

Minutes for Meeting Book - November 20, 2024 Board of Trustees

Regular Meeting

11/20/2024 | 05:00 PM - (GMT-05:00) Eastern Time (US & Canada)

EC3 Erie West

College Employees/Other Attendees (8)

Founding President Chris Gray PhD; Executive Assistant and Secretary to the Board of Trustees Renée Triana; Executive Vice President Guy Goodman via Zoom; CFO Frank Moore via Zoom; Assistant Vice President Dr. Keri Bowman via Zoom; Betsy Krisher and Sara Reed from MaherDuessel Auditing Firm; and Solicitor Timothy S. Wachter, Esq.

Call to Order

Time: 5:00pm

Roll Call

Trustee	Roll Call
EJay Fyke	Y
Geoffrey Groce	Y @ 5:21pm
Kurt Hersch	Y
Robert Merrill	Y
Rev. Dr. Charles Mock	N
Msg. Dr. David Rubino	Y at 5:05pm
Vice Chairperson Cheryl Rush Dix	Y via Zoom
Christina Vogel	Y via Zoom
Chairperson Dr. Michael Victor	Y

Approval of September 25, 2024 Regular & Annual Meeting Minutes (pg. 57-71)

Trustee	Motion 1	Vote
EJay Fyke	2	Y
Geoffrey Groce		Not Present
Kurt Hersch	1	Y
Robert Merrill		Y
Rev. Dr. Charles Mock		Not Present
Msg. Dr. David Rubino		Not Present
Vice Chairperson Cheryl Rush Dix		Y
Christina Vogel		Y
Chairperson Dr. Michael Victor		Y

The motion to approve the September 25, 2024 Regular & Annual Meeting minutes was approved unanimously via voice vote.

Public Participation

None

Communication

A. President's Report -Chris Gray, PhD-Dr. Gray presented a student story via video to the Trustees from the College's YouTube Channel. He thanked the newly minted Dr. Elise Michaux for its creation. He also noted that the Board will continue to see college policies come forward as presented tonight as most are in need of review prior to early 2026. The goal is to remove procedure from the policies and make sure they are in line with PDE College code.

B. Standing Committees

1. Academic Committee- Committee Chair Cheryl Rush Dix reported that the committee met on November 12th and that Trustee Groce and EVP Goodman were in attendance. They discussed a potential Insurance Specialist Certificate, the academic plan, and the financial aid implementation.

2. Personnel Committee -Committee Chair Robert Merrill reported that the committee met on November 11th with CFO Frank Moore and HR Director Bridget Daughtery in attendance. They reviewed HR updates. It was noted that the threshold for exempt employees has been

overturned since their meeting. They also reviewed an internal operations manual for leadership and HR that is being developed since procedure is being removed from the College policies as reflected in Item 12 on tonight's agenda. They also reviewed the final employee handbook and how the employees received the roll out and acknowledgement process now and moving forward. Short term disability was also discussed and that employees can use paid time off to bridge the gap.

3. Finance Committee-Committee Chair Kurt Hersch reported that the committee did not meet in November since they are meeting in the off months of the full board meeting. He noted that the financials look good for the year with a positive budget variance. In October the committee discussed eliminating the check register as it is not useful in making decisions vs the time it takes to create. He continued that the audit was presented to the Executive Committee on November 13th with the Finance Committee in attendance. The audit report was positive and will be presented this evening.

C. Ad Hoc Committees and Advisory Groups

1. Foundation-President's Advisory Group-Board Representative Trustee EJay Fyke reported that the foundation board met last Wednesday where they established goals and parameters for the future. He also clarified his role as the board representative to make sure they were on the same page. He continued that the foundation board members are working on identifying "buckets" of donors for discussion at the December meeting. Chairperson Dr. Victor commented that donor lists were usually compiled after the goals were established to identify what donor fits into that goal and who knows those people.

D. Chairperson of the Board- Chairperson Dr. Michael T. Victor, J.D., LL.D.-Chairperson

Dr. Victor wanted to clarify that the foundation is a president's advisory group per the bylaws of the Board and are not allowed to take action on behalf of the College. He also commented on the division and department information presented to the Board are operational in nature and are presented for transparency in shared governance. He continued to clarify that they are not action items. Chairperson Dr. Victor also reminded the board of the strategic planning workshop after tonight's meeting and the one hour in person session that will follow January's meeting. Dr. Victor also informed the Board that the president's goals and evaluation have finally been completed.

E. Other-It was brought to the attention of the Trustees that the numbers presented during the committee reports were not reviewed by the Finance Committee prior to coming to the full board due to the committee meeting schedule not being concurrent with the full Board meeting. Finance Chair Kurt Hersch voiced the need to readjust the committee meeting

schedule to be concurrent with the full board meetings so that the most current information could be presented to the full Board. Trustee Rubino questioned the deficit balance on the year-to-date Operating & Capital Budget report. CFO Frank Moore noted that the county money that was anticipated in October did not come until early November and that the year to date will be accurate at the next full board meeting in January.

Presentation of MaherDuessel Audit Report

Betsy Krisher and Sara Reed from MaherDuessel auditing firm provided a report to the Board. See **Exhibit A**. Finance Chair Kurt Hersch noted that this is the best audit EC3 has had no material weaknesses or deficiencies. This is an unmodified opinion audit. He gave kudos to the finance team led by CFO Frank Moore and Accounting Manager Ray Romanski.

New Business-Resolution to Approve the 2024 MaherDuessel Audit as Presented [Board Report #24-42] (pg. 6-45)

Trustee	Motion 2	Vote
EJay Fyke		Y
Geoffrey Groce		Y
Kurt Hersch		Y
Robert Merrill	2	Y
Rev. Dr. Charles Mock		Not Present
Msg. Dr. David Rubino	1	Y
Vice Chairperson Cheryl Rush Dix		Y
Christina Vogel		Y
Chairperson Dr. Michael Victor		Y

The motion to approve the 2024 MaherDuessel audit as presented was approved unanimously via voice vote.

*Continued

New Business-Resolution to Approve the Lease Between EC3 and Corry Higher Educational Council from January 1, 2025-December 31, 2025, for \$30,000 [Board Report #24-39] (pg. 46)

Trustee	Motion 3	Vote
EJay Fyke		Y
Geoffrey Groce		Y
Kurt Hersch		Y
Robert Merrill	1	Y
Rev. Dr. Charles Mock		Not Present
Msg. Dr. David Rubino	2	Y
Vice Chairperson Cheryl Rush Dix		Y
Christina Vogel		Y
Chairperson Dr. Michael Victor		Y

The motion to approve the lease between EC3 and Corry Higher Educational Council from January 1, 2025-December 31, 2025, for \$30,000 was approved unanimously via voice vote.

New Business-Resolution to Extend the Lease with the Erie County Technical School from December 31, 2024-February 28, 2025 [Board Report #24-43] (pg. 47)

Trustee	Motion 4	Vote
EJay Fyke	2	Y
Geoffrey Groce		Y
Kurt Hersch		Y
Robert Merrill		Y
Rev. Dr. Charles Mock		Not Present
Msg. Dr. David Rubino		Y
Vice Chairperson Cheryl Rush Dix	1	Y
Christina Vogel		Y
Chairperson Dr. Michael Victor		Y

The motion to extend the lease with the Erie County Technical School from December 31, 2024-February 28, 2025 was approved unanimously via voice vote.

New Business-Resolution to Approve Contract with Higher Education Compliance Partners at the amount of \$95,000 for Financial Aid Consulting [Board Report #24-40] (pg. 48)

Discussion: EVP Guy Goodman noted that the consultant will assist in the implementation of federal financial aid as the College moves into the candidacy step for accreditation. A request for proposal was sent out for public bid. Higher Education Compliance Partners has the lowest bid and EC3 is confident with their proposal. Dr. Gray continued reporting that they will help build internal policies for the College to access the Department of Education Title IV funds and with the technical implementation within Workday. The College is expecting to access these funds either in the Fall of '25 or Spring of '26 depending on the timing internally and externally. There will be a need for additional staffing (minimum one full-time and one part time employee) as well as hardware and software upgrades. EC3 will lean on the consultant to guide EC3 through the process. Candidacy status allows the College to move forward in accessing these funds without being fully accredited. EC3 needs to be prepped and ready when the funds become available.

Trustee	Motion 5	Vote
EJay Fyke		Y
Geoffrey Groce	2	Y
Kurt Hersch		Y
Robert Merrill		Y
Rev. Dr. Charles Mock		Not Present
Msg. Dr. David Rubino	1	Y
Vice Chairperson Cheryl Rush Dix		Y
Christina Vogel		Y
Chairperson Dr. Michael Victor		Y

The motion to approve contract with Higher Education Compliance Partners at the amount of \$95,000 for Financial Aid Consulting was approved unanimously via voice vote.

New Business-Resolution to Amend Board Policies to Reflect Current Practice [Board Report #24-41] (pg. 49-56)

Discussion: Dr. Gray reported that the changes to these policies have been reviewed by the Personnel and Executive committees and that the specific changes to each policy are noted in the board report. He continued to report that most of the changes reflect a removal of procedure from policy and updating the policy with current staff titles.

Trustee	Motion 6	Vote
EJay Fyke		Y
Geoffrey Groce		Y
Kurt Hersch		Y
Robert Merrill	1	Y
Rev. Dr. Charles Mock		Not Present
Msg. Dr. David Rubino	2	Y
Vice Chairperson Cheryl Rush Dix		Y
Christina Vogel		Y
Chairperson Dr. Michael Victor		Y

The motion to amend Board Policies to reflect current practice was approved unanimously via voice vote.

Presentation-EC3 at YLI

Dr. Gray presented a video highlight of EC3 at Youth Leadership Institute, the College's east side location. An update was previously requested by the Board. Dr. Gray noted that enrollment has increased since EC3 moved to this location, but that it could be a reflection of the College's overall enrollment increase, offerings, or location. He noted that there was better parking than the previous east location and that the bus stop is right on the corner in front of the building. EC3 has staff at the front desk and there is a touch screen where students can face time with staff at other locations. Currently EC3 is offering day time classes at this location, but there is an opportunity to offer nighttime classes as well as YLI uses the building primarily in the immediate after school hours. Vice Chairperson Rush Dix mentioned that YLI is a great centralized location near many other collaborating partners.

Executive Session

None

Motion to Adjourn

Time: 5:53pm

Trustee	Motion 7	Vote
EJay Fyke		Y
Geoffrey Groce		Y
Kurt Hersch		Y
Robert Merrill		Y
Rev. Dr. Charles Mock		Not Present
Msg. Dr. David Rubino	1	Y
Vice Chairperson Cheryl Rush Dix	2	Y
Christina Vogel		Y
Chairperson Dr. Michael Victor		Y

The motion to adjourn was approved unanimously via voice vote.

Division & Department Information

Next Regular Meeting January 22, 2025 at 5PM



COMMUNITY
COLLEGE

Board of Trustees

Regular Meeting

November 20, 2024

EC3 Erie West

2403 West 8th Street

Founders' Room 307A

Erie, PA, 16505

Meeting ID: 864 7949 2792, Passcode: 113651



**COMMUNITY
COLLEGE**

Meeting Book - November 20, 2024 Board of Trustees Regular Meeting

1. Call to Order

2. Roll Call

3. Approval of September 25, 2024 Regular & Annual Meeting Minutes
(pg. 57-71)

4. Public Participation

5. Communication

A. President's Report
Chris Gray, PhD

B. Standing Committees

1. Academic Committee
Vice Chairperson Cheryl Rush Dix

2. Personnel Committee
Trustee Robert Merrill

3. Finance Committee
Trustee Kurt Hersch

1. YTD Budget Summary 2024-2025 (pg. 4)

2. October 2024 Bank Reconciliation (pg. 5)

C. Ad Hoc Committees and Advisory Groups

1. Foundation-President's Advisory Group
Trustee EJay Fyke

D. Chairperson of the Board
Chairperson Dr. Michael T. Victor, J.D., LL.D.

E. Other

6. Presentation of MaherDuessel Audit Report

7. New Business-Resolution to Approve the 2024 MaherDuessel Audit
as Presented [Board Report #24-42] (pg. 6-45)

8. New Business-Resolution to Approve the Lease Between EC3 and
Corry Higher Educational Council from January 1, 2025-December 31,
2025, for \$30,000 [Board Report #24-39] (pg. 46)

9. New Business-Resolution to Extend the Lease with the Erie County Technical School from December 31, 2024-February 28, 2025 [Board Report #24-43] (pg. 47)

10. New Business-Resolution to Approve Contract with Higher Education Compliance Partners at the amount of \$95,000 for Financial Aid Consulting [Board Report #24-40] (pg. 48)

11. New Business-Resolution to Amend Board Policies to Reflect Current Practice [Board Report #24-41] (pg. 49-56)

Policy I.A.2: Policy Development and Review

Policy I.A.3: Academic and Fiscal Years Defined

Policy II.A.2: Equal Employment Opportunity Policy

Policy II.A.4: Religious Accommodations

Policy II.A.6: Disability (and Pregnancy) Accommodations

Policy II.B.1: Whistleblower Policy

Policy II.B.9: General Appeals

Policy III.B.1: Recruitment, Search, and Selection of Personnel

Policy III.C.1: Evaluation of Employees

Policy VII.A.1: Threat Assessment

Policy VII.A.2: Security and Workplace Safety

Policy VII.A.3: Acceptable Behavior

12. Presentation-EC3 at YLI
Founding President Chris Gray, Ph.D.

13. Executive Session

14. Motion to Adjourn

Division & Department Information

A. Academic (pg. 1-4)

B. Student Affairs (pg. 5)

C. Enrollment (pg. 6-9)

D. Finance and Operations (pg. 10-11)

E. Human Resources (pg. 12-14)

F. Marketing (pg. 15-19)

G. EC3 Foundation (pg. 20)

Next Regular Meeting January 22, 2025 at 5PM

Erie County Community College
YEAR-TO-DATE OPERATING & CAPITAL BUDGET REPORT
Fiscal Year 2024-25 as of October 31, 2024

	YTD Actual	YTD Budget	Actual vs. Budget	% Variance	Anticipated	Comments
OPERATING & CAPITAL REVENUES						
Student Tuition & Fees	\$ 103,579	\$ 135,289	\$ (31,710)	-23.4%		
Tuition from Noncredit Programs	-	12,500	(12,500)	-100.0%		
County of Erie - Operating	697,612	1,395,224	(697,612)	-50.0%		
County of Erie - Recurring Capital	116,297	232,593	(116,297)	-50.0%		
County of Erie - One-Time Capital	186,091	372,183	(186,091)	-50.0%		
Commonwealth of PA - Operating	816,800	816,910	(111)	0.0%		
Commonwealth of PA - Recurring Capital	229,428	229,428	-	0.0%		
Commonwealth of PA - One-Time Capital	-	-	-	0.0%		
Commonwealth of PA - SS Reimbursement	34,691	34,691	-	0.0%		
Grants	94,001	75,503	18,498	24.5%		
Investment Income	79,368	60,000	19,368	32.3%		
Donation Passthrough	20,067	26,000	(5,933)	-22.8%		
Miscellaneous Income	3,017	3,400	(383)	-11.3%		
Total Operating & Capital Revenues	\$ 2,380,950	\$ 3,393,721	\$ (1,012,771)	-29.8%		
APPLICATION OF FUNDS						
Salaries	\$ 1,216,613	\$ 1,239,357	\$ 22,745	1.8%		
Staff Benefits	290,452	282,469	(7,983)	-2.8%		
Other Expenses	289,090	273,135	(15,955)	-5.8%		
Contracted	95,925	107,000	11,075	10.4%		
Insurance	52,511	52,279	(232)	-0.4%		
Travel	12,163	16,587	4,424	26.7%		
Maintenance & Repairs	21,326	20,000	(1,326)	-6.6%		
Marketing	212,373	197,027	(15,346)	-7.8%		
Contingency	-	16,667	16,667	100.0%		
Non-Lease Equipment & Non-Leased Software	159,458	136,618	(22,840)	-16.7%		
Facility Operations	57,550	54,278	(3,272)	-6.0%		
Leased Facilities, Equipment, & Software	294,786	295,466	680	0.2%		
Capital Equipment Additions	14,240	10,000	(4,240)	-42.4%		
TOTAL EXPENSES	\$ 2,716,486	\$ 2,700,883	\$ (15,603)	-0.6%		
Surplus/(Deficit)	\$ (335,536)	\$ 692,837	\$ (1,028,374)	-148.4%		

Erie County Community College
Confirmation of Bank Statement Reconciliations

Community College of Erie County
USD

Currency

All EC3 Statements - Beginning Date	10/1/2024
All EC3 Statement - End Date	10/31/2024
Bank Statements Status - Reviewed & Reconciled	Reconciled

Operating Account Balances

FNB	October 2024 Current Balances
Operating	\$ 152,502.74
Investment Account	\$ 1,616,001.31
Total Operating Account Balances	\$ 1,768,504.05

Designated Purpose Account Balances
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FNB	
Designated Purpose Account	\$ 1,585,324.18
Advancement Fund Account	\$ 35,855.65
Board Designated Reserves	\$ 1,250,000.00
Total Designated Account Balances	\$ 2,871,179.83

Total Operating and Designated Account Balances	\$ 4,639,683.88
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Other Designated Purpose Account Balances
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Foundation Agency Fund <i>(not included in College account balances)</i>	\$ 1,739,359.86	as of 8/31/2024
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Receivable - Funds State and County
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Erie County - Quarterly Funding	\$ 1,000,000.00
State PDE - Operating & Capital	\$ -
	\$ 1,000,000.00



Resolution to Approve the 2024 MaherDuessel Audit as Presented

Information

Presentation of audit.

Recommendation

It is recommended that the Board motions to accept the 2024 audit report as presented.

Board of Trustees

Erie County Community College of Pennsylvania

We have audited the financial statements of Erie County Community College (EC3), a component unit of Erie County, for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our conversations with the Board of Trustees Chairman and Vice-Chairman about planning matters on September 25, 2024 and October 8, 2024, respectively. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibilities under Auditing Standards Generally Accepted in the United States of America and Government Auditing Standards

As stated in our engagement letter dated March 8, 2024, respectively, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we considered the system of internal control of EC3. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we also performed tests of EC3's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions was not an objective of our audit.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by EC3 are described in Note 2 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2024. We noted no transactions entered into by EC3 during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no sensitive estimates affecting the financial statements.

Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

The most sensitive disclosure affecting the financial statements is described in Note 9 to the financial statements, which states that for EC3 to continue to evolve, it must gain full accreditation, including the ability to distribute federal student financial aid. Management asserts those goals will be achieved. Candidacy for accreditation is anticipated for fiscal year-end June 30, 2025 with the process for full accreditation to follow.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 19, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to EC3’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as EC3’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

Matters involving internal controls and EC3’s operations are detailed in a separately issued management letter.

Required Supplementary Information

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to issue agreed-upon procedures with respect to EC3’s schedules of Total Eligible Full-Time-Equivalent (FTE) Students, Tuition Compliance Calculation, and the Schedule of Capital Mandated Expenses – State Share. Our independent accountant’s report on applying agreed-upon procedures will be issued in a separate report.

Board of Trustees
Erie County Community College of Pennsylvania
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This information is intended solely for the information and use of the Board of Trustees and management of EC3, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Mark Dussel".

Pittsburgh, Pennsylvania
November 19, 2024

Erie County Community College of Pennsylvania
(A Component Unit of Erie County)

Financial Statements and
Required Supplementary Information

Year Ended June 30, 2024
with Independent Auditor's Reports

MaherDuessel

Pursuing the profession while promoting the public good©
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ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

YEAR ENDED JUNE 30, 2024

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Independent Auditor's Report

Board of Trustees
Erie County Community College of Pennsylvania

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the business-type activities of Erie County Community College of Pennsylvania (EC3), a component unit of Erie County, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise EC3's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of EC3, as of June 30, 2024, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of EC3 and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about EC3's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of EC3's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about EC3's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information listed in the table of contents be presented to supplement the basic

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

Prior Year Comparative Information

We have previously audited EC3's fiscal year-end 2023 financial statements, and we expressed an unmodified opinion on those financial statements in our report dated December 18, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2024 on our consideration of EC3'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 EC3'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 EC3's internal control over financial reporting and compliance.



Pittsburgh, Pennsylvania
November 19, 2024

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA**MANAGEMENT'S DISCUSSION AND ANALYSIS**
FOR THE YEAR ENDED JUNE 30, 2024

The following presents management's discussion and analysis of Erie County Community College of Pennsylvania's (EC3) financial and operational activity during the fiscal year ended June 30, 2024. We intend for this management's discussion and analysis to provide the reader with information that will assist in understanding our Financial Statements, the changes in key items in those Financial Statements from year to year, and the primary factors that accounted for those changes, as well as how certain accounting principles affect our Financial Statements. This analysis reflects on current activities, resulting changes, and currently known facts, and should be read in conjunction with EC3's Financial Statements, including the notes accompanying these Financial Statements. Responsibility for the completeness and fairness of this information rests with EC3 management.

On July 8, 2020, the Pennsylvania State Board of Education approved the County of Erie's (EC3) Community College Plan to establish EC3. Since receiving approval, the County prioritized taking the necessary steps to open the new community college for the inaugural 2021-2022 school year. Fiscal year 2023-2024 represents the results from the third year of operations for EC3.

Using This Annual Report

The financial statement format focuses on the College as a whole. The Financial Statements are designed to emulate business presentation models, whereby all EC3 activities are consolidated. The Statement of Revenues, Expenses, and Changes in Net Position focuses on both the gross costs and the net costs of EC3 activities that are supported mainly by State Appropriations, Local Sponsor Appropriations, and Tuition and Fees. This approach is intended to summarize and simplify the user's analysis of both the revenues and the costs of various EC3 services to students and the public. The Statement of Net Position is prepared on the accrual basis and presents all assets, deferred outflows of resources, deferred inflows of resources, and liabilities of EC3, both financial and capital, and classified between short- and long-term.

Financial Highlights

As of June 30, 2024, the College's Net Position increased to \$5.5 million from \$4.8 million at June 30, 2023. As EC3 grew, there were increases throughout the various categories of Revenues and Expenses. Overall, the total revenues of the College were greater than the total expenses. Total Revenues for the 2023-2024 fiscal year were \$8.6 million, and total expenses were \$7.9 million. This contributed to a \$.7 million increase in the Net Position, which included operating and nonoperating activities. Primary revenue sources for EC3 for the year ended June 30, 2024 were County and State appropriations, totaling \$8.2 million. In addition, student tuition and fees revenue totaled \$0.2 million.

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024

	Net Position		
	As of June 30		
	2024	2023	Increase (Decrease)
	<u>2024</u>	<u>2023</u>	<u>(Decrease)</u>
Current Assets	\$ 6,192,287	\$ 5,704,739	\$ 487,548
Non-Current Assets:			
Capital Assets, Net of Depreciation	2,573,345	2,530,995	42,350
Right-of-use asset - lease, net	<u>4,796,911</u>	<u>5,066,264</u>	<u>(269,353)</u>
 Total Assets	 <u>\$ 13,562,543</u>	 <u>\$ 13,301,998</u>	 <u>\$ 260,545</u>
 Current Liabilities	 \$ 3,368,915	 \$ 2,793,559	 \$ 575,356
Non-Current Liabilities	<u>4,631,036</u>	<u>5,661,410</u>	<u>(1,030,374)</u>
 Total Liabilities	 <u>\$ 7,999,951</u>	 <u>\$ 8,454,969</u>	 <u>\$ (455,018)</u>
 Net Position:			
Investment in Capital Assets	\$ 1,757,183	\$ 980,959	\$ 776,224
Restricted - Expendable	15,000	15,000	-
Unrestricted	<u>3,790,409</u>	<u>3,851,070</u>	<u>(60,661)</u>
 Total Net Position	 <u>\$ 5,562,592</u>	 <u>\$ 4,847,029</u>	 <u>\$ 715,563</u>

Fiscal year 2024 versus 2023

Current assets of EC3 include cash and cash equivalents, student accounts receivable, grants receivable, security deposit, and prepaid expenses. The excess of current assets over current liabilities of approximately \$3.0 million reflects the ability of EC3 to meet its short-term obligations. Total current assets increased approximately \$.5 million from fiscal year 2023, primarily due to increases in cash. Noncurrent assets related to right-of-use asset - leases decreased by approximately \$.2 million, primarily due to amortization expense associated with the Government Accounting Standards Board (GASB) Statement No. 87 on Leases. Capital assets, net of depreciation for fiscal year 2024 decreased by \$0.04 million.

Current liabilities of EC3 include accounts payable, payroll liabilities, unearned revenue, and the current portion of lease liabilities. Total current liabilities increased by \$.5 million from fiscal year 2023. This increase primarily relates to a \$.2 million increase in unearned revenue for grants that were received but not fully spent as of year-end, and a \$.3 million increase in accounts payable due to overpayments of capital expenses owed to the Commonwealth of Pennsylvania.

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024

Noncurrent liabilities decreased by \$1 million from fiscal year 2023. Noncurrent portion of lease liabilities associated with GASB No. 87 decreased by \$.3 million and noncurrent portion of subscription liabilities associated with GASB No. 96 decreased by \$.6 million.

EC3's total Net Position increased by \$.7 million in fiscal year 2024 to approximately \$5.5 million. Approximately \$.7 million is due to the increase in the Net Investment in Capital Assets. The unrestricted net position decreased by \$.06 million. \$15,000 is restricted – expendable.

	Net Position		
	As of June 30		
	2023	2022 (Restated)	Increase (Decrease)
Current Assets	\$ 5,704,739	\$ 5,014,215	\$ 690,524
Non-Current Assets:			
Capital Assets, Net of Depreciation	2,530,995	3,533,142	(1,002,147)
Right-of-use asset - lease, net	5,066,264	101,022	4,965,242
 Total Assets	 \$ 13,301,998	 \$ 8,648,379	 \$ 4,653,619
 Current Liabilities	 \$ 2,793,559	 \$ 3,380,001	 \$ (586,442)
Non-Current Liabilities	5,661,410	1,227,662	4,433,748
 Total Liabilities	 \$ 8,454,969	 \$ 4,607,663	 \$ 3,847,306
 Net Position:			
Investment in Capital Assets	\$ 980,959	\$ 1,739,452	\$ (758,493)
Restricted - Expendable	15,000	15,000	-
Unrestricted	3,851,070	2,286,264	1,564,806
 Total Net Position	 \$ 4,847,029	 \$ 4,040,716	 \$ 806,313

Fiscal year 2023 versus 2022

Current assets of EC3 include cash and cash equivalents, student accounts receivable, grants receivable, security deposit, and prepaid expenses. The excess of current assets over current liabilities of approximately \$3.0 million reflects the ability of EC3 to meet its short-term obligations. Total current assets increased approximately \$.7 million from fiscal year 2022, primarily due to increases in cash, grants receivable from the state and other receivables. Noncurrent assets relating to capital assets increased approximately \$4.0. The College, in fiscal year 2022, adopted Government Accounting Standards Board (GASB) Statement No. 87 relating to Leases. This resulted in the creation of a Right to Use Lease Asset in fiscal year 2023 of \$5.1

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA**MANAGEMENT'S DISCUSSION AND ANALYSIS**
FOR THE YEAR ENDED JUNE 30, 2024

million for the Villa Maria Cathedral Preparatory Catholic School. Capital assets, net of depreciation for fiscal year 2023 decreased by \$1.0 million.

EC3 also implemented Government Accounting Standards Board (GASB) Statement No. 96 in fiscal year 2023, "*Subscription Based Information Technology Arrangements*" (SBITAs).

Current liabilities of EC3 include accounts payable, payroll liabilities, unearned revenue, and the current portion of lease liabilities. Total current liabilities decreased \$.6 million from fiscal year 2022. This reduction primarily relates to a \$.9 million decrease in unearned revenue for grants that were received but not fully spent as of year-end and an increase in the current portion of lease and subscription liabilities.

Noncurrent liabilities increased by \$4.5 million from fiscal year 2022. Lease liabilities associated with GASB No. 87 increased by \$4.8 million and Subscription liabilities associated with GASB No. 96 decreased by \$.6 million.

EC3's total Net Position increased by \$.8 million in fiscal year 2023 to approximately \$4.8 million. Approximately \$1.5 million is due to the increase in the unrestricted net position. The Net Investment in Capital Assets decreased by \$.6 million. \$15,000 is restricted – expendable.

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024

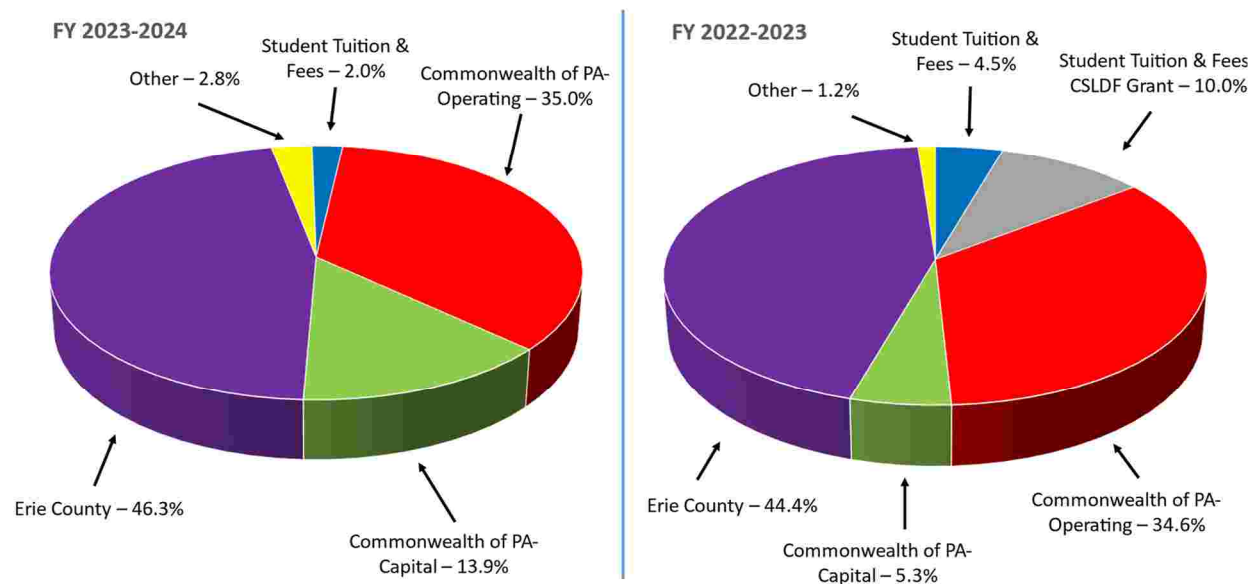
Operating Results
For the Years Ended June 30,

	2024	2023	Increase (Decrease)
Operating Revenues			
Student Tuition and Fees	\$ 180,016	\$ 395,170	\$ (215,154)
Student Tuition and Fees - Count CSLFRF grant	-	877,375	(877,375)
Support and grant agreement	73,249	-	73,249
Other Operating	25,164	59,229	(34,065)
Total Operating Revenues	278,429	1,331,774	(1,053,345)
Less: Operating Expenses	7,900,762	7,930,648	(29,886)
Operating Loss	(7,622,333)	(6,598,874)	(1,023,459)
Nonoperating Revenues (Expenses):			
State Appropriations	3,024,180	3,022,426	1,754
Local Appropriations	4,000,000	3,875,000	125,000
Investment Income	140,474	42,299	98,175
Loss on disposition of asset	(26,418)	-	(26,418)
Total Nonoperating Revenues (Expenses)	7,138,236	6,939,725	198,511
State appropriations and grants - capital	1,199,660	465,462	734,198
Change in Net Position	715,563	806,313	(89,645)
Net Position - Beginning of year	4,847,029	4,040,716	806,313
Net Position - End of year	\$ 5,562,592	\$ 4,847,029	\$ 715,563

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2024

Sources of Revenues – Operating & Capital



Fiscal year 2024 versus 2023

For fiscal year 2024, operating revenues decreased approximately \$1.0 million, operating expenses stayed consistent, nonoperating revenues (expenses) stayed consistent, and state appropriations and grants – capital increased \$.7 million.

The most significant operating revenues for EC3 relate to student tuition and fees payments. Nonoperating revenues increased by \$0.2 million. The largest increase of \$0.1 million was from local operating appropriations. State appropriations stayed consistent with 2023.

Fiscal year 2023 versus 2022

For fiscal year 2023, operating revenues increased approximately \$.6 million, operating expenses increased approximately \$3.0 million, nonoperating revenues (expenses) increased approximately \$2.1 million, and state appropriations and grants – capital decreased \$1.2 million as less initial start-up capital was expended.

The most significant operating revenues for EC3 relate to student tuition and fees were received both from student payments and from the CSLFRF grant received from the County to cover in-county student tuition. As fiscal year 2023 was the second year of student enrollment, student tuition and fees grew by \$.6 million or 88%.

Nonoperating revenues increased by \$2.1 million. The largest increase of \$2.0 million was from State operating appropriations. Local appropriations increased by \$.4 million, and grants

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2024

decreased by \$.3 million with the elimination of a fiscal year 2022 CSLFRF grant from Erie County to cover laptop purchases.

Operating Results			
For the Years Ended June 30,			
	2023	2022 (Restated)	Increase (Decrease)
Operating Revenues			
Student Tuition and Fees	\$ 395,170	\$ 179,179	\$ 215,991
Student Tuition and Fees - Count CSLFRF grant	877,375	510,621	366,754
Other Operating	59,229	19,248	39,981
Total Operating Revenues	<u>1,331,774</u>	<u>709,048</u>	<u>622,726</u>
Less: Operating Expenses	<u>7,930,648</u>	<u>4,918,710</u>	<u>3,011,938</u>
Operating Loss	<u>(6,598,874)</u>	<u>(4,209,662)</u>	<u>(2,389,212)</u>
Nonoperating Revenues (Expenses):			
State Appropriations	3,022,426	961,244	2,061,182
Local Appropriations	3,875,000	3,500,362	374,638
County CSLFRF Grant	-	362,004	(362,004)
Investment Income	42,299	4,097	38,202
Total Nonoperating Revenues (Expenses)	<u>6,939,725</u>	<u>4,827,707</u>	<u>2,112,018</u>
State appropriations and grants - capital	<u>465,462</u>	<u>1,690,737</u>	<u>(1,225,275)</u>
Change in Net Position	806,313	2,308,782	(1,502,469)
Net Position - Beginning of year, as restated	<u>4,040,716</u>	<u>1,731,934</u>	<u>2,308,782</u>
Net Position - End of year	<u>\$ 4,847,029</u>	<u>\$ 4,040,716</u>	<u>\$ 806,313</u>

Fiscal Outlook

EC3 is projecting to be eligible to participate in Title IV, Federal Financial Aid Programs at some point in fiscal year 2025-2026. EC3 has achieved Candidacy Status with the Middle States Commission on Higher Education (MSCHE) and is aligning operational and program plans with the "Standards for Accreditation and Requirements of Affiliation." EC3 has achieved the minimum time a college must successfully operate a collegiate degree program acceptable to MSCHE. Candidacy Status is required before students will be eligible for receiving Title IV Financial Aid from the U.S. Department of Education. EC3 intends to do everything within its ability to achieve that status in the 2025–2026 Academic Year and, thereby, enable its students to qualify for federal financial aid.

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA**MANAGEMENT'S DISCUSSION AND ANALYSIS**
FOR THE YEAR ENDED JUNE 30, 2024

During the 2024–2025 Academic Year, the absence of access to federal financial aid will continue to be offset by budgeted internal resources equivalent to the projected need-based aid for which the students would normally be eligible.

State appropriations, County appropriations, and student tuition and fees are expected to compose EC3's principal revenue sources for the 2024-2025 Academic Year. The viability of each of these three critical revenue components is highly dependent on variables external to EC3 such as enrollment trends, local and state economic conditions, federal, state, and local legislative actions, and others. EC3's Leadership Team and its Board of Trustees are confident that they have put in place a management team that possess the skills and capabilities to manage the fluctuations within these revenue sources and bring the Community College to a successful accreditation of the College.

Four months into fiscal year 2024-2025 finds the College on target for a balanced budget. Fall student headcount and FTEs were above target. College management continues prudent fiscal management in the growth of expenses. The College is currently reviewing the fiscal year 2024-2025 operating budget and results from operations in preparation of developing the annual operating budget for fiscal year 2025-2026. The College expects to present a balanced budget to the Board of Directors for the fiscal year 2025-2026.

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

STATEMENT OF NET POSITION

JUNE 30, 2024

(With Comparative Totals at June 30, 2023)

	2024	2023
Assets		
<hr/>		
Current assets:		
Cash and cash equivalents	\$ 4,991,730	\$ 4,457,012
Student accounts receivable	86,867	33,460
Grants receivable	1,003,678	1,000,000
Other receivable	36,319	122,425
Security deposit	15,000	15,000
Prepaid expenses	58,693	76,842
Total current assets	6,192,287	5,704,739
Noncurrent assets:		
Capital assets, net	2,573,345	2,530,995
Right-of-use asset - lease, net	4,796,911	5,066,264
Total noncurrent assets	7,370,256	7,597,259
Total Assets	13,562,543	13,301,998
Liabilities		
<hr/>		
Current liabilities:		
Accounts payable	366,976	106,548
Payroll liabilities	141,645	108,201
Unearned revenues	1,740,017	1,527,645
Financed purchase payable, current portion	112,367	94,070
Lease liability, current portion	392,241	338,635
Subscription liability, current portion	615,669	618,460
Total current liabilities	3,368,915	2,793,559
Noncurrent liabilities:		
Financed purchase payable	88,126	200,493
Lease liability	4,542,910	4,823,904
Subscription liability	-	637,013
Total noncurrent liabilities	4,631,036	5,661,410
Total Liabilities	7,999,951	8,454,969
Net Position		
<hr/>		
Net investment in capital assets	1,757,183	980,959
Restricted:		
Expendable	15,000	15,000
Unrestricted	3,790,409	3,851,070
Total Net Position	\$ 5,562,592	\$ 4,847,029

See accompanying notes to financial statements.

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

YEAR ENDED JUNE 30, 2024
(With Comparative Totals for Year Ended June 30, 2023)

	2024	2023
Operating Revenues:		
Student tuition and fees	\$ 180,016	\$ 395,170
Student tuition and fees - County CSLRF grant	-	877,375
Support and grant agreement	73,249	-
Other operating income	25,164	59,229
	<u>278,429</u>	<u>1,331,774</u>
Expenses:		
Educational and general:		
Instruction - credit	1,318,600	840,658
Instruction - noncredit	259,242	197,563
Academic support	9,858	3,126
Student services	343,134	272,654
Institutional support	3,410,847	3,993,255
Operation and facilities	732,513	679,278
Scholarships and program	2,283	158,779
Depreciation/amortization	1,518,105	1,432,009
Interest expense - leases and subscriptions	306,180	353,326
	<u>7,900,762</u>	<u>7,930,648</u>
Operating Income (Loss)	<u>(7,622,333)</u>	<u>(6,598,874)</u>
Nonoperating Revenues (Expenses):		
State appropriations	3,024,180	3,022,426
Local appropriations	4,000,000	3,875,000
Investment income	140,474	42,299
Loss on disposition of asset	(26,418)	-
	<u>7,138,236</u>	<u>6,939,725</u>
Net nonoperating revenues (expenses)	<u>7,138,236</u>	<u>6,939,725</u>
State appropriations and grants - capital	<u>1,199,660</u>	<u>465,462</u>
Change in Net Position	<u>715,563</u>	<u>806,313</u>
Net position - beginning of year	<u>4,847,029</u>	<u>4,040,716</u>
Net position - end of year	<u>\$ 5,562,592</u>	<u>\$ 4,847,029</u>

See accompanying notes to financial statements.

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2024

(With Comparative Totals for Year Ended June 30, 2023)

	2024	2023
Cash Flows From Operating Activities:		
Payments received for grants and contracts	\$ 281,943	\$ (877,375)
Payments received for tuition and fees	126,609	1,335,062
Payments to suppliers	(3,043,394)	(3,521,984)
Payments to utilities	(160,753)	(66,959)
Payments to employees	(2,917,145)	(2,470,825)
Payments on leases	(204,087)	(342,011)
Payments of grants and scholarships	(2,283)	(158,779)
Other receipts	111,270	(63,196)
Net cash provided by (used in) operating activities	(5,807,840)	(6,166,067)
Cash Flows From Noncapital Financing Activities:		
State appropriations	3,024,180	3,959,926
Local appropriations	4,000,000	2,875,000
Net cash provided by (used in) noncapital financing activities	7,024,180	6,834,926
Cash Flows From Capital and Related Financing Activities:		
State appropriations	1,456,686	465,462
Proceeds from financed purchase	-	302,099
Principal paid on financed purchase	(94,070)	(7,536)
Purchases of capital assets	(1,110,000)	(403,398)
Loss on disposition of assets	-	518,751
Proceeds for sale of capital assets	397	-
Principal paid on lease	(435,305)	(400,996)
Principal paid on subscription liability	(639,804)	(600,446)
Net cash provided by (used in) capital and related financing activities	(822,096)	(126,064)
Cash Flows From Investing Activities:		
Investment income	140,474	42,299
Net cash provided by (used in) investing activities	140,474	42,299
Net Increase (Decrease) in Cash and Cash Equivalents	534,718	585,094
Cash and Cash Equivalents:		
Beginning of year	4,457,012	3,871,918
End of year	\$ 4,991,730	\$ 4,457,012

(Continued)

See accompanying notes to financial statements.

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2024

(With Comparative Totals for Year Ended June 30, 2023)

(Continued)

	<u>2024</u>	<u>2023</u>
Reconciliation of Operating Income (Loss) to Net Cash		
Provided by (Used in) Operating Activities:		
Operating income (loss)	\$ (7,622,333)	\$ (6,598,874)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation/amortization	1,518,105	1,432,009
Change in assets and liabilities:		
Receivables, net	29,021	(59,908)
Prepaid expenses	18,149	16,978
Accounts payable, net of capital asset payables	3,402	10,432
Payroll liabilities	33,444	(89,329)
Unearned revenues	212,372	(877,375)
Total adjustments	<u>1,814,493</u>	<u>432,807</u>
Net cash provided by (used in) operating activities	<u>\$ (5,807,840)</u>	<u>\$ (6,166,067)</u>

(Concluded)

See accompanying notes to financial statements.

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

1. Organization

Erie County Community College of Pennsylvania (EC3), a component unit of Erie County, established in 2020, offers associate's degrees and technical skills certificate programs that provide education and training at an affordable price to residents of the County of Erie (County) and the surrounding area for available and emerging jobs that do not require a baccalaureate degree. In addition, EC3 provides the education many students need to succeed in a four-year program, as well as an affordable option for the first two years of college for those seeking a bachelor's degree. EC3 is a component unit in the governmental reporting entity of the County. EC3 is a legally separate organization for which the nature and significance of the relationship with the County is such that exclusion from the audited financials of the County would cause the financials of the County to be misleading or incomplete. As a result, EC3 's financial statements will be included in the County's December 31, 2024 Annual Comprehensive Financial Report.

EC3 is operated by a nine-member Board of Trustees (Board), who are appointed by the County Council of the County. Board members can be reappointed to six-year terms and are limited to serving no more than two successive terms including any initially appointed term. The Board has decision-making responsibility to significantly influence operations and primary accountability for fiscal matters. The County also appropriates and disburses funds to EC3 that are utilized in the operation of EC3.

Classes are offered at four locations across Erie, Pennsylvania. Primary revenue sources for EC3 for the year ended June 30, 2024 are County and state appropriations, local grants, and tuition and fees. State appropriations are to fund allowable operating and capital costs based upon formulas set by the Pennsylvania Department of Education. The County, as a local sponsor of EC3, contributes to the operating and capital costs of EC3. EC3 enrolled students for the inaugural class in July 2021.

As defined by accounting principles generally accepted in the United States of America (GAAP) established by the Governmental Accounting Standards Board (GASB), the financial reporting entity consists solely of EC3, as there are no component units.

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

2. Summary of Significant Accounting Policies

Basis of Presentation

EC3 is a special-purpose government entity engaged in business-type activities. Accordingly, the financial statements have been prepared in accordance with GAAP, using the economic measurement focus and the accrual basis of accounting. Under the accrual basis, revenue is recognized when earned, and expenses are recorded when incurred. EC3 follows accounting principles issued by the GASB. The presentation provides a comprehensive entity-wide perspective of EC3's assets, liabilities, net position, revenues, expenses, and changes in net position, and the direct method of cash flow presentation.

Prior-Year Comparative Information

The financial statements include summarized prior year comparative information. Such information does not include the prior year footnote disclosures and, thus, does not include all of the information required for a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with EC3's financial information for the year-end June 30, 2023 from which the summarized information was derived.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect reported amounts of assets and liabilities and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

Liquid investments with maturities of three months or less are considered to be cash equivalents and are stated at fair value. Cash and cash equivalents that are restricted classified as current assets and designated as a security deposit.

Grants Receivable

Grants receivable consists of amounts due for contracts from local governments, or private sources, made in accordance with agreements. No uncollectible amounts have been reserved based on the outstanding balance of the receivables for the year ended June 30, 2024, and all amounts are expected to be collected within one year.

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

Capital Assets

Acquired capital assets are stated at cost at the date of acquisition. Donated capital assets are recorded at their estimated fair value at the date of donation. The assets are being depreciated by the straight-line method over their estimated useful lives. The measurement of intangible right-to-use subscription assets is discussed under subscription liabilities below. Depreciation/amortization is included as a separate functional expense category in the statement of revenues, expenses, and changes in net position. Depreciation on assets has been provided using the straight-line method over the estimated useful lives, as follows:

Improvements	15 years
Equipment and furniture	7 years
Software costs	5 years
Computer equipment	3 years

Expenses for maintenance, repairs, and betterments that do not materially extend the useful life of an asset are charged to operations as incurred. Renewals and betterments that substantially extend an asset's useful life and are greater than \$4,000 are capitalized.

Leases

Commencing with fiscal year end June 30, 2022, EC3 lease agreements are recognized as a lease liability and an intangible right-to-use lease asset (lease asset) at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability is measured at the present value of payments expected to be made during the lease term, less any lease incentives. The lease asset is measured at the amount of the initial measurement of the lease liability, adjusted for any payments made to the lessor at or before the commencement of the lease term plus certain initial direct costs. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is amortized on the straight-line method over the shorter of the lease term or the useful life of the underlying asset. Short-term leases are defined as leases that, at the commencement of the lease term, have a maximum possible term under the lease contract of 12 months or less, including any options to extend, regardless of their probability of being exercised. Short-term lease payments are recognized as expenditures based on the payment provisions of the lease contract. An asset is recognized if payments are made in advance or a liability for rent due if payments are to be made subsequent to the reporting period.

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

Key estimates and judgments related to leases include how EC3 determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- EC3 uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, EC3 generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that EC3 is reasonably certain to exercise.

EC3 monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Leases are reported as right of use asset - leases and lease liability on the statement of net position.

Subscription Liabilities

EC3 is a lessee for noncancellable software subscriptions. EC3 recognizes a subscription liability and an intangible right-to use subscription asset (subscription asset) as part of capital assets, net of accumulated depreciation on the Statement of Net Position.

At the commencement of a subscription, EC3 initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on the straight-line basis over its useful life.

Key estimates and judgements related to subscription liabilities include how EC3 determines (1) the discount rate it uses to discount the expected contract payments to present value, (2) subscription term, and (3) subscription payments.

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

- EC3 uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, EC3 generally uses its estimated incremental borrowing rate as the discount rate for subscription contracts.
- The subscription term includes the noncancellable period of the subscription. If a subscription automatically renews after the initial term, EC3 uses a period of 3 years to record the subscription liability for automatic renewals. Subscription payments included in the measurement of the subscription liability are composed of fixed payments and purchase option price that EC3 is reasonably certain to exercise.

EC3 monitors changes in circumstances that would require remeasurement of its subscription liability and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Subscription assets are reported with capital assets and subscription liabilities are reported as a current and non-current liability on the Statement of Net Position.

Compensated Absences

Beginning in fiscal year 2022, employees of EC3 are entitled to paid vacation, paid sick days, and personal days off, depending on length of service. As paid time off is a “use-it-or-lose-it” policy, there was no compensated absence liability as of June 30, 2024.

Unearned Revenues

Advance payments received for grant funding are deferred and recorded as revenues are earned.

Deferred Outflows and Inflows of Resources

Deferred outflows of resources is a separate financial statement element that represents a consumption of net position that applies to future periods; therefore, it will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources is a separate financial statement element that represents an acquisition of net position that applies to future periods; therefore, it will not be recognized as an inflow of resources (revenue) until then. There are no deferred inflows or outflows of resources at June 30, 2024.

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

Net Position

Net position is classified into three major categories:

- Net investment in capital assets - This category includes all of EC3's capital assets, net of accumulated depreciation, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets are also included in this component of net position.
- Restricted – The restricted component of net position consists of restricted assets reduced by liabilities related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported. Two categories are used to further describe restricted net position:
 - Expendable - can be expended in compliance with the external restriction
 - Nonexpendable – net position that is required to be retained in perpetuity
- Unrestricted - The unrestricted component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

Use of Restricted Net Position

When an expense is incurred that can be paid using either restricted or unrestricted resources, EC3's policy is to use restricted resources, when available, before using unrestricted resources to pay expenses.

Classification of Revenue

Revenue is classified as either operating or non-operating:

- Operating revenue includes revenue from activities that have characteristics similar to exchange transactions. These include student tuition and fees (net of scholarship discounts), certain federal, state, local, and private grants, and contracts.

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

- Non-operating revenue includes revenue from activities that have the characteristics of non-exchange transactions, such as appropriations and certain federal, state, and local grants. The implication is that such revenues are derived from more passive efforts related to the acquisition of the revenue, rather than the earning of it.

Income Taxes

EC3 is exempt from federal income taxes under Section 115 of the Internal Revenue Code (IRC).

Adopted Pronouncements

The following GASB Statement was adopted for the year ended June 30, 2024: Statement No. 100 (Accounting Changes and Error Corrections). This statement had no significant impact on EC3's financial statements for the year ended June 30, 2024.

Pending Pronouncements

GASB has issued statements that will become effective in future years, including Statement Nos. 101 (Compensated Absences), 102 (Certain Risk Disclosures), 103 (Financial Reporting Model Improvements), and 104, Disclosure of Certain Capital Assets. Management has not yet determined the impact of these statements on the financial statements.

Reclassification

Certain amounts presented in the prior year have been reclassified in order to be consistent with the current year's presentation.

3. Deposits and Cash Equivalents

Deposits

Under Section 440.1 of the Pennsylvania Public School Code for 1949, as amended, and PA Act 10 of 2016, EC3 is permitted to invest funds consistent with sound business practices in the following types of investments:

Obligations of (a) the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, (b) the Commonwealth

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth of Pennsylvania, or (c) of any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.

U.S. government obligations, short-term commercial paper issued by a public corporation, and banker's acceptances.

Deposits in savings accounts, time deposits, or share accounts of institutions insured by the Federal Deposit Insurance Corporation (FDIC) to the extent that such accounts are so insured and, for any amounts above the insured maximum, provided that approved collateral, as provided by law, are pledged by the depository.

Custodial Credit Risk – deposits. The aggregate bank balance of EC3's cash and cash equivalents was \$5,149,530 at June 30, 2024. Of these balances, \$250,000 was covered by the Federal Deposit Insurance Corporation (FDIC), and the remaining balances were secured by pledged bank collateral under the pooled collateral agreement described in Pennsylvania Act 72. EC3 does not carry any bank balance over and above the insured and secured amounts.

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

4. Capital Assets

	Balance at July 1, 2023	Additions	Transfers	Deletions	Balance at June 30, 2024
Capital assets, not being depreciated:					
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Construction in progress	-	9,375	-	-	9,375
Total capital assets, not being depreciated	-	9,375	-	-	9,375
Capital assets, being depreciated:					
Improvements	27,479	87,663	-	-	115,142
Equipment and furniture	413,616	981,321	-	(8,500)	1,386,437
Hardware and software costs	935,127	31,641	-	(20,139)	946,629
Subscription asset	2,966,331	-	-	-	2,966,331
Total capital assets, being depreciated/amortized	4,342,553	1,100,625	-	(28,639)	5,414,539
Less total accumulated depreciation/amortization	1,811,558	1,040,833	-	(1,822)	2,850,569
Net capital assets, being depreciated	2,530,995	59,792	-	(26,817)	2,563,970
Net capital assets	\$ 2,530,995	\$ 69,167	\$ -	\$ (26,817)	\$ 2,573,345

5. Financed Purchases

EC3 entered into a financed purchase during 2023 in the amount of \$302,099 for instructional equipment. The financed purchase commenced in May 2023 and has a term of 36 months with an interest rate of 7.26%. The following represents changes in EC3's financed purchase liability during the fiscal year:

	June 30, 2023	Additions	Deletions	June 30, 2024	Due within one year
Financed Purchase	\$ 294,563	\$ -	\$ (94,070)	\$ 200,493	\$ 112,367

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

6. Leases

EC3 has entered into various leases for buildings. It is expected that in the normal course of business, such leases will continue to be required. The following lease is recognized as a lease liability and lease asset at the commencement of the lease term:

In December 2021, EC3 entered into a lease agreement for classroom and office space in Erie County at the Corry Higher Education Council Building. The terms of the lease began January 1, 2022 for a period of 12 months with one option to extend for an additional 12 months through December of 2023. In January of 2023, EC3 entered into an agreement for the extension option for calendar year 2023 with a one-year option to extend through 2024, which EC3 exercised. An initial lease liability was recorded in the amount of \$68,163 during fiscal year 2022 and an additional liability of \$28,571 was recorded in fiscal year 2023. As of June 30, 2024, the value of the lease liability was \$14,285. EC3 was required to make annual payments of \$30,000. The incremental borrowing rate for the lease is 5%. The value of the right-of-use asset as of the end of the current fiscal year was \$96,734 and had accumulated amortization of \$82,108.

In July 2021, EC3 entered into a lease agreement for space and parking in Erie County at the Saint Benedict Education Center. The terms of the lease began July 1, 2021 for a period of 12 months with one option to extend for an additional six months through December of 2022, which was exercised. In November 2022, the lease was amended to include January 1, 2023 for 12 months with two additional one year options to extend. EC3 agreed to extend the first option during 2023. An initial lease liability was recorded during fiscal year 2022 in the amount of \$143,421 for the first 12 months and \$73,131 for the additional six months. An additional liability in the amount of \$150,688 was recorded in fiscal year 2023. As of June 30, 2024, the value of the lease liability was \$31,851. EC3 was required to make payments totaling \$77,400 during fiscal year 2024. The incremental borrowing rate for the first 12 months of the lease is 3% and 5% for the additional six months and November 2022 amendment. The value of the right-of-use asset as of the end of the current fiscal year was \$367,240 and had accumulated amortization of \$291,896.

In June 2022, EC3 entered into a lease agreement for classroom and office space in Erie County at the Villa Maria Cathedral Preparatory Catholic School with access to the building beginning in fiscal year 2023. The terms of the lease began July 1, 2022 for a period of 15 years. An initial lease liability was recorded in the amount of \$5,268,969 during fiscal year 2023. As of June 30, 2024, the value of the lease liability was \$4,750,704. EC3 was required to make annual payments of \$500,000. The incremental borrowing rate for the lease is 5%.

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA**NOTES TO FINANCIAL STATEMENTS**YEAR ENDED JUNE 30, 2024

The value of the right-of-use asset as of the end of the current fiscal year was \$5,268,969 and had accumulated amortization of \$702,529.

In March 2023, EC3 entered into a lease agreement for classroom and office space at Northern Pennsylvania Regional College, with access to the building beginning March 1, 2024. The terms of the lease began March 1, 2024 for a period of 20 months. An initial lease liability was recorded in the amount of \$64,893 during fiscal year 2024. As of June 30, 2024, the value of the lease liability was \$49,439. EC3 was required to make annual payments of \$13,180 during fiscal year 2024. The incremental borrowing rate for the lease is 4%. The value of the right-of-use asset as of the end of the current fiscal year was \$64,893 and had accumulated amortization of \$12,979.

In September 2023, EC3 entered into a lease agreement for the Regional Skill Center Building spaces at the Erie County Technical School. The terms of the lease began July 1, 2023 for a period of 12 months with two options to extend for five years each. In October 2023, the lease was amended to include to provide the Precision Machining and the Uniquely Able Program at the Erie County Technical School, effective July 1, 2023. Included in the amendment is a non-lease component for course instructors for \$29,640 for the year. EC3 agreed to extend the first option during 2024 for a nine-month period of January 1, 2024 through March 31, 2024. An initial lease liability was recorded during fiscal year 2024 in the amount of \$95,264. As of June 30, 2024, the value of the lease liability was \$41,112. EC3 was required to make payments totaling \$55,200 during fiscal year 2024. The incremental borrowing rate for the lease is 4%. The value of the right-of-use asset as of the end of the current fiscal year was \$95,264 and had accumulated amortization of \$54,437.

In March 2024, EC3 entered into a lease agreement for classroom and office space with access to the building beginning July 1, 2024. The terms of the lease begin July 1, 2024 for a period of 12 months with one option extend for 12 months. An initial lease liability was recorded in the amount of \$47,760 during fiscal year 2024. As of June 30, 2024, the value of the lease liability was \$47,760. The incremental borrowing rate for the lease is 4%. The value of the right-of-use asset as of the end of the current fiscal year was \$47,760 and had accumulated amortization of \$0.

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

The right-of-use asset at June 30, 2024 consists of the following:

	<u>June 30, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2024</u>
Right-of-use asset	\$ 5,732,943	\$ 207,917	\$ -	\$ 5,940,860
Accumulated amortization	(666,679)	(477,270)	-	(1,143,949)
Net right-of-use asset	<u>\$ 5,066,264</u>	<u>\$ (269,353)</u>	<u>\$ -</u>	<u>\$ 4,796,911</u>

The lease liability at June 30, 2024 consists of the following:

	<u>June 30, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2024</u>	<u>Due within one year</u>
Lease liability	<u>\$ 5,162,539</u>	<u>\$ 207,917</u>	<u>\$ (435,305)</u>	<u>\$ 4,935,151</u>	<u>\$ 392,241</u>

Future minimum lease payments on the leases are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 392,241	\$ 215,338	\$ 607,579
2026	319,005	219,576	538,581
2027	295,514	204,486	500,000
2028	310,635	189,365	500,000
2029	326,528	173,472	500,000
Thereafter	<u>3,291,228</u>	<u>708,772</u>	<u>4,000,000</u>
	<u>\$ 4,935,151</u>	<u>\$ 1,711,009</u>	<u>\$ 6,646,160</u>

7. Subscription Based Information Technology Arrangements (SBITAs)

EC3 has certain software as a service noncancelable agreements. EC3 recognizes an intangible subscription asset and subscription obligation in the financial statements.

In April 2021, EC3 entered into a five-year subscription for the use of enterprise-wide accounting software. An initial subscription liability was recorded in the amount of \$2,904,102. As of June 30, 2024, the value of the subscription liability is \$615,669. EC3 is required to make annual payments. The discount rate used for the subscription was EC3's applicable incremental borrowing rate of 3.0%. The value of the intangible subscription asset as of June 30, 2024 was \$2,904,102, with accumulated amortization of \$1,839,265.

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

On August 2022, EC3 entered into a 3-year subscription for the use of student engagement software. As of June 30, 2024, the value of the subscription liability is \$0. EC3 is required to make annual payments. The discount rate used for the subscription was EC3's applicable incremental borrowing rate of 3.0%. The value of the intangible subscription asset as of June 30, 2024 was \$62,229, with accumulated amortization of \$41,486.

Changes in the subscription obligation for the year ended June 30, 2024 are as follows:

	<u>2024</u>
Beginning balance	\$ 1,255,473
Additions	-
Reductions	<u>(639,804)</u>
Ending balance	615,669
Amount due withing one year	<u><u>\$ 615,669</u></u>

The following is a schedule of future minimum subscription obligation payments for subscription liabilities as of June 30, 2024:

<u>Year Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	<u>\$ 615,669</u>	<u>\$ 19,111</u>	<u>\$ 634,780</u>

8. Unearned Revenue

Unearned revenue consists of grant funding received in advance of the period in which it relates. At June 30, 2024, the unearned revenue balance includes \$1,527,645 of funding from one grant that is to be utilized to provide support to EC3 in the capacity deemed necessary by the Board and \$212,372 of funding from one grant to be utilized in EC3's Construction Training Program.

9. Risk Management and Contingencies

EC3 is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Management believes the insurance coverage is sufficient to cover EC3 against potential losses.

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2024

The tuition and fees for the in-county and out-of-county class of students for the academic year 2023 to 2024 (fiscal year ended June 30, 2024) are being funded by student payments and EC3 operations. For EC3 to continue to evolve, it must gain full accreditation including the ability to distribute federal student financial aid. Management believes those goals will be achieved. Candidacy for accreditation is anticipated for fiscal year-end June 30, 2025 with the process for full accreditation to follow.

10. Employee Benefit Plan

EC3 has established a 403(b) defined contribution pension plan. The plan covers all employees as of their hire date who work greater than 20 hours per week. The amount of EC3's discretionary matching contribution will be determined each year and is to be equal to a uniform percentage or dollar amount of elective deferrals. For the year ended June 30, 2024, EC3 contributed approximately \$213,000 to the plan.

Erie County Community College of Pennsylvania
(A Component Unit of Erie County)

Independent Auditor's Report
In Accordance with
Government Auditing Standards

Year Ended June 30, 2024

**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
Erie County Community College of Pennsylvania**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of Erie County Community College (EC3), a component unit of Erie County, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise EC3's basic financial statements, and have issued our report thereon dated November 19, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered EC3's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of EC3's internal control. Accordingly, we do not express an opinion on the effectiveness of EC3's internal control.

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

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

Board of Trustees
Erie County Community College of Pennsylvania
Independent Auditor's Report on Internal Control over
Financial Reporting and Other Matters

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether EC3's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



Pittsburgh, Pennsylvania
November 19, 2024

ERIE COUNTY COMMUNITY COLLEGE OF PENNSYLVANIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED JUNE 30, 2024

Finding 2023-001: Segregation of Duties Over Cash Receipt Processes

Condition: During the audit process, we noted EC3 did not have sufficient controls in place over the process of cash receipts and a lack of segregation of duties exists. The majority of all accounting functions during the year were the sole primary responsibility of one Finance office employee.

Current Status: Corrective action has been implemented.



Resolution to Approve the Lease Between EC3 and Corry Higher Educational Council
from January 1, 2025-December 31, 2025, for \$30,000

Information

EC3 is seeking approval from the Board of Trustees to enter into a lease agreement with the Corry Higher Education Council to lease two (2) classrooms and one (1) office space located at 221 N. Center St., Corry PA 16407 in the amount of \$30,000 with an option to extend the lease for three (3) additional terms of 12 months beginning on January 1, 2026. This is the same lease terms and amount that was approved at the January 25, 2023 and January 24, 2024 Board of Trustees meetings.

Recommendation

It is recommended that the Board of Trustees moves to approve the lease agreement with the Corry Higher Educational Council as specified above.



Resolution to Extend the Lease with the Erie County Technical School
from December 31, 2024-February 28, 2025

Information

The Erie County Technical School lease was approved at the September 27, 2023 EC3 Board of Trustees meeting. A lease extension was approved at the May 22, 2024 Board of Trustees meeting through December 31, 2024. EC3 has sent written notice to Erie County Technical School to extend the lease agreement a until February 28, 2025 with the same terms as the original lease agreement.

Recommendation

It is recommended that the Board of Trustees moves to approve the lease extension with the Erie County Technical School through February 28, 2025 on the same terms as the original lease.



Resolution to Approve the Contract with Higher Education Compliance Partners
in the Amount of \$95,000 For Financial Aid Consulting

Information

The College publicly requested electronic bids to provide support for the financial aid application and implementation process. The sealed bids were received until November 13, 2024, at which time they were opened. Higher Education Compliance Partners was the lowest responsible and responsive bid or quote received at \$95,000.

Recommendation

It is recommended that the Board of Trustees moves to approve the contract with Higher Education Compliance Partners in the amount of \$95,000 for financial aid consulting.



Resolution to Amend Board Policies to Reflect Current Practice

Information

Board policies are required to be reviewed every five years. Based off recommendations from Hunt Roman (an HR consulting group) and the visiting team of Middle States, we are making two changes to the board policies which clarify that policies are board level and procedures and practices are administrative level. Further, many of the adopted policies include references to positions or titles not present in the EC3 system.

The following is a series of Board Policies we are asking the board to consider:

Policy I.A.2: Policy Development and Review

- Clarifies that policy is board level and procedures are operational

Policy I.A.3: Academic and Fiscal Years Defined

- Articulated that the academic year starts with fall and ends with summer and will be made available through the academic calendar

Policy II.A.2: Equal Employment Opportunity Policy

- Rewording for consistency, no substantive changes

Policy II.A.4: Religious Accommodations

- Rewording for consistency, changes to remove procedures from board policy

Policy II.A.6: Disability (and Pregnancy) Accommodations

- Rewording for consistency, changes to remove procedures from board policy

Policy II.B.1: Whistleblower Policy

- Rewording for consistency, changes to remove procedures from board policy

Policy II.B.9: General Appeals

- Board directs administration to create and distribute appeal procedure and includes Inon-retaliation clause. This allows us to remove appeals from current policies.

Policy III.B.1: Recruitment, Search, and Selection of Personnel

- Rewording for consistency and removed sentence concerning funding (procedure)

Policy III.C.1: Evaluation of Employees

- Rewording, removed appeal as now covered in

*Continued



Policy VII.A.1: Threat Assessment

- Removed as both redundant covered in Security and Workplace Safety

Policy VII.A.2: Security and Workplace Safety

- Renumbered and title change

Policy VII.A.3: Acceptable Behavior

- Renumbered

Recommendation

It is recommended that the Board of Trustees moves to amend the Board Policies as presented.



Policy I.A.2: Policy Development and Review

~~The p Board Policies of Erie County Community College will reflect the College's mission and values, identify the expectations of individuals and academic and administrative units, mitigate risk, enhance efficiency, and support compliance with laws and regulations.~~

~~Policies that pertain to Rules and Regulations of the Board and Compliance Policies must be approved by the Board of Trustees, reviewed by the College's legal counsel to ensure compliance with laws and regulations, and reviewed within a five-year period and either reaffirmed, revised or eliminated. Policies must be made available.~~

~~College-wide policies-procedures must be approved by the President. Erie County Community College policies should be reviewed by the College's legal counsel to ensure compliance with laws and regulations.~~

~~Policies must be reviewed within a five-year period and either reaffirmed, revised or eliminated. Policies must be made available.~~

###

Policy I.A.3: Academic and Fiscal Years Defined

~~An academic year is defined as the fall, spring and summer term(s) as identified .-24 credits per year and 32 weeks of instructional time. An academic year consists of a fall semester and spring semester. Fall and spring semesters may contain late start classes and sessions of less than 16 weeks. Summer sessions may be available and will be considered an extension to a semester.~~

~~Specific dates of the semester and any summer sessions will be defined on at least an annual basis on an the academic calendar.~~

The fiscal year is defined as July 1 of one year through June 30th of the following year.

###

Policy II.A.2: Equal Employment Opportunity Policy

~~This policy establishes and outlines Erie County Community College's clear commitment to the principle of equal employment opportunity. In making this statement, the College is recognizing both a moral and legal responsibility.~~

~~Under the direction of the President, the Diversity Officer shall ensure compliance with this policy. The Diversity Officer, and all other staff in a supervisory capacity, shall implement this policy.~~

Policy

Erie County Community College is committed to and affirms a policy of equal employment opportunity to all applicants, employees, and students without regard to race, color, religion, sex, sexual orientation, age, national or ethnic origin, disability, genetic information, gender identification, status as a disabled or Vietnam era veteran, or any other legally protected characteristic and to provide each and every individual with the ability to work in a safe, productive and professional work environment that is free from discriminatory practices. Under the direction of the President, the Human Resources Department shall ensure compliance with this policy. The Human Resources Director, and all other staff in a supervisory capacity, shall implement this policy.

In achieving equal opportunity, we commit ourselves to:

- Recruit, hire, train, and promote the most qualified persons without regard to race, color, religion, sex, sexual orientation, age, national or ethnic origin, disability, status as a disabled or Vietnam era veteran, or any other legally protected characteristic.
- Ensure that promotion decisions are in accordance with equal employment opportunity requirements by imposing only valid, job-related requirements for promotional opportunities.
- Ensure that all personnel actions relating to compensation, benefits, transfers, retention, terminations, training, social and recreational programs and education are administered in a nondiscriminatory manner.

###



Policy II.A.4: Religious Accommodations

~~The purpose of this policy is to prevent discrimination and ensure compliance on the basis of religion in accordance with Title VII of the Civil Rights Act of 1964, as amended, the Pennsylvania Human Relations Act.~~

~~Under the direction of the President, the Diversity Officer shall ensure compliance with this policy. The Diversity Officer and all other supervisory staff, shall implement this policy.~~

Policy

Erie County Community College prohibits discrimination based upon religion in accordance with Title VII of the Civil Rights Act of 1964, as amended, the Pennsylvania Human Relations Act. The College will provide reasonable religious accommodations when necessary for individuals to participate in employment and educational opportunities, as well as other college programs and activities, unless the accommodation poses an undue hardship on the College or requires the College to fundamentally alter the nature of a College course, program, or activity.

Complaints

~~Individuals who believe that there is a violation of this policy, disagree with a determination regarding a request for a reasonable religious accommodation, believe they have been treated in a discriminatory manner, or are experiencing harassment should~~

~~contact the College Diversity Officer. An individual who files a complaint or participates in an investigation will be protected against retaliation. Complaints will be kept confidential to the extent possible.~~

Appeal

~~An employee who disagrees with the Diversity Officer's determination may appeal by providing a written appeal to the College President. The President or his/her designee will make a decision regarding the appeal. The decision of the President or his/her designee is final.~~

Under the direction of the President, the Human Resources Department shall ensure compliance with this policy. The Human Resource Director and all other supervisory staff, shall implement this policy.

###

Policy II.A.6: Disability and Pregnancy Accommodations

~~The purpose of this policy is to ensure compliance with the Americans with Disabilities Act of 1990, as amended, Sections 503 and 504 of the Rehabilitation Act of 1973, as amended, the Pennsylvania Human Relations Act and the Pregnant Workers Family Act, which prohibit employment discrimination against qualified individuals with disabilities. The College seeks to prevent discrimination on the basis of disability in employment and employment opportunities and provides reasonable accommodations for qualified individuals with disabilities to enable them to perform the essential functions of their positions unless such accommodations will impose an undue hardship on the College and against individuals due to pregnancy or pregnancy-related conditions.~~

~~Under the direction of the President, the College Diversity Officer shall ensure compliance with this policy. The Diversity Officer and all other supervisory staff, shall implement this policy.~~

Policy

In compliance with the Americans with Disabilities Act of 1990, as amended, Sections 503 and 504 of the Rehabilitation Act of 1973, as amended, the Pennsylvania Human Relations Act and the Pregnant Workers Family Act, ~~it is the policy of~~ Erie County Community College ~~seeks~~ to prevent discrimination on the basis of disability, pregnancy, or a pregnancy-related condition and provide equal employment opportunity for all qualified individuals, including those with disabilities. The College will provide reasonable accommodations to enable such qualified individuals to perform the essential functions of their jobs provided that the accommodations do not impose an undue hardship to the College.

~~The College may offer reasonable accommodations other than those requested by an employee if the College determines the alternative reasonable accommodation allows the employee to perform the essential job~~



~~functions. Accommodation requests and any personal health information will be kept confidential to the degree practical.~~

~~An employee who disagrees with the College's determination of an accommodation may appeal by providing a written appeal to the College President. The President or his/her designee will make a decision regarding the appeal. The decision of the President or his/her designee is final.~~

~~Under the direction of the President, the Human Resources Department shall ensure compliance with this policy. The Human Resource Director and all other supervisory staff, shall implement this policy.~~

###

Policy II.B.1: Whistleblower Policy

Erie County Community College is committed to maintaining an environment of respect and trust. In addition, the College is committed to complying with all laws and regulations applicable to it, and the College relies upon its employees to perform their duties in accordance with the College's policies and procedures. The College's internal controls and policies and procedures are intended to prevent and detect improper activities. The College encourages good faith reports by College employees and others of observed or suspected misconduct, waste, or noncompliance with law, regulations or College policies.

This Whistleblower Policy is designed to encourage and enable College employees and others who have good faith serious concerns about misconduct, including violations of law, regulations or College policies and procedures, to report their concerns. This Policy is not intended to supplant existing College policies. Thus, complaints or grievances such as those regarding discrimination or harassment, personnel, employment, academic matters, and other matters for which the College has specific policies, should continue to be made and addressed in accordance with the policies and procedures applicable to such matters and applicable law.

~~Under the direction of the President, the Human Resources Department shall ensure compliance with this policy. The Human Resources Director and all other supervisory staff shall implement this policy.~~

Reporting Misconduct

~~Any person may report allegations of misconduct. Reports shall focus on facts and should avoid speculation. Reports shall include as much detailed information as possible in order to better facilitate evaluation of the nature, extent and urgency of the investigation. Employees may report allegations of misconduct to their supervisor or other appropriate supervisors in their work area.~~

~~Employees may also make reports internally to the President, General Counsel, Vice President for Business, Finance, and Administration, or Chief Information Officer. The College recommends that persons who are not employees of the College make reports to the College official whom the reporting person reasonably believes has responsibility over the affected area or holds one of the positions listed above. Anonymous reporting is also permissible, but such reports must include sufficient detailed information to warrant an investigation. Reports also may be made outside the College to appropriate authorities.~~

~~A person making a report under this Policy may request that it be handled as confidentially as possible. Although the College will endeavor to handle all such reports in a confidential matter, other obligations and considerations may preclude the College from maintaining confidentiality in all circumstances.~~

Protection from Retaliation

~~No individual who in good faith reports misconduct or suspected misconduct (whether internally or to authorities outside the College) shall suffer retaliation for making such a report. Individuals who believe that they have suffered retaliation may report it by one of the reporting methods identified above. Making a report pursuant to this Policy shall not insulate an individual from personnel or other actions that are warranted based upon performance or other factors and are not caused by making a report under this Policy.~~

###



Policy II.B.9: General Appeals

When a member of the college community feels that they have received an unfair judgment from college personnel, they will have the opportunity to appeal the decision. The College will maintain and make available a General Appeals procedure that will apply to all procedures that do not contain a procedure-specific appeal. No individual who in good faith makes a complaint or appeal shall suffer retaliation for making such a report.

###

Policy III.B.1: Recruitment, Search and Selection of Personnel

Erie County Community College (~~ECCCPA EC3~~) endeavors to attract, identify and hire well-qualified and diverse candidates who are the best fit for position vacancies. In keeping with the College's mission, ~~ECCCPA EC3~~ is committed to diversity at all levels and seeks applications from candidates who share this commitment. The College is an equal opportunity employer and complies with all applicable federal, state and local laws regarding hiring practices. ~~All prospective new hires will~~ ~~may~~ be required to successfully complete a background check, including a criminal records check and verification of education and work experience, as a condition of employment. Additionally, individuals seeking employment in positions that involve a significant likelihood of regular contact with minors ~~will~~ ~~may~~ be required to provide the College with criminal record and child abuse clearances and comply with such other requirements as may be established under applicable law. ~~Appropriate and adequate funding must be identified and approved for each position prior to vacancy posting.~~

Confidentiality

To protect the privacy of candidates and to preserve the integrity of employment recruitment, search and selection process, all search committee members and staff involved in the process are required to maintain confidentiality throughout and after the conclusion of the recruitment process. Confidential information includes the names of applicants and matters discovered or discussed during the recruiting process. All information relating to the search may only be discussed with other search committee members, the Human Resources Department or administrators in the chain of command of the hiring department. Employees who violate this requirement for confidentiality will be subject to disciplinary action in accordance with the College administrative disciplinary action policy.

Under the direction of the President, the Human Resources Department shall ensure compliance with this policy. The Human Resources Director and all other supervisory staff shall implement this policy.

Delegation of Authority

~~The Administration shall develop and maintain regulations and procedures to implement the requirements of this Policy.~~

###

Policy III.C.1: Evaluation of Employees

Erie County Community College requires annual performance appraisals of all employees to create and maintain an environment of excellence. In addition, all new employees will be reviewed within the first 90 days of employment. Dates when the College is closed or the employee did not report for work are not included in the calculation of the first 90 days.

The College will develop and implement procedures and instruments for the appraisal system for all employees. The primary intent of the system is formative, to ensure that employees understand performance expectations and to have an opportunity for professional growth and improvement. ~~The appraisal system, however, will include procedures for addressing employee discipline, suspension and/or termination when appropriate.~~

Under the direction of the President, the Human Resources Department shall ensure compliance with this policy. Human Resources Director, and all other staff in a supervisory capacity, shall implement this policy.

###



Policy VII.A.1: Threat Assessment

~~A Threat is any conduct that is perceived as being dangerous to the physical and/or emotional well-being of another person or the College community in general. A Threat Assessment is intended to ensure the well-being and safety of the College community and to assess an individual's particular physical, emotional, and psychological well-being to help them receive the assistance needed in order to be a productive member of the College community. The College seeks to provide early assistance to an individual in distress to prevent a situation from becoming more serious; however, a Threat Assessment may result in disciplinary action.~~

Immediate Substantive Threat

~~Campus personnel will determine if a situation is an immediate danger to the College community. In Immediate Substantive Threat situations, all campus personnel will have the right to act immediately in the best interest of the College community. If campus personnel determines that a reported behavior is a danger to the physical and/or emotional well-being of individuals, they will utilize established emergency procedures to communicate the threat which may include dialing 9-1-1 immediately to receive assistance from local police and authorities.~~

Transient Threat

~~The College will establish a Threat Assessment Team to respond to Transient Threats (i.e., Threats that are not Immediate Substantive Threats). If a conflict of interest arises for any of the Team members, the President shall appoint a substitute for that individual. This Team shall review Transient Threats and also will convene for evaluation and follow-up after all Immediate Substantive Threats. The Threat Assessment Team will be trained.~~

Reporting a Threat

~~Any concerned individual may contact a member of the Safety Team, a Counselor, or Senior College Administrator to report a Threat. It is mandatory that the individual who reports the threat do so in writing if the situation does not require immediate action. The recipient of the written report shall immediately provide the information to the Executive Vice President to alert the Threat Assessment Team. Upon receipt of the notification, the Threat Assessment Team shall proceed with an established Threat Assessment Process. The process will include investigation, evaluation and recommendations to the Executive Vice President. The Vice President will be charged with ensuring that appropriate action follows the conclusion of the work of the Threat Assessment Team.~~

###

Policy VII.A.21: Security and Workplace Safety

Erie County Community College strives to have a workplace that is healthy, secure and safe for students, employees and visitors. The ~~Vice President for Business, Finance and Administration~~ **President, or designee**, has primary responsibility for implementing, administering, monitoring, and evaluating College safety, but all members of the College community are encouraged to be engaged in efforts to support a healthy, secure and safe College environment.

The College will provide timely information to students and employees about workplace safety and health issues through regular internal communication channels such as supervisor-employee meetings, postings, memos, or other written or electronic communications.

Each student, employee and visitor are expected to obey health and safety rules and to exercise caution in all activities.

Employees must immediately report any unsafe condition to the appropriate supervisor. Employees who violate safety standards, who cause hazardous or dangerous situations, or who fail to report or, where appropriate, remedy such situations, may be subject to disciplinary action, up to and including termination.

###

Policy VII.A.32: Acceptable Behavior

Erie County Community College seeks to create a caring and inclusive environment which is academically and culturally dynamic and encourages all students to achieve. The College has the authority to maintain good order and discipline in the furtherance of its mission. As such, the College expects all individuals to conduct themselves in an appropriate manner while on College property. Behavior becomes unacceptable when it impinges on the rights of others, or when it could result in damage to College facilities, equipment, or materials. Those behaving in an



unacceptable manner will be asked to modify their behavior or to leave the premises. College security staff will be contacted if necessary.

Unacceptable behavior includes, but is not limited to, the following:

- Harassing language or language of a discriminatory nature
- Messages that harass or threaten others • Excessive or disruptive noise
- Consumption of tobacco, alcohol, or illegal substances inside college buildings or directly outside building entrances
- Disorderly, disruptive, or threatening behavior, such as engaging in unwanted or inappropriate interactions
- Making threats to the personal safety of employees, or committing violent acts
- Engaging in sexual offenses, including indecent exposure, inappropriate sexual advances (physical or verbal), or contributing to a sexually harassing environment
- Violations of local, state, or federal law
- Destroying or damaging College property

Note:

- Children under 18 must be supervised by a responsible adult at all times.
- Inappropriate behavior by enrolled students or employees is subject to disciplinary sanctions.



Minutes for Meeting Book - September 25, 2024 Board of Trustees Regular Meeting

09/25/2024 | 05:00 PM - (GMT-05:00) Eastern Time (US & Canada)

EC3 Erie West

College Employees/Other Attendees (7)

Founding President Chris Gray PhD; Executive Assistant and Secretary to the Board of Trustees Renée Triana; Executive Vice President Guy Goodman; CFO Frank Moore via Zoom; Assistant Vice President Dr. Keri Bowman; Dean of Academics Stewart Blacklaw; and Solicitor Timothy S. Wachter, Esq.

Call to Order

Time: 5:00pm

Roll Call

Trustee	Roll Call
EJay Fyke	Y
Geoffrey Groce	Y
Kurt Hersch	Y
Robert Merrill	N
Rev. Dr. Charles Mock	Y
Msg. Dr. David Rubino	Y
Vice Chairperson Dr. Michael Victor	Y
Christina Vogel	Y
Chairperson Cheryl Rush Dix	Y via Zoom

Approval of July 24, 2024 Regular Meeting Minutes (pg. 21-28)

Trustee	Motion 1	Vote
EJay Fyke		Y
Geoffrey Groce	2	Y
Kurt Hersch	1	Y
Robert Merrill		Not Present
Rev. Dr. Charles Mock		Y
Msg. Dr. David Rubino		Y
Vice Chairperson Dr. Michael Victor		Y
Christina Vogel		Y
Chairperson Cheryl Rush Dix		Y

The motion to approve the July 24, 2024 Regular Meeting minutes was approved unanimously via voice vote.

Public Participation

None

Prior to the committee reports, Vice Chairperson Dr. Victor introduced the two new board members: Geoffrey A. Groce, MS, CRC representing District 5 and EJay Fyke representing District 2.

Communication

A. President's Report-Dr. Gray reminded Trustees that October 2nd is the Founders' Room Dedication. Founding Trustees will be recognized as well as the county executive and the county council members who were seated at the time of the vote to sponsor the Community College. He also highlighted the Mission Moment where a recent graduate gave \$250 through the Erie Gives campaign. Dr. Gray continued to say that this was impactful given that this graduate was promoted to an IT position because of the degree they obtained at EC3; they have a young family, yet this student believes in giving back to the College and supporting other students within the institution. Dr. Gray thanked the staff and board members who donated to Erie Gives in which the College received \$11,675 in donations.

*Continued

Dr. Gray provided updated enrollment numbers stating that there are over 700 students enrolled in EC3 for fall. He continued to report that the College has met its enrollment goals for the year. He said the CFO will readjust Plan Let's Go since the credit hours will generate additional revenue and present it to the Finance Committee. He said the College will be soliciting sealed bids for Financial Aid Application and Implementation Services that will come forward at the November full Board meeting. The consultant will help the College transition into using Title IV funding. Dr. Gray also reported that a dashboard will be available in January that will report growth.

B. Academic Committee-Trustee Msgr. Rubino asked Vice President Guy Goodman to give the report as he was out of town for the September 17th meeting. Vice President Goodman referred Trustees to the new program being brought forth for approval at tonight's meeting. He also reported that the committee discussed is a certified nurse's aide training program plan. This program accompanies the existing PCT certificate program. Although it does not require board approval, VP Goodman wanted to recognize that the committee is working on developing non-credit programs. Vice President Goodman also announced the new Associate Dean of Academics, Jennifer Kline, she brings expertise in the area of Allied Health. He continued that the committee also discussed the ramifications of financial aid being available to students.

C. Personnel Committee-Trustee Merrill was not present, and the committee did not meet.

D. Finance Committee-Trustee Hersch reported that the committee met on September 16th. He noted that the College is early in the financial cycle, but there is a positive variance because of increased enrollment.

E. Chairperson of the Board-Chairperson Rush Dix noted the events she attended since the last board meeting. Dr. Victor provided a special thank you to Chairperson Rush Dix for service in her role over the last two years.

Presentation-EC3 Foundation Updates

The resolution to ratify new EC3 Foundation members was tabled at the July 24, 2024 regular Board of Trustees meeting due to lack of information regarding the candidates. Vice Chairperson and Board representative to the EC3 Foundation, Dr. Victor, provided the information as requested. He shared that Carl Anderson, Judi Roth, and Tim McNair all were with Empower Erie and have a long history of investment into the development of the College. Kevin Arrington already works with many of the College's community partners.

Vice Chairperson Dr. Victor reported that the EC3 Foundation Board would eventually like representatives from human services, health care, business, corporate, manufacturing, and construction sectors. Vice Chairperson Dr. Victor said the Foundation isn't recruiting members from a specific sector but asked the Board to think about who they know, that would be a good fit. Eventually, once the EC3 Foundation Board is larger, they will target members from specific sectors. Dr. Gray reminded the Board that the EC3 Foundation is a Presidential advisory committee with no authority.

New Business-Resolution to Ratify EC3 Foundation Board Members [Board Report #24-34] (pg. 6)

See the presentation above for discussion points. The following members are up for ratification: Carl J. Anderson, III, Kevin Arrington, Timothy D. McNair, Judith Roth and will join current members: Ron DiNicola-Chair, Erin Kerner, and Karen Thomas.

Trustee	Motion 2	Vote
EJay Fyke		Y
Geoffrey Groce		Y
Kurt Hersch	1	Y
Robert Merrill		Not Present
Rev. Dr. Charles Mock		Y
Msg. Dr. David Rubino	2	Y
Vice Chairperson Dr. Michael Victor		Y
Christina Vogel		Y
Chairperson Cheryl Rush Dix		Y

The motion to approve the ratification of the EC3 Foundation Board members was approved unanimously via voice vote.

*Continued

New Business-Resolution to Approve Associate of Applied Science in Behavioral Health Program [Board Report #24-35] (pg. 7-16)

See Academic Committee report.

Trustee	Motion 3	Vote
EJay Fyke		Y
Geoffrey Groce		Y
Kurt Hersch	1	Y
Robert Merrill		Not Present
Rev. Dr. Charles Mock		Y
Msg. Dr. David Rubino	2	Y
Vice Chairperson Dr. Michael Victor		Y
Christina Vogel		Y
Chairperson Cheryl Rush Dix		Y

The motion to approve the Associate of Applied Science in Behavioral Health Program was approved unanimously via voice vote.

New Business-Resolution to Approve the Contract with WM.T. Spaeder in the Amount of \$79,400 For Lighting Upgrade Services for the E3 Erie West Campus [Board Report #24-38] (pg. 17)

Half of this contract amount will be reimbursed from PDE.

Trustee	Motion 4	Vote
EJay Fyke		Y
Geoffrey Groce		Y
Kurt Hersch	1	Y
Robert Merrill		Not Present
Rev. Dr. Charles Mock	2	Y
Msg. Dr. David Rubino		Y
Vice Chairperson Dr. Michael Victor		Y
Christina Vogel		Y
Chairperson Cheryl Rush Dix		Y

The motion to approve the contract with WM.T. Spaeder in the amount of \$79,400 for lighting upgrade services for the E3 Erie West Campus was approved unanimously via voice vote.

New Business-Resolution to Extend the MOU Between Erie School District and the Erie County Community College (EC3) from August 1, 2024-December 31, 2024 [Board Report #24-36] (pg. 18)

Vice President Guy Goodman reported that this continued the lease between the College and Erie High for spaces we are currently using. This was an interim location until the College had its own space up and running. The College’s location at North Coast Plaza is ready for students, but current students are finishing out the semester where they began at Erie High.

Trustee	Motion 5	Vote
EJay Fyke		Y
Geoffrey Groce		Y
Kurt Hersch	1	Y
Robert Merrill		Not Present
Rev. Dr. Charles Mock	2	Y
Msg. Dr. David Rubino		Y
Vice Chairperson Dr. Michael Victor		Y
Christina Vogel		Y
Chairperson Cheryl Rush Dix		Y

The motion to extend the MOU between Erie School District and the Erie County Community College (EC3) from August 1, 2024-December 31, 2024 was approved unanimously via voice vote.

*Continued

New Business-Resolution to Adopt Board of Trustee Regular and Annual Meeting Dates and Committee Meeting Dates From January through December 2025 [Board Report #24-37] (pg. 19-20)

Discussion ensued around keeping the committee meeting dates and times more standardized, similar to the full board meetings, to improve operations. The following meeting dates have been updated due to Scribner errors in the original report as they are not the 4th Wednesday of every other month: March 10, 2025 to March 26, 2025 regular meeting, and September 22, 2025 to September 24, 2025 for both the regular and annual meetings.

Trustee	Motion 6	Vote
EJay Fyke	2	Y
Geoffrey Groce		Y
Kurt Hersch		Y
Robert Merrill		Not Present
Rev. Dr. Charles Mock		Y
Msg. Dr. David Rubino	1	Y
Vice Chairperson Dr. Michael Victor		Y
Christina Vogel		Y
Chairperson Cheryl Rush Dix		Y

The motion to adopt Board of Trustee Regular and Annual Meeting Dates and Committee Meeting Dates From January through December 2025 passed unanimously via voice vote.

Future Agenda Items/Summary Comments by Board Members

Trustee Rev. Mock requested an update on enrollment and the collaboration with the YLI location. Dr. Gray reported that the student energy is there and that there are opportunities to partner and contribute to the betterment of the organization. Open dialogue will continue with viable east side locations, but currently the YLI building will suffice for the College’s enrollment needs.

Executive Session Took Place on August 15, 2024 at 1pm for the Purposes of Personnel

Motion to Adjourn into Executive Session for the Purposes of Personnel

The trustees entered into Executive Session for the purposes of personnel at 5:37pm. They did not return to regular session since no action items were taken.

*Continued

Time: 5:37pm

Trustee	Motion 7	Vote
EJay Fyke		Y
Geoffrey Groce		Y
Kurt Hersch	2	Y
Robert Merrill		Not Present
Rev. Dr. Charles Mock	1	Y
Msg. Dr. David Rubino		Y
Vice Chairperson Dr. Michael Victor		Y
Christina Vogel		Y
Chairperson Cheryl Rush Dix		Y

The motion to adjourn into Executive Session was approved unanimously via voice vote.

The Annual Meeting will begin directly after this meeting. The next Regular Meeting November 20, 2024 at 5:00pm.



Minutes for Meeting Book - September 25, 2024 Board of Trustees Annual Meeting

09/25/2024 | 06:00 PM - (GMT-05:00) Eastern Time (US & Canada)

EC3 Erie West

College Employees/Other Attendees (4)

Founding President Chris Gray Ph.D.; Executive Assistant and Secretary to the Board of Trustees Renée Triana; Executive Vice President Guy Goodman; and Solicitor Timothy S. Wachter, Esq.

Call to Order

Time: 5:50pm

Roll Call

Trustee	Roll Call
EJay Fyke	Y
Geoffrey Groce	Y
Kurt Hersch	Y
Robert Merrill	Y via Zoom @ 6:10pm
Rev. Dr. Charles Mock	Y
Msg. Dr. David Rubino	Y
Vice Chairperson Dr. Michael Victor	Y
Christina Vogel	Y
Chairperson Cheryl Rush Dix	Y via Zoom

Public Participation

None

Election of Officers

Solicitor Wachter clarified that since the College is a public institution voting by secret ballot is not allowed. He continued that the elected officers would serve a one year with the ability to run for an additional term. The officers would need to wait another cycle to run again.

4A. Nominees for Temporary Chairperson and Motion to Close the Nominations

Trustee Hersch nominated Trustee Rev. Mock as Pro Tem. No other nominations were brought forward, and the nominations were closed.

Trustee	Motion 1	Vote
EJay Fyke		Y
Geoffrey Groce		Y
Kurt Hersch		Y
Robert Merrill		Not Present
Rev. Dr. Charles Mock		Y
Msg. Dr. David Rubino	1	Y
Vice Chairperson Dr. Michael Victor	2	Y
Christina Vogel		Y
Chairperson Cheryl Rush Dix		Y

The motion to close the nominations for Pro Tem were approved unanimously via voice vote.

4B. Call for a vote on the Temporary Chairperson Nominations in the order that they were nominated

Vote for Trustee Rev. Mock to serve as Pro Tem.

Trustee	Vote
EJay Fyke	Y
Geoffrey Groce	Y
Kurt Hersch	Y
Robert Merrill	Not Present
Rev. Dr. Charles Mock	Y
Msg. Dr. David Rubino	Y
Vice Chairperson Dr. Michael Victor	Y
Christina Vogel	Y

Chairperson Cheryl Rush Dix	Y
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Trustee Rev. Mock was elected as Pro Tem unanimously via voice vote.

4C. Nominees for Chairperson and Motion to Close the Nominations

Trustee Msgr. Rubino nominated Trustee Christina Vogel as Chairperson. Trustee Vogel explained how the Community College is important to her as a Founding Board member and why she was a passionate supporter due to her own experiences growing up. She also noted that she has served on the Finance, Personnel, and Executive Committees as Vice Chairperson as well as the Advisory Committee that initiated the Quarterly Breakfast.

Trustee Hersch nominated Trustee Dr. Victor as Chairperson. Trustee Dr. Victor pointed to his six years’ experience as President of Mercyhurst University. He also stated he was a business owner and understood the workforce needs of Erie County. He has served on other boards including the Philharmonic and Erie Children’s Museum. He continued to say he has knowledge of the College’s donor base and will support the President in operations.

No other nominations were brought forward, and the nominations were closed.

Trustee	Motion 3	Vote
EJay Fyke		Y
Geoffrey Groce		Y
Kurt Hersch	1	Y
Robert Merrill		Not Present
Rev. Dr. Charles Mock		Y
Msg. Dr. David Rubino	2	Y
Vice Chairperson Dr. Michael Victor		Y
Christina Vogel		Y
Chairperson Cheryl Rush Dix		Y

The motion to close the nominations for Chairperson were approved unanimously via voice vote.

*Continued

4D. Call for a vote on the Chairperson Nominations in the order that they were nominated

Vote for Trustee Vogel to serve as Chairperson.

Trustee	Vote
EJay Fyke	Y
Geoffrey Groce	Y
Kurt Hersch	N
Robert Merrill	Not Present
Rev. Dr. Charles Mock	N
Msg. Dr. David Rubino	Y
Vice Chairperson Dr. Michael Victor	N
Christina Vogel	Y
Chairperson Cheryl Rush Dix	N

The roll call vote for Trustee Vogel was tied 4-4. The motion does not carry.

Vote for Trustee Dr. Victor to serve as Chairperson.

Trustee	Vote
EJay Fyke	Y
Geoffrey Groce	N
Kurt Hersch	Y
Robert Merrill	Not Present
Rev. Dr. Charles Mock	Y
Msg. Dr. David Rubino	N
Vice Chairperson Dr. Michael Victor	Y
Christina Vogel	N
Chairperson Cheryl Rush Dix	Y

The roll call vote for Trustee Dr. Victor was 5-4. Trustee Dr. Victor is elected as the 2024-2025 Chairperson for the terms established in the bylaws.

4E. Nominees for Vice Chairperson and Motion to Close the Nominations

Trustee Dr. Victor nominated Trustee Hersch for Vice Chairperson. Trustee Hersch declined the nomination due to his commitment to the Finance Committee. Trustee Rev. Mock nominated Trustee Vogel for Vice Chairperson. Trustee Vogel declined the nomination since she has already served in that role. Trustee Dr. Victor nominated Trustee Merrill for Vice Chairperson. Trustee Merrill declined stating he wants to focus his efforts into the Personnel Committee. The Solicitor was asked if one trustee can serve in two roles. In review of the bylaws, he noted that it was not expressly stated within the bylaws and therefore was not permitted. Trustee Rush Dix also stated that it would reduce the span of the Executive Committee. Trustee Rev. Mock nominated Trustee Rush Dix as Vice Chairperson. Trustee Rush Dix accepted the nomination. No other nominations were brought forward, and the nominations were closed.

Trustee	Motion 5	Vote
EJay Fyke	2	Y
Geoffrey Groce		Y
Kurt Hersch	1	Y
Robert Merrill		Y
Rev. Dr. Charles Mock		Y
Msg. Dr. David Rubino		Y
Vice Chairperson Dr. Michael Victor		Y
Christina Vogel		Y
Chairperson Cheryl Rush Dix		Y

The motion to close the nominations was approved unanimously via voice vote.

*Continued

4F. Call for a vote on the Vice Chairperson Nominations in the order that they were nominated

Vote for Trustee Rush Dix to serve as Vice Chairperson

Trustee	Vote
EJay Fyke	Y
Geoffrey Groce	Y
Kurt Hersch	Y
Robert Merrill	Y
Rev. Dr. Charles Mock	Y
Msg. Dr. David Rubino	N
Vice Chairperson Dr. Michael Victor	Y
Christina Vogel	Y
Chairperson Cheryl Rush Dix	Y

Trustee Rush Dix voice vote was 8-1. Trustee Rush Dix is elected as the 2024-2025 Vice Chairperson for the terms established in the bylaws via voice vote.

4G. Nominees for Secretary and Motion to Close the Nominations

Trustee Msgr. Rubino nominated Trustee Fyke as Secretary. Trustee Fyke accepted the nomination. No other nominations were brought forward, and the nominations were closed.

Trustee	Motion 7	Vote
EJay Fyke		Y
Geoffrey Groce		Y
Kurt Hersch	1	Y
Robert Merrill		Y
Rev. Dr. Charles Mock	2	Y
Msg. Dr. David Rubino		Y
Vice Chairperson Dr. Michael Victor		Y
Christina Vogel		Y
Chairperson Cheryl Rush Dix		Y

The motion to close the nominations was approved unanimously via voice vote.

4H. Call for a vote on the Secretary Nominations in the order that they were nominated

Vote for Trustee Fyke to serve as Secretary.

Trustee	Vote
EJay Fyke	Y
Geoffrey Groce	Y
Kurt Hersch	Y
Robert Merrill	Y
Rev. Dr. Charles Mock	Y
Msg. Dr. David Rubino	Y
Vice Chairperson Dr. Michael Victor	Y
Christina Vogel	Y
Chairperson Cheryl Rush Dix	Y

Trustee Fyke is elected unanimously as the 2024-2025 Secretary for the terms established in the bylaws via voice vote.

Motion to Adjourn

Time: 6:25pm

Trustee	Motion 9	Vote
EJay Fyke		Y
Geoffrey Groce		Y
Kurt Hersch	1	Y
Robert Merrill		Y
Rev. Dr. Charles Mock	2	Y
Msg. Dr. David Rubino		Y
Vice Chairperson Dr. Michael Victor		Y
Christina Vogel		Y
Chairperson Cheryl Rush Dix		Y

The motion to adjourn the meeting was approved unanimously via voice vote.

The next Regular Meeting is November 20, 2024 at 5:00pm

Academic Affairs Updates

November 2024

New Academic Affairs Leadership

Beginning in Fall 2024, EC3 is moving forward with a slightly different leadership structure in academic affairs. Dr. Stu Blacklaw remains as the Dean of Academics for the college with support from Associate Dean Jennifer Kline. Dr. Blacklaw is responsible for overall strategic leadership of the Academic Division and assists the Executive Vice President in moving academic initiatives forward. Associate Dean Kline has direct oversight and directional responsibility of manufacturing programs, allied health, criminal justice and information technology. She also assists Dean Blacklaw with many administrative functions for the entire division.



Stuart Blacklaw, Ph.D.

Dean of Academics

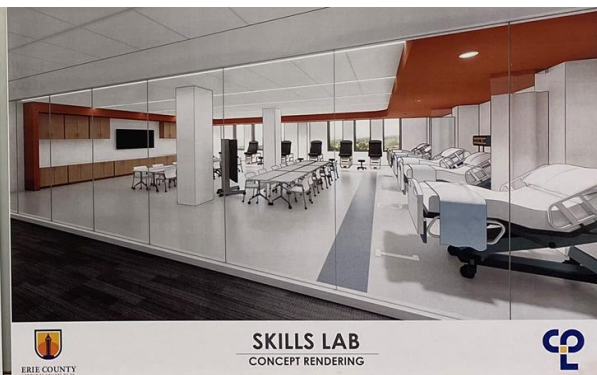


Jennifer Kline

Associate Dean of Academics

Allied Health Skills Lab

The development of the EC3 Allied Health Skills and Simulation Lab is moving forward as architectural meetings have begun. The excitement is growing as the ideas that were generated through internal discussions are beginning to show up in potential plans. With quality facilities and strong partnerships with leading healthcare providers in Erie County, EC3 will be able to provide exceptional experiential training for students in the healthcare space setting them up for success as simulated training turns into real life career experiences.



Academic collaboration with Erie Preparatory Academy

EC3 has partnered with Erie Prep Academy to offer general education courses to their high school students. In Spring 2024, nine Prep students came to EC3 West to enroll in a course. Through discussions with Prep leadership, EC3 scheduled classes at their location in Summit Township where we currently have six Prep students attending. Discussions are ongoing to expand the offerings to replicate the dual degree program to Erie Prep Academy to allow students the opportunity to earn credits up to the full associate degree from EC3.



Construction Trades

Thirteen students are participating in the second cohort of construction trades training that got underway on October 21st and will continue through December 12th. To give individuals in the community that might have an alternative schedule a chance to participate, this cohort meets Monday through Thursday evenings from 5:00pm to 9:00pm.





Academic Committee Meeting Minutes

Regular Monthly Meeting

November 12, 2024 | 5:30 pm | 2403 W. 8th Street, Erie West, Founders' Room 307A

Zoom Meeting ID: 814 413 7003

Zoom Passcode: 7003

Attendees

- Cheryl Rush Dix, Board of Trustees Vice Chairperson and Committee Chairperson
- Trustee Geoff Groce
- Guy Goodman, Executive Vice President

Agenda Items

1. Call to Order – Committee Chairperson Cheryl Rush Dix at 5:36pm
2. New Program: Insurance Specialist Certificate –EVP Goodman presented the Insurance Specialist Certificate highlighting that the certificate is in collaboration with the NAIP. Although the certification program offered by NAIP is a standalone program, the interest was to use it as a foundation for additional academic study in the field of insurance.

EVP Goodman indicated that the INS110 course would provide students with two certifications and the completion of the additional course work would allow students to additionally receive the academic certificate from EC3. The pairing strengthens the graduate's ability to both understand the specific field and set the stage for starting their own agency.

Although the Insurance Specialist certificate is a closed cohort program due to the requirements of the NAIP, students who have already completed EC3 business courses can add the INS110 course at any time to complete the certificate.

Support was provided to move the certificate forward for board approval.

3. 2024-2027 Academic Plan – EVP Goodman presented the 2024-2027 Academic Plan for information to the Academic Committee. Comments were made about how the plan set the stage for upcoming academic programs and activities that aligned with the College's Strategic Plan.

EVP Goodman explained the difference between co-curricular programming and experiential learning and how each can benefit student learning.

EVP Goodman shared that although there is immediate growth in the allied health areas on the horizon, there is an intent to continue to work with academic leadership and faculty to identify areas within other industries outside of healthcare for continued growth and meeting the needs of Erie County.

*Continued



Academic Committee Meeting Minutes

Regular Monthly Meeting

November 12, 2024 | 5:30 pm | 2403 W. 8th Street, Erie West, Founders' Room 307A

[Zoom Meeting ID: 814 413 7003](#)

[Zoom Passcode: 7003](#)

4. Financial Aid Implementation Support Update – EVP Goodman reported that the deadline for RFP proposal submission is Wednesday, November 13, and that he has received one proposal thus far. The proposal has not been opened according to RFP rules but will be at 5:00pm on the 13th as part of the review of all submitted proposals. EVP Goodman will share the name and proposed cost for the selected vendor via email to the Academic Committee and will place the information on next week's board agenda for approval.
5. Other Business -No other business was discussed.
6. Adjournment – Committee Chairperson Cheryl Rush Dix at 6:19pm

Student Affairs Updates

November 20, 2024

Welcome New Staff!

Recruiting Office structure has changed, and all new personnel are welcomed: Ben Carr , Recruiting Supervisor; Tyresha Barnes, Full time Recruiter; Shannon Knapp, Part time Recruiter *(Pictured from left to right Shannon Knapp, Ben Carr, and Tyresha Barnes)*

Success Coach staffing expanded to include evening coverage of EC3-West's Welcome Center and to accommodate the increase in course offerings due to enrollment increases.



Partnerships: Career and Transfer

Career

Expanded partnerships with Erie County Human Resource departments to include **personnel recruiter visits** in appropriate courses and in “lunch and learn” type meetings for faculty, staff, and students. Additional employers are invited weekly.

Transfer

Four **transfer partnership visits** – one was a visit to **PennWest University- Edinboro**. Eight EC3 students were transported to PW-Edinboro’s campus for a tour, admission information, advising, and lunch.

And **Gannon University** (5 students attended), **Slippery Rock University** (5 students attended), **Penn State Behrend** (10 students attended) all scheduled visits to EC3-West. These visits provided interested students with cross-institutional advising, information about admission requirements, and exposure to admissions personnel from the universities.

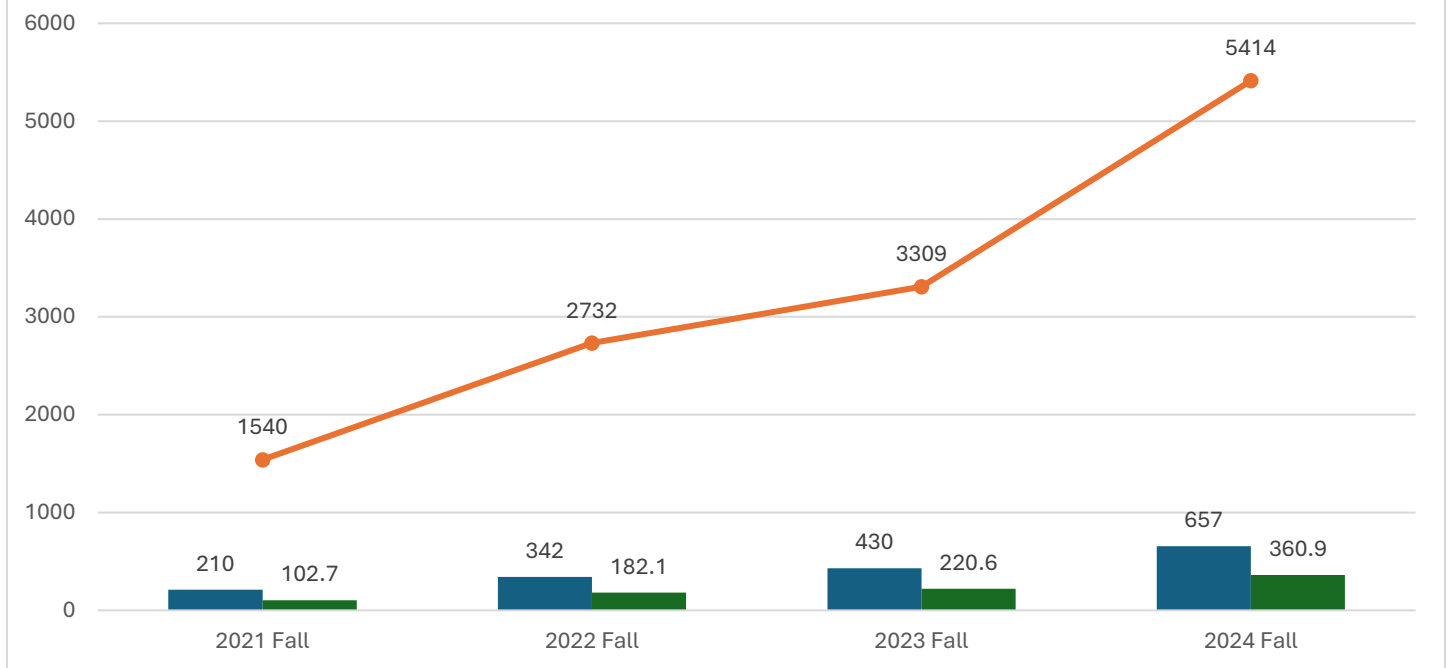


Enrollment Updates

November 20, 2024

2024 Fall Enrollment Comparison

	2021 Fall	2022 Fall	2023 Fall	2024 Fall
Headcount (blue)	210	342	430	657
Credit Hours (orange)	1540	2732	3309	5414
FTE (green)	102.7	182.1	220.6	360.9



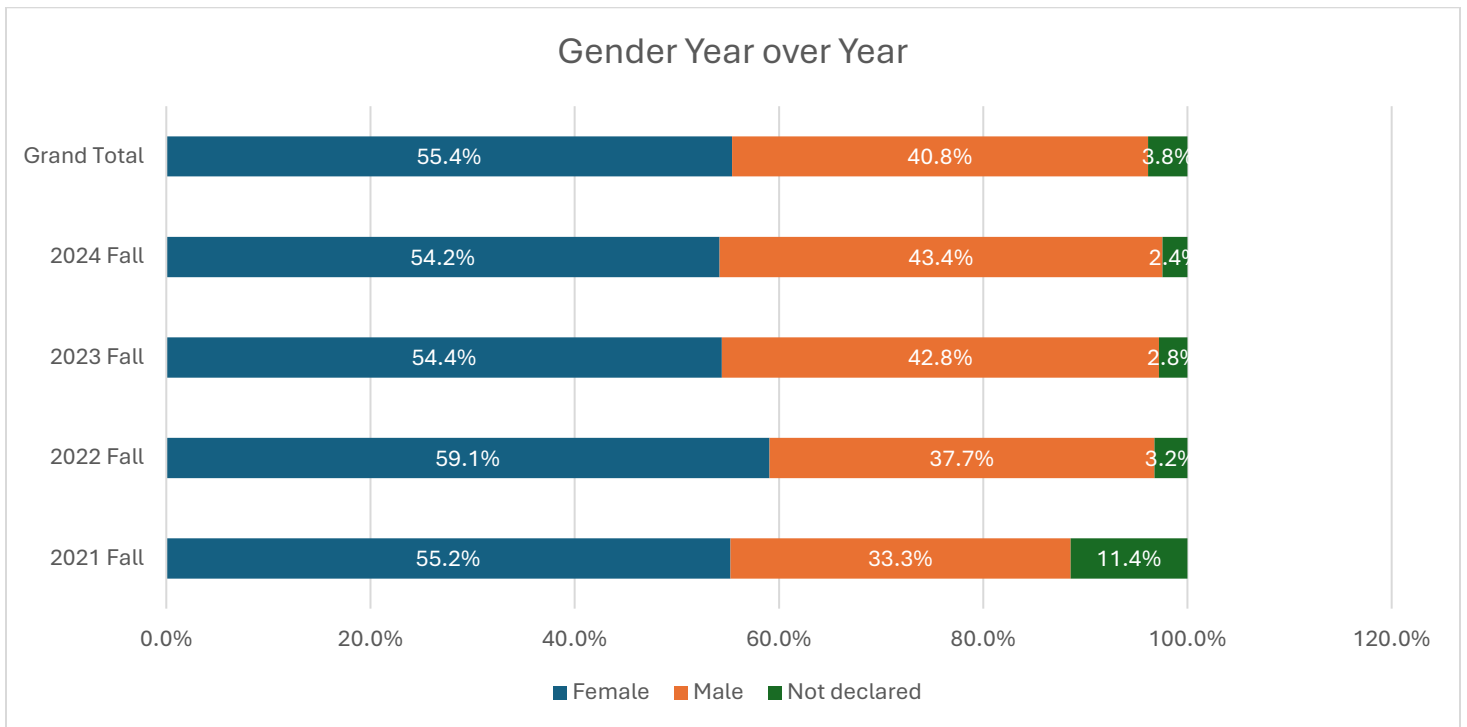
% Growth Year over Year

	2021 Fall	2022 Fall	2023 Fall	2024 Fall
Headcount	Base	62.9%	25.7%	52.8%
Credit Hours/FTE	Base	77.4%	21.1%	63.6%

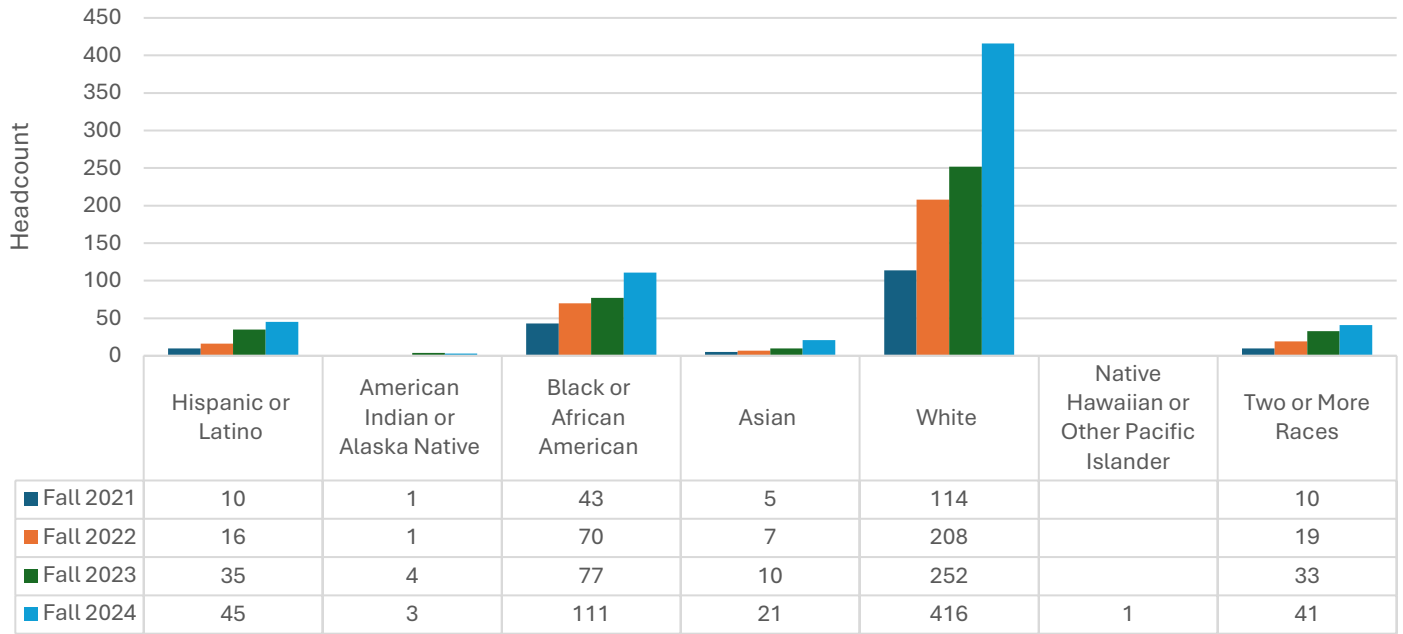
% First-time Student

	2021 Fall	2022 Fall	2023 Fall	2024 Fall
Headcount	100.0%	55.6%	49.1%	45.2%
Credit Hours/FTE	100.0%	53.6%	46.7%	43.5%

	2021 Fall	2022 Fall	2023 Fall	2024 Fall
Female (blue)	116	202	234	356
Male (orange)	70	129	184	285
Not declared (green)	24	11	12	16
TOTAL	210	342	430	657



Headcount Enrollment Growth by Race



HEADCOUNT PROGRAM HISTORY	2021 Fall	2022 Fall	2023 Fall	2024 Fall	TOTAL
CNC Machinist			3	8	11
CNC Operator Programmer		2	4	3	9
Corrections Certificate			2	1	3
Criminal Justice	2	12	34	53	101
Dual Enrollment for High School Students		11	4	8	23
General Studies	59	88	124	180	451
Guest Student	44	40	39	61	184
Industrial Machine Maintenance	1		1	11	13
Industrial Technology				1	1
Information Technology App Development	1	2	4	4	11
Information Technology App Development Certificate			1	2	3
Information Technology Network Systems	39	61	47	49	196
Information Technology Programming	2	7	32	39	80
Information Technology Programming Certificate			5	8	13
Information Technology Software Development	1	4	4	18	27
Management and Entrepreneurial Thinking	59	90	99	136	384
Patient Care Technician	1	2	4	20	27
Pre Surgical Technician				18	18
Surgical Technician		8	6	7	21
Welding Certificate	1	15	17	30	63
Grand Total	210	342	430	657	1639

FTE PROGRAM HISTORY	2021 Fall	2022 Fall	2023 Fall	2024 Fall	TOTAL
CNC Machinist			1.8	4.5	6.3

CNC Operator Programmer		1.0	1.6	2.1	4.7
Corrections Certificate			0.8	0.4	1.2
Criminal Justice	1.2	6.2	15.4	25.0	47.8
Dual Enrollment for High School Students		2.8	2.1	3.9	8.8
General Studies	29.3	46.1	72.9	106.7	255.0
Guest Student	20.3	20.5	15.5	27.5	83.9
Industrial Machine Maintenance	0.2		0.2	3.6	4.0
Industrial Technology				0.2	0.2
Information Technology App Development	0.4	1.6	1.6	1.7	5.3
Information Technology App Development Certificate			0.2	1.2	1.4
Information Technology Network Systems	18.7	33.3	25.4	23.7	101.1
Information Technology Programming	1.2	4.5	16.7	22.7	45.1
Information Technology Programming Certificate			1.6	2.8	4.4
Information Technology Software Development	0.2	1.8	1.9	10.3	14.1
Management and Entrepreneurial Thinking	30.3	47.8	48.7	73.7	200.5
Patient Care Technician	0.6	1.2	1.8	15.5	19.1
Pre Surgical Technician				14.3	14.3
Surgical Technician		8.5	4.7	5.3	18.5
Welding Certificate	0.2	6.9	7.7	15.9	30.7
Grand Total	102.7	182.1	220.6	360.9	866.3

CREDIT HOUR PROGRAM HISTORY	2021 Fall	2022 Fall	2023 Fall	2024 Fall	TOTAL
CNC Machinist			27	67	94
CNC Operator Programmer		15	24	31	70
Corrections Certificate			12	6	18
Criminal Justice	18	93	231	375	717
Dual Enrollment for High School Students		42	31	59	132
General Studies	439	691	1094	1601	3825
Guest Student	305	307	233	413	1258
Industrial Machine Maintenance	3		3	54	60
Industrial Technology				3	3
Information Technology App Development	6	24	24	25	79
Information Technology App Development Certificate			3	18	21
Information Technology Network Systems	281	499	381	356	1517
Information Technology Programming	18	67	250	341	676
Information Technology Programming Certificate			24	42	66
Information Technology Software Development	3	27	28	154	212
Management and Entrepreneurial Thinking	455	717	731	1105	3008
Patient Care Technician	9	18	27	232	286
Pre Surgical Technician				215	215
Surgical Technician		128	71	79	278
Welding Certificate	3	104	115	238	460
Grand Total	1540	2732	3309	5414	12995

Finance and Operations Updates

November 20, 2024

Finance

- The \$2M check from the County for the Allied Health portion of the RACP project was received and deposited in the Designated Purpose bank account.
- The County budget (calendar year basis) was submitted to the County Council at \$4M level.
- The Capital start-up cost invoice sent to PDE for reimbursement of \$31K.

Facilities

- EC3 moved out of St Bens effective 9/30/2024 and is started its east side fall semester at the Youth Leadership Institute.
- The CNC Lab is set up at North Coast Plaza.
- The new boiler has been installed at West and is operational.
- The approved Exterior Lighting project is in the contract phase.
- RACP Project Update: The CPL meetings for design are underway. We are considering contracting with an owner's representative during the pre-construction phase of the project.
- The Windows/Exterior Doors refresh RFP has been extended until mid-January. Specifications for the items desired are needed to generate bids. We are working with a consultant to build out the specs.



Information Technology



- In coordination with marketing and EPIC Web Studios the website was moved to a more stable platform.
- There will be additional loaner laptops leased in January 2025 for student use.
- The board approved wireless network was upgraded at West.
- Knowbe4 Cybersecurity is being deployed and ongoing training is being set up.
- The CNC and IMM virtual trainers are set up.
- In April of 2026 there will be computer hardware and technology refresh for classrooms and staff.
- We continue with our ongoing development of the Workday platform.



Finance Committee Meeting Minutes

Regular Monthly Meeting

October 14, 2024 | 4:30 pm | 2403 W. 8th Street, Erie West, Founder's Room 307

Zoom Meeting ID: 830 3897 8629

Zoom Passcode: 433662

Attendees

- Frank Moore, CFO
- Trustee Kurt Hersch, Chair
- Ray Romanski, Accounting Manager

Agenda Items

1. Call to Order –Trustee Kurt Hersch 4:30pm.
2. Year-To-Date Financials for September 2024 versus Budget-Discussed the minor variances on the financials.
3. Month of September 2024 - WD Verification of Bank Reconciliation Being Completed & Reconciled-Discussed the slight dip in cash balance from August to September. The next quarterly payment from the state will come in December 2024 or January 2025.
4. Month of September 2024 Check Register Expenses-The only expense that was not budgeted for was the lighting upgrade service for the EC3 Erie West campus- Wm.T. Spaeder.
5. Open Discussion on Financials-No further discussions or questions.
6. Other Business-
 - a. Discussed timing of audit presentation to the Finance Committee and then the full Board of Trustees.
 - b. Discussed when to have the November and December committee meetings.
 - c. Trustee Hersch said no financial information needs to be sent to him in the “off months” of meeting. He also said the check register no longer needs to be presented at the Finance Committee meetings.
 - d. Discussion on changing the titles of the reports: Income Statements to "Cash Basis Income Statement" and adding Operating and Capital titles to the Operating and Capital Statements".
 - e. Discussion on using \$2 Million RACP interest in operating or keeping in the Designated Purpose Account and use for that program? No decision was made.
7. Adjournment- Trustee Kurt Hersch 5:21pm

Human Resources Updates

November 20, 2024

Upcoming Initiatives:

- **Policy Review and Updates:** Identify and edit policies as needed to ensure alignment.
- **Position Classification Development:** Develop classification structures for all roles to support clear role definitions and compensation.
- **Professional Development Calendar:**
 - **All Staff Development:** trainings to enhance core competencies across all staff levels.
 - **Leadership Training:** Focused development for managerial and executive leadership skills.
 - **Faculty Training:** Targeted training supporting classroom instruction, curriculum development, and student engagement.
- **Performance Management & Goal Setting Program:** Launch a structured program for continuous performance improvement and goal alignment.





BOARD OF TRUSTEES

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Renee Triana
Assistant to the President

Guy Goodman
Executive Vice President

William Jeffress
Vice President of
Community Engagement

Frank Moore
Chief Financial Officer
(CFO)

Kerith Bowman
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Stuart Blacklaw
Dean of Academics

Carolyn Dunn
Director of Advancement

Bridget Daugherty
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Human Resources

Chris Ray
Director of IT & Facilities

Andrea Campbell
Academic &
Disability Counselor

Jennifer Kline
Associate Dean of
Academics

Matthew Cettin
Director of Planning, Research, &
Development

Elise Michaux
Communications &
Marketing Director

Raymond Romanski
Accounting Manager

Carter Vollant
IT Systems
Administrator

Benjamin Carr
Recruiting
Supervisor

Tyresha Barnes
College Recruiter

Bailey Shafer
Program Director, Allied
Health Programs

**Workforce Development
Coordinator**

David DiSanza
Senior Accountant

Greg Peterson
Help Desk
Technician

Clarissa Stewart-Baker
Coordinator of Student
Success

Kenneth Getshow
Prog. Coord./Instructor –
Construction Trades

Troy Rounds
Prog. Coord./Instructor – Indus.
Mfg. Technology

Tacie Thomas
UAA Program Coordinator

Denise Goodman
Bursar/Student Finance

Anthony Dombkowski
Facilities Manager

**Financial Aid
Coordinator**

**Prog. Coord./Instructor – Indus.
Machine Maint.**

**Various Full-Time
& Adjunct Faculty**

Jordan Curtis
Custodian

Mari Howells
Library & Learning
Support Specialist

Julie Hoffman
Administrative
Assistant

Brandon Borgia
Innovation
Center Technician

Andrew Dick
Registration & Student Success
Specialist

Jamila Abraham
Data Systems Coordinator

Jennifer Vargo
Administrative
Assistant

Dianna Kuhar
Site Administrator



Personnel Committee Meeting Minutes

Regular Monthly Meeting

November 11, 2024 | 5:45pm | 2403 W. 8th Street, Erie West, Founders' Room 307B

Zoom Meeting ID: 851 6385 5625

Zoom Passcode: 882533

Attendees

- Robert Merrill, Committee Chairperson
- Bridget Daugherty, HR Director
- Frank Moore, CFO

Agenda Items for Discussion:

- Call to Order – Robert Merrill, Committee Chairperson at 5:45pm
- HR Updates
 - Wage & Hour Law Updates – FLSA
 - We will continue monitor legislation regarding salary thresholds.
 - Employee Experience Guide rollout
 - Employees have received and signed acknowledgement
 - Moving forward, we will continue to evaluate the experience guide for any needed changes.
 - SOP Development
 - Internal hiring procedures for leadership
 - More SOP's to be created for leadership
 - Internal HR procedures
 - Annual Goal Evaluations
 - Annual goal evaluations will be completed before the end of December to ensure wage changes are effective 1/1/2025.
- Review of Amended Board Policies
 - Reviewed proposed changes to the following HR-related policies.
 - Policy II.A.2: Equal Employment Opportunity
 - Policy II.A.4: Religious Accommodations
 - Policy II.A.6: Disability Accommodations
 - Policy II.B.1: Whistleblower Policy
 - Policy III.B.1: Recruitment, Search and Selection of Personnel
 - Policy III.C.1: Evaluation of Employees
- Other Business
 - Question regarding short-term disability waiting was asked – Follow-up required, Information will be provided to Personnel Committee
 - The Personnel Committee would like to see an Onboarding/Offboarding report for future meetings.
- Adjournment – Robert Merrill, Committee Chairperson at 6:24pm

Marketing Updates

November 20, 2024

Marketing continues to promote the College through several avenues. In the attached presentation you will see the many different approaches the College has taken in the last quarter.

Among those are student stories, where we try to share their plight, designed both to let future students see themselves and to inform the broader community of the great diversity of EC3 students.

You will also see a very traditional marketing approach which includes printed materials, social media, TV and radio, and sponsorships.

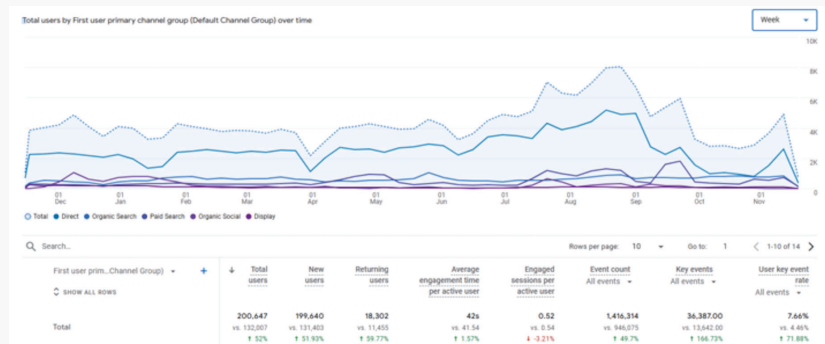
All of these approaches are guided by data and most produce metrics so we can determine how effective that particular channel is.

September - October Marketing Report

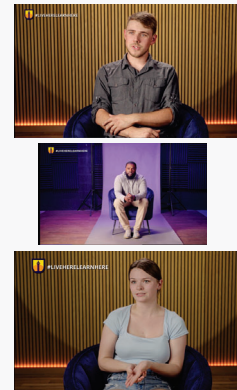
Vocab. List

- Engagement Rate** - The percentage of engaged sessions on your website.
- Engaged sessions** - A session that lasts longer than 10 seconds, has a conversion event or has at least 2 pageviews.
- Query** - Impressions of your website URLs in Google organic search results.
- Branded keyword/query** - any query via a search engine that includes the name of your company, business or brand.
- Non-branded query** - does not include the brand name or any part of it
- Events** - any action taken by the user on your site, including conversions; any event can be marked as a conversion, but not all events have to be conversions
- Conversions** - a specific event that takes place on the site by a user; conversions are determined by your end goal
- Geofencing** - a virtual boundary around a real-world location that triggers an action when a device crosses it.

Example of Engagement



Fall Campaign



We took the approach this fall of running with student stories that would resonate -- moving from a general voice of the college to weaving in many, especially the students.

Cameron, Tommy and Hannah's voices and stories were used on commercials for both radio and tv.

Sponsorship Highlights contd.



Every weekend throughout the season, our name and logo are mentioned as part of the score highlights on social media (Twitter/X and Facebook). There are multiple postings throughout the game.

Sponsorship Highlights contd.



Class Act Sponsorship:

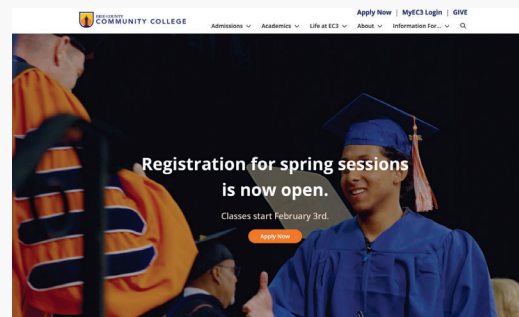
- Helps a high school student get a head start in education
- Our commercial will play during 20 Holiday shows -- beginning with the Macy's Day Thanksgiving Day parade (Nov. 23) all the way to the New Year's Eve Live: Nashville Big Bash (Dec. 31); as well as March Madness
- Our radio ad will also play 50x on Happy 92.7 5a-12a

Print



- Erie Reader**
The Corry Journal
Union City Express
 The Guide Publishing Company
- Warren County Guide
 - North East News-Journal
 - West County News-Journal

Website



Launched New Site

- October 1st we launched a new site
- Will allow us to improve the user experience
- More updates and improvements to come...

Other Marketing Items

Press Releases/Posts

- Say Boo to the Flu
- Community Day
- EC3 Appoints New Board Members
- EC3 Appoints New Chair, Board of Trustees
- Construction Trades
- Honoring EC3 Founders
- Appointment of Jennifer Kline

EC3 in the News

- Erie County sees growth and challenges
- Erie County Community College receive \$410K grant

Flyers

- Workforce Wednesdays
- Say Boo to the Flu

Sponsorship

- Festival of Trees
- Class ACT Sponsorship
- United Community Independence Programs Inc.'s
- JES Global Summit

MFG Day

Manufacturer & Business Association



EC3 Foundation Updates

November 20, 2024

We're happy to share some exciting developments about the EC3 Foundation Board! The Foundation Board now proudly consists of **seven dedicated advisory group members** from the Erie Community. Recently, the **board finalized and approved its bylaws**, setting a strong foundation for future growth and governance. Here are some key highlights:

The **EC3 Foundation Board has established clear guidelines to ensure effective governance and growth**. Each member will serve a four-year term, with the option to renew for an additional four years. The board aims to expand its membership to include 9 to 21 members, fostering diverse perspectives and insights. Leadership roles have been designated to include a Chair, Vice Chair, and Secretary. These roles will be supported by the Executive, Governance, and Development committees to drive strategic progress and operational efficiency.

We're gearing up for two **impactful campaigns** from the Advancement team:

Year-End Giving Appeal: Our annual year-end appeal is set to launch at the beginning of December. This heartfelt campaign will feature a letter written from the **perspective of a current EC3 student**, aiming to resonate deeply with our prospects and donors by sharing real stories of transformation and success.



Giving Tuesday Appeal: Mark your calendars for **December 3, 2024!** This year, we're embracing the global spirit of Giving Tuesday with a unique campaign featuring the beloved **Presque Isle Snowy Owl**. The owl will be the star of our appeal, delivering messages about the profound impact of community generosity. Stay tuned for more updates as we bring this creative initiative to life!

