effective management of quality instruction and adjunct support. The CBAs establish workloads for faculty which include defined instructional and non-instructional responsibilities. Given the diverse nature of faculty work and the needs of academic departments and the College, the particulars of individual work assignments can vary both between and within academic departments. This is especially true in 1-person departments wherein, for example, the faculty to student advising ratios may be higher. Based upon an excessive non-instructional workload, the VPAA adjusts a faculty member's non-instructional or instructional workload. The Faculty CBA clearly outlines the responsibilities of Department Chairs and Program Coordinators, workload, and compensation. Faculty have substantive input into matters of curriculum and policy.

A Faculty Handbook is available and distributed to both full-time and adjunct faculty each year. In addition, the Collective Bargaining Agreements for Faculty and Adjunct Faculty both clearly outline the evaluation, promotion, and policies for resolving grievances.

Faculty are reviewed as outlined in the CBA and CCSNH academic policy. Evaluation methodologies include classroom observations, review of student course evaluations, and professional assessment. Categories of review include: Teaching and Learning Effectiveness; Academic Contributions; Service to Students; Service to the Department/System/Community; and Professional Growth and Development. Feedback from reviews and from student evaluations may generate instructional modifications and/or course delivery methods. Faculty may provide feedback and establish goals.

The CCSNH does not have a tenure process, however, teaching excellence, academic contributions, currency in one's field, and service are critical components of evaluation and promotion. The CCSNH policy on promotion states that candidates demonstrate technological and pedagogical currency in their respective fields and outlines several options for how one would demonstrate continued professional development. Some GBCC faculty do engage in research, the pursuit of higher degrees, and other scholarly work related to their discipline, field, and pedagogy. Participation in partnership research grants allows GBCC students to be part of meaningful external research projects.

Section 690.06 of CCSNH Academic Policy establishes the guidelines of academic freedom as set forth by the American Association of University Professors, the Association of American Colleges, the Association for Higher Education, and the National Education Association, and as endorsed by the Board of Trustees. Individual faculty members have substantial control over the delivery and instructional methodologies used in their courses and are encouraged to innovate.

Teaching and Learning

The content and methods of instruction at GBCC reflect its mission of access and transformation. Faculty regularly assess student learning outcomes and each academic department produces an Annual Plan and Report based on their Strategic Plan and goes through a rigorous program review process every five years, to ensure continual improvement of teaching and quality of learning.

The College uses many instructional techniques and delivery systems appropriate to the academic program. Courses are offered in-person, 100% online (synchronous and asynchronous), and in an assortment of hybrid/Hyflex offerings in which students can choose to be on campus or access the class meeting via Zoom. All courses maintain minimum standard usage of the College's learning management system (LMS)- Canvas. Reasonable accommodation is provided through the College's Accessibility Services office to meet the varying learning needs of students with documented disabilities.

A strength of the College is that students benefit from faculty with broadly diverse interests, backgrounds, and experiences. All sections of a course have consistent student leaning outcomes, though each faculty brings their own strengths and perspectives to independent sections.

To better serve students, in 2022, the Advising and Transfer Center (ATC) was merged under the umbrella of the Center for Academic Planning and Support (CAPS). Staff advisors counsel all new students and returning students who have yet to meet the pre-requisites for admission to various programs. Advising appointments are available on-campus or virtually. Advisors use multiple measures to determine appropriate first-semester courses. Faculty advisors meet with returning students.

In addition to accessing budgeted funds, professional development among faculty and staff can be self-initiated, self-directed, and self-funded. Humanities faculty have recently engaged in scholarly and research opportunities through the Mellon-funded NH Humanities Collaborative, many of which have been supported with grant funding. The College would benefit by addressing the scholarly needs of and formalizing a mechanism for faculty to share their knowledge and strategies with colleagues.

GBCC students have access to undergraduate research opportunities, including research projects funded by the National Institutes of Health (NIH) and National Science Foundation (NSF), some of which are made possible due to the partnerships with the University System of New Hampshire (USNH) and University of New Hampshire (UNH). Such programs offer students scholarship and transfer opportunities.

Standard 7: Institutional Resources

Human Resources

As of Fall 2022, the College employs thirty-five full-time faculty and thirty full-time staff positions. Great Bay Community College (GBCC) has gone from a high of fifty-eight part-time staff in Fall 2018 to thirty-five part-

time staff in Fall 2022. In Fall 2018, the number of administrators was at five. That number peaked at eight in Fall of 2019 but has leveled back down to five administrators in Fall 2022. Since 2018, the number of adjunct faculty (part-time instructors) has moved from a high of two hundred and twenty-one to one hundred and eighteen. The decrease can be attributed in part to the decrease in classes offered during the pandemic and the continued decline in enrollment.

Like the Community College System of New Hampshire (CCSNH) overall, the campus has brought together a task force to address Diversity, Equity, Inclusion, and Belonging (DEIB) by creating and interweaving initiatives that are cross-departmental and become part of the fabric of the College. The College reaches out to multiple demographic groups by using a variety of job boards to recruit and attract a diverse workforce. For managerial positions within the College, a diversity packet is purchased through recruitment in higher education portals.

A new System-wide professional development initiative has been launched for all employees at CCSNH. LinkedIn Learning will provide a pathway for advancement and professional enrichment. A pathway is being developed specifically for new directors/managers to ensure success as they advance within the organization. In addition, the broader professional development process for Great Bay Community College will be documented and communicated using many internal communication tools so all employees are aware of how to request and utilize professional development funds outside of the LinkedIn Learning program.

Financial Resources

Financial Audits are available about six months after the fiscal year, ending June 30th. The most recent CCSNH external audit in Fiscal Year (FY) 21 showed no findings or material weaknesses. Financial Aid Audits are included in the CCSNH Audited Financial Statements.

Tuition and Fee Revenue

GBCC has been weathering a decline in tuition/fee revenue beginning in FY20, and this has been exacerbated by the pandemic declines seen by community colleges throughout the country.

	FY2019	FY2020	FY2021	FY2022	FY2023
Net	7,937,140				
Tuition		7,230,908	6,164,905	6,241,185	6,190,789
	1,961,785				
Fees		1,539,453	1,378,475	1,407,006	1,481,215
Non-					
Credit	1,377,274				
Revenue		1,191,042	832,854	958,268	1,000,000
Total					
Tuition &					
Fee Rev	11,276,199	9,961,403	8,376,234	8,606,459	8,672,004

Current tuition revenues are down 23% since 2019, though the decline has largely flattened since FY21 and remained relatively stable the last two years. Because of pandemic enrollment declines, GBCC was able to bring in roughly \$2.5 million in "lost revenue" dollars from HEERF funding to help cover expenses during the two years of the pandemic. GBCC has been taking proactive measures to make up for the revenue gap by controlling variable expenses. Class schedules have been optimized to account for fewer students and have been holding the line on some discretionary spending items. Additionally, as positions are vacated, the Senior Leadership Team goes through a formal process to determine whether the position should be refilled immediately, delayed, or the funds strategically re-allocated to address a more pressing need at the College. At current enrollment levels, the State of NH General Fund allocation amounts to roughly 47% of

GBCC's total revenue. That significant level of support from the state allows some level of protection from enrollment variability.

Reserves

Despite the recent enrollment declines, GBCC remains in a strong reserve position. The College contributed \$720K to reserves in FY21 and \$2.1 million to reserves in FY22. GBCC began FY23 with a \$9 million cash reserve position. GBCC was approved by the Board of Trustees to use \$600K of that reserve fund to balance the Operating Budget for FY23.

Funding Strategic Investment and New Initiatives

During the last two budget cycles, GBCC has been able to fund all budget requests for level services with no meaningful reductions in services and has been able to fund several improvement requests that have enhanced the student experience. For instance, adding some supplemental instructional assets and funding the ability for students to take proctored placement tests remotely. GBCC continued to also fund larger initiatives that align with its strategic vision: Hyflex Classrooms; Navigate; Target X; Welding Lab; and Digital Marketing Consultants. The Hyflex Classrooms were funded by federal Covid dollars through the Higher Education Emergency Relief Funds (HEERF) program.

Also, as part of the annual budget approval process with the CCSNH Board of Trustees, colleges can use reserve funds approved outside of their operating budgets to support one-time expenses or to strategically invest. In FY22, \$50K in reserve funding was approved to address three deferred maintenance projects, and \$180K was approved this year (FY23) to replace a boiler, purchase an X-ray machine in the Vet Tech lab, and to fund a consultant to finish the EAB Navigate implementation.

Information, Physical and Technological Resources Facilities

Updates to facilities include HVAC controls, new filters, filtered water fountains, and new cleaning and disinfecting equipment. The camera security systems at Rochester and Portsmouth Campuses have been upgraded. Funded by a state grant for CCSNH, the College added new key card access on doors to labs and high sensitivity areas of campuses and enabled remote access to security systems.

Technology Resources

Remote Learning Technology The College recently upgraded all the classrooms (forty-three), with equipment to accommodate Hyflex course delivery. Each classroom is now equipped with a Logitech Rally Plus system that consists of a 75" TV, a projector, multiple microphones, and speakers which seamlessly integrate with ZOOM to conduct classes in hybrid mode with in-class and remote settings. Additionally, all students, faculty, and staff now have individual ZOOM accounts.

Data-Security As part of a CCSNH initiative, all seven community colleges transitioned to a Single Sign On (SSO) service called OKTA and a Multi-Factor Authentication was implemented by adding a second layer of authentication in addition to traditional password. By implementing this service, it will minimize the potential security exposure to CCSNH resources from damages which may result from unauthorized use of College services and access to College data. The College uses multiple tools and monitors network traffic to detect potential cyberattacks and block them in a timely manner to avoid potential critical situations.

Office Applications GBCC uses Office 365 for all students, faculty, and staff. Moving to a cloud-based solution has enabled users to take advantage of storing data online and flexibility of access. Also, all users have access to One Drive to store data which can be easily shared with other colleagues, as necessary. Along with this, employees have been using the collaborative tool from Microsoft called Teams. MS Teams has helped

employees across the College and CCSNH to collaborate more with video conferencing, chat, sharing files and more.

Navigate EAB Navigate is a student success management system implemented by GBCC in January 2021. Navigate is a portal that can be accessed by students, faculty, and staff to schedule appointments with various areas in the College including advising, tutoring, library, and other support services. Students can view their course information and contact information for faculty and staff. As a result, students do not have to search the GBCC site to access various services. Faculty have one location to post student alerts. The intent of this program is to enable GBCC to retain students by providing immediate support and assistance. The expectation is that GBCC will experience an increase in the persistence of students.

Canvas Canvas is a learning management system adopted by CCSNH in 2018. Each course offered during an academic term has a Canvas site. The intent is for students to have one site to access information about the class including the syllabus, course assignments, additional course materials to supplement classroom/module instruction, the grade book, and announcements to name a few. GBCC uses Canvas to create sites for student organizations and committees and sites that provide faculty documents, training for Canvas and other software programs.

Center for Academic Planning and Support (CAPS) and the Advising and Transfer Center (ATC)

Upon the retirement of CAPS Director in July 2022, a new Director was hired to supervise both CAPS and the ATC. The departments are scheduled to merge into one space, located in CAPS on the second floor, to support student needs and staff collaboration in a more streamlined manner. Offices are being configured and construction will begin shortly.

CAPS computers in Portsmouth: All the computers in the CAPS lab and testing room have been upgraded with new monitors, wireless keyboards, and mice. The assistive technology computer has been upgraded with zoom text, Read&Write and Equatio. The Toshiba printer in CAPS has also been updated. On the Rochester campus there are thirty laptops and one with assistive technology for student use in the student lounge. As of Spring 2020 Accuplacer was offered remotely via Examity and by the CAPS testing liaison. Academic support services (CAPS, ATC, and Library) have been offered in-person at the Portsmouth campus and remotely though Zoom since 2020 and are accessible to all students including those from the Rochester campus and Running Start.

Z space The Perkins grant allotted for thirteen Z space laptops to be purchased and used on campus for Career & Technical programs such as Nursing, Surgical Technology and Veterinary Technology.

Career Center A fifteen-hour per week, Career Coach position was funded by the Perkins grant and the Operational budget for FY23 to assist with career exploration, career workshops, and employer connection. The Career Center uses the College Central website to manage an employer database and job board for the College; also, Career Coach software is used by the Career Center and the FYE courses to help students research careers.

Smarthinking, remote tutoring services were increased from three hundred minutes to six hundred minutes per semester per student during and after the pandemic.

Library

Library resources continue to be supported in the College wide budget and sufficiently support the academic programs. During the pandemic, several academic departments identified resources that would help their students as the College operated in a remote capacity. This resulted in the Library adding five new database,

newspaper, and streaming video products that were initially paid for through Covid-related funding sources and have now been integrated into the Library's ongoing budget.

The physical space of the Library had been closed during the pandemic. During the fall semester of the 2021-2022 academic year, the Library reopened a portion of its space, and after spring break in March 2022, the Library opened the entire floor plan. In summer of 2022, a Makerspace was added which includes Cricut die cut machines, sewing machines, a 3D printer, and a high-resolution printer. Usage of the Library's space was low during the 21-22 academic year, reflecting the decrease in enrollment as well as the continued preference by many students to study remotely. The current academic year of 2022-2023 is seeing an increase in the number of students using the space.

As the College went remote during the pandemic, the Library quickly switched to offering Zoom information literacy sessions for courses, recorded videos for faculty and students to use, and switched all research and citation consultations to Zoom. This work was being handled by the Library Director. There were two part-time Library positions (a Library Aide and a Library Technician). During remote operations, the Library Technician decided to retire. Rather than refilling that position, the Library was able to post and fill another Librarian position (an Electronic Resources Librarian) to assist with the Zoom support of students and courses. Further into the pandemic, the Library Aide moved on to another opportunity. Now that remote work is limited and the physical Library is open to almost pre-pandemic hours, this leaves the two Librarian positions (the Library Director and the Electronic Resources Librarian) to staff the Library when it is open. At present, with the current usage numbers, this is manageable. As usage increases, staffing levels will need to be reexamined.

Rochester

The Rochester Campus' sustainability has remained a focus area for the College. The campus is no longer referred to as the "Advanced Technology and Academic Center" (ATAC) and is simply Great Bay Community College-Rochester Campus. This better characterizes the inclusion and integration of the two campuses. The Campus has renovated and re-purposed classrooms and lab areas to expand the offerings beyond the original programs. Additionally, a new remote camera surveillance system was installed to increase the safety and security of students, athletes, staff, and faculty.

The Rochester Campus staff regularly collaborates with Admissions and Marketing to provide immersive open houses and tour experiences with the public and local schools. The Rochester faculty also accompanies Admissions staff to local high schools for presentations. The Esports Arena is fully operational and is the home of the College Esports Team.

The GBCC Rochester facility has become more flexible to accommodate relevant courses, programs, and student life activities. GBCC Rochester students receive the full wrap around support of the institution from the Portsmouth Campus and through the College's website. The facility has undergone a transformation highlighted by the completion of a state-of-the-art welding lab. The College self-funded the lab with \$450,000 in reserves. The lab has sixteen welding booths, supporting tools and equipment and a specialized booth with an installed camera allowing faculty to demonstrate techniques while the students watch on a large monitor in real-time. WELD 100G Basic Welding Technologies, which is a six-credit course is offered at three local Career Technical Education centers (CTE) through Running Start. This equates to a \$2700 cost savings for Running Start students. The enrollment in the Welding program is consistently robust with three full cohorts running throughout the year.

The Fine Arts program has also expanded offerings to the Rochester Campus with rooms re-purposed to support classes such as Sculpture and 3D form, among others. There are plans to add more classes in the future. A new cohort of AUTO students started in Fall 2022 thanks to the Memorandum of Understanding with Rochester Schools and the use of the Creteau Center's newly renovated Automotive Technology lab.

The Advanced Composite Manufacturing (ACM) Certificate Program was put on hold in 2021 due to low demand for employees in the composites sector locally and subsequent decreased program applications. The Portsmouth Naval Shipyard (PNS) is currently certifying the Non-Destructive Testing (NDT) Certificate program when applied to the Technical Studies Associates degree. The PNSY certification of our Technical Studies degree with an NDT Certificate allows our students to be hired by the Shipyard one pay grade higher than they would with just the NDT Certificate. The PSNY certification process is expected to be completed in 2023 and should improve the College's ability to attract new students. Currently, enrollment is down when compared to pre-Covid numbers but is showing initial signs of recovery. The CNC Certificate Program is also experiencing lower enrollment then pre-Covid numbers, however the current demand for CNC Set-up Operators remains strong in the local area as well as region, leading to expectations that enrollment will continue to strengthen.

The Business Training Center (BTC) remains a viable opportunity for improving revenue streams for the Rochester Campus. Several classes have been held for area businesses ranging from Geometric Dimensioning and Tolerancing to LEAN Manufacturing and CMM Programming at the Rochester Campus. The Rochester Campus has a newly renovated Metrology Lab and classroom that accommodates two Coordinate Measuring Machines and all other metrology equipment, allowing expanded quality inspection-related offerings to area businesses.

Standard 9: Integrity, Transparency, and Public Disclosure

Great Bay Community College (GBCC) continues to uphold the highest ethical standards in the institution's operation. The GBCC policies, procedures, decisions, communications, and actions are guided by a published Code of Ethics that includes Responsibility ("We accept responsibility for our actions"), Honesty ("We build trusting relationships by being honest and truthful"), and Integrity ("We maintain integrity by being incorruptible).

Integrity

GBCC encourages and expects all community constituencies to act with accountability and authenticity. Administration, faculty, and staff follow the GBCC Mission, Vision & Core Values and communicate these same expectations to students. In addition to being posted prominently on the website, the Vision to "emphasize student learning and support, and nurture an innovative spirit to be a leading academic institution in New England" is posted on a large signboard behind the lobby Campus Safety workstation, a beacon to all who enter the GBCC Portsmouth location. The Mission and Core Values are posted in each academic classroom and featured in press releases.

The College acts in accordance with all local, state, and federal directives and regulations impacting higher education including Titles IV and IX, FERPA, ADA, Section 504 of the Rehabilitation Act, and Equal Opportunity. A <u>Consumer Information Page</u> is designed to provide a single location for prospective students, current students, faculty, staff, and community members to access the most important GBCC policies, regulations, and requirements. In July of 2022 GBCC updated the <u>Non-Discrimination Policy</u> after a review by the Office of Civil Rights. To the "do not discriminate" populations, the College added creed, political affiliation, law enforcement, veteran status, gender identity, and "physical or mental" to disability. Non-discrimination practices in recruitment, admissions, employment, evaluation, and disciplinary action are shared throughout the website and other publications.

Transparency

The GBCC website continues to be the primary conduit for institutional communication in truth and fairness. Despite pandemic-triggered interruptions, GBCC released a re-branded new website designed by MRW Connected. The new site offers increased accessibility and accuracy for student success information. All content owners are charged with continuous review for accuracy and improvement, facilitated through a new

ticketing system. WordPress trained staff throughout the institution also make immediate updates to their own content.

<u>Each Associate Degree and Certificate Program</u> section offers <u>curriculum</u>, <u>program outcomes</u>, <u>and faculty information</u>, while <u>Enhanced Academic Program Sheets</u> include course/curriculum info, <u>job opportunities</u> and <u>career options</u>. In 2021, a QR code was added to each program sheet providing instant access to the GBCC Admissions webpage.

In April of 2021 GBCC launched the TargetX Recruitment and Admissions Suite. This all-in-one comprehensive CRM is designed to build stronger relationships with prospects and uses wide-ranging communication tools to track student engagement throughout the recruitment and application cycle. Using customizable content in automated email campaigns, the College can target specific groups of students and proactively push essential information about program outcomes, expectations, and application requirements. The package provides consistent, real-time data about the most important enrollment metrics, to optimize, forecast, and manage GBCC enrollment goals.

Public Disclosure

The new website simplifies access to required local, state, and federal public disclosure requirements for all audiences. Students have improved direct access to <u>Consumer Information</u>, <u>Title IX</u>, and a re-designed <u>GBCC Student Handbook</u>, available in a new Student Resources section.

GBCC has added Navigate, TargetX, and Student Life Texting platforms. Added to email and telephone, this multi-mode communication strategy is reaching students more effectively.

Student Life manages a <u>GBCC Herons</u> website for current and prospective student athletes, highlighting the College's athletic offerings, game schedules and rosters, along with team member profiles. A GBCC Athletics YouTube channel provides athletic event programming during the live events, and later on-demand.

The Marketing Department delivers *The Current* eNewsletter weekly to the GBCC community and Community College System leadership. Serving as the primary internal communication mechanism, it includes HR and Covid updates, College event reminders, departmental news, and professional achievements of faculty and staff.

In 2021, the Community College System of New Hampshire launched a new <u>Annual Report</u> format with the new System theme of "Choose Community." The GBCC profile with 2021 IPEDS data begins on page thirteen.

GBCC is working with the <u>Clean Catalog</u> company to introduce a dynamic/interactive 2023-2024 Course Catalog, upgrading accessibility and serviceability for students, faculty, and staff. The College will offer information sessions for all health programs via Hyflex and distribute session recordings via TargetX campaigns to reach all potential student audiences. This multi-mode approach will improve access to all application requirements and offer candidates best practices to maximize competitiveness. The College is designing a new page to highlight partnerships with four-year colleges and universities. Students, faculty, and staff will have consistent information on all of GBCC's articulation agreements.

Standard 8: Educational Effectiveness

Standard 8 is a reflective essay demonstrating the College's educational effectiveness. It examines student gains, assessment of student learning outcomes, measures of students' success, and satisfactory levels of achievement on mission related outcomes.

Student Gains

Dual Enrollment:

Great Bay Community College (GBCC) offers both Running Start and Early College options for high school students to receive college credit to get an affordable jump start to a college degree and career skills.

Running Start: Courses offered through the Running Start program are College courses taught at high schools by teachers who have been certified by the College to possess the required college-level teaching credentials. The high school teachers are supervised by a College faculty partner and use a College syllabus and course materials to maintain academic integrity. These courses are taken as part of the daily class schedule. Tuition is \$150 per course which is a large savings from the cost of College courses. High school students can take up to two dual enrollment courses per year for free in STEM (Science, Technology, Engineering and Math)/CTE (Career and Technical Education) fields, through a scholarship program through the State of NH.

Early College: The Early College program enables high school students to take courses on the campus at GBCC at a discount of half the regular College cost for each course. Early College courses are also eligible for **STEM/CTE scholarships.**

Elimination of Liberal Arts Majors with Concentrations:

As part of a Community College System of New Hampshire-wide initiative and goal to increase retention and persistence, Liberal Arts majors with Concentrations were converted to their own standalone majors in the fall of 2018. By creating academic sequences and course structures that meet students where they are, institutions can create clear pathways to a degree and align majors with short and long-term educational and career centered goals.

Access to Hyflex Courses:

In the spring semester of 2022, the College introduced an additional option for course delivery called "Hyflex" with the goal of increased access, engagement, motivation, participation & course quality for students. This student-centered approach to a highly engaging synchronous learning experience allows students to attend class synchronously in-person or remotely regularly or as needed. The Hyflex course delivery mode is making learning and assessment accessible, accommodates student needs and life circumstances, provides differentiated instruction to meet adult learning styles and strategies, and provides students a sense of control over their learning. It is hoped that access to this course delivery mode can attract, support, and retain more students through their academic goal completion. Additionally, the College may see benefit from increased course, program, College enrollment and retention. In anticipation of the Spring 2022 introduction of Hyflex courses, thirty-nine classrooms and conference rooms were fully outfitted with high quality audio and visual equipment. Additionally, four portable Hyflex carts were purchased and assembled. To support all full-time and adjunct faculty who served as "Hyflex Pioneers," a three-pronged training program was developed by a team of faculty and the VPAA. Adjunct faculty who were scheduled to teach in this new mode of course delivery for either semester were compensated for this training. This training included the following:

- 1. A self-paced Canvas Course: Pedagogical Approaches to Hyflex, composed of five Modules including an Overview, Course Design, Class Facilitation, Syllabus Creation, Challenges and Considerations.
- 2. Panel Discussion/Demonstration: This included faculty from the CCSNH and GBCC who have been teaching in this Hyflex or similar delivery mode and students to speak about their experiences.
- 3. Hyflex Equipment Training: The IT department provided a hands-on introduction to the Hyflex classroom specialized equipment and the opportunity for faculty to practice during this session.

Navigate:

In the fall of 2021, the College implemented the Academic Planner in Navigate. New students work with a professional Academic Advisor in the Advising and Transfer Center to plan for their course schedule for their first semester of college and map out each subsequent semester through graduation based on their intended level of enrollment progression. The academic planner provides guardrails and guidance based on students' major and degree requirements, future course availability, and efficiency in time to degree. Following a student's first semester of college, they are assigned to a faculty advisor who incorporates the academic

planner into their advisee case management. Advisors can make suggestions to the academic plan within the tool to keep students on track to graduation.

Basic Needs:

GBCC exercises a holistic approach to strategic care for the whole student. It is well documented that when students experience basic needs insecurity, they are less likely to persist. Access to nutritious and sufficient food; safe, secure, and adequate housing; healthcare for mental and physical well-being; affordable technology and transportation; resources for personal hygiene; childcare and other related needs are critical components. In order to ensure that students have what they need to succeed, the College has added resources to its ecosystem of student support since the Self-Study in 2018. What started as a small Campus Cupboard in the fall of 2019 and grew into curbside pick-up during the pandemic is now a cadre of support for food insecure students. These supports include partnering with Gather, to provide on-campus dining options at 50% of the cost for anyone with a GBCC student ID (free to those who cannot pay), a campus cupboard for a snack, small meal or personal hygiene items needed while on campus and a full and shoppable food pantry that includes access to well balanced and nutritious groceries for students and their families as a recognized partner of the New Hampshire Food Bank. To date, Gather has provided two thousand seven hundred and sixty-seven meals to students at a 50% discount, and three hundred and sixty-three complimentary items to one hundred and seventy-five students.

Through the Higher Education Emergency Relief Fund (HEERF), the College was able to create a Community Resource and Student Wellness Coordinator (part-time) dedicated to responding to early alerts around basic needs and mental health, meeting regularly with students who are struggling, developing strong community partners and a network of referrals for students, and delivering pro-active programming from Budgeting 101 to hosting a substance misuse support group. Since the HEERF funding ended, the College has dedicated its own resources to sustaining this critical position to support students. In addition to this position, the College now offers all students free confidential counseling and support through the Kepro Student Assistance Program.

Open Educational Resources:

CCSNH, as a system, has been working on the OER (Open Educational Resources) initiative since 2018. GBCC has been part of the initiative since its inception. The "Open CCSNH" mission is to: "Support and encourage instructors to create, revise, adopt, and share OER course materials that increase student learning and student access to high quality, innovative learning materials at a substantially lower cost." The "Open CCSNH" vision states: "Open CCSNH imagines a future where educational materials are openly accessible to all CCSNH students at no or low cost and where faculty have the resources they need to collaborate with each other and their students on open educational resources." Courses at GBCC are coded as NOLO (no or low cost) and need to have a total materials cost of \$40 or less to receive this designation. Students are able to search for these courses when registering and advisors educate students about them. In the 2021-2022 academic year, one hundred and sixty courses were offered with a NOLO designation at GBCC, with one thousand six hundred and ninety-four students registered for those courses.

Soar to Success Program:

This is an innovative program developed to support and engage traditional age students who graduated from high school during the pandemic. Based on information received from the high schools during the spring of 2021, these students were hesitant and/or resistant to exploring options in higher education as they were readying to graduate and were referred to as "failure to launch", uninspired, and having low confidence in academic skills as a result of substantial portions of their junior and senior years being completed remotely. A GBCC team of staff from Admissions, Running Start, the Center for Academic Planning and Support, Student Life, the Advising and Transfer Center, and the Vice President of Academic Affairs planned this program for its first offering in the summer of 2021. Based on feedback from the inaugural participants and identification of persistent challenges for the high school graduates, a second program was offered in the summer of 2022. The

program was designed to offer a five-day/twenty-five-hour schedule of diverse activities including Academic Skill Building (for applicable students in Math/English), Team Building, Leadership, Academic Program Interactive Demos, and College Essentials (Career Coach, Financial Aid/Financial Aid Literacy, Introduction to Technology, IDs, Course Registration, etc.).

Findings and Analysis

Dual Enrollment:

• Running Start:

Running Start Numbers and Projections:

Academic Year	# Area High Schools	# Other High Schools	# Course	# Sections	# Registrations
				160	
2020-21	13	5	46		1646
				173	
2021-22	12	7	45		1890
2022-23				183	In
(project)	13	9	50		progress

The Running Start program at GBCC has active course enrollment in the majority of fifteen area high schools. Two of the area high schools are small and one does not have college-level qualified instructors while the other has a qualified Math teacher but has had no registrations for the past two years. Introduction to Video Production (DGMT165G) is a course unique to GBCC and exceedingly popular in high schools, which is the reason the College is seeing an increased number of other high schools added outside of the College's area. Although increased compared to the 20-21 academic year, Running Start registrations, in general, were lower than anticipated for 21-22. The thought is that returning to in-person learning was an adjustment and some high school students were not prepared to take on additional challenges such as Running Start. The general projection is that the College will see increased registrations in the sections offered in 2022-23.

• Early College Program:

This program has more than doubled in enrollment from Fall 2018 (sixteen Students) to Fall 2019 (forty students). The College experienced enrollment losses in the Early College Program during the 20-21 academic year due to the pandemic. Fall enrollments decreased to twenty-five students in 2020 but rebounded to forty-two in Fall 2021.

Access to Hyflex Courses:

For the first semester offering classes in this Hyflex mode in the spring of 2022, thirty-one courses were taught by twenty-seven faculty; four hundred and seventy-eight students enrolled in this mode of course delivery. For Fall 2022 semester, forty-three Hyflex courses were taught involving twenty-eight faculty; twelve new to this mode. Six hundred and ninety students enrolled in this mode of course delivery.

Soar to Success Program:

Year 1: In August 2021 there were eleven participants in the Soar to Success program. Students representing athletics, clubs/organizations, and student government along with an alumni, cross-departmental faculty, staff, and administration assisted throughout this week-long program. In a survey that was administered at

the end of the program, 100% of students stated the program met expectations, felt better prepared, and that they and the program fulfilled the stated program outcomes.

Academic Skill Building Results: Compared to the student's initial performance on the Accuplacer exam, five students re-took: one student increased in Math placement level from College Algebra up to Calculus; one student increased in the English Essay placement from developmental to college-level English; three remained the same. Qualitative feedback from the participants was as follows:

- "Better prepared for the college environment." "Feel better prepared for my classes."
- "My ability to communicate with others effectively surprised me."
- "It seems very lively at GBCC, not scary at all."
- "Everyone was great, and faculty and staff were helpful."
- "Surprised how beautiful the campus is and how supportive staff were."
- "I am excited to be here."
- "I was surprised I would make so many friends in 1 week". "We all hung out in Portsmouth together."

The majority of students made similar statements about how friendships were developed. As a result of the survey and verbal feedback from students and planning team, a few examples of changes that were incorporated into the Year 2 plan for this program were as follows:

- expanded target population to include all incoming students rather than identified 'at risk' because even higher academic achievers have social/emotional needs starting college.
- the inclusion of Soar to Success Alumni throughout the week to assist and present.
- added personal coaching staff for each student based on their needs.
- additional or enhanced sessions included the Library/maker space, a session on social-emotional intelligence, and more robust sessions in and about CAPS

Year 2: In August 2022 there were thirteen participants in the Soar to Success Program. Planning team members reported an increase in cross-college involvement and excitement for this program. In addition to the students, faculty, and staff as mentioned in Year 1, there were three student participants from the inaugural program who assisted this year. Feedback from participants and staff was as follows:

- "This program was a huge success again this year."
- "I was very nervous about the fall but now I'm excited about getting started."
- "One of the best parts of this program is the wide range of faculty, staff and program areas that are involved."
- "The social outcomes for the student participants are also a huge benefit of the program."

Overall, participants strongly agreed that the program provided a comprehensive orientation to GBCC and provided helpful strategies for transitioning to college. As a follow up to the Soar to Success experience, all participants were scheduled to meet with an academic coach during the first two weeks of classes. Each of these students reported that participating in Soar to Success helped them feel more comfortable and prepared to manage their college transition.

Appraisal and Projection

Dual Enrollment:

• Running Start: Ten high school teachers have been approved as new Running Start instructors for next year. There are six additional being considered at this time. The projected increase in courses for 2022-23 is due to both new teachers and current teachers offering new courses. The increase in sections is a result of new teachers offering courses like ENGL110, etc.

• **Early College:** The College anticipates enrollment growth in the Early College program as the College has returned to full in person and post pandemic operations. Early College enrollment trends in the near-term support projections of future growth.

Early College Enrollments						
Academic Fall Spring Totals						
Year						
22-23	32					
21-22	42	39	81			
20-21	25	34	59			
19-20	40	41	81			
18-19	16	31	47			

• The College will continue to place emphasis on the expansion in the number and types of courses and number of sections offered to provide enhanced access to dual enrolled courses for high school students.

Access to Hyflex Courses: The College is continuing to increase the number of courses available to students in this Hyflex delivery mode. For the Spring 2023 semester course schedule, which is in the process of being completed, one hundred and ten Hyflex courses cross-departmentally are projecting to be available for student selection.

• Initial data collection on student performance (completion, grade distribution/passing grades) and comparisons to other modes of course delivery will be completed.

Soar to Success Program: Due to the inherent academic and social outcome success of this program, the College is planning to offer the program for a third year in the summer of 2023 and will be exploring the ability to potentially expand the program to include a second cohort of students over a two-week schedule.

Assessment of Student Learning

Program Outcomes for all certificate and degree programs are clearly identified and published on the website, in the College Catalog and on program description sheets provided by Admissions. Individual course objectives are clearly identified on the syllabus for each course and available to students through the Learning Management System, Canvas. The Community College System of New Hampshire (CCSNH) provided employee training in July 2021 to utilize the Outcomes feature in Canvas. Adoption of this feature would allow the linking of Program Objectives to Course Objectives to individual assignments to rubrics directly in the Learning Management System and therefore would be available to the enrolled students of the course.

Assessment is a formalized process in place for all programs and courses, that is supported by College leadership and begins with the VPAA/AVPAA. This process is reliant upon faculty and appropriate staff participation. Each program develops an Annual Plan based on its current strategic plan that includes the use of E-series Assessment of Program Outcomes.

GBCC has long been a leader in the development of transfer pathways and articulation agreements with the University of New Hampshire (UNH) and other public and private four-year institutions. This work began almost a decade ago, with the establishment of major's level course equivalencies between GBCC and UNH in biological sciences leading to several articulated degree transfer pathways. Spearheaded by GBCC, this work was expanded to include biological sciences across all seven CCSNH campuses with the development of the "universal articulation" model which is an articulated pathway to a particular UNH degree available to all CCSNH students. Over the past five years, this work has been expanded to include a fully integrated general education program and many hundreds of approved major's level course equivalencies. These provide the

foundation for thirty articulated transfer pathways covering a wide array of UNH degree programs in Life Sciences, Engineering and Physical Sciences, Liberal Arts, Business and Economics, and Health and Human Services. Additional degree pathways continue to be added each year (most recently a pathway to the B.S. in Social Work). Information about specific course transfer is available through the publicly available UNH course transfer database (https://www.unh.edu/registrar/academic-records/transfer-credit/transfer-credit-database). Universal transfer pathways can be found through links on CCSNH websites to UNH Admissions website (https://admissions.unh.edu/apply/transfer-students#community).

CCSNH students generally do extremely well upon transfer (data shared in the Findings and Analysis section). For example, BioMADE transfer scholars (generally transferring to the College of Engineering & Physical Sciences at UNH or to the UNH-Manchester Biotechnology program) have an average post-transfer GPA of 3.6. Faith in the quality of transferring students is further evidenced by the current pilot with the UNH Honors program, where faculty-nominated students are eligible to take UNH Honors courses free of charge while still at CCSNH, to facilitate their transfer to UNH as Honors program candidates. It is worth noting that the Mellon Foundation has given CCSNH over a million dollars to work with UNH to build and support student pathways, student research, and collaboration between UNH and CCSNH faculty. Additional grant funding has come from the National Science Foundation EPSCOR program and the National Institutes of Health INBRE program.

To further the efficacy of the universal transfer model, a systematic internal equivalency review has been undertaken to evaluate courses across the CCSNH colleges for equivalency. This will facilitate appropriate transfer between CCSNH colleges. The Internal Equivalency Project was introduced to faculty at the CCSNH Symposium in Fall 2021 and discussed at the January 2022 Winter Convening. For the Summer 2022 teams of faculty were organized by disciplinary expertise and asked to review a specified set of courses for equivalencies. At present, equivalency review has been completed in twenty-two disciplines, with three others nearing completion. This work will continue for remaining disciplines, through the current academic year. Faculty disciplinary teams report enjoyment and a continued interest in working together to keep the current work updated and to take on additional projects.

Programs and departments utilize their advisory boards to gain perspectives on the career field skills and qualities to be incorporated into curriculum and to get feedback on GBCC student success. The majority of programs have an established advisory board that meets minimally on an annual basis.

Internships offer an opportunity for students to put to practice the skills they developed in their core curriculum in a work force setting. Feeling a gap in the opportunities that exist for students in humanities-based majors, the English Department developed an Internship in the Humanities course. This course offers the opportunity for these students to put what they learn in English, Arts and Humanities courses into practice in the world of work. This internship course helps to answer the question: "What can I do with my humanities degree"? An internship experience and related curriculum will allow students to put into practice the skills they have developed in writing, communication, and critical thinking in their humanities courses. This internship in the Humanities course has been offered twice since its development in Spring 2020.

"Assessing learning in its academic, technical, and co-curricular programs with emphasis on the use of direct measures of student learning" was identified as an area of focus for Great Bay Community College following the last accreditation site visit in Spring 2018. As was outlined in the 2020 Progress Report and briefly referred to in Standard Four of this Interim Report, the enhancement of the processes for assessment of student learning began in the fall of 2017 and has continued to mature in the identified five phases:

- **Phase I:** Fall 2017 Reinvigoration of academic department strategic planning, annual planning, and annual reporting (which included the E-Series Assessment of Program Outcomes): **Completed**
- Phase II: Academic Year 2018-19 curriculum mapping of program learning and course learning outcomes to determine alignment: Completed

- Phase III: Academic Year 2019-20 critical evaluation of program and course learning outcomes:
 Completed
- Phase IV: Alignment of program and course learning outcomes, Core Attributes, and direct measures
 of student learning: Ongoing according to the schedule for Program Review for all degree and
 certificate programs.
- Phase V: Academic student support services outcomes assessment: Ongoing: the initial work began, and plans developed as outlined in the 2020 Progress Report. Due to a few key retirement and personnel (Director) changes in the Center for Academic Planning and Support and the Advising and Transfer Center, this progress needs to be re-evaluated/assessed.

Program Review has been a rigorous process and strength for GBCC to assure program/course quality and currency and that learning outcomes meet the labor market needs and support transfer to 4-year institutions. The curriculum map of the Core Attributes has been in place for years for academic programs. Building on this and the work around student learning outcomes assessment, a systematic assessment of student achievement of these Core Attributes at the course, program, and institutional levels has been integrated into Program Review. Since the last accreditation visit in 2018, this review process (as outlined in Phase IV above) was expanded to include the identification of specific assessment measures for each Course Learning Outcome and the correlation of Course Learning Outcomes with the College's Core Attributes. In addition to the review of academic programs, a similar process of Program Review exists for academic support services. Program Review informs academic departmental strategic and annual planning. As a result, recommendations are formed and action taken. Below is an example of some recommendations and action taken as a result of Program Review within the Psychology Program:

Recommendation	Action
Alignment of Master Syllabi to what instructors are actually teaching	Completed
Evaluate the instructor directions and expectations of APA 6th edition style, particularly in PSYC110 research papers	Completed
Adding assessment addendums to all master syllabi	Ongoing
Reduce credits in PSYC AA	Completed
Evaluate course offerings based on student needs (times, on-site/online)	Completed
More consistent use of GBCC syllabi template to ensure proper language and college policies	Ongoing
Add MATH225 as pre/corequisite to PSYC241 for UNH equivalency	Completed
Add OER to PSYC110, PSYC210, PSYC241	Completed
Update Program Mission	New addition

Professional development regarding enhanced assessment was developed and delivered to support Department Chairs/Program Coordinators/Faculty. As was highlighted in the Fall 2020 Progress Report, the Academic Department Chair Committee attended a session on the "Whys of Assessment" in September of 2019. The goals of this session were to establish a more natural realization of the link between outcomes learning assessment and what faculty do every day in the classroom as well as connect assessment to processes to that they were already efficiently executing such as Departmental Strategic Planning/Annual Planning/ and Annual reporting. This exercise then led Department Chairs/Program Coordinators/Directors of Academic Student Support Services to complete a critical evaluation and determination of an alignment of program learning outcomes. Phase III of the assessment of student learning plan was completed by all degree, certificate programs.

In August of 2021, a mandatory professional development session was developed and delivered to all faculty during Faculty Workweeks (prior to classes beginning). The "How to Effectively Create and Use Rubrics" Faculty Workshop was presented by two colleagues from sister colleges within the Community College System of New Hampshire (CCSNH) who represented English and the Humanities disciplines. Although some faculty already utilized rubrics in their assessment of student learning, many did not. As the College was identifying specific assessment measures for course learning outcomes, the session established a foundation showing one mechanism to accomplish this. In addition to the nuts and bolts of establishing a level competency assessment on an assignment, the rationale for using rubrics was articulated: rubrics are essential in today's learning environment since education, including assignments, are constantly evolving; rubrics help instill validity and reliability, ethics, and equity within a given course or curriculum.

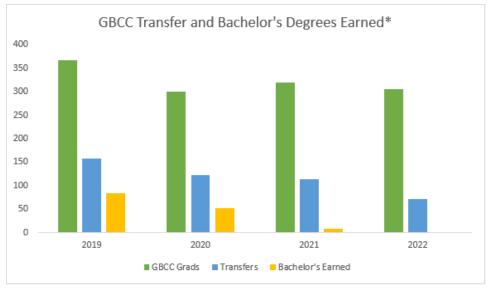
Findings and Analysis

Universal Transfer Pathways between the CCSNH and UNH: There are currently twenty-eight universal articulations in place:

- Ten with the College of Liberal Arts (English, English Literature, Journalism, English Teaching, English
 Text and Business Writing, History, Psychology, Studio Art, Art History, Art Education) with two more
 in process (Sociology and Communication/Business Applications)
- Eight with the College of Life Sciences and Agriculture (Biology, Biochemistry/Cell and Molecular Biology, Genetics, Zoology, Biomedical Science, Medical Microbiology, Medical Lab Science, Neurobiology and Behavior) with one more in process (Nutrition Science)
- Six with the College of Engineering and Physical Science (Mathematics, Mathematics
 Education/Primary, Mathematics Education/Secondary, Statistics, Physics and Bioengineering (this one
 is GBCC-specific). Earth Science and Ocean Engineering will be worked on next.
- Four with the Paul College of Business and Economics (Business Administration, Analytical Economics, Economics, Hospitality and Hotel Management)
- Signatures are just coming in for the first transfer pathway with the College of Health and Human Services (Social Work).

Internal Equivalency Project: The following disciplines are either done or nearly done: Biology, Chemistry, Physics, Earth and Environmental Science, Mathematics, English, Languages, Philosophy, Psychology, Sociology, Anthropology, Geography, History, Political Science, Visual Arts and Performing Arts. The Business group and the Education group are currently in process and the next two groups to be launched will be Hospitality and Computer Science and Technology.

Transfer to Four-year Institutions: Data from the National Student Clearinghouse from 2019-2022, reveals that out of one thousand two hundred and ninety-two graduates, there were a total of four hundred and sixty-five (35.99%) transfers to four-year institutions, and one hundred and forty-four (11.15%) total bachelor's degrees achieved. Our top three transfer majors by department during that same period were as follows: Business Administration/Marketing/Management/Accounting 24.52%; Nursing 12.04%; and Psychology 10.54%.



^{*}National Student Clearinghouse Data

Program Review: All academic program reviews were completed on time with one exception (Computer Technologies). The Computer Technologies program review was rescheduled for this academic year. The Program Review process for academic support services was interrupted with the pandemic and College operations being largely remote through Spring 2022.

20-21 Academic Year	21-22 Academic Year
Engineering Science/Bioengineering	Environmental Science Degree
History Degree/General Education	Chemistry Degree
Courses	
Psychology Degree/General Education	Biology Degree
Courses	
Massage Certificate	Humanities General Education Courses:
	Philosophy, Foreign Language
English Degree/General Education	Social Science General Education
Courses	Courses: Anthropology, Economics,
	Geography, Sociology, Political Science
Teacher Prep Degree	

Identification of direct assessment measures for all course learning outcomes have been part of the review process as well as the mapping of Core Attributes.

Appraisal and Projections

Internal Equivalency Project:

Once the equivalencies have been established, the intention is to embed them in an easily searchable database where you would be able to enter the name and number of a specific course on one CCSNH campus, click a button, and get a list of the courses on other CCSNH campuses that have been approved as equivalent. The UNH equivalencies from the previous transfer work may be added to this database as well.

Program Review:

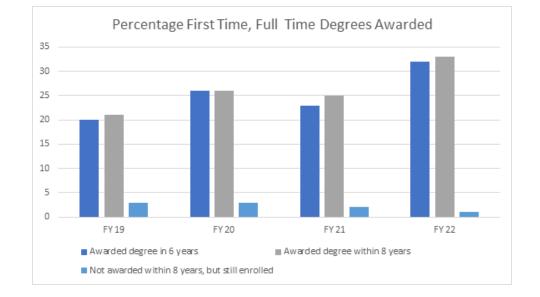
 Enhanced Program Review that includes identification of direct assessment methods and mapping of core attributes for all course learning outcomes will continue as scheduled below. • Program Review of academic support services will be renewed beginning with the Library during the 2023-24 academic year.

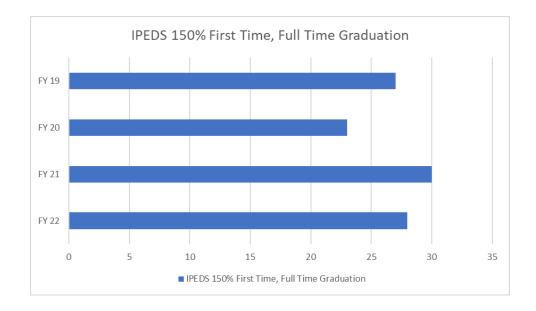
22-23 Academic Year	23-24 Academic Year
Fine Arts Degree	Information Systems Technology
	Degree/Certificate
Analytics Degree/Data: Practical Data	Motorcycle Maintenance & Repair
Science Certificate	Certificate
Non-Destructive Testing Certificate	Criminal Justice Degree
Automotive Technology Certificate	Early Childhood Education
	Degree/Certificate
Computer Technologies	Digital Media Communications Degree
Degree/Certificate	
Math General Education Courses	Library

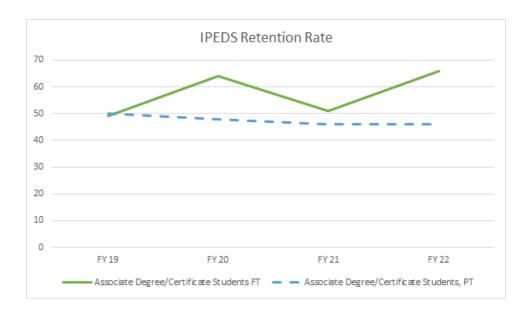
- The identification of assessment measures for each course learning outcome will continue for all programs undergoing review. This will enhance the effectiveness of review process by providing a mechanism for direct assessment of student learning and program effectiveness
 - Once assessment measures have been identified, data will then be collected, reviewed, and reported annually to make data-driven decisions to enhance student learning.
- Outcomes assessment tools will be finalized for all Academic Student Support areas (Phase V).
- The vision for the future includes the formation of a new Assessment Committee/Academic Senate that will:
 - provide ongoing oversight and evaluation of learning outcomes assessment
 - create a culture of evidence that will inform curriculum, program and institutional planning, budgeting, and decision making
- Ongoing professional development in the area of outcomes assessment for faculty, staff and academic leadership will be important to support a continued culture of assessment and systematic documentation of improved learning opportunities and results for students.
- With the increased number of courses continuing to be scheduled and delivered in online, remote, Hyflex, and hybrid formats in order to meet student needs, the College will need to develop a systematic, ongoing analysis of student success outcomes in these alternative formats in comparison to face to face courses.

Measures of Student Success

The overall retention rate for full time students in the 2021-2022 academic year is 66% (full-time attendance) and 46% (part-time), while the overall graduation rate is 28% (150% of time); 32% for first-time full-time and 22% for first-time part-time (within six years) and 41% non-first-time, full-time (within six years) and 36% non-first-time, part-time (within six years). According to College Scorecard, the three-year cohort loan default rate and repayment rates for fiscal year 2019 were as follows: 3.6 and 52.3.







Three-Year Cohort Loan default and Repayment rates:

Fiscal Year	Three-Year Cohort	Three-Year Loan
	Default Rate	Repayment Rate
2019	3.6	52.3
2018	9.0	52.2
2017	10.1	55.4

The overall course completion rate has averaged 94.2% over the past four academic years. Cumulative Grade Point Averages (CGPA) are reviewed each term to determine qualitative academic progress. Students who fall below 2.0 for the semester get a letter of academic probation standing, which encourages them to use services from the Center for Academic Planning and Support (CAPS).

Four of the College's degree programs maintain full accreditation status with external agencies: Nursing, Surgical Technology, Veterinary Technology, and Business/Accounting/Hospitality. Since the last NECHE Comprehensive evaluation, Nursing (2019), Surgical Technology (2019), and Veterinary Technology (2021) have successfully achieved full re-accreditation status based on their scheduled reviews. The Business /Accounting/Hospitality Department is in the process of writing their self-study for an anticipated accreditation visit in 2023.

Nursing, Surgical Technology, and Veterinary Technology students sit for national licensure examinations. Pass rates are reviewed and reported to external accreditors in annual reporting and posted on degree/program pages on the College's website. These results are one mechanism that informs curriculum and assessment. Nursing and Veterinary Technology and Surgical Technology compare their pass rates to the national and state averages. In the past four out of five years, Nursing has consistently exceeded the national pass rate and is competitive with or exceeded state averages. Surgical Technology graduates have averaged a pass rate of 78.3% since 2018 and have exceeded the national average in four out of the five years. Veterinary Technology graduates have had a pass rate of 77.7% since 2018 and have exceeded the national average in three out of five years.

In the Fall 2019, the College began planning for implementing a student success platform, Navigate. The Navigate student platform provides structure for the college journey and proactive guidance at students' pivotal moments, while the staff platform allows the College to scale interventions, streamline day-to-day work, and create a truly coordinated network for student success.

In the Fall 2021, the College developed an extensive and systematic coordinated care network (Success Team) for students within the Navigate Platform. A student's Success Team includes support from the following Care Units: Academic Advising, Academic Coaching, Admissions, Athletics, Bursar, CAPS, Library, Community Resources & Student Wellness, Faculty Advisors, Financial Aid, IT Help Desk & Technical Support, Student Engagement, Teaching Faculty, Testing & Placement and Tutoring. All members of a student's success team have access to a holistic view of a student's journey, including the interactions with other Care Units.

A student's journey begins with an Intake Survey through the Navigate platform. In subsequent semesters, survey updates capture new information about the student. The survey allows students to provide information that would not be evident from the Student Information System and can serve to gauge students' interests, target populations, and inform advising and other support appointments. Advisors have a more complete view of students in the student 360 profile, including student intake survey selections such as interest in learning more about extracurricular opportunities (e.g. clubs/organizations, volunteerism/service, leadership, work study, veterans & military dependent services, etc.); plans to work while in school; current curriculum goals; future academic goals; financial plan to cover school costs; and other helpful data such being first generation, single parent, non-native English speaker, etc.

Prior to the implementation of Navigate, the College utilized a web form for early alerts which required extensive human resources to manage alerts and deploy support to students. The College transitioned to the Navigate Early Alert System in Fall 2021 and realized significant gains and increased student utilization of support. While Navigate provides a straightforward way for faculty and staff to flag students who need extra help with basic needs, academic concerns, finances, and mental health, it goes beyond the initial alert to create a broader picture of the student's journey helping faculty and staff to identify critical risk indicators and to engage the student's Success Team in a follow-up plan to help the student succeed.

Students experiencing difficulty during the semester may be referred to student supports services in person or through an Academic Alert or Progress Report in Navigate. Academic Alerts for support services include the following: tutoring; time management; study skills; Library/research and citation assistance; financial aid and basic need concerns; mental health; non-emergency; disabilities; excessive absences; low grades; and recommendation to withdraw.

The College continues to utilize its Suspension Recovery Program in which students enter into a Continued Participation Agreement (CPA). Students are assigned an Academic Coach who monitors their progress throughout the semester through an intrusive advising model.

The College implemented the use of Progress Reports in Fall 2021, a feature in the Navigate staff platform, designed to identify students in need of intervention and to enhance communication between faculty, students, and advisors through a coordinated care network. Progress Reports were deployed for two populations of students, athletes and students with Continued Participation Agreements (students on academic probation or suspension).

In order to move students from enrollment to completion, the College needs to understand who is successfully moving through the academic pathway and achieving the key milestones that research has shown to be leading indicators of student success. Progress reports are being piloted with select gateway courses (BUS110, CRMJ101 and PSYC110) in the Fall 2022. Outcomes from this effort will be available for analysis in early Spring 2023. The College plans to scale efforts to better understand and improve student outcomes in high-enrollment, general education courses that serve as "gatekeepers" to degree completion.

In 2021, the College began using a new data warehouse report which pulls student information from the existing Degree Works evaluation tool. The Registrar's Office reviews a monthly report to identify matriculated students who have completed their programs but were never awarded academic credentials. This procedure increases the accuracy of reporting graduates as these students would otherwise remain without credentials.

The College maintains robust co-curricular programming for students, including opportunities through symposia to present undergraduate research, participation with faculty on grant-funded research projects, participating in internships and service-learning, and submitting their written and artwork for publication and gallery showings on campus.

Undergraduate research is a key component of co-curricular learning at GBCC. In February 2021, the CCSNH hosted a virtual symposium, *Making Sense of Covid*, in which GBCC faculty and students, from both STEM and Humanities (i.e., English and Fine Arts) disciplines showcased their scholarship. Student scholarly work was chosen based on the assessment criteria of the course for which it was produced.

Students Highlighting Outstanding Work (S.H.O.W) is a series of pre-pandemic events that demonstrated and celebrated student research and the quality of assignments and academic inquiry done as part of GBCC curricula. Projects from all courses and disciplines were encouraged. Research and project presentations were accompanied by a poster or other visual display that captured the work's essence and highlighted key project features. The projects and research were assessed per the standard of the individual courses for which they were completed, and there were further guidelines for the poster and multimedia presentations. A panel of

faculty, staff, and external representatives judged and awarded scholarships to the research, multi-media presenters, and artwork based on a set of criteria appropriate to the spirit of S.H.O.W. These criteria included points on content, the depth of research and problem solving incorporated into the project, and presentation skills. While S.H.O.W. was not hosted virtually during the Covid-19 pandemic, there is interest in reconvening a planning committee to bring this event back on campus.

Students in the Biological Sciences, Biotechnology, Bioengineering, and Environmental Studies programs at GBCC are eligible to participate in co-curricular research opportunities funded through the IDeA Networks of Biomedical Research Excellence (NH-INBRE) of the National Institutes of Health and Experimental Program to Stimulate Competitive Research (NH-EPSCOR) of the National Science Foundation grant programs. Students are selected by department faculty based on interest, motivation, and classroom performance. Opportunities are offered in both part-time academic year and full-time summer formats, and all students are paid a stipend for their participation. All participating students present their work in either a seminar paper or research poster at the sponsoring grant program's annual meeting. Assessment is based on demonstrated research skills and methods of contributing to scientific knowledge generation. Most recently, in 2022, GBCC Biological Technology students were chosen to participate in a biomaterials research program funded through the NH BioMade program. Students spent the summer working with faculty at their anticipated transfer institutions, conducting research and building connections with faculty and other students. GBCC students worked with faculty from the University of New Hampshire and Dartmouth College, providing them with invaluable academic research opportunities.

In addition to STEM research, students in the social and behavioral sciences and humanities have similar opportunities. In 2022, Psychology students working with their professor are researching the social construction of truth, a project funded by the NH Humanities Collaborative Mellon Grant. The students have produced poster presentations, a website, and are drafting a paper to be published in a peer reviewed journal. In the Humanities, students may opt to take ENGL289: Internship in the Humanities, which is offered every spring semester. This three-credit course enables students to connect with organizations such as the Portsmouth Public Library, The Portsmouth Black Heritage Trail, and the Freedom Café. By taking this course, students are able to put their academic learning in English, Arts, and Humanities into practice. In addition to course objectives, students, faculty, and worksite supervisors develop a set of specific learning outcomes for the students' experiences. *The Heron* is the GBCC literary journal, which was on hiatus throughout the pandemic, but publishes again in 2023. This journal allows students, as well as faculty and staff, to submit their written material for publication in the journal. While students are not assessed on academic learning, publication in the journal is a recognition of the quality of their written work.

Since 2008, the Department of Student Life's goals have continued to evolve as student programming has grown. Beginning with the Student Leadership Development Program in 2009, goals included broad skill categories such as self-knowledge & awareness, leadership competence, and active citizenship. Student Development & Engagement programming includes the following categories of co-curricular learning opportunities: Leadership Development, Mentor Programs, Civic Engagement, Campus Involvement, and Intercollegiate Athletics. A program, club, or activity will not be offered within any of these areas unless it targets one of the categories mentioned above.

Intercollegiate athletes are assessed in a few different ways (e.g., mid-semester academic progress reports that are completed by faculty for all athletes). Academic All-Conference (3.2 or better GPA) and Academic All-America (3.5 or better GPA)- see table in findings and analysis section – are also recognized. Student-athlete academic expectations are outlined on page 10 in the Student Athlete Handbook. Because the intercollegiate athletics program holds the philosophy that it is the student's responsibility to give back to the community, student athletes also have a community service expectation.

The College utilized a paper graduation survey tool, given to graduates each year at the graduation ceremony. The last survey administered prior to the pandemic, was in the Spring 2019. One hundred sixty-two graduates

completed the survey in 2019. Of those who completed the survey, eighty-six or 53% of respondents indicated that they found employment in their field of study; ninety-two or 56% indicated plans to continue their education beyond GBCC with sixty-six or 71% of those intending to transfer, sharing the institution they will attend; and 52% of respondents rated GBCC as "excellent" or "good" for "how well GBCC is achieving its mission".

As the pandemic shifted in-person operations so significantly, a decision was made not to administer the survey for a period of time. During remote operations and course delivery, the College reverted to student surveys that were addressing short-term basic and educational needs. The Community College System of NH implemented many tools during the pandemic, and one such tool was dynamic forms. Initially, this was a solution for making forms requiring sensitive data and signatured more accessible to students electronically. Dynamic forms were piloted in the early months of the pandemic in Financial Aid and eventually Registrars Offices. GBCC has expanded use of this tool to develop a new electronic Graduation Survey that integrates with the student information system, reducing the amount of data that is collected from students (pre-filling known data) and simplifying the questions asked. The tool will be utilized for the first time in May of 2023. The tool eliminates the manual human resources required to tabulate the data from paper forms into usable data that can be analyzed and creates a systematic process for analyzing survey responses.

Findings and Analysis

Overall Course Completion Rates:

GBCC Course Completion Rates by Academic Year					
2019 2020 2021 2022					
95.44% 93.53% 94.31% 93.55%					

Nursing, Surgical Technology, and Veterinary Technology Performance Pass Rates on Licensing Exams:

Nursing: Performance on NCLEX-RN Exam:

	2018	2019	2020	2021
GBCC Pass Rate	97.44%	86.36%	93.18%	97.62%
NH Pass Rate	96.71%	95.68%	96.20%	93.35%
National Pass	88.29%	88.18%	86.57%	82.48%
Rate				

Surgical Technology: Performance on NBSTSA Certification Exam:

Year	% Passed CST Exam	National Pass Rate CST Exam%	% Working in local hospitals
2022	55%	73.5%	100%
2021	83%	Not Available	100%
2020	80%	73.7%	80%
2019	87.5%	64.6%	100%
2018	86%	75.8%	86%

• Veterinary Technology: Performance on VTNE Exam:

Academic Year	2017-2018	2018-2019	2019- 2020	2020-2021	2021- 2022
GBCC Pass Rate	68.18%	94.74%	88%	83.33%	60.71%
National Pass Rate	69.83%	74.49%	74.25%	72.69%	67.65%

Navigate Implementation:

• The College is working to develop a systematic process for monitoring student success and providing interventions at critical stages of a student's educational experience. Making use of the Analytics Dashboard within the Navigate Student Success Platform, the College has the ability to track student academic performance, milestones, academic planning, survey data results, appointments, and login information. Data reveals that one thousand seven hundred and eighty-nine unique users have logged in to Navigate to date and staff utilization is significantly higher than last year.

User Type	Data Points	2019	2020	2021	2022 as of 10/22/22
General	Average enrolled students		Great Ba	y ~ 1700	
	Unique non-student Logins			159	204
4	Appointments: count	15	66	5,250	6,630
adile.	Appointments: unique students	15	69	1,566	1,714
Staff Facility	Users using communication tools	0	0	54	79
Str	Emails	0	0	4,060	2,726
	Texts	0	0	727	5,014
	Unique Faculty Logins			133	166
FRONTEN	Total Alerts Submitted	0	0	509	648
do.	Progress Report Response Rate			40%	79%
	Logins: Unique Students	0	1	460	1,461
Student	# of Students with completed To-Do's	0	5	111	247
Sc	# of Students who completed a poll	0	7	814	901

Data sources: IPEDS and EAB

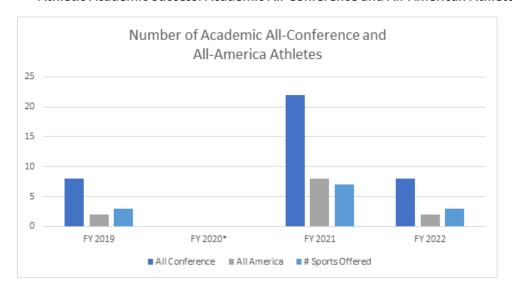
Since moving to an early alert system in Navigate, the number of alerts has increased dramatically. In Fall 2021 the College had four hundred thirty-six CAPS-related Alerts (hybrid remote/in-person campus), compared to one hundred ninety-one in Fall 2020 (128% increase, remote campus due to Covid-19) and one hundred eighty-nine in Fall 2019. In Spring 2022 the College had three hundred thirty-one CAPS-related alerts, compared to one hundred and eleven in Spring 2021 (198% increase, no longer full remote) and two hundred thirty-six in Spring 2020 (first remote semester due to Covid-19).

Navigate Alerts (August 23, 2021, through May 4, 2022)				
Alert Category/Type	Number of Alerts			
Books & Supplies	2			
Library:				
Citation Support	18			
Research Help	6			
Disability Disclosure Referral	2			
Excessive Absences	144			
Basic Needs	13			
General Support Needed	56			
Low Grades	498			
Mental Health Non-Emergency	15			
Withdrawal Recommendation	45			
Time Management	99			
Tutoring	53			
Other	52			

Continued Participation Agreements: The success rate for students on a continued participation agreement was 50% for the Fall 2021 cohort (six students) and 36% for the Spring 2022 cohort (twenty-two students). 100% of CPA students who met with their Academic Coach were successful. "Success" is defined as either returning to Good Academic Standing or an earned semester GPA of at least 2.0 and eligible to continue with another CPA the following semester.

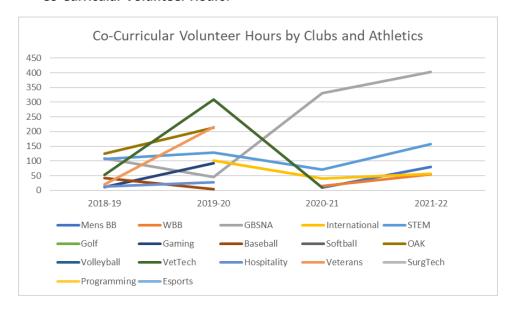
Semester	Number of CPA Students	Success Rate %	Successful Students who Met with Academic Coach %	Unsuccessful Student who did not meet with Academic Coach %
Spring 2022	22	36%	100%	64%
				(2021-2022)
Fall 2021	6	50%	84%	
Spring 2021	16	44%	100%	90%
				(2020-2021)
Fall 2020	12	58%	92%	
Spring 2020	31	61%	100%	85%
				(2019-2021)
Fall 2019	17	53%	100%	
Spring 2019	18	50%	100%	89%
				(2018-2019)
Fall 2018	11	45%	100%	

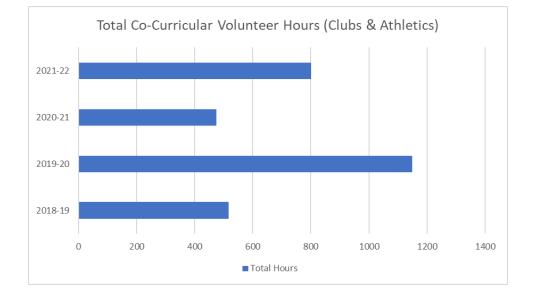
• Athletic Academic Success: Academic All-Conference and All-American Athletes:



^{*}No athletics opportunities due to Covid-19 Pandemic

• Co-Curricular Volunteer Hours:





Appraisal and Projection

Navigate Implementation:

- Summer/Fall Projects
 - Working towards a pilot launch of Academic Planning and Registration for spring registration
- Spring Priorities
 - Launch full suite of mobile functionality for students

Satisfactory Levels of Achievement on Mission-Related Outcomes

Expansion/use of multiple measures for English, Math, and Computer placement: In response to the placement testing challenges that accompanied the pandemic, while also being in line with the Complete College America recommendations, GBCC has expanded its use of multiple measures in 2020 for placement into English, Math, and Computer courses (where applicable). Students can now be placed into gateway college-level courses based on Accuplacer, SAT, and Advanced Placement (AP) testing; high school work (level of courses and grades); as well as transferrable college-level course work. The goal of expanding the use of multiple measures is to minimize or eliminate barriers to student success, build confidence in the student's ability to learn, and decrease time and costs of degree/certificate completion.

Co-Requisite Math/English: As was identified in the 2018 Self-Study, GBCC had a traditional pre-requisite remediation model and was concerned about the lower success and retention rates of students placed in English and Math non-credit bearing developmental courses and through gateway college-level courses. In line with the Complete College America recommendation of a corequisite model, GBCC has made considerable progress by enrolling many more students directly into credit-bearing, college-level Math and English courses while simultaneously providing the additional support they need in corequisite courses. The College began offering co-requisite College Algebra (MATH152 College Algebra Plus) in the spring of 2016 and corequisite Quantitative Reasoning (MATH147 Quantitative Reasoning Plus) in the spring of 2018. Since then, the Department Chair of English has successfully developed and launched a corequisite College Composition (ENGL111 College Composition I) course in Fall 2021. Within this ENGL111 course's design, all students are in the same lecture of ENGL110 regardless of their placement. A separate lab component incorporates additional lessons on college reading, sentence structure, and writing essentials. A portion of lab time is also given to one-on-one essay instruction and feedback. The addition of ENGL111 has eliminated the need for two separate developmental courses, ENGL099 (Developmental College Writing II) and ENGL097 (Developmental College Reading Skill). One developmental course exists for both English (ENGL095 Developmental College

Writing) and Math (MATH085 Skills for College Math Plus) for students who could benefit from these foundational skills based on lower performance on Accuplacer scoring and/or examination of multiple measures or personal preference/comfort level.

Findings and Analysis

Co-Requisite Math/English:

Since spring of 2018, the College has consistently offered and increased the number of corequisite courses based on demand each semester with the following results:

Corequisite	Number of	Completion	Passing
Course	Total	Percentage	Grade
	Students		Percentage
MATH147	686	94.94%	83.09%
MATH152	152	92.88%	71.34%
ENGL111	14	100%	71.42%

Appraisal and Projection

Expansion/use of multiple measures for English, Math, and Computer placement:

• The College will explore possible data collection and analysis options to understand/evaluate how the expanded use of multiple measures has impacted student success.

Co-Requisite Math/English: The following corequisite courses are being offered for the Fall 2022 semester:

Corequisite Course	Number of Sections	Total Number of Enrolled Students
MATH147	5	69
MATH152	1	11
ENGL111	5	43

• Continued data collection and analysis will be conducted to compare students' completion rates and grade distributions within these corequisite Math and English courses with those who were enrolled in the previous traditional developmental education courses, and with those enrolled in the college-ready English and Math courses without the corequisite support. Also, the College will assess persistence rates and overall GPAs one or two semesters out from taking the co-requisite course(s).

Institutional Plans

Since the last major NECHE re-accreditation self-study and accompanying site visit in 2018, Great Bay Community College has navigated through a global pandemic and interim institutional leadership in a manner that truly embodied its Mission of innovation and collaboration to achieve continued student success. With the pandemic being behind us and the arrival of a new permanent President, the College is moving into place of stability where a focus on enhancing workplace culture, internal and external community engagement, and diversity can once again be renewed. Large scale initiatives that the College has undertaken, which have been discussed in great detail in their respective Standard sections such as Strategic Planning, Governance, Systematic Assessment of Student Learning, and the viability of its Rochester campus, will continue to be executed according to the plans through completion.

A major challenge for GBCC over the next five years will continue to be the declining enrollment trend. Initiatives already in place such as improved financial planning and analysis, intentional year-round course

planning (which includes flexible multimodal course delivery options), and targeted marketing at both the CCSNH and GBCC levels can assist as the College weathers the storm. However, the greatest impact for continued College success can be seen at the enrollment management level to reverse decline in student enrollment & improve persistence. In addition to those that have been discussed throughout this report, the following initiatives will be highlighted.

Strategic Enrollment Management Plan (Recruitment, Retention, Graduation, Transfer or Workforce)

Building on the work of the intentional and enhanced recruitment strategy and plan (highlighted in Standard 5) that was developed and implemented for the 22-23 academic year by Admissions, the College will begin a Strategic Enrollment Management Planning (SEM) effort in the Spring of 2023. This will set out to establish comprehensive student enrollment goals that are aligned with the GBCC Mission to promote student success by improving access, engagement, persistence, and completion of program pathways, ensuring fiscal stability and health of the College. A cross-college team of key stakeholders will lead these efforts through the formation of an Enrollment Council, made up of individuals with the authority and responsibility to execute critical strategies to support SEM efforts and increase collaboration among departments across campus to support the SEM. Critical areas of focus will include: creating a data-rich environment to inform decisions and evaluate strategies, designing and implementing communications and marketing with internal and external stakeholders, offering rigorous academic programs that meet the demands of our community delivered with clear educational pathways, and implementing strategies that lead to equitable access and increased retention and graduation rates.

Strategic and Annual Planning for the Division of Student Affairs

The Division of Student Affairs will undertake a planning effort to identify expectations for all departments to develop Annual Plans that align with the College's stated Strategic Goals, conduct regular assessment to understand strengths and areas of improvement, measure progress towards stated goals and communicate with key stakeholders through an Annual Report. This effort was initially introduced at the Leadership Team Retreat in Summer 2022 and will continue to be refined during Student Affairs Retreats planned for Fall 2022 and Spring 2023. New programs and initiatives/services will have learning outcomes and assessment plans (where appropriate). Departmental plans will address each of the department's learning outcomes and may focus on a particular outcome or theme over a period (for example, two to four years). Efforts will focus on documenting a process to gather, analyze, and interpret evidence which describes divisional effectiveness and creates a shared sense of responsibility for developing Annual Plans, measuring progress, achieving results, and telling our story effectively to stakeholders.

Early College Pathways

In the Spring of 2022, the Community College System of New Hampshire (CCSNH) convened the seven college's Academic and Student Affairs leaders to enhance institutional efforts around Early College and create a cohesive system-wide approach to expanded educational pathways that incorporate college-level expectations into high school, enabling students to earn significant college credit before they earn a diploma. Planning will continue throughout the 2022-2023 Academic Year. While the Early College Program remains a benefit to high achieving students from well represented groups who may hope to earn college credits at a discount and transfer outside of CCSNH, the central focus of the program is on mid-level achieving and/or underrepresented students and increasing equitable access to higher education.

Discovery Days: Student Engagement and Outreach

Discovery Days events will bring students to our campus to explore college and career options on a larger scale than anything done in the recent past. GBCC has planned separate Discovery Days throughout the academic year with each day focusing on a different set of academic programs that correspond with Running Start and/or Career and Technical Education (CTE) courses at local high schools. The six planned Discovery Days are:

Health Sciences; Computer Science and Digital Media; Manufacturing; Criminal Justice and Education; Business; and General Studies. The target students are those currently enrolled in CTE courses at their high schools that qualify as Running Start courses at the college (dual enrollment). Over 900 student guests from a diverse range of schools will: visit labs; participate in hands-on activities and demonstrations; meet faculty (and in some cases industry professionals); learn about more affordable pathways to college and careers; and have exposure to student life, leadership, and athletic opportunities available to GBCC that they may not have thought possible from a community college.

GBCC's mission includes providing affordable higher education. NH college students have the highest average student debt in the nation at \$39,950. Career Pathway documents specific to each high school will be distributed to highlight the financial and academic advantages of completing a degree at GBCC. Students will receive marketing materials to build awareness about the college and of the many different ways they can meet their educational goals while balancing costs and student debt. At various points during each Discovery Day, students will learn how their dual enrollment credit (both Running Start and Early College) while in high school can be combined with post-high school classes at GBCC to result in affordable and accessible credentials that can be used to immediately find employment in NH's workforce or utilize transfer pathways at 4-year colleges and universities to continue their education. A NH Charitable Foundation grant, Bank of America grant, and Perkins funding underwrote the expenses for all of the Discovery Days activities and transportation.

Through these series of events, it is hoped that GBCC will build stronger relationships with area high schools, establish connections with potential students, increase enrollment in these academic programs, and ultimately provide career ready employees in these critical areas in the state of New Hampshire.

Academic Programming Assessment & Planning/Enhanced Education Pathways

In addition to the initiatives highlighted above, GBCC will continue to have a thorough evaluation process to assure quality and currency of existing academic programs and courses, the alignment of learning outcomes and labor market needs, and transfer to 4-year institutions. The exploration of new programming will also be essential to ensure that GBCC remains on the forefront in providing education and training that aligns with the evolving needs of New Hampshire's residents, businesses, and communities. Clear educational pathways for students to credentials that lead to continuing education and strong career prospects will continue to be enhanced and/or newly developed through partnerships with industry, four-year universities and high schools, and include dual enrollment, stackable credentialling from non-credit to credit, apprenticeships, and transfer.

Student Basic Needs

Student achievement of academic success and personal wellness are largely impacted by their ability to meet basic needs. Given that, initiatives related to food insecurity, housing and other financial concerns will remain a critical priority. The College will continue to focus on reducing barriers that prevent students from connecting to resources in order to maximize their enrollment and persistence in achieving educational and career goals.



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.)

	https://www.greatbay.edu/academics/college-catalog Section IX pp 42-43
Print Publications	Electronic version only
Self-study/Fifth-year Report Page Reference	pp 19-20

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	https://www.greatbay.edu/about/consumer-information/
Print Publications	https://www.greatbay.edu/wp-content/uploads/2022/08/Student-
	<u>Handbook-Revision-summer-2022.pdf</u>
Self-study/Fifth-year Report Page Reference	p 33

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

Method(s) used for verification	Secure Log on and password and Respondus Lockdown for exams
	and quizzes
Self-study/Fifth-year Report Page Reference	p 21

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		
		ogram participation, including the	
	(Chyl Lesses	
Chief E	xecutive Officer:		Date: 11/22/22

Interim Report Forms (Data First Forms)

INTE	ERIM REPORT FORMS		
GEN	ERAL INFORMATION		
Institution Name:	Great Bay Community College		
OPE ID:	2 00258300		
		Annual	Audit
	P	Certified:	Qualified
Financial Results for Year Ending:	? 06/30	Yes/No	Unqualified
Most Recent Year	2022	Yes	Unqualified
1 Year Prior	2021	Yes	Unqualified
2 Years Prior	2020	Yes	Unqualified
Fiscal Year Ends on:	June 30th	(month/day)	
Budget / Plans			
Current Year	2023		
Next Year	2024		
Contact Person:	? Tom Andruskevich		
Title:	Chief Business Affairs Officer		
Telephone No:	6034277609		
E-mail address	tandruskevich@ccsnh.edu		

Standard 1: Mission and Purposes

Attach a copy of the current mission statement. Date Approved by the Governing Document Website Location **Board GBCC Mission** Institutional Mission Statement 2018 Standard 2: Planning and Evaluation Year approved by governing Website **PLANNING** board **Effective Dates** location Strategic Plans Available upon Immediately prior Strategic Plan 2013 2013-17 request Available Current Strategic Plan 2017 2016-20 upon request Next Strategic Plan In process 2023 Year Website completed **Effective Dates** location Other institution-wide plans* Master plan NA NA NA NA Academic plan NA NA Available Financial plan 2022 2022-23 upon request Technology plan NA NA NA Enrollment plan In progress NA NA NA Development plan Plans for major units (e.g., departments, library) * Academic Departmental Strategic Plans and Annual Plans/reporting are in place through the 2022-23 Available academic year NA20-23 upon request Website **EVALUATION** location Academic program review Last Program review system (colleges and departments). updated Available System last updated: 2018 NA upon request

Program review schedule (e.g., every 5 years)

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

2016

Available

upon request

Every five years

^{*}Insert additional rows, as appropriate.

Please attach to this form:

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

Please enter any explanatory notes in the box below

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

New Hampshire

https://www.ccsnh.edu/aboutccsnh/

Governing Board

By-laws

Community College System of
New Hampshire

https://www.ccsnh.edu/aboutccsnh/
Website location

https://www.ccsnh.edu/aboutccsnh/policies/

https://www.ccsnh.edu/aboutccsnh/policies/

https://www.ccsnh.edu/board
-of-trustees/

Current Mission Statement:

Great Bay Community College expands intellectual and economic opportunity by providing affordable higher education in an environment that embodies excellence, innovation, and collaboration.

GBCC Organizational Chart:

Found at https://acrobat.adobe.com/link/track?uri=urn:aaid:scds:US:b13cc8cd-65c1-3215-96d8-9acb6ba021d1

Standard 3	: Organi	zation and Governa	ince			
(L	ocations a	and Modalities)				
Campuses, Branches and Locations Currently on Operation (See definitions in comment						
(Insert additional rows as appropriate.)]	Enrollment ³	¢
	Location	(City, State/Country)	Date Initiated	2 years prior	1 year prior	Current year
				(FY 20)	(FY 21)	(FY 22)
Main campus	Portsmout	h, NH/Rockingham	2009	1,708	378	881
Other principal campuses	Rochester,	NH/Strafford	2013	169	39	64
Branch campuses (US)						
Other instructional locations (US)	Creteau Cer	nter, Rochester, NH, USA	9/22/2009	8	5	(
Other instructional locations (US)	Harley Davidson, North Hampton, NH, USA		5/4/2017	4	8	8
Other instructional locations (US)	SST, Exeter, NH, USA		2/25/2014	13	13	(
Branch campuses (overseas)						
Other instructional locations (overseas)						
Educational modalities]	Enrollment [*]	k
	Nur	nber of programs	Date First Initiated	2 years prior	1 year prior	Current year
Distance Learning Programs				(FY 20)	(FY 21)	(FY 22)
Programs 50-99% on-line	22			1,263	1,190	1,104
Programs 100% on-line	1			79	65	53
Correspondenæ Education						
Low-Residency Programs						
Competency-based Programs						
Dual Enrollment Programs	2			1,454	1,243	1,430
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						

Data taken from previous NECHE annual reports.

"FY" used as Academic Year for this sheet. (Banner terms of XXXX10, XXXX20, XXXX30)

"Current Year" to mean 2022, Banner Terms: 202210, 202220, 202230.

The Rochester Campus no longer meets the requirement for "Branch Campus" and is now under "Other".

"Dual Enrollment" programs are Early College and Running Start.

Enrollment number do not indude BTC/Non ædit students.

(Summary - Degree-Seeking Enrollment and Degrees) Fall Enrollment* by location and modality, as of Census Date Profession Clinical doctorates doctorates Total M.D., J.D., Associate' (e.g., Ph.D. Degree Level/Location & Modality Bachelor's Master's (e.g., Degree-Pharm.D., DDS Ed.D., Seeking DPT, Psy.D., DNP) D.B.A.) Main Campus FT 261 261 Main Campus PT 337 337 Other Principal Campus FT 0 Other Principal Campus PT 0 Branch campuses FT 0 0 Branch campuses PT Other Locations FT 0 Other Locations PT 0 Overseas Locations FT 0 Overseas Locations FT 0 Distance education FT 53 53 Distance education PT 194 194 Correspondence FT 0 Correspondence PT 0 Low-Residency FT 0 Low-Residency PT 0 **Unduplicated Headcount Total** 845 0 0 845 Total FTE 691 691 FTE for one semester: total credits sold/15 Enter FTE definition: Degrees Awarded, Most Recent Year 240 240 Notes: 1) Enrollment numbers should include all students in the named categories, including students in continuing education and students enrolled through any contractual relationship. 2) Each student should be recorded in only one category, e.g., students enrolled in low-residency programs 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 "Fall Enrollment" used as "Current Year-2023" for this sheet: Banner Term 202310.

Standard 4: The Academic Program

Concerning 2.) on sheet: students are counted if they are exclusively using only one location. If using multiple, the main campus location is counted.

CCSNH "Full Time/FT" is 12 credits. CCSNH "Part Time/PT" is <12 credits.

CCSNH "FTE" is "FTE for one semester: total credits sold/15".

"Most Recent Year" for this sheet is AY 2022: Banner Terms 202210, 202220, 202230.

Using "unduplicated headcount for each of the years specified" as from previous tab.

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 Certificat es: Students Seeking Certificat es	Non- Matricula ted Students	Visiting Students	Total Non- degree- Seeking	Total degree- seeking (from previous page)	Grand total
Main Campus FT	19	9		28	261	289
Main Campus PT	10	36		46	337	383
Other Principal Campus FT				0		О
Other Principal Campus PT				0		О
Branch campuses FT	0	0		0		О
Branch campuses PT	0	О		0		0
Other Locations FT	7	0		7		7
Other Locations PT	29	1		58		58
Overseas Locations FT				0		О
Overseas Locations FT				0		О
Distance education FT	0	5		5	53	58
Distance education PT	7	38		45	194	239
Correspondence FT				0		О
Correspondence PT				0		О
Low-Residency FT				0		О
Low-Residency PT				0		О
Unduplicated Headcount Total	72	89	0	161		161
Total FTE	81.4			81		81.4
Enter FTE definition:	FTE for one semester: total credits sold/15					
Certificates Awarded, Most Recent Year	76					
Notes:						

1) Enrollment numbers should include all students in the named categories, including students in continuing education and students enrolled through any contractual relationship.

2) Each student should be recorded in only one category, e.g., students enrolled in low-residency programs 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

"Fall Enrollment" used as "Current Year-2023" for this sheet: Banner Term 202310.

Concerning 2.) on sheet: students are counted if they are exclusively using only one location. If using multiple, the main campus location is counted.

CCSNH "Full Time/FT" is 12 credits. CCSNH "Part Time/PT" is <12 credits.

CCSNH "FTE" is "FTE for one semester: total credits sold/15".

"Most Recent Year" for this sheet is AY 2022: Banner Terms 202210, 202220, 202230.

Standard 4: The Academic Program						
(Headcount by UNDERGRADUATE Program Type)						
	3 Years	2 Years	1 Year	Current	Next Year Forward	
	Prior	Prior	Prior	Year	(goal)	
For Fall Term, as of Census Date	(Fall 19)	(Fall 20)	(Fall 21)	(Fall 22)	(Fall 23)	
Certificate	146	107	138	119		
Associate	1,499	1,491	1,269	1,249		
Baccalaureate	0	0	0	0		
Total Undergraduate	1,645	1,598	1,407	1,368	0	
Standard 4: Th	ne Acader	nic Progra	am			
(Headcount by GR	ADUATE	E Program	n Type)			
	3 Years	2 Years	1 Year	Current	Next Year	
	Prior	Prior	Prior	Year	Forward (goal)	
For Fall Term, as of Census Date	(Fall 19)	(Fall 20)	(Fall 21)	(Fall 22)	(Fall 23)	
Master's	0	0	0	0	0	
Doctorate	0	0	0	0	0	
First Professional	<u> </u>	0	0	0	0	
Other	0	0	0	0	0	
Total Graduate	0	0	0	0	0	
Standard 4: Th	e Acader	nic Progra	am			
(Credit Hours Generated at the	Undergr	aduate an	d Gradua	te Levels)	
	3 Years	2 Years	1 Year	Current	Next Year	
					Forward	
	Prior	Prior	Prior	Year	(goal)	
	(Fall 19)	(Fall 20)	(Fall 21)	(Fall 22)	(Fall 23)	
Undergraduate	17,078	20,160	17,058	13,575		
Graduate	0	0	0	0		
Total	17,078	20,160	17,058	13,575	0	
Standard 4: Th						
(Information	Literacy	sessions)				
Main campus						
Sessions embedded in a class	37	2	4	11	15	
Free-standing sessions	7	0		1	2	
Branch/other locations						
Sessions embedded in a class	4	0	0	0	0	
Free-standing sessions	0	0	0	0	0	
Online sessions	0	6	7	2	4	
URL of Information Literacy Reports			N/A			

Please enter any explanatory notes in the box below Data taken from previous NECHE annual reports.

CCSNH Census Date: 4th Friday of the Fall Semester, hence, Fall 2022 subject to change until said time. Fall of 2020 and 2021 Information Literacy sessions included videos created by the Library for use in remote classes. Those videos were filmed in Zoom which deleted the videos and associated usage statistics before they could be noted.

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 - Induding Continuing Education 2 Years 3 Years 1 Year Current Goal Prior Prior Prior Year specify year (FY 19) (FY 20) (FY 21) (FY 22) (FY 23) Freshmen - Undergraduate 1,020 1,135 1,085 931 Completed Applications Applications Accepted 856 951 870 727 523 484 507 365 Applicants Enrolled % Accepted of Applied 83.90% 83.80% 80.20% 78.10% % Enrolled of Accepted 61.10% 50.90% 58.30% 50.20% Percent Change Year over Year 11.30% -4.40% -14.20% -100.00% Completed Applications na Applications Accepted 11.10% -8.50% -16.40% -100.00% na -7.50% 4.80% -28.00% -100.00% Applicants Enrolled na Average of statistical indicator of aptitude of enrollees: (define below) Transfers - Undergraduate 433 475 406 378 Completed Applications 227 316 325 311 Applications Accepted Applications Enrolled 222 163 164 129 73.00% 68.40% 76.60% 60.10% % Accepted of Applied 70.30% 50.20% 52.70% 56.80% % Enrolled of Accepted Master's Degree Completed Applications Applications Accepted Applications Enrolled % Accepted of Applied % Enrolled of Accepted First Professional Degree Completed Applications Applications Accepted Applications Enrolled % Accepted of Applied % Enrolled of Accepted **Doctoral Degree** Completed Applications Applications Accepted Applications Enrolled % Accepted of Applied % Enrolled of Accepted Please enter any explanatory notes in the box below

"FY" used as Academic Year for this sheet: FY22 for Banner Term 202310.

CCSNH Census Date: 4th Friday of the Fall Semester, hence, Fall 2022 subject to change until said time.

Student type is taken from the Banner Admission screen "SAAADMS".

Student type changes based on time of application.i.e. If a student had GBC dasses after previous college experience they will be an "R" (returning), not a "T" (Transfer).

Standard 5: Students (Enrollment, Fall Term)

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

(FY 19) (FY 20) (FY 21) (FY 22) (FY 21)	
Prior Prior Prior Year Special	
(FY 19) (FY 20) (FY 21) (FY 22)	Goal
UNDERGRADUATE First Year Full-Time Headcount	ecify yea
First Year Full-Time Headcount	(FY 23)
Part-Time Headcount	
Total Headcount Total FTE Total Headcount Total FTE Total Headcount Total Headcount Total FTE Total Headcount Total FTE Total Headcount Total Headcount Total Headcount Total Headcount Total Headcount Total FTE Total Indergraduate Students Total Headcount Total FTE Total Undergraduate Students Total Headcount Total FTE Total Headcount Total FTE Total Headcount Total FTE Total Indergraduate Students Total Headcount Total FTE Total Indergraduate Students Total Headcount Total FTE Total FTE Total FTE Total Headcount Total FTE Total FT	
Total FTE Full-Time Headcount 232 202 189 90	
Second Year Full-Time Headcount 232 202 189 90 Part-Time Headcount 497 486 461 319 Total Headcount 729 688 650 409 Total FTE 399 421 391 239 Third Year Full-Time Headcount 0 0 0 0 Total Headcount 0 0 0 0 Total FTE	(
Part-Time Headcount	
Total Headcount 729 688 650 409 Total FTE 399 421 391 239 Third Year Full-Time Headcount 0 0 0 Total Headcount 0 0 0 0 Total FTE 0 0 0 0 Total FTE 0 0 0 0 Total Headcount 0 0 0 0 Total Headcount 0 0 0 0 Total Headcount 0 0 0 0 Total FTE 0 0 0 0 Total Headcount 0 0 0 0 Total Headcount 0 0 0 0 Total FTE 0 0 0 0 Total Headcount 559 450 459 377 Part-Time Headcount 559 450 459 378 Total Headcount 1,492 1,392 1,372 1,115 Total FTE 910 851 846 704 % Change FTE Undergraduate na -6.50% -0.60% -16.80% GRADUATE 700 700 700 700 GRADUATE 700 700 700 700 700 700 Total FTE 700 7	
Total FTE 399 421 391 239 Third Year Full-Time Headcount Part-Time Headcount Total Headcount Part-Time Headcount Part-Time Headcount Part-Time Headcount Part-Time Headcount Total Headcount Total Headcount Part-Time Headcount Total FTE Undassified Full-Time Headcount Part-Time Headcount Total Headcount Total Headcount Part-Time Headcount Total FTE Total Undergraduate Students Full-Time Headcount 1,492 1,392 1,372 1,115 Total FTE 910 851 846 704 % Change FTE Undergraduate GRADUATE	
Third Year Full-Time Headcount Part-Time Headcount Total Headcount Fourth Year Full-Time Headcount Part-Time Headcount Fourth Year Full-Time Headcount Total Headcount Total Headcount Total Headcount Part-Time Headcount Part-Time Headcount Part-Time Headcount Total Headcount Total Headcount Total Headcount Full-Time Headcount Total Headcount Total Headcount Total Undergraduate Students Full-Time Headcount Full-Time Headcount Total FTE Total FT	(
Part-Time Headcount	
Total Headcount Total FTE Fourth Year Full-Time Headcount Part-Time Headcount Total FTE Undassified Full-Time Headcount Part-Time Headcount Total Headcount Part-Time Headcount Total Headcount Total Headcount Total FTE Total Undergraduate Students Full-Time Headcount Full-Time Headcount Total Headcount Total FTE Total Undergraduate Students Full-Time Headcount Total Headcount Total Headcount Total FTE Total Undergraduate Students Full-Time Headcount Total Headcount Total Headcount Total FTE Total Headcount Total FTE	
Total FTE Fourth Year Full-Time Headcount Part-Time Headcount Total Headcount O 0 0 0 0 Total FTE Undassified Full-Time Headcount Part-Time Headcount O 0 0 0 0 Total Headcount O 0 0 0 0 Total FTE Total Headcount Total Headcount Full-Time Headcoun	
Fourth Year Full-Time Headcount Part-Time Headcount Total Headcount O O O O O Total FTE Undassified Full-Time Headcount Part-Time Headcount Total Headcount Total Headcount Total FTE Total Undergraduate Students Full-Time Headcount Full-Time Headcoun	(
Part-Time Headcount	
Total Headcount 0 0 0 0 Total FTE 0 0 0 0 Undassified Full-Time Headcount 0 0 0 0 Part-Time Headcount 0 0 0 0 0 Total Headcount 559 450 459 377 Part-Time Headcount 933 942 913 738 Total Headcount 1,492 1,392 1,372 1,115 Total FTE 910 851 846 704 % Change FTE Undergraduate na -6.50% -0.60% -16.80% GRADUATE 2 -0.60% -16.80%	
Total FTE Undassified Full-Time Headcount Part-Time Headcount Total Headcount Total FTE Total Undergraduate Students Full-Time Headcount Full-Time Headcount Part-Time Headcount Full-Time	
Undassified Full-Time Headcount Part-Time Headcount	(
Part-Time Headcount 0 0 0 0 Total Headcount 0 0 0 0 Total FTE 0 0 0 0 Total Undergraduate Students 0 459 377 Full-Time Headcount 559 450 459 377 Part-Time Headcount 933 942 913 738 Total Headcount 1,492 1,392 1,372 1,115 Total FTE 910 851 846 704 % Change FTE Undergraduate na -6.50% -0.60% -16.80% GRADUATE 7 8 7 7 7 8 7 9 7 9 9 9 7 9 9 9 1 1 1 9 9 9 9 9	
Total Headcount 0 0 0 0 Total FTE 0 0 0 0 Total Undergraduate Students 0 0 0 0 Full-Time Headcount 559 450 459 377 Part-Time Headcount 933 942 913 738 Total Headcount 1,492 1,392 1,372 1,115 Total FTE 910 851 846 704 % Change FTE Undergraduate na -6.50% -0.60% -16.80% GRADUATE ?	
Total FTE Image: Control of the con	
Total Undergraduate Students 559 450 459 377 Part-Time Headcount 933 942 913 738 Total Headcount 1,492 1,392 1,372 1,115 Total FTE 910 851 846 704 % Change FTE Undergraduate na -6.50% -0.60% -16.80% GRADUATE P	(
Full-Time Headcount 559 450 459 377 Part-Time Headcount 933 942 913 738 Total Headcount 1,492 1,392 1,372 1,115 Total FTE 910 851 846 704 % Change FTE Undergraduate na -6.50% -0.60% -16.80% GRADUATE ?	
Full-Time Headcount 559 450 459 377 Part-Time Headcount 933 942 913 738 Total Headcount 1,492 1,392 1,372 1,115 Total FTE 910 851 846 704 % Change FTE Undergraduate na -6.50% -0.60% -16.80% GRADUATE ?	
Total Headcount 1,492 1,392 1,372 1,115 Total FTE 910 851 846 704 % Change FTE Undergraduate na -6.50% -0.60% -16.80% GRADUATE P	(
Total FTE 910 851 846 704 % Change FTE Undergraduate na -6.50% -0.60% -16.80% GRADUATE ?	(
Total FTE 910 851 846 704 % Change FTE Undergraduate na -6.50% -0.60% -16.80% GRADUATE ?	(
GRADUATE ?	(
GRADUATE ?	-100.00%
Full-Time Headcount	
Part-Time Headcount	
Total Headcount 0 0 0 0	(
Total FTE ?	
% Change FTE Graduate na	
GRAND TOTAL	
Grand Total Headcount 1,492 1,392 1,372 1,115	(
Grand Total FTE 910 851 846 704	(
	-100.00%
Please enter any explanatory notes in the box below	/

[&]quot;FY" used as Academic Year for this sheet: FY22 for Banner Term 202310.

First Year = Freshman Class Description, Second Year = Senior Class Description.

Does not include Early College, Running Start, BTC, Non-matric as they are not in degree programs.

CCSNH "FTE" is "FTE for one semester: total credits sold/15".

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?

GBCC College Catalog: GBCC Program Sheets https://www.greatbay.edu/wp-content/uploads/2022/05/2022-2023-College-Catalog_edit-22-May-26.pdf

2022-2023 GBCC College Catalog

? Three-year Cohort Default Rate

? Three-year Loan repayment rate

(from College Scorecard)

(FY 19)	(FY 18)	(FY 17)
3.6	9	10.1
52.3	52.2	55.4

3 Years	2 Years	Most	Current	Goal
Prior	Prior	Recently	Year	(specify
		Completed	TO	year)
		Year	DATE	
			11/4/22	
(FY 20)	(FY 21)	(FY 22)	(FY 23)	(FY)

Did not include any HEERF funds

Student Financial Aid

Total Federal Aid

Grants

Loans

Work Study

Total State Aid

Total Institutional Aid

Grants

Loans

Total Private Aid

Grants

Loans

\$5,607,585	\$4,530,572	\$4,227,034	\$1,971,053	
\$1,953,520	\$1,588,939	\$1,618,294	\$772,221	
\$3,600,802	\$2,941,633	\$2,599,151	\$1,190,146	
\$53,263	\$0	\$9,589	\$8,686	
\$443,758	\$448,615	\$578,331	\$139,084	
\$42,729	\$42,031	\$39,489	\$17,102	
\$42,729	\$42,031	\$39,489	\$17,102	
\$0	\$0	\$0	\$0	
\$232,201	\$164,794	\$298,697	\$50,735	
\$46,000	\$51,850	\$252,627	\$17,250	
\$186,201	\$112,944	\$46,070	\$33,485	

Student Debt

Percent of students graduating with debt (include all students who graduated in this calculation)

Undergraduates

Graduates

First professional students

52%	54%	49%	

For students with debt:

Average amount of debt for students leaving the institution with a degree

Undergraduates

Graduates

First professional students

\$14,612	\$15,382	\$15,856	

**Average amount of debt for students leaving the institution without a degree

Undergraduates

Graduate Students

First professional students

Average amount of debt

\$9,754	\$10,040	\$10,145	

Percent of First-year students in Developmental Courses (courses for which no credit toward a degree is granted)

English as a Second/Other Language 1% 1% 2%

English (reading, writing, communication skills)	5%	4%	4%	12%
Math	6%	4%	4%	8%
Other	3%	2%	3%	7%

Please enter any explanatory notes in the box below

**We are unable to answer the question "Average amount of debt for students leaving the institution without a degree in Row 37-38. Data provided answers this prompt: Average amount of debt for students attending the institution in the year specified who did not graduate in that specified year.

"Current Year" for percent of First-year students in Developmental Courses section only is AY 2022: Banner Terms 202210, 202220, 202230.

"First-Year" students are deemed those in the "Freshmen" class category from previous.

"Other" category is any under 100 level course not contained in ESL/English/Math.

	3 Years	Current Yea		
	Prior	Prior	Prior	
	(Fall 19)	(Fall 20)	(Fall 21)	(Fall 22)
Number of Faculty by category	,	,	,	
Full-time	35	34	34	3
Part-time	0	0	0	
Adjunα	160	154	130	1:
Clinical	11	17	14	
Research	0	0	0	
Visiting	0	0	0	
Other; specify below:				
Total	206	205	178	1
Percentage of Courses taught by full-time faculty	200	203	1/0	1
referringe of Courses taught by fun-time faculty	31.04%	31.99%	35.66%	39.00%
Number of Faculty by rank, if applicable	31.0170	31.7770	33.0070	32.0070
Professor	27	26	26	:
Associate	5	6	6	
Assistant	1	1	1	
Instructor	2	1	1	
Other; speafy below:				
Adjunt/Clinical Level 1	4	5	9	
Adjunt/Clinical Level 2	60	46	31	
Adjunct/Clinical Level 3	107	120	104	1
Total	206	205	178	1
Number of Academic Staff by category				
Librarians	1	1	2	
Advisors	5	5	5	
Instructional Designers				
Other; specify below:				
Total	6	6	7	
ease enter any explanatory notes in the box below				

(Аррошине)	nts, Tenure, D							
	3 Ye		2 Y e		1 Ye	I	Curren	it Year
	Pri		Pri		Pri			
		(Fall 19)		(Fall 20)		1 21)	(Fall	
	FT	PT	FT	PT	FT	PT	FT	PT
Number of Facul	ty Appointed							
Professor			1				3	
Associate	1		1				1	
Assistant								
Instructor								
No rank								
Other								
Total	1	0	2	0	0	0	4	
Number of Facul	ty in Tenured Pos	itions	N/A					
Professor								
Associate								
Assistant								
Instructor								
No rank								
Other								
Total	0	0	0	0	0	0	0	
Number of Facul	ty Departing							
Professor	1						1	
Associate								
Assistant								
Instructor	1							
No rank								
Other								
Total	2	0	0	0	0	0	1	
Number of Facul								
Professor	1				2		2	
Associate								
Assistant								
Instructor								
No rank								
Other								
Total	1	0	0	0	2	0	2	
TOTAL	1	U	U	U	2	0	2	

Standard 7: Institutional Resources (Headcount of Employees by Occupational Category)

For each of the occupational categories below, enter the data reported on the IPEDS Human Resources Survey (Parts B If your institution does not submit IPEDS, visit this link for information about how to complete this form:

https://surveys.nces.ed.gov/IPEDS/Downloads/Forms/package_1_43.pdf

		Prior			Prior			Prior		Cu	irrent Y	Ze:
		(FY 19)			(FY 20)			(FY 21)			(FY 22))
	FT	PT	Total	FT	PT	Total	FT	PT	Total	FT	PT	
Instructional												
Staff	35	221	256	33	152	185	34	122	156	35	118	Ł
Research Staff			0			0			0			L
Public Service												
Staff			0			0			0			L
Librarians	1		1	1		1	1		1	2		L
Library			2		2	2						
Technicians Archivists,		2	2		2	2		1	1	1		ł
Curators,												
Museum staff			0			0			0			L
Student and												
Academic												l
Affairs	30	58	88	29	29	58	28	33	61	30	35	ł
Management												l
Occupations	5		5	8		8	6		6	5		l
Business and												t
Financial												
Operations	5		5	5		5	5		5	6		L
Computer,												l
Engineering and Science	2	0	-	4	2		2	2	-	2	2	l
	3	2	5	4	2	6	3	∠	5	3	2	ł
Community, Social Service,												l
Legal, Arts,												l
Design,												l
Entertainment												l
, Sports, and												l
Media			0			0			0			ļ
Healthcare Practitioners												l
and Technical			0			0			0			l
Service			0			0						t
Occupations	4	4	8	4	5	9	4	5	9	3	5	L
Sales and Related												l
Occupations			0			0			0			l
Office and			0									t
Administrative												l
Support	8	4	12	4	5	9	4	4	8	4	6	
Natural												Ī
Resources,												١
Construction,												١
Maintenance Production,			0			О			0			ļ
Transportation												l
, Material												l
Moving			0			О			0			J
Total	91	291	382	88	195	283	85	167	252	88	166	Γ

"FY" used as Academic Year for this sheet.

"Current Year" for this sheet is AY 2022: Banner Terms 202210, 202220, 202230.

Data taken from IPEDS "Human Resources" report.

Standard 7: Institutional Resources

(Statement of Financial Position/Statement of Net Assets)

	Fiscal Year ends - month & day: (06/30)	2 Years Prior (FY 2020)	1 Year Prior (FY 2021)	Most Recent Year (FY 2022)	2 yrs-1	Change yr prior st recent
	ASSETS (in 000s)					
?	Cash and Short Term Investments	\$8,620,300	\$7,785,224	\$9,544,218	-9.7%	22.6%
?	Cash held by State Treasurer	\$6,679	\$2,174	\$7,136	-67.5%	228.2%
?	Deposits held by State Treasurer				-	-
?	Accounts Receivable, Net	\$597,291	\$2,114,161	\$1,045,677	254.0%	-50.5%
?	Contributions Receivable, Net	\$292,324	\$273,179	\$18,357	-6.5%	-93.3%
?	Inventory and Prepaid Expenses				-	-
?	Long-Term Investments	\$3,361,390	\$4,382,213	\$4,081,024	30.4%	-6.9%
?	Loans to Students	\$8,873	\$5,895	\$2,71 0	-33.6%	-54.0%
?	Funds held under bond agreement				-	-
?	Property, plants, and equipment, net	\$14,823,257	\$14,032,738	\$12,891,238	-5.3%	-8.1%
· O·	Other Assets	\$1,733,094	\$5,419,105	\$10,967,690	212.7%	102.4%
	Total Assets	\$29,443,208	\$34,014,689	\$38,558,050	15.5%	13.4%
	LIABILITIES (in 000s)					
?	Accounts payable and accrued liabilities	\$1,034,633	\$1,027,953	\$1,431,311	-0.6%	39.2%
?	Deferred revenue & refundable advances	\$515,751	\$668,433	\$546,787	29.6%	-18.2%
?	Due to state	\$602,189	\$590,478	\$495,094	-1.9%	-16.2%
?	Due to affiliates				-	-
?	Annuity and life income obligations				-	-
?	Amounts held on behalf of others				-	-
	Long-term investments	\$4,732,532	\$4,142,054	\$3,646,961	-12.5%	-12.0%
?	Refundable government advances	\$54,787	\$29,697	\$4,784	-45.8%	-83.9%
?	Other long-term liabilities	\$29,539,764	\$32,613,748	\$33,299,514	10.4%	2.1%
	Total Liabilities	\$36,479,656	\$39,072,363	\$39,424,451	7.1%	0.9%
	NET ASSETS (in 000s)					
	Unrestricted net assets					
	Institutional	(\$19,909,105)	(\$18,762,956)	(\$13,719,836)	-5.8%	-26.9%
	Foundation				-	-
	Total	(\$19,909,105)	(\$18,762,956)	(\$13,719,836)	-5.8%	-26.9%
	Temporarily restricted net assets					
	Institutional	\$9,488,032	\$9,299,940	\$8,748,709	-2.0%	-5.9%
	Foundation				-	-
	Total	\$9,488,032	\$9,299,940	\$8,748,709	-2.0%	-5.9%
	Permanently restricted net assets					
	Institutional	\$3,384,625	\$4,405,342	\$4,104,726	30.2%	-6.8%
?	Foundation				-	-
	Total	\$3,384,625	\$4,405,342	\$4,104,726	30.2%	-6.8%
	Total Net Assets	(\$7,036,448)	(\$5,057,674)	(\$866,401)	-28.1%	-82.9%
	TOTAL LIABILITIES and NET ASSETS	\$29,443,208	\$34,014,689	\$38,558,050	15.5%	13.4%

Standard 7: Institutional Resources

(Statement of Revenues and Expenses)

	natement of Revenues and Expenses)			Most			
				Recently		Next Year	
		3 Years Prior	2 Years Prior	Completed Year	Current Year	Forward	
Fig	Fiscal Year ends - month& day: (06/30) (FY2020) (FY2021) (FY 2022) (FY 2023) (FY 2024)						
	OPERATING REVENUES (in 000s)	1					
?	Tuition and fees	\$10,179,658	\$8,704,114	\$8,861,808	\$8,595,954	\$8,853,832	
?	Room and board						
?	Less: Financial aid	(\$221,258)	(\$327,536)	(\$254,640)	(\$193,000)	(\$193,000)	
	Net student fees	\$9,958,400	\$8,376,578	\$8,607,168	\$8,402,954	\$8,660,832	
?	Government grants and contracts	\$510,344	\$581,224	\$488,055	\$488,055	\$488,055	
?	Private gifts, grants and contracts	\$95,886	\$20,260	\$101,738	\$101,738	\$101,738	
?	Other auxiliary enterprises	\$130,871	\$120,038	\$114,399	\$114,399	\$114,399	
	Endowment income used in operations						
?	Other revenue (specify):	\$192,092	\$132,294	\$105,815	\$105,815	\$105,815	
	Other revenue (specify):						
	Net assets released from restrictions						
	Total Operating Revenues	\$10,887,593	\$9,230,394	\$9,417,175	\$9,212,961	\$9,470,839	
	OPERATING EXPENSES (in 000s)	•					
2.	Instruction	\$6,887,327	\$6,995,075	\$7,146,976	\$7,131,547	\$7,131,547	
?	Research	\$11,299	\$11,890	\$13,762	\$13,762	\$13,762	
?	Public Service	\$10,262	\$9,032	\$17,987	\$17,987	\$17,987	
?	Academic Support	\$711,756	\$623,876	\$626,379	\$626,379	\$626,379	
?	Student Services	\$2,001,027	\$2,023,669	\$2,251,076	\$2,251,076	\$2,251,076	
•	Institutional Support	\$5,982,450	\$7,431,579	\$3,329,081	\$6,700,000	\$6,700,000	
	Fundraising and alumni relations						
P.	Operation, maintenance of plant (if not allocated)	\$1,265,585	\$811,024	\$1,212,272	\$1,212,272	\$1,212,272	
?	Scholarships and fellowships (cash refunded by public institution)	\$2,789,796	\$2,868,744	\$3,389,970	\$2,789,796	\$2,789,796	
P.	Auxiliary enterprises	\$103,181	\$59,801	\$94,078	\$96,900	\$96,900	
•	Depreciation (if not allocated)						
•	Other expenses (specify):	\$53,845	\$443,216	\$9,706	\$9,997	\$9,997	
	Other expenses (specify):						
	Total operating expenditures	\$19,816,528	\$21,277,906	\$18,091,287	\$20,849,716	\$20,849,716	
	Change in net assets from operations	-\$8,928,935	-\$12,047,512	-\$8,674,112	-\$11,636,756	- \$11,378,877	
	NON OPERATING REVENUES (in 000s)						
?	State appropriations (net)	\$7,573,603	\$7,330,793	\$7,627,960	\$7,623,501	\$7,852,206	
?	Investment return	\$194,180	\$1,087,570	(\$1,024,167)	\$91,234	\$91,234	
?	Interest expense (public institutions)						
	Gifts, bequests and contributions not used in operations	\$49,500	\$71,240	\$242,032	\$120,924	\$120,924	
?	Other (specify): Federal grants	\$2,389,447	\$5,002,373	\$5,302,733	\$2,389,447	\$2,389,447	
	Other (specify): State grants	\$349,261	\$336,873	\$362,318	\$349,484	\$349,484	

	Other (specify): Local grants	\$1,588	\$3,994	\$6,915	\$4,166	\$4,166
	Net non-operating revenues	\$10,557,579	\$13,832,843	\$12,517,791	\$10,578,756	\$10,807,461
	Income before other revenues, expenses, gains, or losses	\$1,628,644	\$1,785,331	\$3,843,679	(\$1,058,000)	(\$571,416)
?	Capital appropriations (public institutions)	\$115,150	\$95,535	\$53,991	\$88,225	\$88,225
?	Other (specify): Additions to endowments	\$259,370	\$97,907	\$347,539	\$234,939	\$234,939
	TOTAL INCREASE/DECREASE IN NET ASSETS	\$2,003,164	\$1,978,773	\$4,245,209	(\$734,836)	(\$248,252)

Standard 7: Institutional Resources

(Statement of Debt)

FISC	CAL YEAR ENDS month & day (06/30)	3 Years Prior (FY2020)	2 Years Prior (FY2021)	Most Recently Completed Year (FY 2022)	Current Year (FY 2023)	Next Year Forward (FY 2024)
	Long-term Debt					
	Beginning balance	\$5,976,759	\$5,334,722	\$4,732,533	\$4,142,055	\$3,646,962
	Additions	\$0	\$0	\$0	\$0	\$0
?	Reductions	(\$642,038)	(\$602,189)	(\$590,478)	(\$495,093)	(\$426,753)
	Ending balance	\$5,334,721	\$4,732,533	\$4,142,055	\$3,646,962	\$3,220,209
	Interest paid during fiscal year	\$273,222	\$242,206	\$213,158	\$184,183	\$160,934
	Current Portion	\$602,189	\$590,478	\$495,093	\$426,753	\$475,257
	Bond Rating					
	Debt Service Coverage Operating Income / (Annual Interest + Current Portion of Debt)	1.86	2.14	5.43	-1.73	-0.90
	Debt to Net Assets Ratio Long-tem Debt / Total Net Assets	-0.76	-0.94	-4.78	-4.21	-3.72
	Debt to Assets Ratio Long-term Debt / Total Assets	0.18	0.14	0.11	0.09	0.08

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 instituiton). 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 GBCC (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.

GBCC doesn't use 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 (06/30)	3 Years Prior (FY2020)	2 Years Prior (FY2021)	Most Recently Completed Year (FY 2022)	Current Year (FY 2023)	Next Year Forward (FY 2024)
NET ASSETS					
Net assets beginning of year	(\$9,039,611)	(\$7,036,448)	(\$5,057,674)	(\$866,401)	(\$1,601,237)
Total increase/decrease in net assets	\$2,003,163	\$1,978,774	\$4,191,273	(\$734,836)	(\$248,252)
Net assets end of year	(\$7,036,448)	(\$5,057,674)	(\$866,401)	(\$1,601,237)	(\$1,849,489)
FINANCIAL AID					
Source of funds					
Unrestricted institutional	\$221,258	\$327,535	\$169,537	\$193,000	\$193,000
Federal, state and private grants	\$2,740,296	\$2,797,505	\$3,589,666	\$2,740,296	\$2,740,296
Restricted funds	\$49,500	\$71,240	\$242,032	\$120,924	\$120,924
Total	\$3,011,054	\$3,196,280	\$4,001,235	\$3,054,220	\$3,054,220
% Discount of tuition and fees	2.2%	3.8%	1.9%	2.2%	2.2%
% Unrestricted discount					
Net Tuition Revenue per FTE	\$7,660	\$7,322	\$7,530	\$7,131	\$7,577
FEDERAL FINANCIAL RESPONSIBILITY COMPOSITE SCORE					
Please indicate your institution's endow	ment spending p	olicy:			
Please enter any explanatory notes in th	e box below.				

Standard 7: Institutional Resources (Liquidity)

3 Years Prior FISCAL YEAR ENDS month & day (06/30) S7,785,224 S9,544,218 S8,49
Cash and Cash Equivalents beginning of year \$7,810,257 \$8,620,300 \$7,785,224 \$9,544,218 \$8,42 Cash Flow from Operating Activities \$1,801,796 (\$46,942) \$3,535,956 (\$459,419) \$ Cash Flow from Investing Activities (\$116,342) \$44,450 (\$1,068,707) \$91,234 \$9 Cash Flow from Financing Activities (\$875,411) (\$832,684) (\$708,255) (\$679,276) (\$58 Cash and Cash Equivalents end of year \$7,785,12 \$9,544,21 \$8,496,75 \$8,00 LIQUIDITY RATIOS Current Assets \$9,409,660 \$10,169,948 \$10,882,135 \$9,834,674 \$9,34
Cash and Cash Equivalents beginning of year \$7,810,257 \$8,620,300 \$7,785,224 \$9,544,218 \$8,42 Cash Flow from Operating Activities \$1,801,796 (\$46,942) \$3,535,956 (\$459,419) \$ Cash Flow from Investing Activities (\$116,342) \$44,450 (\$1,068,707) \$91,234 \$9 Cash Flow from Financing Activities (\$875,411) (\$832,684) (\$708,255) (\$679,276) (\$58 Cash and Cash Equivalents end of year \$7,785,12 \$9,544,21 \$8,496,75 \$8,00 LIQUIDITY RATIOS Current Assets \$9,409,660 \$10,169,948 \$10,882,135 \$9,834,674 \$9,34
Cash and Cash Equivalents beginning of year \$7,810,257 \$8,620,300 \$7,785,224 \$9,544,218 \$8,42 Cash Flow from Operating Activities \$1,801,796 (\$46,942) \$3,535,956 (\$459,419) \$ Cash Flow from Investing Activities (\$116,342) \$44,450 (\$1,068,707) \$91,234 \$9 Cash Flow from Financing Activities (\$875,411) (\$832,684) (\$708,255) (\$679,276) (\$58 Cash and Cash Equivalents end of year \$7,785,12 \$9,544,21 \$8,496,75 \$8,00 LIQUIDITY RATIOS Current Assets \$9,409,660 \$10,169,948 \$10,882,135 \$9,834,674 \$9,34
beginning of year \$7,810,257 \$8,620,300 \$7,785,224 \$9,544,218 \$8,45 Cash Flow from Operating Activities \$1,801,796 (\$46,942) \$3,535,956 (\$459,419) \$\$ Cash Flow from Investing Activities (\$116,342) \$44,450 (\$1,068,707) \$91,234 \$\$\$ Cash Flow from Financing Activities (\$875,411) (\$832,684) (\$708,255) (\$679,276) (\$588 Cash and Cash Equivalents end of year 0
Cash Flow from Operating Activities \$1,801,796 (\$46,942) \$3,535,956 (\$459,419) \$ Cash Flow from Investing Activities (\$116,342) \$44,450 (\$1,068,707) \$91,234 \$9 Cash Flow from Financing Activities (\$875,411) (\$832,684) (\$708,255) (\$679,276) (\$588 Cash and Cash Equivalents end of year 0 4 8 7 LIQUIDITY RATIOS Current Assets \$9,409,660 \$10,169,948 \$10,882,135 \$9,834,674 \$9,344
Operating Activities \$1,801,796 (\$46,942) \$3,535,956 (\$459,419) \$3,535,956 (\$459,419) \$3,535,956 (\$459,419) \$3,535,956 (\$459,419) \$3,535,956 (\$459,419) \$3,535,956 (\$459,419) \$3,535,956 (\$459,419) \$3,535,956 (\$459,419) \$3,535,956 (\$459,419) \$3,535,956 (\$459,419) \$3,535,956 \$3,637,959 <t< td=""></t<>
Activities \$1,801,796 (\$46,942) \$3,535,956 (\$459,419) \$ Cash Flow from Investing Activities (\$116,342) \$44,450 (\$1,068,707) \$91,234 \$9 Cash Flow from Financing Activities (\$875,411) (\$832,684) (\$708,255) (\$679,276) (\$588 Cash and Cash Equivalents end of year 0 4 8 7 LIQUIDITY RATIOS Current Assets \$9,409,660 \$10,169,948 \$10,882,135 \$9,834,674 \$9,345
Cash Flow from Investing Activities (\$116,342) \$44,450 (\$1,068,707) \$91,234 \$9
Investing Activities (\$116,342) \$44,450 (\$1,068,707) \$91,234 \$91,235 \$91,234 \$91,234 \$91,235 \$91,234 \$91,235 \$91,234 \$91,235 \$91
Cash Flow from Financing Activities (\$875,411) (\$832,684) (\$708,255) (\$679,276) (\$5875,411) (\$832,684) (\$708,255) (\$679,276) (\$5875,411) (\$832,684) (\$708,255) (\$679,276) (\$5875,411) (\$832,684) (\$708,255) (\$679,276) (\$5875,411) (\$832,684) (\$708,255) (\$679,276) (\$5875,411) (\$832,684) (\$708,255) (\$679,276) (\$5875,411) (\$832,684) (\$708,255) (\$679,276) (\$5875,411) (\$832,684) (\$708,255) (\$679,276) (\$5875,411) (\$832,684) (\$708,255) (\$679,276) (\$5875,411) (\$832,684) (\$708,255) (\$679,276) (\$5875,411) (\$832,684) (\$708,255) (\$679,276) (\$5875,411) (\$832,684) (\$708,255) (\$679,276) (\$5875,411) (\$832,684) (\$708,255) (\$679,276) (\$5875,411) (\$832,684) (\$708,255) (\$679,276) (\$5875,411) (\$708,255) (\$708
Financing Activities (\$875,411) (\$832,684) (\$708,255) (\$679,276) (\$580 Cash and Cash Equivalents end of year 0 4 8 7
Cash and Cash Equivalents end of year 0 \$8,620,30 \$7,785,12 \$9,544,21 \$8,496,75 \$8,00 LIQUIDITY RATIOS Current Assets \$9,409,660 \$10,169,948 \$10,882,135 \$9,834,674 \$9,34
Equivalents end of year \$8,620,30 \$7,785,12 \$9,544,21 \$8,496,75 year \$7 \$8,00 \$7 \$8,00 \$10,169,948 \$10,882,135 \$9,834,674 \$9,34
year 0 4 8 7 LIQUIDITY RATIOS Image: Current Assets \$9,409,660 \$10,169,948 \$10,882,135 \$9,834,674 \$9,34
LIQUIDITY RATIOS Current Assets \$9,409,660 \$10,169,948 \$10,882,135 \$9,834,674 \$9,34
RATIOS
RATIOS
Current Assets \$9,409,660 \$10,169,948 \$10,882,135 \$9,834,674 \$9,34
Liabilities \$2,152,573 \$2,286,864 \$2,473,192 \$2,473,192 \$2,47
Current Ratio 4.37 4.45 4.40 3.98
Days Cash on
Hand
((Cash and Cash
Equivalents /
[Operating
Expenses +
Depreciation and
other noncash
expenses])/ 365)
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,
blease describe and indicate when approvals (if required) were obtained from the state's authority.
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.
blease describe and indicate when approvals (if required) were obtained from the state's authority.
please describe and indicate when approvals (if required) were obtained from the state's authority.

Standard 8: Educational Effectiveness (Undergraduate Retention and Graduation Rates)

	· 8						
Student Success Measure	es/		3 Years	2 Years	1 Year	C	Next Year
Prior Performance and C	Goals		Prior	Prior	Prior	Curren t Year	Forwar d (goal)
			(EF7.40)	(EW. 20)	(FY	(FY	(FY
			(FY 19)	(FY 20)	21)	22)	23)
	IPEDS Retention Data						
	A 1 1 / 27 1 E 1175		4007	C 40 /	F40/	660/	
	Associate degree/certificate students, Full Time Associate degree/certificate students, Part		49%	64%	51%	66%	
	Time		50%	48%	46%	46%	
?	IPEDS Graduation Data (150% of time)						
	Associate degree/ certificate students, Full		2=0/	220/	• 00/	2001	
,	Time		27%	23%	30%	28%	
?	IPEDS <u>Outcomes Measures</u> Data						
	First-time, full-time students						
	Awarded a degree within six years		20%	26%	23%	32%	
	-						
	Awarded a degree within eight years		21%	26%	25%	33%	
	Not awarded within eight years but still enrolled		3%	3%	2%	1%	
	First-time, part-time students						
	•						
	Awarded a degree within six years		16%	17%	14%	22%	
	Awarded a degree within eight years		17%	18%	17%	33%	
	Not awarded within eight years but still		1770	1070	1770	3370	
	enrolled		4%	4%	1%	5%	
	Non-first-time, full-time students						
	Avvanded a decree within air years		32%	4.407	270/	410/	
	Awarded a degree within six years		3270	44%	27%	41%	
	Awarded a degree within eight years		33%	45%	27%	37%	
	Not awarded within eight years but still						
	enrolled		0%	0%	2%	0%	
	Non-first-time, part-time students						
	Awarded a degree within six years		30%	32%	26%	36%	
	-						
	Awarded a degree within eight years		32%	34%	27%	32%	
	Not awarded within eight years but still enrolled		2%	1%	1%	2%	
	Other Undergraduate Retention/Persistence		2,0	170	170	1/0	
?	Rates (Add definitions/methodology in #1 below)						
1	First-time, full-time Pell						
	Awarded a degree within six years		25%	30%	22%	31%	
	Awarded a degree within eight years		28%	31%	23%	32%	
	Not awarded within eight years but still enrolled		3%	3%	1%	2%	
2	First time, full-time non-Pell		370	370	1/0	2/0	
2	1 Hot time, fun-time non-1 ch						

	Awarded a degree within six years	17%	23%	24%	32%	
		4.007	2.40/	250/	2.40/	
	Awarded a degree within eight years	18%	24%	27%	34%	
	Not awarded within eight years but still enrolled	3%	3%	2%	1%	
3	First-time, part-time Pell					
	Awarded a degree within six years	17%	18%	14%	24%	
	Awarded a degree within eight years	19%	20%	16%	26%	
	Not awarded within eight years but still enrolled	3%	5%	0%	4%	
4	First-time, part-time non-Pell					
	Awarded a degree within six years	15%	17%	14%	19%	
	Awarded a degree within eight years	16%	17%	17%	21%	
	Not awarded within eight years but still enrolled	5%	4%	2%	5%	
5	Not-first-time, full-time Pell					
	Awarded a degree within six years	21%	34%	21%	31%	
	Awarded a degree within eight years	24%	34%	21%	31%	
	Awarded a degree within eight years	24/0	3470	21/0	3170	
	Not awarded within eight years but still enrolled	0%	0%	2%	0%	
6	Not-first-time, full-time non-Pell					
	Awarded a degree within six years	41%	50%	32%	46%	
	Awarded a degree within eight years	41%	52%	32%	46%	
	Not awarded within eight years but still enrolled	0%	0%	2%	0%	
7	Not-first-time, part-time Pell					
	Awarded a degree within six years	22%	31%	24%	35%	
	Awarded a degree within eight years	23%	31%	24%	36%	
	Not awarded within eight years but still enrolled	5%	2%	2%	3%	
8	Not-first-time, part-time non-Pell					
	Awarded a degree within six years	33%	33%	27%	37%	
	Awarded a degree within eight years	36%	35%	28%	37%	
	Not awarded within eight years but still enrolled	1%	1%	0%	2%	
	Other Undergraduate Graduation Rates (Add	1/0	1/0	070	2/0	
P	definitions/methodology in # 2 below)					
1						
2						

Definition and Methodology Explanations

IPEDS Outcome Measures taken from IPEDS "Outcome Measures Component Summary" section.

Note: complete this form for each distinct student body identified by the institution (See Standard 8.1)

Please enter any explanatory notes in the box below.

CCSNH "Full Time/FT" is 12 credits. CCSNH "Part Time/PT" is <12 credits.

"FY" is used as Academic Year for this sheet.

"Current Year" for this sheet is AY 2022: Banner Terms 202210, 202220, 202230.

IPEDS Retention taken from IPEDS "Fall Enrollment Survey Summary" section.

IPEDS does not break out retention based on AA/Cert, changed box title.

IPEDS does not combine retention percentage of Part Time/Full Time students, added row.

IPEDS Graduation (150% of time) taken from IPEDS "Graduation Rates 4-year Average Rates" section.

IPEDS Outcome Measures taken from IPEDS "Outcome Measures Component Summary" section.

Standard 8: Educational Effectiveness (Student Success and Progress Rates and Other Measures of Student Success) Associate Cohort Entering Category of Student/Outcome Measure 6 years ago 4 years ago First-time, Full-time Students Degree from original institution 32% 36% Not graduated, still enrolled at original institution 3% 13% Degree from a different institution 12% 3% Transferred to a different institution 15% 11% 37% Not graduated, never transferred, no longer enrolled 38% First-time, Part-time Students 28% 21% Degree from original institution Not graduated, still enrolled at original institution 1% 11% 8% 4% Degree from a different institution Transferred to a different institution 12% 15% Not graduated, never transferred, no longer enrolled Non-first-time, Full-time Students 43% Degree from original institution 35% Not graduated, still enrolled at original institution 0% 7% 13% 12% Degree from a different institution 22% 18% Transferred to a different institution Not graduated, never transferred, no longer enrolled 23% 27% Non-first-time, Part-time Students Degree from original institution 36% 37% 9% Not graduated, still enrolled at original institution Degree from a different institution 11% 7% 15% 18% Transferred to a different institution Not graduated, never transferred, no longer enrolled Measures of Student Achievement and Success/Institutional Performance and Goals Next Year 3 Years 2 Years 1 Year Current Forward Prior Prior Prior Year (goal) (FY 19) (FY20) (FY 21) (FY 22) (FY 23) Success of students pursuing higher degrees (add more rows as needed; add definitions/methodol ogy in #1 below) Bachelors Awarded 45 Masters Awarded 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) Definition and Methodology Explanations Data from National Student Clearinghouse. Data from National Student Clearinghouse. Please enter any explanatory notes in the box below.

CCSNH "Full Time/FT" is 12 credits. CCSNH "Part Time/PT" is <12 credits.

"FY" used as Academic Year for this sheet.

"Current Year" for this sheet is AY 2022: Banner Terms 202210, 202220, 202230.

"First-time student" is using the Banner Student Type Code "B" = "First Time Freshmen".

"Non-first-time student" is using the Banner Student Type Code "T" = "Tranfer".

Standard 8: Educational Effectiveness (Licensure Passage and Job Placement Rates and Completion and Placement Rates for Short-Term Vocational Training Programs) Most Recent 3-Years Prior 2 Years Prior 1 Year Prior Year (FY 20) (FY 21) (FY 22) (FY 2) State Licensure Examination Passage Rates took exam took exam took exam # who passed Name of exam National Licensure Passage Rates Name of exam took exam took exam passed took exam # who passed passed passed VTNE NCLEX-RN 45 42 42 41 39 35 NBSTSA Job Placement Rates Major/time period # with jobs # of grads # with jobs # of grads # with jobs # with jobs Nursing, AS, annual* According to the annual job placement survey, an average of 97.5% of respondents have an RN position within a year after graduation. Veterinary Technology 4 Surgical Technology 10 11 11 * 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 2 Years 1 Year Current Next Year Forward Prior Prior Prior Year (goal) (FY 19) (FY 20) (FY 21) (FY 22) (FY 23) Completion Rates Advanced Composites Manfacturing 50% 18% 0% 0% 0% 0% 67% 0% Biotechnology 31% 30% 32% Computer Numeric Control 0% 17% Homeland Security 26% 21% 43%

Please enter any explanatory notes in the box below
"Short-Term Vocational Training etc." taken to mean: Less than 36 credits/1-2 semesters/Tital IV eligible.

"FY" used as Academic Year for this sheet.

Hotel/Restaurant Management

Motorcycle Maint., Rep. Tech.

Sales , Digital Marketing

Placement Rates

Programming

"Current Year" for this sheet is AY 2022: Banner Terms 202210, 202220, 202230.

"Completion" taken to mean graduated from program in that FY. *no data yet for 2022; will have in 2023 **the number of graduates is different than the number who took the exam be another student from the previous class took the exam

19%

55%

80%

33%

17%

22%

100%

14%

60%

62%

(Graduate Programs, Distance Education, Off-Campus Locations) 3 Years 2 Years Student Success Measures/ 1 Year Next Year Forward Current Prior Performance and Goals Prior Prior Prior Year (goal) (FY 19) (FY 20) (FY 21) (FY 22) (FY 23) Master's Programs (Add definitions/methodology in #1 below) Retention rates first-to-second year Graduation rates @ 150% time Average time to degree Other measures, specify: Doctoral Programs (Add definitions/methodology in #2 below) Retention rates first-to-second year Graduation rates @ 150% time Average time to degree Other measures, specify: First Professional Programs (Add definitions/methodology in #3 below) Retention rates first-to-second year Graduation rates @ 150% time Average time to degree Other measures, specify: Distance Education (Add definitions/methodology in #4 below) 93% 93% 94% 94% Course completion rates Retention rates 50% 50% 48% 49% Graduation rates 11% 11% 12% 13% Other measures, specify: Branch Campus and Instructional Locations (Add definitions/methodology in #5 below) 98% Course completion rates 96% 99% 97% 19% 22% 4% Retention rates 26% Graduation rates 19% 13% 54% 47% Other measures, specify: Definition and Methodology Explanations Degree or certificate programs in which 50% or more of the credit towards the degree/certificate can be earned through technologically mediated instruction to students at a distance. A location away from the main campus where 50% or more of a degree or Title-IV eligible certificate can be completed. Please enter any explanatory notes in the box below.

Standard 8: Educational Effectiveness

"FY" used as Academic Year for this sheet.

"Current Year" for this sheet is AY 2022: Banner Terms 202210, 202220, 202230.

"Completion" is taken to mean counting students who are not marked as "withdrawn".

"Distance Ed Programs" identified each year in NECHE Annual Reports.

"Graduation rates" taken from percentage of Grads compared to total AY participants.

"Rentention" taken as "...the percentage of degree- or certificate-seeking undergraduate students beginning in an AY that were still enrolled for credit in that same institution."

Non credit students removed from counts.

Standard 9: Integrity, Transparency, and Public Disclosure (Integrity)

Policies	Last Updated	?	Website location where policy is posted	Responsible Office or Committee
			Student Handbook 2022-2023	GBCC Academic
Academic honesty			page 46	Affairs CCSNH
			CCSNH Copyright and	Chancellor's
Intellectual property rights			Intellectual Property Webpage	Office
Conflict of interest			CCSNH Board Policy Section 210 Page 7	CCSNH Board of Trustees
Connect of interest			GBCC Student Handbook Page	
Privacy rights			11 FERPA	GBCC Student Life
, 0			CCSNH Board Policy Section 700	CCSNH Board
Fairness for students			Student Affairs	of Trustees
			CCSNH Board Policy Section 300	CCSNH Board
Fairness for faculty			<u>Human Resources</u>	of Trustees
			CCSNH Board Policy Section 300	CCSNH Board
Fairness for staff		-	Human Resources page p.7	of Trustees
			CCSNH System Policies Section	CCSNH Board
Academic freedom			600 Academic Affairs p.43	of Trustees CCSNH
			System Policy	Chancellor's
Research			Section 690.09 pg.45	Office
				CCSNH Board of Trustees and
				GBCC Title IX
Title IX			GBCC Title IX Information	Officer
Other; specify				
Non-discrimination policies		1		
			GBCC Website Non-	CCSNH Board
Recruitment and admissions	2022		<u>Discrimination Statement</u>	Policies
T. I.	2022		GBCC Website Non-	CCSNH Board
Employment	2022	-	<u>Discrimination Statement</u>	Policies
Evaluation		-		
Disciplinary action		-	-	
Advancement		-		
Other; specify		-		
		1		
Resolution of grievances		1		0.000
Students			CCSNH Student Affairs Policy	CCSNH Board of Trustees
		1		
			GBCC Student Handbook, p 55	GBCC VPSSEM

	Staff Other; specify		Staff Contract Page 13	CCSNH Board Policies
	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?	GBCC Website Contact Page
Notice of availability of publications and of audited financial statement or fair summary	CCSNH Audited Financial Statements Reports
Processes for admissions	Admissions - How to Apply
Processes for admissions	College Catalog pg. 13
Processes for employment	CCSNH Employment Opportunities
Processes for grading	College Catalog pg. 36
Processes for assessment	Student Handbook
Processes for student discipline	Student Handbook pg. 27
Processes for consideration of complaints and appeals	College Catalog pg. 47
Processes for consideration of complaints and appeals	Student Handbook pg. 42

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
For Nursing Associate Degree Program, NCLEX-RN pass rates and program retention rates	College Website - Nursing - Statistics Tab
For Veterinary Technology Associate Degree Program, 3-year VTNE pass rate. There are also links to websites ro learn about potential earnings	College Website - Veterinary Technology - Overview Tab
For Surgical Technology Associate Degree Program, Surgical Assisting Certification Exam pass rates and employment rates	College Website - Surgical Technology - Statistics Tab
Link to Outcomes for all Programs	College Webstite - Academics - Programs A-Z

Date of last review of:	
Print publications	Catalog and the View Book are updated annually. Program sheets are updated as needed.
Digital publications	Digital publications are pdfs of the catalog, program sheets, and course schedules and are updated as noted above.
Please enter any explanatory notes in the box below	

Standard 9: Integrity, Transparency, and Public Disclosure (Public Disclosure)

Information	Website location
Institutional catalog	GBCC 22-23 Catalog
Obligations and responsibilities of students and the institution	2021-2022 Student Handbook
Information on admission and attendance	Admissions Overview
Institutional mission and objectives	Mission and Core Values
Expected educational outcomes	Academic Programs A-Z (Outcomes Tab)
Status as public or independent institution; status as not-for-profit or for-profit; religious affiliation	CCSNH Board Policy Section 100 Statutory Authority
Requirements, procedures and policies re: admissions	Admissions Overview and How to Apply
Requirements, procedures and policies re: transfer credit	College Catalog pg. 46
A list of institutions with which the institution has an articulation agreement	Available Upon Request
Student fees, charges and refund policies	<u>Tuition</u>
	<u>Fees</u>
	Program Specific Additional Costs
	Payment and Refund Policies
Rules and regulations for student conduct	2021-2022 Student Handbook, p47
Procedures for student appeals and complaints	2021-2022 Student Handbook, p56
Other information re: attending or withdrawing from the institution	College Catalog pg. 38
Academic programs	Programs A-Z
Courses currently offered	Course Schedule/Offerings
Other available educational opportunities	GBCC Business & Training Center
Other academic policies and procedures	College Catalog pg. 32-55 and in individual programs of study
Requirements for degrees and other forms of academic recognition	GBCC Academic Programs
	College Catalog pg. 32
List of continuing faculty, indicating department or program affiliation, degrees held, and institutions granting them	College Catalog pg. 258
Names and positions of administrative officers	College Catalog pg. 252
Names, principal affiliations of governing board members	https://www.ccsnh.edu/board-of-trustees/ (Affiliations found by clicking on board member photos)

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 Programs, courses, services,	website map page, virtual tour Not applicable
and personnel not available in any given academic year. Size and characteristics of the	Community College System of NH Website Annual Report
Student body Description of the campus setting	
Availability of academic and other support services	<u>College Website - Student Resources</u>
Range of co-curricular and non-academic opportunities available to students	College Website Student Life
Institutional learning and physical resources from which a student can reasonably be expected to benefit	Center for Academic Planning & Support
Institutional goals for students' education	<u>Vision, Mission & Core Values</u>
Success of students in achieving institutional goals including rates of retention and graduation and other measures of student success appropriate to institutional mission. Passage rates for licensure exams, as appropriate	CCSNH Annual Report Page 13 for Great Bay
	College Website - Nursing - Statistics Tab
	<u>College Website - Veterinary Technology - Overview Tab</u> <u>College Website - Surgical Technology - Statistics Tab</u>
Total cost of education and net price, including availability of financial aid and typical length of study	College Catalog Financial Aid pg. 19
Expected amount of student debt upon graduation and loan payment rates	College Catalog Tuition Rates and Fees pg.26
Statement about accreditation	College Website - Accreditation
	College Catalog pg. 11
The View Book	<u>View Book</u>

CATEGORY	(1) Where are the learning outcomes for this level/program published? (Please specify) Include URLs where appropriate.	(2) Other than GPA, what data/ evidence is used to determine that graduates have achieved the stated outcomes for the degree? (e.g., capstone course, portfolio review, licensure examination)	(3) Who interprets the evidence? What is the process? (e.g., annually by the curriculum committee)	(4) What changes have been made as a result of using the data/evidence?	(5) Date of most recent program review (for general education and each degree program)
At the institutional level:					
Great Bay Community College	Online College Catalog https://www.greatbay.edu/wp- content/uploads/2022/05/2022-2023- College-Catalog_edit-22-May-26.pdf	All Associate degree students complete courses designed to provide opportunities to develop one or more of the following attributes:	courses at the College	The College reassessed Core Attributes in 2017 to ensure the Attributes are relevant and reflect the College's assumptions about the knowledge and skills students must demonstrate upon graduation. Incorporation of the revised Core Attributes began in 2018. During the enhanced Program Review process, Core Attributes are mapped to all course learning outcomes.	NA
For general education if an undergraduate institution:					
	Associate degree programs require specific distributions of general education courses. Distributions are published in the catalog and online catalog CCSNH Board Policies Individual course syllabi include outcomes for each course offered at the College.	All general education courses have course learning outcomes. As these courses are scheduled to go through a formal review (every 5 years), assessments are mapped to course learning outcomes and Core Attributes are correlated. Some general education courses have internships, utilize portfolios or have external certification eligibility with successful completion. Badging is being explored as an additional mechanism for acknowledging specified skill sets/achievements of outcomes.	Department Chairs/Program Coordinators/Faculty Program/Course Review Process which includes internal and external committee members	provides insights into aspects of general education, such as in History, Psychology, English, Humanities, Social Sciences, and Math. Alignment of overall Course Learning Outcomes and Assessments Correlation of Course Learning Outcomes with College Core Attributes have been completed. In review of the Humanities, Philosophy and foreign language	has been completed as follows: History: 2021

Degrees and Programs:					
Accounting Associate in		ACBSP Accreditation	The programs and courses are		ACBSP 2016
Science	the College's <u>online catalog</u>	Ouizzes/Exams	reviewed by the Department Chair		Next visit 2023
	Website:	Quizzes/Exams Projects	and adjunct faculty regularly. Advisory Board Meetings	Responsibility in Business Increased credits for Certificate to	
	https://www.greatbay.edu/program/a		Advisory Board Meetings	include ACCT216 Software System	
Accounting Certificate	ccounting-2/	intere indiguis		Applications	
		Student course surveys		TT	
	https://www.greatbay.edu/program/a	,			
		Retention Rate			
		Graduation Rate			
		Transfer to 4-year institutions			
	outcomes for each course and are all				
	published on Canvas Outcomes are posted in the online	Successful completion of American Studies	American Studies faculty review	This program has remained fairly	2020
American Studies Associate in		Seminar course that serves as a capstone	and revise course work and	constant since its inception as there	2020
Arts degree		course culminating in a major	program requirements on an	are only two courses designated as	
		interdisciplinary project.	ongoing basis and run changes	American Studies.	
	http://greatbay.edu/courses/degree	1 71 3	through curriculum committee.		
		Successful completion of the curriculum		Changes have been made to the	
	associate-in-arts-liberal-arts-			program course requirements to free	
	american-studies-associate	Graduation		up more electives and give the	
				students more choice.	
	Outcomes appear also in program sheets.				
		A 2-credit capstone course is used to	Annual Advisory Board meeting	Spring 2017 NEW program allows	In-Progress 2022-23
Analytics Associate in		measure student achievement toward	Annual Advisory Board incetting	students to fulfill 2 years of study	III-1 10g1c33 2022-2.
Science	Catalog link	program outcomes.	Every 5 years a program review is	with true "2+2" transfer to UNH-	
			conducted by 3 representatives of	Manchester.	
Practical Data Science	Website:	Program Advisory Board membership	the community we serve – at least		
		includes at least one faculty from a transfer		Annual reports to VPAA (Vice	
Certificate		institution; ongoing and annual reports	engineering firm and at	President of Academic Affairs) will	
		received from 4-yr colleges are used to	least 1 representative from higher	include assessment of at least one	
		gauge the success of students who transfer from the program.	education	program objective a year.	
		Program Advisory Board membership	Annual Advisory Board meeting	2016-2017 NEW program allows	2020
Bioengineering Associate in		includes at least one faculty from a transfer		students to fulfill 2 years of course	2020
Science		institution; ongoing and annual reports	Every 5 years a program review is	work included in	
		received from 4-yr colleges are used to		Bioengineering/Chemical	
	Website:	gauge the success of students who transfer		Engineering BS programs, with true	
	http://greatbay.edu/courses/degree	from the program.	1 representative from a local	"2+2" transfer to UNH-CEPS.	
	-programs/bioengineering		engineering firm and at least 1	Annual reports to VPAA will include	
			representative from higher	assessment of at least one program	
	Individual Course Syllabi include		education	objective a year.	
	the outcomes for each course and are also published on Canvas.				
	arso published on Canvas.				1

Biological Sciences Associate in Arts degree Biological Sciences Associate in Sciences degree	the College's online course catalog Website: http://greatbay.edu/courses/degree-programs/biological-	Tracking students who transfer to another academic institution. Students are evaluated after transfer and based on the strong articulations that have been established, those outcomes have indeed been met		Increase in student involvement with research-based projects Integration of more physiology in the Anatomy/Physiology courses	2022
Biotechnology Associate in Science degree	Program outcomes are published in the College's online course catalog Website: 2022-2023-College-Catalog edit-22-May-26.pdf (greatbay.edu) Program outcomes appear also in program sheets. Individual Course syllabi include the outcomes for each course	Students have successfully participated in independent grant funded research and presented posters at the annual meeting. Some students have had summer internship experiences and the feedback has been positive. Tracking students who enter the workforce or transfer to another academic institution. Students create a LinkedIn profile as an assignment in BTEC220 class. They are encouraged to update it as they progress through their careers. Advisory board includes members from industry and 4-year transfer college.	Annual advisory board and program coordinator review the information. Biennial review of program outcomes for Perkins grant funding In addition, a review of the program is conducted every five years	Increased partnerships with regional universities to allow for the incorporation of Tiny Earth Student sourcing antibiotic discovery curriculum into the research class 2+2 partnership with UNH (University of New Hampshire) Manchester as well as the 2+3 partnership with the students receiving a MS in biotechnology	2020
Biotechnology Advanced certificate Biotechnology certificate		, your tunior someger			
Business Administration Associate in Science Leadership & Management certificate Marketing certificate Sales & Digital Marketing Certificate	the College's online course catalog Website: https://www.greatbay.edu/programs/? wpv-program-type=degree&wpv- focus- area%5B%5D=business&wpv_aux_c urrent_post_id=23268&wpv_view_coun t=711 Individual course syllabi include outcomes for each course and are all published on CANVAS.		The review is performed every five years.	Science). Business Administration degree program to reflect changes in the business environment. In addition to taking courses that are required by the UNH Paul School of Business, students who elect not to transfer to the Paul School can take additional electives that apply to their chosen careers and/or career paths.	ACBSP 2016 Next visit 2023
Chemistry Associate in Arts degree	Program outcomes are published in the College's <u>online course catalog</u> Website: http://greatbay.edu/courses/degree -programs/chemistry-associate-in-	Tracking students who transfer to another academic institution	Program coordinator and advisory board review the data. The program is also reviewed every five years.	Course equivalency established for Organic and Biochemistry	2022

	arts-liberal-artschemistry- associate-				
	in-arts				
	Outcomes appear also in syllabi, and program sheets				
Computer Technologies	Program outcomes are published in	As a requirement for graduation, CT	Key program areas are reviewed	No changes, specific to the ACBSP	Recent ACBSP
Associate in Science	the College's online course catalog	Students must complete a capstone		accreditation standards, have been	Quality Assurance
		ePortfolio course: CIS292. The process for	addition, an ACBSP Quality		Report submitted
Linux certificate	Website:	evaluation involves students presenting	Assurance (QA) Report is	1	Feb 2016. Dept
Linux cerunicate		their ePortfolios to a review panel	submitted every two years. The		advisory board
		consisting of both internal staff and/or	purpose of the QA Report is to		meeting took place
Programming certificate	associate-in-science	faculty and members of the local business	update the ACBSP about changes	*	Nov 2015. Program
		community. In addition, the CT Program is	to accredited programs to ensure	content.	review: In-progress
Software Development		accredited by the ACBSP. Criterion 4.1:	programs are still in compliance		for 2022-23
certificate		Student Learning Outcomes focuses on the	with ACBSP accreditation standards. The ACBSP		
ceruneate		student learning outcomes assessment process, student learning objectives, and	Reaffirmation of accreditation		
		student learning objectives, and student learning results, while Criterion 4.3			
		Student Assessment focuses on identifying	Our next self- study report and visit		
		student Assessment focuses on Identifying student needs for developmental assistance.			
		advanced placement, and the correlation	are due in 2021.		
		between assessment scores and retention.			
Criminal Justice Associate in	Catalog, College Website	Written work, oral Presentations,	The Advisory Board will review,	Revision of Program outcomes, and	2018
		Employment Placement Data Practicum	Criminal Justice and Homeland	or rubrics upon evaluation of	
Science		Observation Internship Agency Surveys	Security Faculty will collaborate to	collected data.	
			ensure outcomes are met.		
Homeland Security certificate			Rubrics for faculty will be		
Homeland Security Certificate			reviewed to ensure consistency in		
			assignments provided to meet		
			course outcomes.		
Digital Media Technology	Program outcomes are published in	Learning outcomes are assessed through a	The program coordinator regularly	A need for more real-world	2017
Associate in Science degree	the College's online course catalog	variety of technical assignments and	liaises with departmental faculty to	experience for the students was	
i issociate in Science degree		practical projects that mirror real world	assess effectiveness of course	identified through discussion and	
	Individual course learning outcomes	scenarios. Assignments and projects are	delivery/modality as it pertains to	assessment of course delivery by the	
Digital Design and Animation	appear in course syllabi	assessed through explicitly written rubrics,	outcome achievement. The program coordinator also serves as	new program coordinator and	
Certificate		with technical, aesthetic, and conceptual	faculty advisor for all matriculated	departmental faculty. The program	
		factors weighted appropriately on an	students within the department and	coordinator initiated several projects	
		individual basis. Many courses involve the	regularly solicits feedback on the	that reach outside the department	
		creation of portfolios, providing students	efficacy of course content	and college to provide more direct	
		the opportunity to showcase the range of	regarding learning outcomes. A	opportunities for service learning	
			new advisory board that is	' '	
		skills they have attained in the course in an	appropriately reflective of the	and exposure to industry.	
		iterative fashion. These course level	current digital media landscape is	Specifically, the DGMT142G	
		portfolios are then utilized during a	currently being created and will	(Publication Design) course is being	
		capstone portfolio course whereby	begin meeting on a biannual basis	utilized to revive the college's arts	
		students aggregate a professional portfolio	to discuss changing trends within	and literature magazine in	
		used to showcase their abilities to 4-year	the industry and how to best	conjunction with the English	
	1		prepare students for an evolving	department. Additionally, the	

		haracteritaritaritaria de la constitución		DCMT245C (Advantage)	1
		transfer institutions and potential		DGMT215G (Advanced Graphic	
		employers.		Design) course is partnering with a	
				local business to create packaging	
				for a real product, whereby students	
				will gain experience with receiving a	
				legitimate design brief and providing	
				iterative designs to a client, with at	
				least one student's work serving as	
				the final packaging for the product.	
				the iniai packaging for the product.	
Early Childhood Education	Program outcomes are published in	A minimum grade of C+ in ECE 112 first-	The program coordinator approves	ECE112 credits were increased to 4	2018
	multiple places. They are found in	year practicum course is required to		from 3 and lab was reduced to 30	
	the College's online course catalog	advance to a degree.	based courses at registration time	hours from 45. Students needed more	
Early Childhood Education	(Spring 2023), the website		through Advising.	classroom and less lab time to	
certificate	https://www.greatbay.edu/program/e			understand the material. Senior	
certificate	arly-childhood-education/,	practicum courses with input from college	The advisory board and ECE	Practicum 1 lab was reduced to 90	
L	Room 416, on all ECE (Early	instructor and site cooperating teacher.	instructor meet annually to review	from 135 and class time increased	
Early Childhood Education	Childhood Education) Canvas course		changes to the program.	from 1 hour to 2 to support the	
Advanced certificate	sites, and syllabi			complexity of the course. ECE202	
				course is reduced to 3 credits.	
		Program advisory board membership	Annual advisory board meeting	2016-17 program changed from A.A	2020
Science degree		includes at least one faculty from a transfer		(Associate in Arts). to A.S. and	
		institution; ongoing and annual reports	, , , , ,	allows students to fulfill more of 1st-	
		received from 4-yr colleges used to gauge	is conducted by three	and 2 nd -year coursework included in	
		the success of students who transfer from		many BS programs.	
	-programs/engineering-science	the program.	we serve – at least 1 representative		
				Annual reports to VPAA will include	
	Individual course syllabi include		at least 1 representative from	assessment of at least one program	
	outcomes for each course and are all		higher education	objective a year.	
	published also on Canvas.				
		Successful completion of the curriculum	English faculty review and revise	The English major was created in	2021
	the online College catalog:			2017 and was reviewed by an	
	https://www.greatbay.edu/academics/	Graduation	requirements on an ongoing basis	external committee in 2021.	
	college-catalog/:		and run changes through		
		Transfer to four-year programs in English	curriculum committee.	Creation of the major led to the deletion of several courses, and the	
	Website: https://www.greatbay.edu/program/e		Periodic program review provides	addition of others to cater to both	
	nttps://www.greatbay.edu/program/e nglish/			majors, and non-majors. A sequential	
	Outcomes also appear in program		evaluation, and suggestions for	progression of courses is in place to	
	sheets.		improvement or	progression of courses is in place to prepare graduates to transfer easily to	
	succis.			a four-year English program. The	
			ancianon.	program offers transfer articulation	
				agreements with UNH to the B.A. in	
				English, English Literature, and	
				Journalism.	
1				ovui nansm.	

Associate in Arts degree	the College's online course catalog	Capstone course as well as tracking students who have transferred to another academic institution	Program coordinator and advisory board review the data. The program is also reviewed every five years.	Course sharing for higher level courses such as Ecology	2022
	Outcomes appear also in syllabi, and				
Fine Arts Associate in Arts	program sheets Program outcomes are published in	Learning outcomes are assessed through a	The new program coordinator has	As part of a long-term strategic shift	In-progress 2022-23
degree	College's online course catalog	variety of studio-based exercises, individua art journals, observational essays discussing the works of exhibiting artists, and final	identified the need to create a more		in-progress 2022-23
	appear in course syllabi		program. The program will be reviewed in the Spring 2023 semester, where the need for a formalized capstone course will be	will be reevaluated during the upcoming program review.	
ristory rissociate in rints degree	the College's online course catalog	Research Papers Presentations Exams/Quizzes Student Surveys Retention/Transfer Data Review Graduation Rates	Annually by the Department Chair and Program Coordinator, with the assistance of the Institutional Researcher		2021
Management Associate in Science degree	Program outcomes are published in the College's online catalog Website: https://www.greatbay.edu/program/h otel-restaurant-and-event- management/	ACBSP Accreditation HOS280 Internship site supervisor evaluations HOS235 TIPS 3 rd party Certification exam HOS250 C-vent 3 rd party certification	supervisors evaluate intern performance based on 20 criteria using 5 pt. scale. developed & graded by AHLEI, 70% to pass	HOS280 Intern evaluations showed need for basic business etiquette practices, integrated professional development assessments including mock interviews, resume/ cover letter writing. HOS150: Based on low passing rates	ACBSP 2016 Next visit 2023
		Oral presentations	HOS235 TIPS exam graded by TIPS certified trainer	of the AHLEI exam, integrated weekly assignments and assessments	Hospitality Advisory
		Faculty generated exams & finals Written final projects & portfolios	HOS250 C-vent Certification is taken online and graded by 3 rd party C-vent Other tests, finals, projects, & portfolios graded by individual instructors The Advisory Board meets		Board May 2022
			annually to re-evaluate outcomes based on industry demands.		

			ACBSP Quality Assurance report submitted and reviewed every 2 years.		
	the College's online course catalog	Students must demonstrate a thorough understanding of the program and certification objectives and requirements.	Cisco, and the Fiber Optic Association provide course content and examination materials. In	Recent program change involved switching from Cisco version 6 to version 7 in the CCNA Program	2020
Cybersecurity Infrastructure		This understanding is demonstrated through			
degree		the completion of hands-on assessment	testing feedback.		
		activities as dictated by the accrediting	Students must meet the		
Information Systems		organization.	organization's certification		
Technology certificate	es/media/ProgramSheet_IST.pdf		requirements.		
Liberal Arts Associate in Arts	Program outcomes are published in		•		NA
degree	the College's online course catalog				
	Website:				
	https://www.greatbay.edu/program/li				
	beral-arts/				
Nursing Associate in Science	End of Program Student Learning	Research Papers: Grading Rubrics	The Department of Nursing has	A Department of Nursing	ACEN
Associate in Science		-Presentations: Grading Rubrics	an ongoing Systematic Plan for		Continued
		-Exams: Faculty generated	Evaluation (SPE) that includes	years 2017-2022 based on these	Accreditation: 2019
		ATI Standardized Subject Exams with	evaluation of End of program	various evaluations of program	
			student learning outcomes and		New Hampshire
	Outcomes are published on the	-Clinical Practicum Evaluation and specific	program effectiveness (NCLEX	meet course and end of program	Board of Nursing
	College's website: Degree	required clinical learning outcomes for each	pass-rates, program completion,	learning outcomes which included	Continued
	Programs/Nursing	clinical placement.	job placement). This SPE includes:	the following goals and outcomes:	Approval: 2019
		-Student Weekly Focused Journal and	specific measurable expected level		**
	https://www.greatbay.edu/wpcontent/	Clinical Exemplar	of achievement outcome	technological capacity to meet	
	uploads/2022/05/2022-2023-College-	-Final Course Nursing IV which the end-of-	statements, time/frequency of	practice standards in assessment,	
	Catalog_edit-22-May-26.pdf	program student learning outcomes are tied	assessment, assessment methods,	documentation, and evaluation of	
		to specific assessments	data, and analysis.	patient care.	
		-Nursing Course completion grades of C+	-An annual report is written to the	The Department has met this	
	Individual Nursing Course Syllabi	or greater and a grade of a "pass" in clinical	New Hampshire Board of Nursing	outcome by choosing and integrating	
	include End of Program Student	component to proceed to next Nursing core	which documents applicant and	moderate-fidelity simulation	
	Learning Outcomes as well as the	course	student data including program	manikins for use in the Simulated	
	learning outcomes for each course	-Student Feedback: Course, Course	retention rates and NCLEX-RN	Learning Lab including Sim-Mom	
		Instructor, Clinical Instructor, Clinical	graduate pass rates; faculty	and Nursing Anne. A darker skinned	
		agency, Textbook evaluations,		manikin was chosen to be more	
		Comprehensive Survey	and curriculum updates	representative of patients. Dark	
		-Annual Nursing Faculty Survey	The Nursing Advisory Committee		
		-Retention Rates	meets twice annually and receives	were also purchased.	
		-Graduation Rates	and provides feedback regarding	. Program Design provides	
		-Licensure Exam: NCLEX-RN Annual	program updates and curriculum	opportunities for students to	
		Pass Rates	changes. Analysis of the SPE is	achieve the competencies necessary	
		-Job Placement Rates	shared.	for nursing practice.	
		-ACEN Continuing Accreditation: Standard		-Student Success Plan was designed	
		4 Curriculum: Criteria 4.1-	Report and site visit every 8 years	to identify and better meet the needs	
		4.10	(last 2019)	of underperforming students. This	
		Standard 5 Outcomes: Criteria 5.1-	New Hampshire Board of Nursing		
		5.4	continued approval report and site	factors, frequent communication	

		-New Hampshire Board of Nursing Continuing Approval -Graduate Surveys: 1 year -Nursing Advisory Committee Feedback twice annually	visit in conjunction with ACEN visit (last 2019) -Nursing Curriculum Meetings: Monthly -Department of Nursing team meetings: Weekly	(high touch advising), connecting to CAPS (Center for Academic Planning and Support) for tutoring, academic coaching, accessibility support services, and/or community resource coach. -to support retention, readmission process formalized and includes pre-readmission meeting with Director/Chair, taking Final Exam from previous course, engaging in lab activities, and meeting with full faculty prior to start of readmission. 3. On-going assessment and evaluation of student learning indicates that students have achieved competencies consistent with professional standards. -Revised benchmarks for ATI exams and have incorporated Fundamentals, Mental Health, Maternal Newborn, Comprehensive Predictor, into course grades which has greatly increased the performance on the exams	
Teacher Preparation Associate in Arts degree	College catalog Website: http://greatbay.edu/courses/degree -programs/teacher-preparation- associate-in-arts-liberal- artsteacher- preparation	Portfolio Review Observation Assignment Written Lesson Plans Thematic Unit Student Surveys Retention/Transfer Data Review Graduation Rates	Annually by the Department Chair with the assistance of the Institutional Researcher	Assignment revisions Integration of technology Rubric development	2021
Psychology Associate in Arts		Research Papers Presentations	Annually by the Department Chair		2021
degree	Website: https://www.greatbay.edu/program/psychology/	Exams/Quizzes Student Surveys Retention/Transfer Data Review Graduation Rates	with the assistance of the Institutional Researcher	modalities, increased stress on statistical application in PSYC241G	
Surgical Technology Associate in Science degree		Clinical preceptor evaluation sheets Clinical evaluation tool Competency Based Objectives (CBO's) Student exams and finals Passing CBO's Advancing in clinical Passing CST Certification Exam Employment after graduation	The evidence will be reviewed and interpreted by: Program Director Clinical Coordinators Lab instructors Clinical Educators Clinical Preceptors Our Accreditation Agency: Accreditation Review Council in Surgical Technology and Surgical Assisting ARC-STSA through our annual Accreditation Report	N/A	2019

Technical Studies Associate in	Program outcomes are published in	Successful completion of courses related to	The Program Coordinator assesses	As a result of student feedback, we	Scheduled for 2023-
		technical area of specialization;			24
Science degree		Feedback will be obtained from employers	results to faculty. This has been	assignments in place for a class	
		as appropriate for curriculum development	used primarily as an appreciative	where we had questioned eliminating	
	https://www.greatbay.edu/program/te	purposes.	inquiry approach to be sure we	it	
	chnical-studies/ (with addendum)		keep curriculum		
		Students are required to do presentations in	that is most useful		
		multiple classes to assess learning.			
		557 1 1 1 21 1 4			
		We check also with graduates to assess learning that has helped them in their jobs.			
Veterinary Technology		A minimum grade of C+ is required in each	Advisory Poord meeting once to	Incorporated a VTNE prep tool into	2022 Annual
Associate in Science degree		Veterinary Technology course before		the last semester of the program with	
Associate in Science degree		advancing in the program and before	twice a year	required completion; students pay for	
	content/uploads/2022/05/2022-2023-	oraduating	Amercian Veterinary Medical	this tool in their tuition for the	run accreditation
Veterinary Practice	College-Catalog_edit-22-May-26.pdf	6 8·	Association Committee on		2021 Full
Management certificate		Students are required to complete an		Plans to expand oversight of student	accreditation site
		extensive list of essential skills throughout	and Activities (AVMA CVTEA)	completion of this tool and	visit; continued full
		the program to graduate; grading rubrics	with annual reports and full	preparedness for the VTNE in the	accreditation
	https://www.greatbay.edu/program/v	utilized	accreditation site visits every 6	spring 2023 semester	
	eterinary-technology/		years to maintain accreditation		
		Students complete two clinical affiliations		Plan to return to a VTNE review	
		where they spend 399 hours in a veterinary		course in the summer semester	
	eterinary-practice-management/	hospital setting; there are specific required	collaboration with other faculty	A	
		clinical learning outcomes for each clinical		Acquired a digital dental x-ray	
		including essential skills that must be completed	proficiency with the essential skills	advisory board, clinical practice	
		(grading rubrics utilized) and a satisfactory	Alumni surveys	trends, and essential skill changes for	
		evaluation from the clinical supervisor is	Addinin surveys	accreditation	
		required to pass each clinical	Employer surveys		
		· 1 · · · · · · · · · · · · · · · · · ·	T is a second	Acquired models for training	
		Graduates of the program are eligible to	Evaluations from area veterinary	students in surgical and anesthesia	
		take the Veterinary Technician\	hospitals where students do their	techniques, dentistry skills and	
			clinicals	nursing skills	
		National Exam (VTNE); the program is			
		required to maintain a minimum 3-year	Informal feedback from area	Acquired skills tracking software to	
		pass rate on the exam	hospitals	efficiently record skills completion	
		D 1 D C 1' D 1 '		by students and to make reporting	
		Research Papers: Grading Rubrics Presentations: Grading Rubrics		completion to the accrediting agency more streamlined (identified as	
		Exams: Faculty generated		something to improve by the AVMA	
		Exams. Faculty generated		CVTEA)	
		Student Evaluations of courses, instructors		Acquired new lab equipment	
		and clinical sites and supervisors		Currently acquiring a digital	
		1		radiology machine	
				Expanded time in the curriculum for	
				technical proficiencies, math skills	

Certificate Programs					
Automotive Technology Certificate	the College's online course catalog Website: http://greatbay.edu/courses/certificate-programs/automotive-technology-certificate Individual course syllabi include	Successful completion of the curriculum Demonstration of skills and knowledge required for passing Student Certification ASE exams, including inspection, diagnostics, maintenance, and repair of vehicles. Human relationship skills demonstrating ability to work with others in the shop setting. Placement will be tracked.	Faculty interpret evidence of learning through class work, written assessments, lab journals, and demonstration of lab skills. Attendance and safety are tracked. Employers will be asked to provide feedback/assessment of skills of new hires from this program.	New program	Scheduled 2022-23
Computer Numeric Control certificate	the College's online course catalog Website: http://greatbay.edu/courses/certificate-programs/computer-numeric-control-certificate Individual course syllabi include	Demonstration of skills and knowledge required for entry level positions in the field. Critical thinking skills to evaluate alternative approaches to problems. Human relationship skills demonstrating ability to work with others in the workplace setting. Placement will be tracked.	written assessments, lab journals, and demonstration of lab skills. Attendance and safety are tracked. The use of Adjunct Instructors who are Subject Matter Experts in the fields they teach (specifically CNC (Computer Numeric Control) and	New tools such as the Zeiss CMM have been purchased to ensure the students are exposed to the same tool used in industry.	Scheduled for 2024-25
Massage Therapy certificate		Research Papers Presentations Exams/Quizzes Student Surveys Retention/Transfer Data Review Application and enrollment data Graduation Rates Certification Outcomes: MBLEx and NCETMB	Faculty and program coordinator review and interpret data; enrollments were declining; program was altered to maintain viability and increase enrollments. Enrollment has increased and we continue/will continue to monitor the effectiveness of the changes prior to 2022 and in 2022/2023	Extensive review of the previous program resulted in changes in total hours and credits to attract more students for higher enrollment. Enrollment has increased and changes in 2022 include: midterm surveys and in 2023 introduction of Hyflex for Lecture only classes to attract and keep a more diverse student population	Scheduled for 2022-2023
Motorcycle Maintenance and Repair certificate	Program outcomes are published in the College's online course catalog Website: http://greatbay.edu/courses/certificate-programs/motorcycle-	Successful completion of the curriculum Demonstration of skills and knowledge to demonstrate specific competencies, including inspection, diagnostics, maintenance, and repair of vehicles.	Faculty interpret evidence of learning through class work, written assessments, lab journals, and demonstration of lab skills. Attendance and safety are tracked.	New program	Scheduled 2023-24

OPTION E1: PART A. INVENTORY OF EDUCATIONAL EFFECTIVENESS INDICATORS

	1 1 1 1 1		b 1 201 1 1 2 21	1	1
	maintenance-and-repair- technology-		Employers will be asked to provide		
	<u>certificate</u>	Human relationship skills demonstrating	feedback/assessment of skills of		
		ability to work with others in the shop	new hires from this program.		
	Individual course syllabi include	setting.			
	outcomes for each course and are all				
	published on Canvas	Placement will be tracked.			
Non-Destructive Testing	Program outcomes are published in	Successful completion of the curriculum	Faculty interpret evidence of	New tools such as the Wet Magnetic	Scheduled 2022-23
	the College's online course catalog	including ability to meet requirements of	learning through class work,	Particle Testing machine have been	
certificate		the American Society for Nondestructive	written assessments, lab journals,	installed to ensure students are	
	Website:	Testing for theory.	and demonstration of lab skills.	exposed to the same tool used in the	
	http://greatbay.edu/courses/certifi		Attendance and safety are tracked.	industry.	
	cate-programs/nondestructive-	Ability to demonstrate proficiency to	•		
	testing-certificate	properly perform applicable test methods.	The use of Adjunct Instructors who		
			are Subject Matter Experts and		
	Individual course syllabi include	Human relationship and professional skills	Level III Inspectors in the fields		
	outcomes for each course and are all	demonstrating ability to work with others in	they teach (PT. MT. UT.etc.)		
	published on Canvas	the workplace setting.	ensures that our curriculum and		
	F		tools are consistent with industry-		
		Placement will be tracked.	best requirements.		
			oest requirements.		
			Program to be reviewed by external		
			review team made up of employers		
			every 5 years.		
Welding certificate	Program outcomes are published in	Successful completion of lab activities;	The instructor is responsible to	Changes were made in the timeline	Scheduled for 2024-
weiding certificate	the College's online course catalog		interpret data on learning	of material covered, such as the order	25
		certificate program.	outcomes, and tracks hiring data;	of the processes and time spent on	
	Website:	Francisco Programm	completion rates are evaluated by	each topic, based on student	
	http://greatbay.edu/courses/certifi	The Welding Program incorporates a	the instructor, program director,	attainment of knowledge and skills,	
		competency-based approach with lab	and institutional research	and industry needs; curriculum did	
	ette programs, weiting teemiologies	objectives to assess practical skills; written		not require improvements.	
	Individual course syllabi include	and oral examinations are conducted	for the program is comprised of	l require improvements.	
	outcomes for each course and are all	throughout the course allowing students to	industry leaders with current	Welding is a new program and has	
	published on Canvas	demonstrate comprehension of theoretical	knowledge of the field and	not yet undergone program review.	
	published on Canvas	knowledge; competencies follow the New	performance standards; Board	liot yet undergone program review.	
		Hampshire State guidelines for welding	members review the welding		
		courses; mock certification exams are	curriculum annually to ensure		
		provided to students at the end of each	materials and equipment align with		
		semester to demonstrate achievement of	manufacturing standards in the		
		technical skills; mock exams adhere to	field; the program coordinator		
		industry standards established by the	reviews evidence frequently to		
		American Welding Society	ensure alignment of student		
			learning.		

Institutions selecting E1a should also include E1b.

Note: Please see the Statement on Student Achievement and Success Data Forms (available on the NECHE website: www.NECHE.org) for more information about completing these forms.

(1)	(2)	(3)	(4)	(6)
Professional, specialized, State, or	Date of most	List key issues for continuing accreditation identified	Key performance indicators as required by	Date and nature of next scheduled
programmatic accreditations	recent	in accreditation action letter or report.	agency or selected by program (licensure,	review.
currently held	accreditation		board, or bar pass rates; employment rates,	
by the institution (by agency or	action by each		etc.). *	
program name).	listed agency.			
Nursing:	2019, continuing	None	Assessment of End of Program Learning	Spring 2027, continuing accreditation
Accreditation Commission for	accreditation		Outcomes achievement	
Education in Nursing (ACEN)			Annual Program Completion Rate	
			Annual NCLEX-RN Pass Rates	
			Annual Job Placement Rates	
Surgical Technology:		Update laboratory evaluation tools (done)	Annual NBSTSA Pass Rates	2029
Accreditation Review Council in	accreditation		Annual Program Completion Rates	
Surgical Technology and Surgical			Annual Graduate and Employer Surveys	
Assisting (ARCSTSA)			Annual Job Placement Rates	
Accreditation Council for Business	2017	None	Outcomes – ACBSP is focused on outcomes as	2023
Schools and Programs (ACBSP)			evidenced by graduation rates, employment	
			upon graduation, demonstrated learning	
			outcomes by course and by program.	
		The Program create an evaluation process for primary	Three-year Program passing rates for	2023 Annual Reporting/Progress
American Veterinary Medical	accreditation	instruction	Veterinary Technician National Exam (VTNE)	Report
Association Committee on Veterinary Technician Education and Activities		off-campus veterinary facilities.	Pass rates and domain scores of the VTNE as	2027 Full accreditation site visit
		F.::4		2027 Full accreditation site visit
(AVMA CVTEA)		Evidence exists that all required skills have been performed by all students and are completed on live	compared to the average	
		animals.	Graduate and Employer surveys	
		aiiiiidis.	Oracidate and Employer surveys	
		Sufficient time be allotted to the Program director for	Attrition rates	
		administrative and teaching responsibilities.	Attition rates	
		administrative and reacting responsionates.		
Information Systems Associate in	Fiber Optic Association	Instructor Certification with FOA every 3 years	Course material & Textbook provided by FOA.	Fall of 2025
Science degree	(FOA.org) 2022		Lab requirements with specified equipment for	Online application with student
	6,		student skills assessments.	feedback statistics on course and lab
Information Systems Technology	2019 CCNA-v7	Instructor Certification in each course being taught.		activities. Students certify with FOA

certificate	Instructor training and	CCNA v7 was a major update of the Netacad	via an online Certification exam
	course updates held at	course to include new technologies and	proctored by FOA
	SUNY Queensbury NY	expected skills assessments. A new version of	
		the lab simulation application was also	
		delivered to all schools for a more realistic lab	Cisco Network Academy provides
		in a virtual online environment.	quarterly instructor training with a
			focus on specific topics each quarter.
		GBCC maintains an extensive inventory of	
		equipment for the physical lab to ensure	
		students are provided with a true hands-on	
		experience.	

Audited Financial Statements with Auditor's Management Letter with Specific Recommendations

The full Audited Financial Statements begin on the next page, and have their own pagination.





(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

Table of Contents

	Page(s)
Independent Auditor's Report	1 - 2
Management's Discussion and Analysis (Unaudited)	3 - 20
Statements of Net Position	21
Statements of Revenues, Expenses and Changes in Net Position	22
Statements of Cash Flows	23 - 24
Notes to Financial Statements	25 - 56
Required Supplementary Information (Unaudited)	57 - 65
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 <i>Government Auditing Standards</i>	66 - 67
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	68 - 70
Schedule of Expenditures of Federal Awards	71 - 73
Notes to Schedule of Expenditures of Federal Awards	74
Schedule of Findings and Questioned Costs	75 - 76
Summary Schedule of Prior Audit Findings	77



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 constitution 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.

Board of Trustees Community College System of New Hampshire (A Component Unit of the State of New Hampshire) Page 2

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

Berry Dunn McNeil & Parker, LLC

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.

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.

Management's Discussion and Analysis (Unaudited)

June 30, 2021 and 2020

<u>Curriculum with Economic and Transfer Value</u>

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.

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.

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 inperson 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.

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:

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

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.

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.

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.

Management's Discussion and Analysis (Unaudited)

June 30, 2021 and 2020

Statements of Net Position - 2021

	<u>Co</u>	onsolidated		WMCC		RVCC		<u>NHTI</u>		<u>LRCC</u>		MCC		NCC		<u>GBCC</u>
Assets																
Current assets																
Cash and cash equivalents	\$	27,610,518	\$	5,057,824	\$	6,617,715 \$;	1,503,294 \$	5	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		112 220		7 404		7.047		22.000		7.056		25 402		15 252		16.060
Grants and contracts receivable		113,238 12.179.244		7,424 1,055,538		7,947 419,981		32,998 4,416,529		7,056 887.850		25,492 1,929,662		15,352 1,799,722		16,969 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		113,467		951		1,018		12,152		58,186		32,728		6,258		2,174
2 do nom otato er in rei capital appropriatione				<u> </u>	_	.,0.0		,		00,.00		02,: 20		0,200		<u> </u>
Total current assets		54,162,797		7,142,258		8,078,587	1	0,227,929		5,553,990		8,139,097		4,850,988		10,169,948
	· · · · · ·	_												_		
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>	-	4,737,592	_	8,070,715		9,998,290		14,224,789	_	27,346,269	_	<u> 16,157,751</u>	_	14,032,738
Total noncurrent assets	1	135,672,716		6,767,082		10,259,936	2	29,021,101		16,160,012		34,416,285		20,371,244		18,677,056
Total assets	Φ.	100 005 540	Ф	42.000.040	ተ	40 220 F22		0000000 #		04 744 000	Φ	40 555 202	ф	05 000 000	Φ	00 047 004
Total assets	Φ	189,835,513	Φ=	13,909,340	⊸=	18,338,523 \$		9,249,030	<u> </u>	21,714,002	\$_	42,555,382	Φ_	25,222,232	Փ=	28,847,004
Deferred outflows of resources																
Pension	d	17.985.947	ď	1.179.256	c	1.262.128 \$		5.241.198 \$		1.120.725	φ	4.049.028	ф	2,438,410	Φ	2,695,202
Other postemployment benefits	φ	16,499,670	φ	1,081,808	φ	1,157,831	,	4,808,089	Þ	1,028,113	φ	3,714,435	φ	2,436,410	φ	2,472,483
other posternipleyment beliefits	-	10,400,070		1,001,000	_	1,107,001		4,000,000		1,020,110	_	0,7 14,400	-	2,200,011	_	2,412,400
Total deferred outflows of resources	\$	34,485,617	\$	2,261,064	\$	2,419,959 \$	1	0,049,287	<u> </u>	2,148,838	\$	7,763,463	\$	4,675,321	\$	5,167,685

Management's Discussion and Analysis (Unaudited)

June 30, 2021 and 2020

Statements of Net Position - 2021 (Concluded)

	Consolidated	WMCC	RVCC	<u>NHTI</u>	<u>LRCC</u>	<u>MCC</u>	<u>NCC</u>	<u>GBCC</u>
Liabilities Current liabilities								
Accounts payable and accrued expenses Accounts payable for capital assets	\$ 1,060,027 51,573	\$ 92,116 \$	126,703	274,545 \$ 1.777	102,847 \$	212,645 \$ 49,796	102,048 \$	149,123
Accounts payable for capital assets Accrued salaries and benefits Unearned revenue and deposits	5,891,807 4,432,332	389,048 397,994	429,630 352,255	1,783,219 1,299,559	395,297 269,682	1,247,539 925,917	768,244 518,492	878,830 668,433
Current portion of bonds payable Current portion of other long-term liabilities	1,329,918 47,512	40,348	22,404	165,473 11,355	13,753	329,583	204,036	590,478
Total current liabilities	12,813,169	919,506	930,992	3,535,928	781,579	2,765,480	1,592,820	2,286,864
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 Net pension liability	285,529 68,376,494	4,483,132	20,725 4,798,183	105,920 19,925,263	13,916 4,260,617	87,571 15,393,038	27,700 9,270,012	29,697 10,246,249
Bonds payable Other postemployment benefits Other long-term liabilities	8,842,104 111,458,152 1,500,953	273,360 7,454,973	5,971,763 1,461,903	1,013,472 35,515,037 24,491	7,130,565 14,559	2,254,265 23,863,531	1,158,953 14,880,538	4,142,054 16,641,745
Total noncurrent liabilities	194,253,686	12,434,273	12,466,085	57,771,946	11,679,811	42,431,147	25,847,732	31,622,692
Total liabilities	\$207,066,855	\$ <u>13,353,779</u> \$	13,397,077	\$ <u>61,307,874</u> \$	12,461,390 \$	45,196,627 \$	27,440,552 \$	33,909,556
Deferred inflows of resources	A 5000004	.	444404	1740,000 4	007.700 #	4 000 070 . 4	000 457	004.400
Pension Other postemployment benefits Deferred gain from advance bond refunding	\$ 5,902,034 28,549,249 189,993	\$ 386,969 \$ 1,871,843 6,331	414,164 \$ 2,003,385	1,719,883 \$ 8,319,399 87,288	367,762 \$ 1,778,936	1,328,676 \$ 6,427,058 1,413	800,157 \$ 3,870,510 94,695	884,423 4,278,118 <u>266</u>
Total deferred inflows of resources	\$ 34,641,276	\$ <u>2,265,143</u> \$	2,417,549	<u>10,126,570</u> \$	2,146,698 \$	7,757,147 \$_	4,765,362 \$	5,162,807
Net position (deficit) Invested in capital assets, net of								
related liabilities Restricted nonexpendable Restricted expendable	\$ 92,606,092 18,722,735 10,652,266	\$ 4,417,551 \$ 1,224,770 697,658	6,586,410 § 1,352,553 746,687	\$ 18,694,434 \$ 5,444,377 3,100,743	14,196,477 \$ 1,163,980 663,032	24,711,212 \$ 4,205,305 2,395,444	14,700,068 \$ 2,532,523 1,442,587	9,299,940 2,799,227 1,606,115
Unrestricted	(139,368,094)	(5,788,497)	(3,741,794)	(49,375,681)	(6,768,737)	(33,946,890)	(20,983,539)	(18,762,956)
Total net position (deficit)	\$ <u>(17,387,001</u>)	\$ <u>551,482</u> \$	4,943,856	\$ <u>(22,136,127</u>) \$_	9,254,752 \$	(2,634,929) \$	(2,308,361) \$	(5,057,674)

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:

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

Management's Discussion and Analysis (Unaudited)

June 30, 2021 and 2020

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

	Consolidated	<u>WMCC</u>	RVCC	<u>NHTI</u>	<u>LRCC</u>	<u>MCC</u>	<u>NCC</u>	<u>GBCC</u>
Operating revenues								
Tuition and fees Less scholarships	\$ 54,764,389 \$ (26,073,229)	3,884,751 \$ (2,306,044)	3,924,482 \$ (2,192,685)	5 15,413,776 \$ <u>(6,457,459)</u>	3,478,373 (1,767,451)	\$ 11,947,436 \$ <u>(6,381,968</u>)	7,324,431 \$ <u>(3,595,062)</u>	8,791,140 (3,372,560)
2000 2000 3000 400		(=,000,000)	((=,:=:,:==)				
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	2,058,656	205,048	129,782	737,599	224,229	343,198	182,255	236,545
Total operating revenues	49,044,744	3,905,998	2,870,445	14,957,331	3,726,686	9,383,688	6,111,654	8,088,942
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	7,609,357	498,910	533,971	2,217,406	474,148	1,713,032	1,031,624	1,140,266
Total operating expenses	122,108,901	10,258,822	10,433,190	32,966,983	10,812,945	23,320,033	16,326,251	17,990,677
Operating loss	(73,064,157)	(6,352,824)	(7,562,745)	(18,009,652)	(7,086,259)	(13,936,345)	(10,214,597)	(9,901,735)

Management's Discussion and Analysis (Unaudited)

June 30, 2021 and 2020

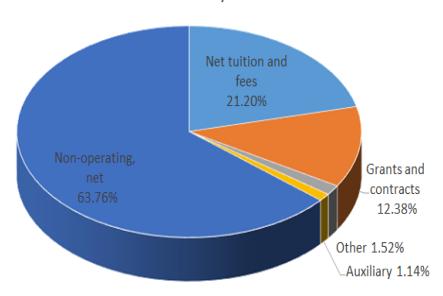
Statements of Revenues, Expenses and Changes in Net Position - 2021 (Concluded)

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

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.

Management's Discussion and Analysis (Unaudited)

June 30, 2021 and 2020

Nonoperating revenues and other changes

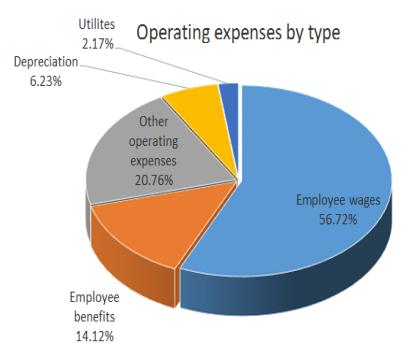
Total nonoperating revenues and other changes in net position increased by \$22.44 million in fiscal year 2021 relative to fiscal year 2020. Net nonoperating revenue increased by \$22.91 million, while other changes in net position decreased by \$475 thousand.

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.

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.

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.

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

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.

Statements of Net Position

June 30, 2021 and 2020

	Community College System of New Hampshire			Community Colleges of New Hampshire Foundation				
	2	2021		2020		2021		2020
Acceta								
Assets Current assets								
Cash and cash equivalents	\$ 2	7,610,518	\$	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 Operating investments		2,179,244 9,245,589		3,351,445 9,211,469		-		_
Due from State of New Hampshire for capital		J,240,000		3,211,403		_		_
appropriations		113,467		337,021		<u> </u>		
Total current assets	5	4,162,797		43,873,176		138,398		26,451
Noncurrent assets								,
Student loans receivable, net		150,895		168,917		-		_
Note and contributions receivable, net		1,709,770		1,823,008		-		4,000
Investments		9,243,907		22,226,166		5,872,520		4,393,906
Capital assets, net	10	<u>4,568,144</u>	_	108,215,937				<u>-</u>
Total noncurrent assets	13	<u>5,672,716</u>		132,434,028		5,872,520		4,397,906
Total assets	18	9,835,51 <u>3</u>	_	176,307,204		6,010,918		4,424,357
Deferred outflows of resources								
Pension		7,985,947		7,138,478		-		-
Other postemployment benefits	1	<u>6,499,670</u>	_	3,205,142			_	-
Total deferred outflows of								
resources	3	<u>4,485,617</u>	_	10,343,620		<u>-</u>		
Liabilities								
Current liabilities								4
Accounts payable and accrued expenses Accounts payable for capital assets		1,060,027		1,388,821		2,153		1,767
Accounts payable for capital assets Accrued salaries and benefits		51,573 5,891,807		14,836 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	1	<u>2,813,169</u>		12,068,083		2,153		1,767
Noncurrent liabilities								
Accrued salaries and benefits		3,790,454		3,897,175		-		-
Refundable advances Net pension liability	6	285,529 8,376,494		414,611 52,954,607		-		-
Bonds payable		8,842,104		10,172,022				-
Other postemployment benefits		1,458,152		91,413,667		_		-
Other long-term liabilities		1,500,95 <u>3</u>		1,598,465				
Total noncurrent liabilities	19	4,253,686		160,450,547		<u>-</u>		
Total liabilities	20	7,066,85 <u>5</u>		172,518,630		2,153		1,767
Deferred inflows of resources								
Pension		5,902,034		9,379,156		-		-
Other postemployment benefits	2	8,549,249		38,601,250		-		-
Deferred gain from advance bond refunding		189,993	_	244,361		<u>-</u>		<u>-</u>
Total deferred inflows of resources	3	<u>4,641,276</u>	_	48,224,767	_	<u>-</u>		-
Net position (deficit) Invested in capital assets, net of related liabilities	•	2 606 002		94,624,683				
Restricted nonexpendable		2,606,092 8,722,735		18,060,888		- 1,902,451		- 1,722,584
Restricted expendable		0,652,266		4,287,899		3,302,751		2,223,298
Unrestricted		9,368,094)		(151,066,043)		803,563		476,708
Total net position (deficit)	\$ <u>(1</u>	<u>7,387,001</u>)	\$	(34,092,573)	\$	6,008,765	\$	4,422,590
1 / /			_				_	

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

Statements of Revenues, Expenses and Changes in Net Position

Years Ended June 30, 2021 and 2020

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

Statements of Cash Flows

Years Ended June 30, 2021 and 2020

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

Statements of Cash Flows (Concluded)

Years Ended June 30, 2021 and 2020

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

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.

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.

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.

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 tradedate 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.

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.

Notes to Financial Statements

June 30, 2021 and 2020

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.

Notes to Financial Statements

June 30, 2021 and 2020

3. Capital Assets

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

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

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

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

Notes to Financial Statements

June 30, 2021 and 2020

4. Long-Term Liabilities

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

		Beginning <u>Balance</u>		<u>Additions</u>	<u> </u>	Reductions		Ending <u>Balance</u>		Current <u>Portion</u>
Accrued salaries and benefits	\$	9,482,434	\$	199,827	\$		\$	9,682,261	\$	5,891,807
Refundable advances Net pension liability		414,611 52,954,607		- 15,421,887		(129,082)		285,529 68,376,494		-
Bonds payable		11,623,096		-		(1,451,074)		10,172,022		1,329,918
OPEB		91,413,667		20,044,485		-	1	111,458,152		-
Other long-term liabilities	_	1,708,961	-	<u>59,844</u>	_	(220,340)	_	1,548,465	-	47,512
Long-term liabilities	\$ <u>'</u>	167,597,376	\$	35,726,043	\$_	(1,800,496)	\$ <u>2</u>	201,522,923	\$	7,269,237

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

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Accrued salaries and	<u> </u>	<u>/ talantionio</u>	110440110	<u>Baiairee</u>	<u> </u>
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>	(141,498)	<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>

Notes to Financial Statements

June 30, 2021 and 2020

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:

Year ending June 30.		<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
	\$_	1,548,465	\$_	1,114,093	\$_	2,662,558

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%.	\$ 1,700,000	\$ 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%.	293,361	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	4 00 - 00 -	0.074.700
2017 Series A General Obligation bonds.	1,835,337	2,074,799

Notes to Financial Statements

June 30, 2021 and 2020

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.	906,181	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%.		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%.		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%.		3,211,803
	\$ <u>10,172,022</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.

Notes to Financial Statements

June 30, 2021 and 2020

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

Year ending June 30,		<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	_	1,281,295	_	96,580	_	1,377,875
	\$ <u>_</u>	10,172,022	\$_	2,225,107	\$_	12,397,129

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 ½ of one percent.

Notes to Financial Statements

June 30, 2021 and 2020

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.

<u>Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions</u>

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.

Notes to Financial Statements

June 30, 2021 and 2020

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

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

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	_	2,884,273
	\$	6,937,414

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

		Deferred Outflows of Resources		Deferred Inflows of Resources
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				7 007 040
contributions and share of contributions		4 0 4 5 0 0 5		7,807,918
Contributions subsequent to the measurement date	_	4,945,695	-	
Balances as of June 30, 2020	\$ <u>_</u>	7,138,478	\$_	9,379,156

Notes to Financial Statements

June 30, 2021 and 2020

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 bestestimate 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.

Notes to Financial Statements

June 30, 2021 and 2020

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

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

Notes to Financial Statements

June 30, 2021 and 2020

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

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.

Notes to Financial Statements

June 30, 2021 and 2020

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.

Notes to Financial Statements

June 30, 2021 and 2020

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:

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

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:

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

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

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

Notes to Financial Statements

June 30, 2021 and 2020

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 vear per June 30, 2020 measurement:

2.50% per June 30, 2019 valuation

2.75% per year (2.25% for Teachers) per June 30, Wage inflation

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.

Notes to Financial Statements

June 30, 2021 and 2020

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

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

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.

Notes to Financial Statements

June 30, 2021 and 2020

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:

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

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 tradedate 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.

Notes to Financial Statements

June 30, 2021 and 2020

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 payas-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.

<u>State OPEB Plan Liabilities, State OPEB Plan Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to State OPEB Plan</u>

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.

Notes to Financial Statements

June 30, 2021 and 2020

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

		Deferred Outflows of Resources		Deferred Inflows of Resources
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 Proportionate share of contributions subsequent to the		-		1,231,675
measurement date	_	1,811,000	_	
Balances as of June 30, 2021	\$ <u>_</u>	15,995,462	\$_	28,522,494

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:

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

	7	Deferred Outflows of Resources		Deferred Inflows of Resources
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	_	2,159,000	_	
Balances as of June 30, 2020	\$ <u></u>	2,740,915	\$_	38,579,657

Notes to Financial Statements

June 30, 2021 and 2020

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:

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.

Notes to Financial Statements

June 30, 2021 and 2020

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:

Notes to Financial Statements

June 30, 2021 and 2020

	1% Decrease (1.21%)	Current Discount Rate (2.21%)	1% Increase (3.21%)
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	Current <u>Trend Rates</u>	1% Increase
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:

Year ending June 30,	
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	 134,654
	\$ 8,182,522

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.

Notes to Financial Statements

June 30, 2021 and 2020

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

Notes to Financial Statements

June 30, 2021 and 2020

9. <u>Investments</u>

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 of 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.

Notes to Financial Statements

June 30, 2021 and 2020

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>		
Total	\$ <u>38,489,496</u>	\$	\$

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

	Level 1	Level 2	Level 3
Equity mutual funds	\$ 16,054,686	\$ -	\$ -
Fixed-income mutual funds	<u> 15,382,949</u>		
Total	\$ <u>31,437,635</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	-	6,038,810	N/A						
\$ <u>16,068,671</u>		\$_	15,382,949							

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

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:

	Percentage of Investments
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:

		Level 1		Level 2		Level 3
Cash and cash equivalents Equities Fixed-income	\$ _	146,433 4,682,580 1,043,507	\$_	- - -	\$_	- - -
Total	\$_	5,872,520	\$ _		\$ _	
Investments held by the Foundation were comprise	d of th	ne following	at Jı	une 30, 2020):	
		Level 1		Level 2		Level 3
Cash and cash equivalents Equities Fixed-income	\$ _	136,303 3,427,230 830,373	\$	- - -	\$	- - -
Total	\$_	4,393,906	\$_		\$_	

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.

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 (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.

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	\$47,302,381	\$45,456,756	\$44,474,567	\$45,853,123	\$40,724,800	\$40,875,944	\$46,847,155	¢25 001 551					
payroll	φ+ <i>1</i> ,302,36 i	φ+5,450,750	φ+4,474,30 <i>1</i>	φ+0,000,120	φ 1 0,724,600	φ 1 0,675,944	φ+0,047,133	\$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.

Required Supplementary Information (Unaudited)

June 30, 2021

Notes to the Required Supplementary Information-Pension

Changes of assumptions:

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

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.

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.

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.

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.

Actuarially determined contribution rates for the 2010-2011 biennium were determined based on the June 30, 2009 actuarial valuation.

Actuarially determined contribution rates for the 2012-2013 biennium were determined based on the June 30, 2011 actuarial valuation.

Actuarially determined contribution rates for the 2014-2015 biennium were determined based on the June 30, 2013 actuarial valuation.

Actuarially determined contribution rates for the 2016-2017 biennium were determined based on the June 30, 2015 actuarial valuation.

Actuarially determined contribution rates for the 2018-2019 biennium were determined based on the June 30, 2017 actuarial valuation.

Actuarially determined contribution rates for the 2020-2021 biennium were determined based on the June 30, 2019 actuarial valuation.

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.

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.

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.

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		(44,600,000)		(51,332,000)		(51,625,000)		(49,772,000)		
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		1,795,461,861		1,909,987,626		2,229,420,625		2,875,711,337		
	_		_		_		_			
Total State OPEB Plan liability, end of year	\$ <u></u>	2,225,901,154	\$ <u></u>	1,795,461,861	\$	1,909,987,626	\$_	2,229,420,625		

Required Supplementary Information (Unaudited)

June 30

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

	June 30,							
	2021	<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.

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.

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

Berry Dunn McNeil & Parker, LLC

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.

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.

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

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.

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

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.

Manchester, New Hampshire

Berry Dunn McNeil & Parker, LLC

November 24, 2021

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	
United States Department of Agriculture	<u></u>	<u></u>	<u> </u>	<u> </u>
Community Facilities Loans and Grants - Direct	10.766		\$	1,484,306
Rural Energy for America Program - Direct	10.868			47,634
Total United States Department of Agriculture				1,531,940
United States Department of Labor				
Workforce Investment Act Dislocated Worker National Reserve Demonstration Grants - Direct	17.280			56,576
Apprenticeship USA Grants - Direct	17.285			892,202
Total United States Department of Labor				1,005,354
Department of Treasury				
State of New Hampshire - Passed-Through				
Coronavirus Relief Fund	21.019	N/A		7,662,134
Research and Development Cluster				
National Science Foundation - Direct				
Education and Human Resources	47.076			47,255
Integrative Activities	47.083			39,588
Total National Science Foundation				86,843
United States Department of Education				
Student Financial Assistance Cluster - Direct				
Federal Supplemental Educational Opportunity Grants (FSEOG) Federal Work-Study Program (FWS) Federal Perkins Loan Program (Perkins) Federal Pell Grant Program (Pell) Federal Direct Student Loans (NDSL)	84.007 84.033 84.038 84.063 84.268		<u>2</u>	585,187 19,425 489,765 1,026,501 23,787,873
Total Student Financial Assistance Cluster			3	35,908,751

Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2021

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

Schedule of Expenditures of Federal Awards (Concluded)

Year Ended June 30, 2021

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

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.

Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

Section I. Summary of Auditor's Results

<u>Financial Statements</u>			
Type of auditor's report issued: Internal control over financial reporting: Material weakness(es) identified? Significant deficiency(ies) identified that are not considered to be material weaknesses?	<u>Unmodified</u> Yes <u>X</u> No Yes <u>X</u> None Reported		
Noncompliance material to financial statements not	red? Yes X No		
Federal Awards			
Internal control over major programs: Material weakness(es) identified? Significant deficiency(ies) identified that are not considered to be material weaknesses?	Yes <u>X</u> No Yes <u>X</u> None Reported		
Type of auditor's report issued on compliance for m programs:	ajor <u>Unmodified</u>		
Any audit findings disclosed that are required to be in accordance with Uniform Guidance?	reported 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 Art 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		

Schedule of Findings and Questioned Costs (Concluded)

Year Ended June 30, 2021

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

NONE

Section III. Findings for Each Major Federal Program

NONE

Summary Schedule of Prior Audit Findings

Year Ended June 30, 2021

Section I. <u>Prior Year Findings Relating to the Financial Statements Which are Required to be</u>
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.