



MASSASOIT
COMMUNITY COLLEGE

Brockton
Canton
Middleborough

NECHE
Interim (Fifth-Year) Report
Submitted August 2021

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New England Commission of Higher Education (NECHE)
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Introduction & Process

The NECHE Interim (Fifth-Year) Report Steering Committee was formed in Summer 2020 and is composed of both faculty and administrators chosen because of their areas of content expertise. In addition, the co-chairs were selected for their accreditation experience; the committee began their work in Fall 2020.

The Steering Committee met bi-weekly to establish a project timeline, assign the Accreditation Standards to small groups within the committee, and review drafts. Additionally, early in the process, the Steering Committee met with a member of NECHE to review the requirements for the Interim Report and the Office of Institutional Research created the data first forms. The group also established a communication plan to disseminate information to various constituencies throughout the College. Members of the Steering Committee attended campus meetings with stakeholders, including the Student Affairs Leadership Team, the Student Government Association, the MCCC Union, and the Academic Executive Committee to announce the beginning of NECHE Interim Report development, answer questions, and provide information about the accreditation process.

Once the Standards were assigned, committee members determined which members of the campus community to contact for information about the Standards; committee members started collecting information in a shared document for the general Steering Committee to review. In November 2020, the committee co-chairs reached out to department and program chairs to complete E-Series Forms. From January through March 2021, the Steering Committee reviewed collected information for each Standard to determine if additional information or analysis was needed as well as to determine where the information should appear in the report. In March 2021, all committee members collected data throughout the process for Standard 8; the Steering Committee examined the information for much of March. In April 2021, the committee prepared a draft for community feedback and created a feedback form in Google forms where participants could read the 50-page document broken down by the introduction, Standards 1-7 and 9, as well as a second document for Standard 8. Participants had the opportunity to provide feedback for each section of the document; this feedback was then analyzed and incorporated into the draft. Revisions were made based on NECHE feedback; the final draft was submitted on August 16, 2021.

NECHE Interim Report Team

College Leadership

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President as of August 9, 2021

Brenda Molife

Interim President through August 8, 2021

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Institutional Overview

Founded in 1966, Massasoit Community College is one of the largest community colleges in the Massachusetts public higher education system and offers associate degree programs in arts, sciences, and applied sciences, as well as one-year and short-term programs for a range of occupations and interests. The College also offers non-credit workforce development certificates; corporate training courses; adult basic education; personal enrichment classes; and Early College programs for high school students.

The College has three locations. The Brockton Campus, Massasoit's largest location, sits on over 100 acres in the southeastern corner of the city of Brockton and comprises six academic buildings. It also includes a student center, library, two theaters, radio and TV studios, and a field house with a swimming pool, basketball court, and more. The city of Brockton prides itself on its diversity of cultures and is home to approximately 95,000 residents. Of all residents, nearly 28 percent were born outside of the United States, and 38 percent are speakers of a non-English language. Brockton has one of the largest populations of people with Cape Verdean heritage in the entire country and a large Haitian population and community.

The Canton Campus is a multi-level facility on 18 acres. It features a library, specialized CAD computer labs, and ceramic and sculpture studios. Additionally, the campus is home to new, state-of-the-art lab spaces for the Veterinary Technology program as well as the Engineering programs. The Canton Campus also hosts the only degree-bearing Diesel Technology program in the state.

The Middleborough Center opened in 2010 and houses the college's Emergency Medical Services Educational Suite, a space devoted to the EMT and Paramedic programs. Additionally, the Mobile SimLab, a modified ambulance that is used to train paramedic students, is in residence at the Middleborough location.

In Fall 2020, there were 5,665 students (3,321 FTEs) enrolled for credit.

- 62% female
- 48% students of color
- 49% aged 21 years or younger
- 23% aged 30 years or older
- 64% enrolled part-time
- 28% enrolled in career programs
- 52% enrolled in liberal arts and sciences programs
- 20% non-degree students

The FY2020 annual unduplicated headcount for credit students was 9,466 (4,130 FTEs).

Associate degree programs are offered in more than 40 majors including occupation-specific programs, transfer programs, and liberal arts. Certificate programs include Board of Higher Education-approved certificates – Dental Assistant, Medical Assistant, and Office Technologies – and more than twenty short-term certificates, including Early Childhood Education; Food Production & Pastry; Media Arts; Paramedic; and Phlebotomy.

Students have the option to select programs that facilitate transfer to a four-year college, with several programs also offering concentrations within the major. All occupation-specific programs have employer advisory committees to keep the programs relevant and up to industry standards. Courses are offered during the day, evening, and online either

synchronously or asynchronously. Distance education courses are offered completely online or as hybrid courses which require some onsite attendance. Since March 2020, most instruction has been online/remote due to the pandemic.

The Corporate and Community Education Division offers programs that meet the training, cultural, and personal enrichment needs of the College's service areas through a wide variety of job skills training and community education courses. Over 2,000 students are enrolled annually. Certificate training programs include EKG Technician, Electrician, EMT, Event Planning, Home Inspection, Ophthalmic Assistant, Paralegal, Pharmacy Technician, Real Estate, and Veterinary Assistant. Non-credit courses are offered in arts, business, computers, finance, education, fitness, hobbies, crafts, personal development, language, travel, sports, recreation, and dance. The Division also offers Adult Basic Education, ESOL, and HiSET/GED preparation classes. Massasoit has partnerships with more than 100 companies and agencies in the area, as well as corporate training programs tailored to assess and meet the individual needs of each organization.

Massasoit is also actively engaged in Early College programming and is the higher education partner for New Heights Charter School of Brockton. (See Standard 8 for additional information about this group of students.)

Areas of Emphasis

Strengthening Financial Stability

Response to the July 12, 2017 NECHE Letter.

Two themes contribute significantly to Massasoit Community College's financial stability: the budget process and the mitigation of known losses. For the former, everything the College has done in-house, from projecting and forecasting through the resource allocation process, to how administrators are utilizing the funds they are allocated, has led to posting a surplus every year with one exception in the last five years. Those surplus resources are then added to the reserve, which has enabled the College to increase the primary reserve ratio from 14.61% in FY13 to 26.59% in FY20. The College has remained financially stable, particularly the last two years, because of its ability to rely on those reserves to bolster the operating funds on a contingent basis. The funds have been used to contribute to the completion of construction projects on campus. The reserves are protected with the creation of several new formal policies and procedures in conjunction with the Board of Trustees.

In addition to the improved budget process, the mitigation of known losses has also improved the College's financial stability. For example, the privatization of food service and the closing of the Conference Center saved the College a considerable sum. In 2017, the Brockton cafeteria, Canton cafeteria, and Conference Center posted a combined net loss of nearly \$900,000. Looking at today's tuition and fee figures, that \$900,000 represents over 4,000 enrolled credit hours. While the College had already been undergoing demographic and enrollment changes over the past several years, which is hurting higher education enrollment nationwide and disproportionately in gateway cities, Massasoit is also facing the disproportionate disruption of enrollment that the pandemic has wrought on the student population. (See Area of Emphasis: Achieving Goals to Increase Enrollment and Improve Graduation Rates for additional information on enrollment decline.)

The College has also avoided losses in the annual operating fund commensurate with the improved budget process and the mitigation of losses. This insulated the College from some of the direct financial impacts of declining enrollment. As a result, the College has maintained a great deal of financial stability despite protracted declining enrollment. (See Standard 7 for additional information on Financial Stability.)

Providing Professional Development Opportunities for Faculty and Staff Related to the Implementation of Academic Advising Policies

Response to the July 12, 2017, NECHE Letter.

To improve advising practices on campus, the Academic Advising Task Force was created in the Fall of 2019 and has developed and published the following seven Student Learning Outcomes with the help of campus constituents.

Academic Advising Student Learning Outcomes (SLOs):

- Student advisee understands how their academic program will help them achieve their desired educational goals.

- Student advisee has a general understanding of college rigor and academic expectations.
- Student advisee understands curricular requirements in their chosen academic program in order to graduate as expeditiously as possible.
- Student advisee has an awareness of campus resources that will support academic success.
- Student understands Massasoit academic policies and procedures.
- Student advisee demonstrates responsibility for academic success by participating actively in the advising process.
- Student advisee can advocate for themselves.

These outcomes are being used to develop Academic Advisor Core Competency Outcomes (CCOs). Once the CCOs are finalized, both sets of outcomes (SLOs and CCOs) will be used to revise the Academic Advisor Training. These outcomes will be posted on the Advising website and in all advisor training. Additionally, the Advising, Career & Transfer (ACT) Center has created and published an online Canvas Advisor Training course, designed to be an easily accessible one-stop-shop for all things related to advising. The Task Force also added new virtual Zoom drop-in training for faculty and staff who could not be physically on campus. In Fall 2020, the ACT Center conducted 11 hours of training via Zoom. Five faculty and staff attended the drop-in hours, and 17 faculty and staff completed the Canvas course.

Academic Advisor training encompasses information about all College policies and procedures, academic and program information, and information on all advising technologies (including Navigate and DegreeWorks). Five in-person and virtual advisor training sessions will be hosted in Fall 2021. The College has also invested in upgrading the early alert system to a more robust version called Navigate. This platform contains a powerful analytics tool that helps the College quickly gather data on the effectiveness of advising and early alert interventions, helping to identify students who are not thriving and who may need intervention and support. The upgrade has also given the College a strategic representative who meets with the leadership team monthly to help refine and broaden the use of the tool; the College is currently working with the representative on how to maximize Navigate's analytics tools. Many advisors across the College use Navigate to target students who have not re-enrolled at the College with communication and appointment campaigns. For example, the College recently was able to gather data from the academic advisor appointment campaigns that showed that the students who were reported as attending these appointments had a higher retention rate for the following semester. Additionally, the Academic Advising Task Force is considering using the advisor reports to assess the academic advising student learning outcomes. The College is also exploring adding questions in the report that will prompt the advisor to think about what the student has learned after meeting with their advisor. This will allow the College to begin assessing academic advising for the first time at the institutional level.

Implementing a Comprehensive and Consistent Approach to Assess Institutional Effectiveness and Student Learning Outcomes with Emphasis on Building Capacity to use Evidence for Institutional Improvement

Response to the March 20, 2020, NECHE Letter.

Academic Program Review

As discussed in Massasoit's January 2020 Progress Report, Massasoit developed a new academic program review process in 2017 to better assess student outcomes and institutional effectiveness consistently and effectively. The process includes a review of program-level student satisfaction surveys and data, enrollment and graduation trends, curriculum mapping, and student retention and success measures that compare program participants with the overall student population. The review also requires a program action plan and timeline for the five years between program reviews. To support the revisions, starting in Spring of 2020, program chairs and additional team members participate in a kick-off workshop before they begin the process and have access to an assessment Canvas space that houses information to help complete the review, links to IR data, and previous program information. Furthermore, in FY20, except for externally accredited programs, most departments reviewed, revised, and updated their program outcomes to help with the program review process and to create more measurable program learning outcomes (PLOs). Participants completed a workshop on creating PLOs in Fall 2020 and Spring 2021. The workshops were also open to any program on campus interested in the PLO process. The College is in the process of making all the PLOs available online. Some programs are revising their PLOs or are in the final stages of revising outcomes. Once they are updated or revised, they will be added to the program's webpage. (See Standard 8 for additional information on Academic Program Reviews.)

Assessment Committee

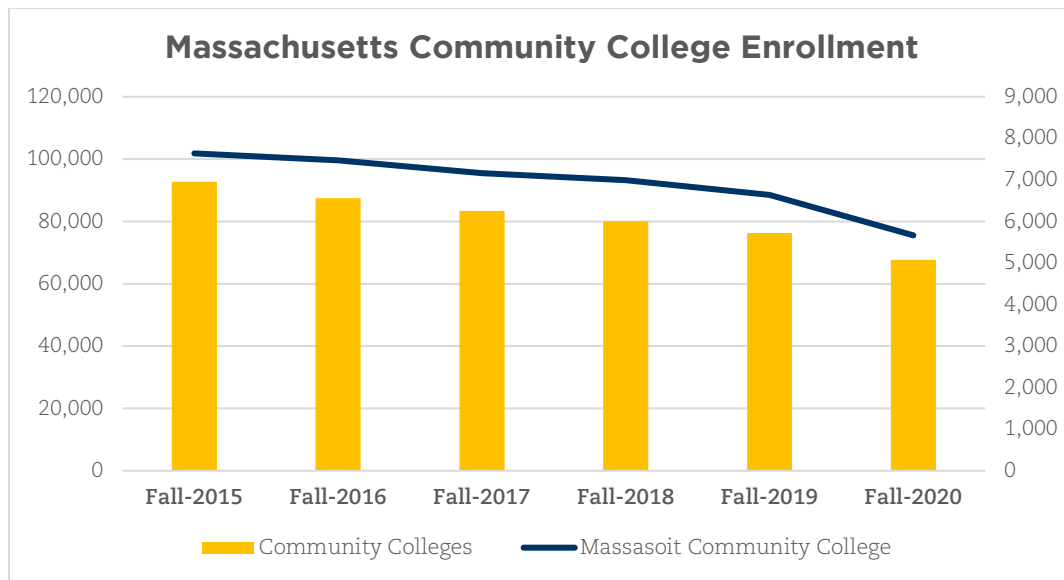
In Fall 2020, Massasoit started a new governance structure and added several new committees, one of which is the Assessment Committee. (See Standard 3 for additional information on the new governance structure.) The committee includes members from across campus so that assessment is part of the campus community; the purpose of the committee emphasizes creating a culture of assessment. To support this, the committee is currently working on a definition of assessment that can be used across campus and that will help guide assessment practices in the future. The committee's inclusion in the college-wide governance system helps create a comprehensive and consistent approach to assessment for the institution. The committee will also be responsible for assessing the academic review process every seven years so that the review process remains up to date with state and national practices.

Achieving Goals to Increase Enrollment and Improve Graduation Rates

Response to the March 20, 2020, NECHE Letter.

Before the pandemic, Massasoit, along with other colleges across the state, had already been struggling with declining enrollments – driven by a dwindling high school population. Community colleges had been hit harder than other sectors of public higher education (down 27.0% since Fall 2015), with a sharp drop from Fall 2019 to Fall 2020. By comparison, Massasoit is down 25.8% since Fall 2015, with most of that decline coming in 2020. In fact,

from Fall 2015 to Fall 2018, Massasoit was better than the segmental average in recruiting and retaining students.



Massachusetts has been experiencing a decline in enrollment over the past several years, as have Massasoit’s sister institutions, mirroring a decline in the national college-going population. Despite smaller enrollment numbers, the College has seen increases in the percentage of Latinx/Hispanic students and Black/Non-Hispanic students (including Cape Verdean and Haitian students). The College has seen some variance in the percentage of the students who are Pell recipients over the past five years (ranging from 25% to 45%; 34% for the most recent year).

Over the past several years, the College has been developing a comprehensive enrollment projection model. These projections rely on prior-year trend data with contemporary analysis to develop projections and allow the College to identify cohorts by student type within the total population that the College can focus on and develop short-, medium-, and long-term strategies to improve enrollment yield. The new process relies on projections and can forecast more widely while the old process relied on actual confirmed numbers. Waiting for those confirmed enrollment or state appropriation figures took time and drove the planning process into the actual fiscal year.

To improve enrollment during the pandemic, the Enrollment Management division, along with ACT, Financial Aid, the Business Office, and Student Affairs, converted traditional face-to-face events and services to virtual formats. They offered a variety of services and events online including the following: open houses, enrollment drop-ins, extended registration hours, placement testing, new student orientation, evening and weekend events, workshops, selective admissions information sessions, counselor appointments, and on-the-spot admission. Not only has Enrollment Management moved services online, but they have also created new opportunities for virtual engagement that did not exist face-to-face before the pandemic. Some examples of these new opportunities are admission and financial aid information sessions, parent information sessions, application completion workshops, online requests for virtual enrollment, and advising assistance. In addition to the newly created opportunities for virtual engagement, Enrollment Management and the office of College Communications also created new opportunities for multilingual learners and their families to engage online, including multilingual marketing initiatives in Spanish, French & Portuguese.

To reduce procedural barriers and streamline enrollment processes, Enrollment Management converted paper-based processes and forms to digital where possible in the Registrar’s Office, Student Central, Admissions, and Testing & Assessment. The remaining forms will be moved online within the next academic year. Additionally, Testing and Assessment has implemented ACCUPLACER’s automated WritePlacer product to replace the face-to-face writing sample and in-house scoring. Monthly on-site placement testing is being offered for those who cannot test remotely. Enrollment Management has implemented ExaVault submission tool to secure virtual document submission and sharing.

Enrollment Management and Student Services are also strengthening the personalization of recruitment, onboarding, and re-engagement processes to foster a stronger sense of connection to Massasoit. Personalized outreach campaigns are in place to assist students at key points through the enrollment funnel, including calling campaigns and postcard mailings. Outreach is aimed at assisting with the completion of applications and recruitment to student support programs such as TRIO and Ubuntu Scholars (for students who identify as males of color).

In Fall 2020, the College added a late-start 10-week Accelerated Session (AS) which began in October. Accelerated Session courses were developed knowing that, due to the pandemic, it was an especially challenging time for students to commit to a course schedule. Specifically, many K-12 districts announced school plans late in the summer and many students’ work schedules were not firm. Although the courses started later, they were offered in a compressed 10-week schedule that finished at the same time as the traditional 15-week term. More than 200 students took AS classes in Fall 2020, giving opportunity to those who would have had to otherwise wait for the Spring term. The AS was particularly beneficial to new students and those who identified as Cape Verdean and Haitian. Given the level of interest and survey feedback from students, AS classes were added to the Spring 2021 term. They again started five weeks after the semester began and finished up with the 15-week traditional classes. The AS classes were published as part of the regular schedule, allowing students to start registering in November as one of several options for Spring 2021. Twice as many students signed up for Spring 2021 AS classes compared to the Fall 2020 classes and took a wider variety of AS classes. The office of Institutional Research is currently studying the success of the AS classes and other compressed classes such as the 5- and 10-week classes offered in the summer, and comparing their completion and success rates to the traditional 15-week classes.

Credit Enrollment Fall 2020 & Spring 2021: Including Accelerated Session			
	Traditional Day 15 Census	Later Census 2	Net Gain
Fall 2020			
Headcount	5,554	5,665	111
Credits	49,579	49,815	236
Spring 2021			
Headcount	4,922	5,178	256
Credits	43,225	44,422	1,197
<i>For Fall 2020, a total of 290 students registered for 2,204 credits in Accelerated Session courses.</i>			
<i>For Spring 2021, a total of 990 students registered for 4,750 credits in Accelerated Session courses.</i>			

Standard 1: Mission and Purposes

Massasoit Community College Mission Statement:

Massasoit Community College is a dynamic, diverse learning community that supports all students in their education, leading to a career, transfer to four-year institutions, and the pursuit of lifelong learning. Faculty and staff are committed to student success and strive to offer accessible and innovative programs with comprehensive support services to prepare students for membership in a global society.

The institution's mission and purposes are appropriate to higher education, consistent with its charter or other operating authority, and implemented in a manner that complies with the Standards of the Commission on Institutions of Higher Education. The institution's mission gives direction to its activities and provides a basis for the assessment and enhancement of the institution's effectiveness.

Although the mission statement has not changed since the 2016 Self-Study, the College has taken strides to make the mission statement more visible to all constituencies and is displayed on the College website. In line with the mission, the College has continued to commit to diversity, equity, inclusion, and social justice. To further the College's efforts of diversity and inclusion, the Ida Cerezo O'Donnell Unity Center was established in Spring 2020. The previously existing Women's Center and the Ubuntu Scholars program are now part of the Unity Center; their mission is to provide students with opportunities to examine and embrace the intersections of their identities, think critically about diversity and social justice, and utilize their unique and collective voices and talents to enact positive change. The Unity Center offers regular programming such as the Lunch and Learn series, the monthly Breakfast IV Brothers and Sisters events, awareness-based programming like the Human Trafficking Awareness panel. The College committed to making AY 2020-2021 the Year of Social Justice, which included a variety of events focusing on a conversation around diversity and equality, including a new roundtable discussion series, Let's Talk!, as well as a screening and discussion of *Trial 4* in honor of Martin Luther King, Jr. Day and a free one-credit course, Racism and Resistance. These events continued virtually during the pandemic allowing all members of the community to join.

To ensure everyone on campus feels welcome and supported, the College is committed to having a robust Access & Disability Resource (ADR) team. In Fall 2019, the ADR changed its name from Disability Services to Access & Disability Resources to ensure that the name more accurately reflects the team's values and work. The office is focused on ensuring accessibility and serving as a resource for students and faculty on campus. Additionally, a cross-functional group of employees comprises the ADA Access Committee. The ADA Access Committee meets a few times a semester to discuss and address a broad number of accessibility issues. In December 2019, members of the committee and staff from ADR launched a form that anyone (student, staff, or visitor) can fill out to report an access concern (physical, digital, or attitudinal). The form is available publicly on the College's website. The completed form gets directed to five key staff across the campus for coordinated and streamlined communication.

The ADR office continues to offer to educate students regarding different available technologies including a range of free apps; note-taking technology (Glean); and screen-reading software for students who are deaf or hard of hearing or experience attentional issues. The ADA Access Committee continues to research Closed Captioning systems that will enhance the accessibility of educational and college material as well as meet obligations under the ADA.

Standard 2: Planning and Evaluation

Planning

In February 2020, the College conducted a Vision Conference with a cross-section of the College community including faculty, students, support staff, and external community members to review concept papers on the Strategic Planning Process and to develop a vision for a “preferred future” for the College. Several ideas emerged from the Vision Conference to help shape goals and strategies for the final Strategic Plan: mentoring and coaching programs, learning communities, cohort programs, partnerships with K-12 and universities (expanding beyond current programs), business partnerships and internships (expanding beyond current programs), enhancing communication strategies, and using data to make informed decisions.

In March 2020, the chairs of the Strategic Planning Task Force met to synthesize the feedback from the Vision Conference and began to identify proposed goals for the College. The chairs met with senior leadership to discuss the proposed goals and to begin drafting the Strategic Plan. While drafting the Strategic Plan, the COVID-19 pandemic forced the College to shift focus, move to remote learning, and transition into a completely new way of teaching and learning for higher education. In May 2020, the College held a virtual Convocation to discuss the outcomes of the Vision Conference.

In August 2020, the Board of Trustees held a retreat to review and discuss the draft of the Strategic Plan. The trustee feedback gathered from the retreat was incorporated into the Strategic Plan and six goals were ultimately approved: (1) Increase Admission, Enrollment, and Registration; (2) Strengthen Student Success, Retention, Persistence, and Graduation Rates; (3) Continue to Build Philanthropic Partnerships and Increase External Funding; (4) Cultivate an Equitable, Diverse and Inclusive Community; (5) Fortify Community Engagement and Strengthen Relationships with Elected Officials to Meet Workforce Development/Demands; and (6) Responsible Institutional Stewardship.

All goals were developed to align with the Massachusetts Board of Higher Education’s Equity Agenda. Based on the goals approved by the Board of Trustees, and the feedback gathered throughout the planning process, objectives, strategies, and metrics for accountability were developed to be put in place during the Strategic Plan five-year lifespan. In October 2020, the final draft of the Strategic Plan was sent to the Commissioner of Higher Education where it awaits review and comment.

Evaluation

As part of the Higher Education Innovation Fund grant, Massasoit’s Equity Ambassador is participating in a statewide community college task force. Though the project is in its beginning stages, the ambassador is working with the College to complete a system-wide survey. The results will help not only the community colleges determine how equity is defined, but also how practices to support this definition are implemented. It will also provide a baseline and inventory at the local level. Massasoit will be able to use the information to move forward to further define what the College means by equity and how to best support equity, diversity, and inclusion on campus, in policies, and in the classroom.

In response to an internal student survey in 2017, Massasoit amplified efforts to support faculty use of Open Educational Resources (OERs) so that the purchase of textbooks would not be a barrier to success for students. (See Standard 8 for more information on OERs.) More recently, the #REAL College Survey (sponsored by the Hope Center at Temple

University) demonstrated the basic needs and security concerns of Massasoit students. This data helped to raise awareness and funds needed to expand and bring more services to campus. Another response to these results came in early 2020, when the College converted a non-unit professional position into a unit position. The College hired its first Senior Special Program Coordinator of the Center for Basic Needs Support in May 2020.

Each year, the Office of Institutional Research conducts a series of internal surveys and publishes written reports on the results as well as updating longitudinal data tables that demonstrate trends over time.

Graduate Exit Survey – Students are invited via email to complete online plus one round of paper surveys – all graduates are contacted about a month before graduating, with reminder emails. The focus is on assessing the programs and services students used and their level of satisfaction. There are prompts for free responses on what they liked best and what could be improved.

One-Year Follow-Up Survey – All graduates are contacted about 10 months out via email and paper with reminders. The focus is on assessing the quality of their academic program and how well their Massasoit program prepared them for the workforce in their field and/or prepared them for further education. There are prompts for free responses on what they liked best and what could be improved.

New Student Information Form -- (completed at orientation for the fall and spring terms; now completely online) New students are prompted to complete the form after their online orientation is complete. The survey asks about their background (i.e., demographics, student type, services they think they may want to use, etc.) and data is compiled to give a sense of the incoming class. In the past year, questions have been added regarding whether COVID-19 impacted their plans for college.

Non-Returning Student Survey – Each spring, the College contacts all students who have not returned for an entire academic year, who have not graduated, and who have not transferred out (according to National Student Clearinghouse) asking them why they have not returned. Most often, financial concerns are the number one reason for stopping out, followed by balancing a job and/or family responsibilities with going to school. There is space given for open responses, allowing for further details as to the reasons for not returning. Students may also request a follow-up from a Massasoit staff member.

The results of these standard annual surveys, along with those conducted by academic departments, plus the additional periodic surveys described in Standard 8, give the College a variety of feedback from students at various stages in their Massasoit experience, from orientation through to alumni surveys, including those who leave or transfer out. The surveys are systematic and intentional, scheduled in such a way that an individual would rarely be asked to complete more than two in any given term. IR attempts to be most inclusive in inviting all to participate, not using sampling unless an external survey requires it. Published results include quantitative statistics as well as more qualitative comments. Reports are posted on the IR portal page and shared with the Enrollment Management Planning and Implementation Committee and other stakeholder groups.

Standard 3: Organization and Governance

Governing Board

Massasoit Community College is a Massachusetts public community college with locations in Brockton, Canton, and Middleborough. It operates according to Chapter 15A of the General Laws of the Commonwealth of Massachusetts. The law states that it is the “policy of the Commonwealth to provide, foster and support institutions of public higher education that are of the highest quality, responsive to the academic, technical and economic needs of the Commonwealth and its citizens, and accountable to its citizens through lay boards, in the form of the Board of Higher Education and the Boards of Trustees of each of the system’s institutions.” The College operates under the control of the Massachusetts Board of Higher Education (BHE). The BHE is responsible for “defining the mission of and coordinating the Commonwealth’s system of higher education” and oversees three levels of higher education: university, state college, and community college. Massasoit is one of fifteen community colleges in the Commonwealth. Per the law, a Board of Trustees (BOT), with eleven members, governs the College. One member must be a full-time student from the College, elected by the student body annually. Another must be an alumnus of the College, elected by the alumni association to a five-year term. The other nine are gubernatorial appointments, with five-year terms, and one of these nine must also be an alumnus. The terms are renewable once. Trustees are not compensated except for expenses. Trustees must not be public education employees, but up to three may be employees of the Commonwealth. The Trustees appoint (and may remove) the chief executive of the College, and advise the BHE on “admissions programs, labor relations, and program approval” at the College. The BOT is held “responsible for establishing policies necessary for the administrative management of personnel, staff services and the general business” of the College. The law charges the BOT with sixteen specific tasks. The most important tasks are to prepare the budget; to establish fees; to appoint, transfer, dismiss, promote and award tenure to all personnel; to manage all property; to administer all grant funds; to implement affirmative action policies; to establish and operate programs; and to award degrees. Any of its powers and responsibilities may be delegated to the President of the College. The BOT approved the mission statement of the College in 2016 and the College’s strategic plan in 2020. The BOT has adopted by-laws. The Board elects a Chair, Vice-Chair, Secretary, and Assistant Secretary annually, according to written procedures. The Board holds at least ten public meetings a year, with a minimum of two meetings held in Canton. Meeting procedures are governed by the BOT’s By-Laws and *Robert’s Rules* and follow written agendas and produce written minutes. The Board complies with the Massachusetts Open Meeting Law. The Board relies on three standing committees to organize its business: Fiscal Affairs and Administrative Policy; Academic and Student Affairs; and Nominating. The President is the Chief Executive Officer of the College, deriving their power from the BOT.

Internal Governance

To ensure that the College’s governance system includes all constituencies, the system was completely reorganized in Fall 2020. The College governance system now includes representatives from across the College: faculty, AFSCME members, sixteen paid student positions, non-unit professionals, and unit professionals. The former system only included faculty. One of the main focuses of the new structure is communication and transparency. This is accomplished through the Executive Forum, the Jurisdiction Committee, and the portal and web page. The Executive Forum is composed of members from the Executive Academic Committee and the Executive College Committee. They meet once a month to share information among varying constituencies and discuss any impacts that the new

curriculum, other changes, or structures may have on the entire College. The Jurisdiction Committee's purpose is to field and direct incoming proposals from College members who otherwise may not be sure where these proposals should be sent, and the portal page houses all governance proceedings, forms, and general information.

The new governance structure connects the pre-existing Academic Senate and Student Government Association with the new College Senate; all three structures make up the College-wide governance system; students not only serve in the SGA, but there are also 16 student positions in subcommittees for the Academic and College Senates. These students applied and interviewed for these positions, received funding for their service, and participated in leadership training as part of the Spring 2021 pilot program for student representatives for College governance. Students also wrote journals after their monthly committee meetings. So far, the College has learned that the student representatives would like more opportunities to meet with their fellow representatives to discuss cross-committee collaborations, a training meeting before committees begin, and further opportunities to expand their leadership skills and to reflect on their positions as leaders.

New structures in the reconfigured governance also include new committees for technology, employee recognition, jurisdiction, and assessment as well as previously established committees for academic technology, standards, and curriculum. Many positions are for two years; after this time, participants are encouraged to move to another committee to share their expertise throughout the new structure and to create further communication between the committees. In addition, all meetings are open to the College community. (The assessment committee is discussed in more detail in the *Area of Emphasis: Implementing a Comprehensive and Consistent Approach to Assess Institutional Effectiveness and Student Learning Outcomes with Emphasis on Building Capacity to Use Evidence for Institutional Improvement.*)

Although the new structure is still in its infancy, and it is too soon for a formal assessment, small adjustments have been noted or are being addressed, such as needing an online proposal form, email addresses for each committee, and part-time staff and faculty representation on committees. In addition, the Student Life Committee is revising its name to the Student Experience Committee to better fit the purpose of the committee and as to not confuse the committee with the Student Life department. Also, an external webpage for college governance has been created and additional administrative support has been added to help organize and maintain documents.

In addition to the pieces above, the governance system also incorporated other college committees into the new structure. For example, the President's Council on Diversity, Equity, and Inclusion (PCDI) became a governance committee entitled the Diversity, Equity, and Inclusion (DEI) committee. Although challenging because of the pandemic, DEI events have continued while faculty and staff work remotely. Some highlights include offering a free credit and non-credit course Racism and Resistance in Summer 2020, holding the Summer 2021 Town Hall on Racial Equity, and establishing AY 2020 - 2021 as the Year of Social Justice. The campus group Pride at Massasoit was created as a place to share experiences, raise awareness about inequities in the LGBTQIA+ community, and provide opportunities for growth through mentorship and support programs. The group offered Safe Space training for faculty and staff early in 2020 and formed the LGBTQIA+ Equity Team in May 2020. In Spring of 2021, the LGBTQIA+ Equity Team launched a survey to better understand the current campus climate for students, staff, and faculty who identify as LGBTQIA+ and to help identify services needed to create a more welcoming campus. The results of this survey will inform the future work of the LGBTQIA+ Equity Team and will be shared with the campus community in the future. For Summer 2021, the Equity Team offered two opportunities for employees to participate in an LGBTQIA+ 101 professional

development program. The two-and-a-half-hour program consists of a self-paced Canvas course followed by a 90-minute interactive component aimed at deepening knowledge and practicing skills. The team also piloted the Massasoit Pride Mentorship Program in Summer 2021. The purpose of this program is to foster mentoring relationships between LGBTQIA+ identifying students and faculty/staff at Massasoit Community College. The College also marked Transgender Day of Remembrance on November 20, 2020.

Additionally, the College engages in a One Book, One Community program, which features a year of programming centered around a chosen book. While the themes vary from year to year, they are chosen to relate to the student body. In 2019, the book *March* by John Lewis was chosen to help support the College's equity agenda. The then-Associate Dean of Students and Director of Student Advocacy, Outreach & Equity presented "From Cultural Competence to Cultural Humility: Shifting our Philosophy" in Fall 2020. The College also supported two Native American events in the Fall of 2020: *Native American Cultural Awareness Impact of Landmark US Supreme Court Ruling on Oklahoma Native Lands* and *Native Identity & Protest Art*.

Administrative Updates

On January 25, 2021, Massasoit's President Gena Glickman retired; Dr. Brenda Molife was hired as an interim President. The College has since conducted a search and a new permanent president, Mr. Ray DiPasquale, began his tenure on August 9, 2021.

Standard 4: The Academic Program

Assuring Academic Quality

The College assures academic quality in many ways. As previously mentioned in *Area of Emphasis: Implementing a Comprehensive and Consistent Approach to Assess Institutional Effectiveness and Student Learning Outcomes with Emphasis on Building Capacity to use Evidence for Institutional Improvement*, the College has an ongoing academic program review process. Another way the College ensures academic quality is through the consistency of course descriptions and outcomes regardless of delivery schedule or modality. Another way is to ensure that changes to program requirements create minimal disruption for students currently pursuing degrees. Students follow the program requirements in effect during the year they enter Massasoit, and any requirements changed or added after that date do not affect current students. According to the *2019-2020 Student Handbook*, if a student is not enrolled for more than three consecutive semesters (excluding summer session), that student must apply for readmission and follow the program requirements in effect for the year of readmission.

General Education

All associate degree programs at Massasoit include a substantial general education requirement called the Core Curriculum. The Massasoit website includes a description of the Core and a list of its requirements: The 'Core' is the center of the curriculum. It is a group of required courses that enables the student to gain a foundation of knowledge, skills, and proficiencies that the College believes every graduate of Massasoit should possess. This Core ensures employers and transfer colleges that Massasoit graduates have pursued a college-level liberal arts education in the areas of communication, mathematics, science, social science, and humanities.

The Major or Concentration

In addition to general education requirements, each program requires in-depth coursework in the major or concentration. Courses within each program include specific learning outcomes developed by the academic departments. Almost all programs provide students the opportunity to pursue areas of their interest through electives. Furthermore, several degrees have specific options available for students to have a more focused educational experience in their majors. For example, the business administration program has options in accounting, management, and marketing for career and transfer; human services, criminal justice, and childcare education programs offer both career and transfer options. While psychology used to be an option for Liberal Arts Transfer, it is now a fully developed Associate of Arts degree program. These examples highlight the many options students have when choosing an area of study and demonstrate how students can follow their interests. The complete list of programs is available on the College website.

Transfer Credit

Massasoit is an active participant in the Massachusetts Department of Higher Education's MAST course database. This database serves as a one-stop place for statewide course equivalencies with community colleges, state universities, and the UMass system. Courses are added, replaced, and changed according to college changes in curriculum and allow for easy student access in finding equivalencies. The MAST database is also used for articulation discussions between colleges. Massasoit engages in articulation (transfer) agreements with colleges both public and private. Common foundational courses, as well as

elective courses in the major as well as general education foundation courses, are discussed to negotiate maximum transfer credit for the community college student to the bachelor institution. Massasoit publishes and markets the articulation agreements on its Transfer Services website.

Integrity in the Award of Academic Credits

Candidates for graduation must complete all courses required for their programs or certificates and must achieve a cumulative GPA of at least 2.0. All associate degree programs require a minimum of 60 credits. Academic standing is based on the cumulative GPA earned in courses taken at Massasoit. Students falling below the benchmark of Good Standing are placed on academic probation for a semester and are advised to see a counselor to discuss their progress as they move forward. Students on academic probation who fail to progress are given academic deficiency status. These students have one semester to remedy their standing; failure to do so requires re-application to a degree program. These policies are published in the College Catalog. Information about academic probation and academic deficiency is also available on the College's website.

All credits awarded by the College are based on the federal definition of the credit hour. Massasoit denotes a credit hour as a semester hour. According to the College Catalog and website, a semester hour is a unit of credit earned for attending and successfully completing a course during a given semester. A class that awards 3 semester hours represents 150 minutes of instructional time per week for 15 weeks with the expectation of at least two hours of additional work or the equivalent. Laboratory courses may carry additional credit hours, usually at the rate of one credit per two-hour lab. Sixty or more semester hours (but not more than 70) are required for graduation from degree programs depending on the curriculum in which a student is enrolled. Certificate programs may require fewer semester hours.

Many students come to the College with transfer credit from other institutions. A list of acceptable methods for transferring credit is available on the College's Transfer website. Massasoit requires official transcripts to accept transfer credit; the College also requires students with international credit to provide an official translation when needed and to have an official evaluation done. The College most often accepts courses whose content is similar to a Massasoit course. The College will consider granting credit for prior learning for work experience, community volunteering, military service, job training, and open-source courseware study. In addition to the information on the College website about prior learning, the 2019-2020 *Student Handbook* explains the process and awarding of credit.

Further, the Student Handbook informs students that "students must pay for the assessment and any credit awarded." The total number of transfer credits allowed is determined by the College's Residency Requirement/Maximum Transfer Credit Allowed policy. The requirement states:

Massasoit requires students to complete at least one quarter (25%) of the credits of the first associate degree at Massasoit to graduate. The 25% minimum residency requirement can be superseded by individual program requirements. Requirements for a second and/or subsequent degree require at least 25% of the second degree to be unique to the program. For certificate programs, at least 50% of the courses must be completed at Massasoit.

Transfer and alternative sources of credit, such as credit for prior learning, fall into this category.

The College publishes a statement of Academic Honesty on its website and in the 2019-2020 Student Handbook. In accepting admission to Massasoit Community College, students also

accept the responsibility for maintaining high standards of academic integrity and scholarly practice. This integrity includes avoiding plagiarism and not “giving or receiving aid during examinations.” Students have the right to due process and may appeal charges of academic dishonesty through the Student Grievance Procedure outlined in the 2019-2020 Student Handbook. To maintain student integrity in online courses, the Office of Online Learning has made available the Respondus Lockdown Browser, which locks down the testing environment in the Learning Management System (LMS). Turnitin, a plagiarism-detecting program, is also integrated into Canvas, Massasoit’s LMS. Faculty teaching online receive extensive support from the Office of Online Learning to maintain the integrity of their course spaces. Orientations and workshops are provided to faculty as they are developing online courses and teaching online. (Professional development opportunities offered by the Office of Online Learning are discussed in Standard Six.)

Undergraduate Degree Programs

Consistent with its mission, Massasoit Community College offers a wide variety of career, transfer, and certificate programs. Faculty and staff offer accessible courses in a wide variety of modalities. Comprehensive support services such as several student support programs, the Academic Resource Center, Access & Disability Resources, and the Advising, Career & Transfer Center help prepare students for membership in a global society.

New Programs, Courses, and Certificates

- Science and math faculty created biology, chemistry, and math programs to improve science and math transfer options. The hiring of a case manager and implementation of a case management model under the STEM Starter Academy Grant has allowed for the tracking of science and math students using benchmarks to identify students at risk.
- The Early Childhood Education department added a Child Development Associate (CDA) certificate to prepare early childhood educators for certification.
- The Career Pathways Grant in Early Childhood Education is a workforce development grant and supports the development of early childhood educators. It aligns with the CDA credential offered by the Council for Professional Recognition.
- The College added the Community Paramedic Certificate which is a non-credit certificate for paramedics to operate in expanded roles by assisting with public health and primary healthcare in preventive services to underserved populations in the community
- The English Department added a GLBT Themes in Literature course.
- The College has created an Associate of Arts Black Studies program; it is currently awaiting BHE approval.
- The Undergraduate International Studies and Foreign Language (UISFL) grant provides for planning, developing, and carrying out projects to strengthen and improve undergraduate instruction in international studies.

New College Collaborations (A.A./A.S. to B.A./B.S. agreements)

- The College signed an agreement with Charter Oak State College in February 2020 for the Radiologic Technology and Respiratory Care programs.
- The College re-signed a business agreement with Bay State College in Summer 2020.
- The College signed an articulation agreement with Bridgewater State University for the photonics and optical engineering in their Physics Department in December 2020.
- The College signed an articulation agreement with Salve Regina in their Nursing Department in December 2020.

- The College added to the MOU for the University Collaborative with Curry College; Curry will now be offering baccalaureate courses to Massasoit's nursing students on the Massasoit campus. The College created a similar associate to bachelor's degree pathway in Criminal Justice with Curry College. Finally, an additional RN to BSN agreement between Massasoit and the University of Massachusetts, Boston was signed in July 2021.

Standard 5: Students

Admissions

Expansion and Enhanced Retention Practices in Student Affairs

Student Affairs expanded and aligned with academic programs under the new provost model, bringing academic support and cohort-based programs, student services, and advocacy under one umbrella to better focus on retention efforts.

To better serve students and improve retention, the College has enhanced its advising protocols. In the Fall of 2019, an Academic Advising Taskforce was created to develop and publish Student Learning Outcomes for advising. The Advising, Career & Transfer (ACT) Center also published an online Canvas Advisor course which is a one-stop-shop for all things advising. The ACT Center also added Zoom drop-in training sessions for faculty and staff who cannot physically come to campus. From January to December 2020, 12 student Canvas training sessions and 27 remote Zoom training sessions were conducted, for a total of 39 training sessions with 312 students. The ACT Center continues to expand the number of advisors trained in Appreciative Advising philosophy in the hope of creating a more inclusive learning environment; currently 22 advisors are trained in this advising model. Before Spring 2020, Massasoit's course advising and registration process included up to five distinct parts. The College has moved to a single Priority Course Advising and Registration period during which students can both meet with advisors and register for courses. (For additional information on advising, see *Area of Emphasis: Providing Professional Development Opportunities for Faculty and Staff Related to the Implementation of Academic Advising Policies.*)

Additionally, the position of Director of Student Advocacy, Outreach & Equity was created to help increase retention. The Director is charged with leading diversity and inclusion initiatives for the Division of Student Affairs and overseeing student advocacy and outreach efforts through an equity-focused lens. The Director also serves as the expert within the Division of Student Affairs on the Massachusetts Commissioner of Higher Education's Equity Agenda and Equity Imperative and works with colleagues and students to embed equity at every level within the division's work. They also oversee several student outreach efforts such as call campaigns and a college-wide peer coaching program.

Peer Coaching

The peer coaching program is a retention tool that pairs all new first-year students who are not in a cohort program (e.g., Latch, TRIO, or Choices) with a peer coach. The protocol has numerous check-in points between coaches and learners built around the academic calendar milestones. From Spring 2020 to Fall 2020, more than 4,000 students participated in the college-wide peer coaching program. This does not include the almost 1,000 students who participated in the coaching program offered through their cohort groups. The goals were to contact every registered student to see how they were handling the shift to remote learning during the pandemic and to remind them the College cared for them. This initiative helped connect students to resources including technology loans, financial aid, the Registrar, the Advising, Career & Transfer Center, and other resources as needed. Following the end of the Spring 2020 semester, these callers turned their attention to students in the enrollment pipeline, offering real-time assistance with signing up for online placement testing, virtual New Student Orientation, and Zoom-based advising and registration for the Summer 2020 term, the Fall 2020 regular semester, and the College's first Accelerated Session in Fall 2020. In sum, since April 2020, callers have made 15,184 calls to students. While the first iteration of peer coaches were non-work-study students whose employment

was interrupted by the pandemic, since Summer 2020, the coaches have been students in Massasoit’s own Human Services program. This has allowed Human Services’ students to complete their fieldwork in a direct service role while many internship sites are still closed to students because of the pandemic, meaning this continuing program simultaneously serves the College’s first-year students and a population of students close to completion.

Peer Coaches and Number of Learners Served

Term	Number of Coaches	Number of Learners Served
Spring 2020	11	1,125
Summer 2020	8	1,600
Fall 2020	12	1,358
Spring 2021	8	778

Financial Support and Other Savings to Students

From 2012 to 2017, Massasoit students repeated about 40,000 courses and passed just 35.6% of them. Put another way, students during that time spent more than \$13.5 million dollars retaking courses that they subsequently failed or withdrew from again – or more than \$2 million per year. Massasoit’s current course repeat policy allows students unlimited repetitions of any course without ever having to meet with an advisor; a revised course repeat policy that addresses some of the concerns raised by this data is in its final stages of discussion.

In addition to saving students’ money on course repetition, the College is also focusing on how to ensure that all students can afford to attend Massasoit. Many students receive enough Pell funding to pay all their tuition, fees, and course material expenses. However, a gap in this funding sometimes occurs for a small number of students during the summer. The Finish Strong Scholarship, approved and funded by the Massasoit Foundation in Spring 2019, can close that funding gap, covering all tuition, fees, and up to \$150 toward assigned course materials for these students’ remaining credits.

Another way the College helps to close this gap is by dedicating 5% of any fee increase to the Massasoit Fee Assist Fund. At this point, the College is contributing over \$308,000 a year from the College’s total operating revenue towards helping students pay for their education.

As of January 1, 2021, Massasoit had disbursed over \$1.8M in Higher Education Relief Funding provided by the CARES Act to students for emergency and technology expenses related to the campus disruption because of COVID-19. Funding continues to be provided in 2021 through the Massachusetts Governor’s Emergency Relief Fund and the Higher Education Relief Fund II provided by the Coronavirus Response and Relief Supplemental Appropriation Act (CRRSAA) to assist students with emergency financial needs related to the pandemic. Additionally, Massasoit provided Foundation and institutional funds to students that did not qualify for federal and state grants and established a short and long-term technology loan program to further address students’ technology needs arising from the change in instructional modalities. As of September 2020, 40 students were awarded an average of \$900 through the technology grant (total \$36,000) to ensure that students had laptops to continue their studies remotely.

The Financial Aid Office has also helped students during the pandemic by suspending student billing and collections and have deviated from established policy, permitting students with past due balances to register for both Summer 2020 and Fall 2021 semesters. To make tuition more affordable, the Financial Aid Office has reduced the down payment

on past due payment plans from 33% to 25% and did not assess any online course fees for Fall 2020 or Spring 2021. The Financial Aid Office has also been offering remote FAFSA workshops and assistance with textbook and health insurance applications.

Co-Curricular Experiences

Student Life

The College supports a robust Student Life program. Even during the pandemic, the College has been able to maintain programs for students. The following are some of the highlights since the last report in January 2020:

- The President/Provost Idea Exchange with students was held in person in February 2020 and via Zoom in October 2020.
- The First Annual Student Leadership Awards Ceremony was held virtually via Zoom on May 4, 2020, and live-streamed. Thirty-eight awards were presented to students for their outstanding leadership and service to the College and community. The Second Annual Virtual Student Leadership Awards Ceremony was pre-recorded and shared with the College community on May 6, 2021. Twenty awards were presented.
- Student Life offered 25 events to all students between September 2020 and May 2021; additionally, several joint events were offered by the Community College Student Leadership Association.
- Student Life held virtual office hours weekly throughout the fall and spring semesters, established a Student Life Canvas page to improve communication of events, and developed an online Student Senate contact form to encourage students to share suggestions and concerns.
- The Senate advisors continued to mentor senators and develop their leadership skills on an individual basis as well as via virtual group workshops. Senators were also very involved in activities leading up to the U.S. presidential election, social justice initiatives, as well as updating the Massasoit Student Government Association Constitution through an equity lens.
- Presidential Student Ambassador training was conducted in November 2020 and January 2021.

Standard 6: Teaching, Learning, and Scholarship

Faculty and Academic Staff

Massasoit employs 106 full-time faculty and 425 part-time faculty. There are 262 full-time administrators, professionals, clerical, and maintenance workers, and 178 part-time staff employed as well. The full- and part-time faculty teach on the Brockton and Canton campuses, the Middleborough instructional site, and at satellite locations. Responsibilities, duties, workload, salaries, and evaluation criteria for full-time faculty and professional staff are largely determined by two collective bargaining agreements: (1) Agreement by and between the Board of Higher Education and the Massachusetts Community College Council (MCCC/MTA/NEA) for Full-time and Part-time Day Faculty and Professional Staff (i.e., Day contract), and (2) Agreement for Division of Continuing Education between the Massachusetts Board of Higher Education and the Massachusetts Community College Council (MCCC/MTA/NEA) (i.e., DCE contract). In addition, a Memorandum of Agreement (MOA), signed in 1998, determines several key aspects of distance education. Other MOAs were reached following the start of the COVID-19 pandemic for each semester from Summer 2020 through Summer 2021.

Faculty Workload

All faculty teach within one of the six academic divisions at the college. The workload for full-time faculty is outlined in the Day Contract and includes both instructional and non-instructional duties. The standard instructional workload is 15 credits or a minimum of 29 and a maximum of 35 instructional hours per week with no more than three preparations per semester, or five per year. Instructional duties include teaching in one or more teaching modalities, instructional preparation, and assessment of student performance. Eleven hours per week is devoted to non-instructional duties: “student advisement, office hours (4 hours per week), college service, college-recognized community service, and professional development activities.” College service may include serving on a committee, developing curriculum or grant proposals, or serving as an advisor to student activities. Faculty workloads are reviewed each semester using the Workload Computation Form. These forms are calculated by each academic dean and reviewed by the Provost and the MCCC Union President.

The workload of adjunct faculty is outlined in the DCE contract and includes teaching in one or more teaching modalities, instructional preparation, and assessment of student performance. In addition, adjuncts are expected to be available to meet with students when necessary and to attend at least one meeting per semester. Adjunct faculty are invited to participate in convocations and other college-wide events and many attend division and department meetings regularly.

The workload for academic staff is outlined in their letters of appointment and position descriptions. Responsibilities are dependent upon the nature of the position. Additionally, they include student advisement (if assigned), college service, and college-recognized community service. As with faculty, full-time academic staff may serve on one of the committees of academic governance, attend division and department meetings, or act as an advisor for student clubs. Academic staff may also contribute to developing or improving programs and resources. The workload of part-time academic staff is outlined in their letters of appointment and position descriptions.

Academic Freedom

Academic freedom and the corresponding responsibilities are clearly defined in the MCCC Day Contract and the Faculty Handbook. A wide variety of instructional techniques and delivery systems are used by faculty across all disciplines. Since Spring 2021, 100% of full-time and 100% of adjunct faculty are using the College's online learning management system, Canvas, which is used to publish course information and resources for face-to-face courses and to deliver blended and online courses. Many faculty also used Zoom, a web conferencing program, to deliver blended or remote courses. This increase in usage of different delivery systems was due to the necessity of online and remote teaching because of the COVID-19 pandemic.

Advising

Each full-time faculty member is assigned no more than 18 advisees. In addition, adjunct faculty and professional staff may also be assigned advisees. Students are encouraged to contact their advisors early, and often, to make sure they are taking courses that fulfill their program requirements and career plans. Once advising assignments are made, faculty has access to the students' transcripts and grades through Banner, Massasoit's student information system. DegreeWorks, a degree auditing program, provides faculty and students with the ability to track a student's progress toward completing their degree. The College offers workshops on advising tips, course and program information, and on the use of DegreeWorks. Faculty and students may find tutorials on the advisement process and DegreeWorks in the MyMassasoit portal. New students, evening students, and those who have earned 45 credits or more are assigned to the Advisement, Career & Transfer (ACT) Center. These students are encouraged to visit the ACT Center and/or to contact its staff via email. Non-degree students are also encouraged to visit the ACT Center. The ACT Center maintains an advising page in the portal that contains a wealth of information for review. (For more information on Advising, See *Area of Emphasis: Providing Professional Development Opportunities for Faculty and Staff Related to the Implementation of Academic Advising Policies.*)

Hiring and Evaluation

The College's process for hiring both full-time and adjunct faculty provides equal employment opportunities to persons without regard to race, color, creed, national origin, sex, sexual orientation, mental status, or disability. Since the January 2020 progress report, templates without implicit bias were developed to aid hiring managers in creating job descriptions. All job postings are now reviewed by both Human Resources and the hiring manager. Additionally, all diversity questions are reviewed, updated, and posted within the portal for use during the interview processes.

In 2017, the President's Advisory Council (PAC) established the President's Council on Diversity and Inclusion (PCDI) to work on the four following focus areas: (1) Take a proactive approach to increase cross-cultural and racial diversity within our staff, faculty, and administration; (2) Create learning goals that are inclusive of equity and diversity; (3) Have relevant and critical conversations that focus on racial equity and inclusion; and (4) Conduct an audit of all the College's written materials for implicit bias. Since the PCDI's inception, the committee has reviewed various inward and outward-facing publications, including the Faculty and Student Handbooks, for implicit bias and accessibility.

In Summer 2019, the Office of Diversity and Inclusion, Human Resources, and the PCDI spearheaded the diversity ambassador initiative that addressed the lack of available diverse College staff and faculty to serve on search committees during the academic year. PCDI members were encouraged to participate in the initiative and abide by ambassador training requirements. Five PCDI members, both faculty and staff, participated in the diversity

ambassador initiative and have since served on various search committees. The ambassadors were able to provide guidance and consistency throughout the search process to ensure fair and equitable treatment among all candidates.

As mentioned in Standard Three, under the new governance structure, the College established a diversity, equity, and inclusion committee that has replaced PCDI. The DEI committee was created to: (1) act as an advisory council that provides leadership to advocate for and promote diversity, equity, inclusion, and cultural competency for all through dialogue and programming; (2) consider and discuss existing cultural programs, support and promote cultural growth, and encourage volunteering at the College's cultural events; (3) promote the development and communication of diversity and inclusion through existing and new policies; and (4) identify and promote the development of new initiatives and strategies designed to enhance the student and employee experience at Massasoit.

Teaching and Learning

To ensure quality learning in the classroom, the College supports professional development in multiple ways. In recent years, faculty would submit requests to the Academic Development Committee (ADC) for funds to participate in professional development opportunities. Prior year expenditures by the ADC are as follows:

Fiscal Year	Expended
2016	\$12,143.86
2017	\$16,009.14
2018	\$17,781.40
2019	\$16,783.08
2020	\$13,634.65

The process of providing funding for faculty professional development has recently undergone changes and funding is no longer funneled through the ADC. The restructured governance system now has two new Professional Development Committees. One is part of the Academic Senate and all faculty (full- and part-time) can apply to this committee for funding. The second Professional Development Committee is part of the College Senate and all other employees can apply to this committee for professional development funding. This includes full and part-time AFSCME members, professional staff, and non-unit professionals. An application form is available on the College's portal for each committee.

An additional ongoing form of professional development has been through mentoring for online courses. Although the College had a faculty mentoring program, it was greatly expanded due to the pandemic. In response to the COVID-19 outbreak in March and April 2020, the Office of Online Learning quickly developed training and mentoring for all faculty to learn basic Zoom and Canvas features to complete their Spring 2020 courses with their students remotely. From May 2020 to December 2020, the Office of Online Learning developed and taught remote Online, Hybrid, and Video Conference training institutes resulting in the certification of 280 faculty teaching new remote modalities to students and with a total of \$559,127.06 paid to faculty for completing the trainings. These institutes have continued and are a staple in the College's professional development arsenal. In addition to online mentoring, Faculty Communities of Practice workshops are available for faculty teaching Early College courses. Faculty regularly attend convocations with professional development components. The College also supports various assessment conferences regularly. Workshops are also offered through the Professional Development Center. An example of one of these workshops is Teaching in Community where

participants engaged in reading and self-study, in-person and online discussions, and non-evaluative peer classroom observations to discuss teaching practices.

A new Center director was hired in January 2021 and the Center has since been renamed the Center for Employee Enrichment and Development (CEED).

The College has seen Early College offerings increase steadily over the last few years. To ensure faculty are properly trained to meet this specific demographic's needs, a Professional Development Fellow was hired. The faculty member, who has reassigned time, has offered four semester-long networks to over 45 faculty. In addition to these ongoing workshops for experienced Early College faculty, a two-week intensive institute for faculty who had never taught Early College classes was also offered. Participants read the research, engaged in face-to-face and online discussions, and developed plans for integrating youth development principles into their classroom teaching.

The College received a Perkins Grant for \$358,000 for AY 2020 – 2021. This allowed the College to strengthen career and technical education programs by committing to student success, faculty enrichment, and hands-on learning for career and technical education students. Funds will be used for academic tutors and counselors as well as for faculty development by way of professional conference participation. Also, funds are used to pay stipends to faculty who redesign their course using Open Educational Resources rather than traditional and costly textbooks. Funds are also allocated to completely overhaul the medical assistant program lab to give students the ability to learn while using current equipment that will be found in their field. This also allows faculty to be more effective in their teaching.

Faculty Evaluations

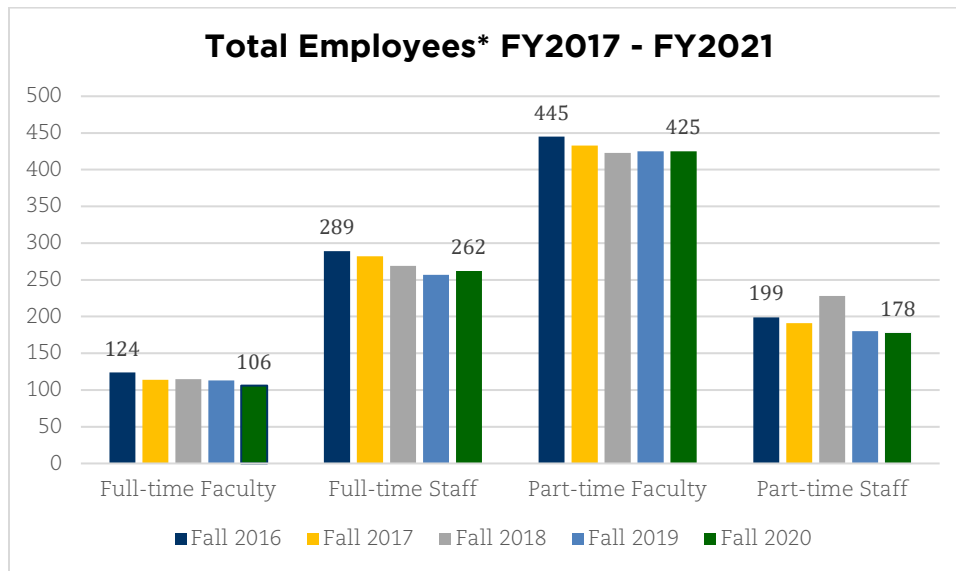
Since Fall 2017, the process for using the University of Washington evaluations for DCE courses has improved. The forms have been shipped to UW where they are tabulated and sent as data reports. The College's ITS team now converts them into user-friendly reports which are distributed to deans and faculty the following semester. This is much timelier than the previous evaluation system and allows for quicker faculty reflection and response to feedback. An online program, Evaluation Kit, is currently being used for evaluations of all full- and part-time faculty as a result of the remote teaching required due to COVID-19.

Standard 7: Institutional Resources

Human Resources

The College employs non-unit professionals, who are not in a union and are considered employees at will. Unit professionals are governed under the MCCC Collective Bargaining Agreement and those positions designated as AFSCME work under a separate contract. Non-unit salaries are market-based and are competitive. Attracting and maintaining a diverse faculty has been challenging. The Vice President of Human Resources stated at a Spring 2021 Board of Trustees meeting that two reasons it is so difficult to attract diverse faculty are the non-competitive salaries of faculty which are negotiated with the Board of Higher Education and are contractual, and the low attrition rates among faculty. (For information on professional development, see Standard 6.)

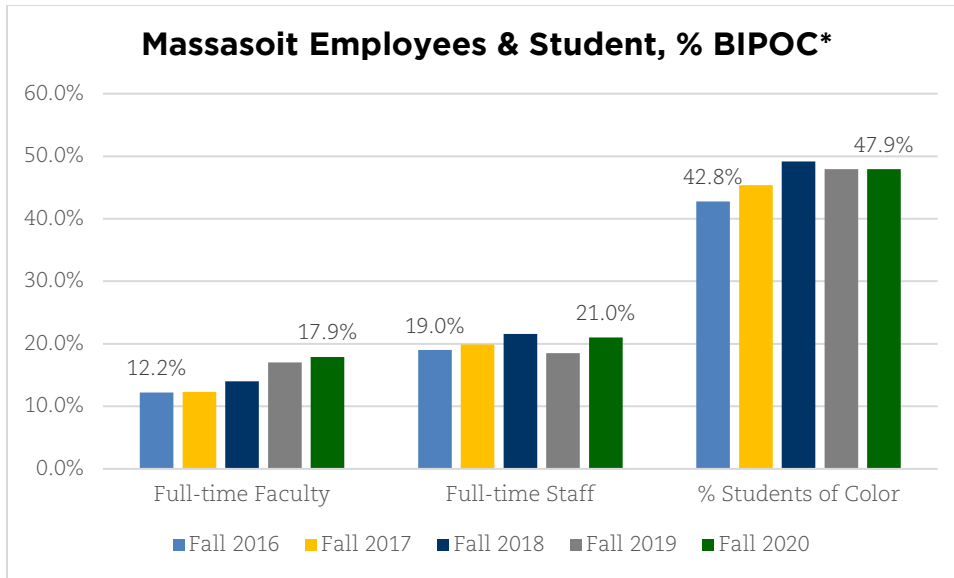
The following chart depicts faculty and staff trends over the past five years.



*Source: IPEDS HR survey as reported for fall term/November of given FY by Massasoit’s HR Office.

The College is down 24% in students since Fall 2016 and down 15% in full-time faculty. Overall, College employees are down by 8% (or 86 employees) since Fall 2016, with a net loss of 18 full-time faculty and 20 or more employees in each of the other categories.

The following chart includes BIPOC student enrollment trends during the time period indicated on the chart. The information is reported to IPEDS, so the BIPOC faculty and staff data are unduplicated by the primary position.



*BIPOC=Black, Indigenous, Persons of Color. Percentages of known/reported race/ethnicity only.

In the last five years, the College has seen a steady increase in the percentage of BIPOC faculty, staff, and students. BIPOC full-time faculty has increased 5.7 percentage points, BIPOC full-time staff has increased 2 percentage points, and BIPOC students have increased 5.1 percentage points. While the increases are significant, the representation on campus still does not mirror the student body.

Massasoit's goal is to attract a diverse candidate pool. Since 2017, Massasoit has implemented several initiatives to ensure that the College is reaching that goal. Each quarter since implementing these initiatives, the College has consistently reached a diverse candidate pool of 30-40%, which is the national benchmark. The College has been meeting this goal since 2017 through revising and assessing its marketing plans and hiring processes. To reach and maintain this goal the Chief Diversity Officer and Human Resources collaborated to create a plan that included updating the hiring process, revamping the search and screen committees, and providing on-campus workshops. The College now has Diversity Ambassadors that are available to serve on search and screen committees. As part of the 2017 convocation, Dr. Christopher Lee led a workshop on implicit bias. In addition, the hiring process now includes a required training every two years, which includes the Affirmative Action Policy from the Board of Higher Education, applicant screening guidelines, and diversity interview questions. The two-year requirement allows for the training to be assessed and revised as needed based on changing standards and participant feedback. Furthermore, the training is online to allow for more faculty, staff, and administrators to participate in hiring committees. For hard-to-fill positions, the HR Team has worked with the College's marketing team and for one quarter tracked very closely which sites applicants were responding to. Human Resources publishes job postings in diverse online publications and tracks the number of clicks each publication receives. This allows for the postings to be assessed to see if the publication is the best market for the posting. As part of this process, some websites were dropped because applicants were not reviewing the posting on the websites. While the DHE sets the timeline to review external policies, all internal HR policies are reviewed every 12 months to ensure they are up-to-date and relevant.

Financial Resources

The College has taken a holistic approach to improving financial stability since the 2016 Self-Study. The College investigated everything from how the College plans for and allocates funds to what businesses the College should be in in the first place. The results detailed in the discussion of Standard 7 show an \$8.8 million investment in incremental state dollars to improve the College facility, a nearly 20% increase in the level of the reserve fund representing solely earnings from 2018 to 2020, as well as changes in annual planning processes, and the elimination of the in-house food service operation and conference center. The ratio table on the following page under “Improved Services” shows the auditor-reported ratios (adjusted for GASB pronouncements) that illustrate several positive trends through 2020. The two most significant themes contributing to the college’s improvement of financial stability are the streamlined budgeting process and the mitigation of budgeting losses.

Tuition and Fees Increase

To strengthen the College’s financial position, from 2016 to 2021, the College increased tuition and fees incrementally from \$187 to \$215 per credit. The College has ranked lowest or second to the lowest in terms of cost per-credit of the 15 community colleges for several years now and there is no planned increase for FY 2021-2022. Along with this needed adjustment to the tuition and fees, the institutional aid offered to students has expanded.

Privatizing Services

The College privatized food service beginning in FY19, awarding a five-year contract to Lessing’s Food Service Management. Running foodservices in-house, the College was forced to subsidize the operation which ran at an annual loss on both the Brockton and Canton campuses. This loss was \$445,000 and \$382,000 in FY15 and FY16 respectively. The students were paying to underwrite this annual loss. By going through a strict state-level evaluation overseen by the state comptroller, the College had to prove, under the Pacheco law, that the privatization effort would save the taxpayers money. By awarding the contract to Lessing’s, the projected savings are over \$500,000 over the life of the contract. (See *Area of Emphasis: Strengthening Financial Stability* for additional information on the cafeteria.)

Eliminating Services

The College closed the Conference Center in 2018 because it was losing money every year. The savings is a minimum of \$300,000 per year which accounts for salaries and fringe benefits, but the savings could be as high as \$500,000 as events were also operating at a loss. (See *Area of Emphasis: Strengthening Financial Stability* for more information on the Conference Center.)

Fundraising

The College brought on a Chief Advancement Officer in 2018 to revive fundraising efforts. That position now oversees an Associate Director of Development and Alumni Relations, an Associate Director of Corporate Engagement, and a Coordinator of Career Planning & Placement. For context, fundraising identified in the 2016 Self-Study was \$236,000 in FY14 and \$203,000 in FY15. In FY19, private gifts and contributions raised totaled \$239,000, \$423,000 in FY20 and \$544,00 in FY21. Additionally, the grants department was realigned under the Chief Advancement Office and the Foundation Board has been reconstructed to better meet the College’s fundraising goals.

Reserve Spending

Reserve spending is now governed by a Board-approved reserve spending policy. This allows for the preservation of reserve funds under a deliberate plan that gives the College flexible and accountable avenues to pursue to utilize these funds. Both the preservation of these funds and the potential use for approved projects ensure the College maintains financial resources that benefit the institution and, by extension, the students.

Improved Services

The 2016 Self-Study discusses the impact of GASB 68 on the College's finances. There is a new pronouncement (GASB 75) that seeks to improve reporting and accountability for post-employment benefits other than pensions. Forcing these liabilities on the College's financial statements impacts the efficacy of these statements as a tool for measuring the financial state of the institution. As such, even the external auditors have taken to providing financial ratios after each annual audit showing what the ratios would be both with and without the inclusion of these two pronouncements. Financial ratios as produced by the external auditor continue to show improvements in financial position and stability.

In the chart below, each of these ratios measures some aspect of the College's financial health. The primary reserve is a measurement of how long the College could operate given its expenses if it didn't receive any more revenue and only had its existing reserves to operate from. Return on Net Position measures if an institution is financially better off now than in previous years and is best used to analyze a time period. Net Op Rev Ratio measures profitability for a given year and Viability Ratio measures the ability of expendable net assets to cover the existing debt.

	FY18	FY19	FY20
Primary Reserve	18.41%	18.90%	26.59%
Return on Net Position	5.41%	10.24%	12.18%
Net Op Rev Ratio	2.61%	7.05%	3.47%
Viability Ratio	185.11%	190.77%	288.13%

In 2018, the College switched asset management firms from Commonfund to Eaton Vance. Eaton Vance was able to provide the College with better services for a better price. In June 2018, the College took \$10.9M out of Commonfund and invested it with Eaton Vance. As of October 2020, the balance had grown to \$12.9M (an 18% increase, representing solely growth and earnings). The invested funds have continued to grow, adding to the college's financial stability. A provisional amount of earnings is included in the annual spending plan submitted to the Board as potential revenue. Eaton Vance has also supported the College philanthropically and aided the finance team and the Board of Trustees in the development of the College's investment policy. They have been very responsive and have been open to helping the staff and Board create policies. For example, they spoke with the Board's Audit and Finance committee as the Comptroller was developing an investment policy for the College. Eaton Vance led a conversation about determining acceptable levels of risk based on the intended use of these funds. That discussion at the Board level helped to inform the College policy being drafted for the Board's approval.

The College was awarded a total of \$8.8M by the Commonwealth for use in addressing deferred maintenance issues on campus over five years and has made several physical plant improvements and renovations that have been infused with energy savings components. Improving the facilities has a direct positive impact on students such as Student Central or the dining hall renovation project. Aside from operational

improvements, each project contains structural improvements to the HVAC, insulation, and energy use of the spaces. In the last seven years, the amount of funds allocated to paying for utilities has been reduced almost by half due to a combination of these improvements and a series of beneficial negotiations locking in favorable pricing for utility rates. These funds are then available for allocation across the College. Additionally, the College has addressed deferred maintenance issues as well as Americans with Disabilities Act (ADA) issues across the College. This includes nearly \$1.5M worth of projects in FY21. The cost of deferred maintenance and repairs necessary to maintain the College and bring it up to code is estimated at \$5-6 million. Redoing the hardscapes and parking lots to make them safe is estimated at \$2 million. In addition to repaving the ramps and hardscapes that were needed to meet ADA access codes, the College also significantly improved the physical accessibility to Student Central, the Fine Arts building, and the Science and Technology buildings. The campus quad was also redesigned and paved with ramps, thus allowing the quad to be fully accessible. The path of travel along the side of the Business building was smoothed out and repaved, again making that pathway accessible. Additionally, the curb cut near the bus stop, as well as the entrance to Student Central, was designed to code, allowing students a direct, accessible route to the building.

Financial Challenges

The Baker administration has been a good partner to the community college sector and has continued to protect both state appropriation line items as well as additional state-funded revenue streams such as the formula funding. Given the way fringe benefits rates are applied differently when full-time payroll expenses are charged to state-appropriated dollars vs. locally generated tuition and fees, the maintenance of state appropriation levels has a double benefit in that it affords the College the ability to charge more full-time payroll expenses while triggering a much lower fringe benefit rate. The savings tend to be .35 - .38 cents on the dollar of full-time payroll expenses. While the College continues to expect declining enrollment, the College is projecting that state appropriation will be higher in FY22 than in FY21 because the Commonwealth has broken with past practice and is now funding collective bargaining increases and rolling those increases into the next year's line-item allocation.

The College has moved away from submitting an interim spending plan to the Board in June of each year and has shifted the spending plan development process to deliver a plan to the Board of Trustees in May of each year. The College currently uses projections to estimate what the state appropriation will be and use the enrollment projection model to predict enrollment-based revenue. The College brings the proposed spending plan to the Board in May. If they approve it in May, there is then a two-month window of planning and tweaking before the start of the new fiscal year, when the budget is loaded. The leadership at all levels now has time to plan and make any changes it needs to ensure it has the resources allocated appropriately for the coming year. Under the old system, the College would use a provisional budget to cover themselves for the period between the actual start of the new fiscal year and the Board approving the new spending plan.

Information, Physical, and Technological Resources

The Office of Information and Technology was renamed Information Technology Service (ITS) as part of a departmental reorganization, which changed both where ITS reports as well as how it provides services. Previously reporting to the Academic Affairs Division, ITS now reports to the Administration and Finance Division. The College has a new Chief Information Officer and a renewed emphasis on customer service delivery. This change has prompted a more planned approach to the budget that ensures initiatives are proactively vetted, planned, and resourced. It has also improved ITS' security posture by increasing

responsiveness and allowing the implementation of additional layers of security to ensure that client services do not suffer because of the shift. This reorganization has also prompted an integrated ticketing and project management platform that has greatly improved transparency and accountability which ultimately has improved customer service. The 2016 *Self-Study* refers to ITS working with the state office known as PACE regarding the security controls framework; PACE no longer exists, and the College has switched from SANS to NIST for its security framework. NIST is a more comprehensive framework than SANS and the federal government is going to start requiring federal aid granting institutions to begin conducting securing self-assessments using a particular NIST publication. ITS made the switch anticipating this guidance.

Since 2016, the library has been able to reapportion fiscal resources that increases electronic access to academic material for students. This includes over 10 new research databases, a 200% increase in e-book options, and two streaming video repositories. During AY 2020-2021, streaming video use increased by 100%. Also during AY 2020-2021 year, the library was able to integrate over 1,000 new and updated resources into the collection and reorder the shelving scheme to put the entire monograph collection in sequential call number order for the first time. Additionally, the virtual atmosphere of the library has improved to assist in study and research by the purchase of EBSCO Discovery in 2016-2017. This eases the findability of materials for students by providing one search that integrates results from all library databases and the full integration of library research guides into the campus LMS (Canvas) which has resulted in a 25% increase in total use since 2018. A complete refresh of the library website after conducting a User Experience Study with students in 2019 has resulted in improved navigation of the library site. The library staff maintains a consistent staffing level with wide-ranging expertise which fulfills both the educational mission of the library and the College. The atmosphere of the library has also improved because of intentional projects around the physical library space and print collection. Additionally, new traffic patterns and signage increase accessibility for all users.

Standard 9: Integrity, Transparency, and Public Disclosure

Massasoit holds itself to the highest standards of ethical policies and practices in both internal and external constituencies. The College continues to demonstrate integrity and transparency in the following ways.

Integrity

The Massachusetts Board of Higher Education grants the College the authority to award degrees. The New England Commission of Higher Education (NECHE) and other professional accrediting boards ensure the overall quality of the institution as well as for specific programs. The College complies with all local, state, and federal regulations, mandates, and statutes that impact higher education, such as Titles IV and IX, FERPA, ADA, Section 504 of the Rehabilitation Act, and Equal Opportunity. The College fulfills standards of integrity established by NECHE and the Commonwealth of Massachusetts. The College complies with the Freedom of Information Act, the Higher Education Act, and Massachusetts Public records laws regarding requests for information. In compliance with Massachusetts Law Chapter 268A, each member of a search committee undergoes ethics training. Equitable policies and practices are included in the AFSCME and MCCC contracts as well as the NUP Handbook. They are also available on the portal. Institutional Research (IR) posts publications on the public website and IR portal such as an expanded Institutional Fact Book, including student success measures such as retention, graduation, and transfer-out rates, further disaggregated by gender, race, ethnicity, and Pell/low-income status. The Institutional Review Board (IRB) continues to meet each semester and as needed to review research applications.

Public Disclosure

With one click, prospective students can access a drop-down menu that offers information on admissions, financial aid, registration, and academic programs. Continuing students can click on MyMassasoit and log into the portal. Additionally, the home page of the college website includes quick links to important policies and information. When COVID-19 sent most staff and students online to work remotely, daily messages were sent out from the President from mid-March until June 22, 2020. From that point, regular weekly updates were sent to employees and students. This created a greater sense of community and support during a difficult and uncertain time.

The College uses Navigate and DegreeWorks tools to provide students with more information regarding progress in their program of study, course selection, and for advisors and other staff to reach out to students who may need additional supports to be successful. Since 2018, the College has been using Academic Program Maps that display program requirements in a graphic display that uses colors and icons to highlight important information.

Transparency

As mentioned in Standard 3, the restructuring of college governance was finalized in Fall 2020. This restructuring process was transparent and shared at an all-college meeting and on the College portal. Faculty, staff, and students are represented on committees, and elections are held for positions with more than one candidate. Each committee is composed of various academic and non-academic divisions, and meetings are open to the public.

Standard 8: Educational Effectiveness

Student Gains

When students come to Massasoit Community College, they can learn many concepts and skills that will not only apply to them in the short term while they are in college but will also serve them well throughout their careers and lives. As a public institution of higher education, Massasoit Community College encourages students to actively participate in civic-minded activities on campus. Historically, Massasoit has honored this value through conducting annual voter registration events and student-facing programming around state and national elections. As of 2020, the College has created a new position, Director of Student Advocacy, Outreach & Equity, whose role includes building infrastructure at the College to support and enhance civic engagement among students. This role works closely with the Dean of Students, the Office of Student Life, and the Community College Civic Engagement Network. By 2025, the College will also implement a robust participatory action research institute that will engage students in ongoing educational research and action projects centered around campus, municipal, state, and national civic and political issues.

Internships

Internships are another important opportunity for students to engage in practical experience to further their academic and career goals. The Associate Director of Corporate Engagement is now responsible for generating and following up on new leads with regional employers in the areas of internships and career opportunities with for-profit and non-profit employers. The College solicits interest from employers in participating in any on-campus career fairs, industry panels, career preparation workshops, and program advisory committees. To better prepare students for their internships and careers, students can visit the Coordinator of Career Planning & Placement who works directly with students on resume and cover letter preparation, interviewing skills, and LinkedIn profiles. The Associate Director also helps students prepare to respond to opportunities and improve their chances for placement and coordinates closely with Massasoit colleagues in the career exploration and student advising areas for a seamless transition from academic advising to career exploration to career preparation and placement. These services are available to students whether their internships are credit- or non-credit bearing.

Student Support Programs

The College has several support programs on campus which provide enhanced academic advising and numerous wrap-around services to help students succeed. These include TRIO, a federal student success services program targeting low-income and first-generation students with academic support, enhanced advising, enrichment programming, and other services; Latch, a two-semester program that assists 200 incoming students who need developmental coursework, have disabilities, or whose primary language is not English; Choices, a one-year program that targets student parents who are receiving public assistance; Ubuntu Scholars, a mentoring and enrichment program for males of color, and the Women's Resource Center, both of which are housed in the College's Ida Cerezo O'Donnell Unity Center; the STEM Starter Academy, which provides career exploration, advising, and research opportunities for students in STEM programs; and the Veterans Services Office, which serves veterans, active-duty service members, and their dependents.

In addition to the above-mentioned programs, the College also has several English for Speakers of Other Languages (ESOL) programs. About 15% of the total student population at Massasoit identify themselves as students for whom English is not their first language.

While many such students are placed into or can go directly into English Composition I, Introductory Writing, Preparing for College Reading I or II (or any combination thereof), some cannot. They need more support with reading and writing academic English. The ESOL programs are designed for students interested in learning the English language. The College offers a series of ESOL courses designed for students with varying levels of English language ability – from those who speak very little English to those who are conversational and want to master the language to those who want to obtain a college degree. The credit-bearing academic ESOL program offers students ESOL courses to prepare them to take individual academic courses such as English Composition I, Biological Principles, or General Psychology or for entry into an academic certificate or degree program with the college. Additionally, the Community Education department offers adult learners noncredit ESOL courses to improve their English language ability and to further their education and careers goals. This program offers nine courses including beginner to advanced levels, a Transition to College ESOL course plus Conversation and Pronunciation courses at the Brockton Campus. These courses range in cost from \$179 to \$299 plus textbooks and are open to all adult learners, regardless of their current English proficiency. The Adult Basic Education department also offers adult learners ESOL courses to further their education and careers goals for free. The program offers six courses, beginner to advanced levels, throughout the school year at Stoughton High School. The program is funded by grants from the Massachusetts Department of Elementary and Secondary Education (DESE) and is free to all who meet the eligibility requirements. Also, the Corporate and Community Education department provides businesses with a range of customized ESOL courses to help employees improve their English language skills. These programs often lead to improved communication and employee retention, as well as a decrease in error rate due to language barriers.

The College also offers students an intellectual challenge through the Commonwealth Honors Program (CHP) to talented and driven students by providing honors-level courses designed to academically augment their skills, participate in conferences, and transfer to any of the 24 consortia of state institutions. The Commonwealth Honors Program at Massasoit Community College has been granted accreditation twice since the inception of the program in 2005, and it continues to be an active part of the CHP community. Some of the programs associated with CHP are the Honors Association, the Honors Council, and Honors Speaker Bureau. In addition to advancing student talent, CHP offers financial benefits to qualified students, such as the Honors Garden Scholarship, and additional financial rewards for students as they progress through the program.

Basic Needs Support

Once students arrive on campus, Massasoit prides itself on caring about the whole student. The College is aware that if a student's basic needs are not met then that student's educational plans are likely to be interrupted. That was the reasoning behind creating a new coordinator position to oversee provision of basic needs resources. The College has seen substantial growth in basic needs outreach and received a mobile WIC designation; 21 families were assisted over the last year. The College also partners with an external counseling organization, Whitman Counseling, to provide support to students on campus; 59 families were supported over the last year. Additionally, the College has established funds to assist students who are unable to pay their co-pays. From June 2020 through March 2021, the College's food pantry, with the help of the Greater Boston Foodbank and Stop & Shop, supported 865 families for a total of \$14,054.

Early College

The Massasoit Mission Statement states that the College “supports all students in their education.” This is demonstrated in the structures that the College has built around the

opportunities for high school students to get a head start on earning college credit. High school students can earn college credits and make connections at the College before their high school graduation. The College has been engaged in early college programming for many years and has been enrolling students in its Gateway to College Early College program since Fall 2007. This includes the Commonwealth's and Massasoit's Dual Enrollment programs, the College's Gateway to College Program, partnerships with various high schools and designation projects in conjunction with the Commonwealth's Early College efforts. While Massasoit's enrollment (much like that of its sister community colleges) has been declining over the past five years, the enrollment of high school and dually enrolled students has steadily increased through partnerships with local high schools offering contract courses to establish Early College pathways. Additionally, Massasoit is the higher education partner for New Heights Charter School of Brockton, the first and only brick-and-mortar Early College high school in the Commonwealth where every student earns a minimum of twelve college credits and all students have the opportunity to earn an associate degree by the time they finish high school. All students served by the Office of Early College Access (with the exception of dual enrollment students) receive all instruction, support services, textbooks and fees with no cost to the student or family. This demonstrates clear commitment to the Commonwealth's Equity Agenda and the college's mission.

Findings and Analysis

Support programs use data on demographics, retention at one year, and other measures of student success to understand the background and pathways that their students may follow. The Office of Institutional Research provides updated data each spring to the programs, disaggregating demographics and student-types. Beginning in Summer 2021, similar data will be provided to the ACT Center and ARC on students using their advising and tutoring services so that the Centers may better understand the students they serve, and which initiatives are fostering student success. These support programs are carefully tracked, and the success indicators are compared to the general population. Data indicate that these students are more likely to persist than their similar peers. As compared to all first-time students entering in Fall 2018, first-time students in student support programs were retained to Fall 2019 at a rate 5 to 10 percentage points higher (57% to 73%) than the College's 52.7% average for all. When looking at overall retention at Massasoit (returned or graduated before fall term) or elsewhere (transferred to another college), students in support programs have consistently higher retention rates (64% to 81% retained anywhere vs. 61.5% for all students enrolled in Fall 2018). When taking a longer view – graduation and transfer rates (of first-time, full-time freshmen) after three and four years – Veterans and Latch students have consistently exceeded the graduation rate at four years (200% time for an associate degree), at times as much as 10-20 percentage points, depending on the year and support program.

The College has been working to better track student success. The Associate Dean of Student Success worked with ITS to prepare a series of reports in Argos (a cloud-based software that allows the creation of data blocks and customized reports so that users can easily access and update reports in real-time) that provide program directors and coordinators the ability to run student success reports on demand. This "Success Toolkit" was rolled out to the Student Success cohorts (Choices, Latch, TRIO, and Veterans) in the Spring 2019 semester. Beginning in late Summer 2019 and continuing to the present, ITS has been expanding the toolkit for use by other offices, including the ACT Center, ESOL, Access & Disability Resources, Ubuntu Scholars, and Athletics. The Success Toolkit reports include (1) Non-returning Students; (2) Grades Report; (3) Student List; (4) Purge Candidate Review; (5) Purged Students; (6) Intent to Graduate; (7) Graduates List; and (8) Course Repeats.

Success Toolkit data is used to monitor and analyze student success, and to create interventions as needed. The toolkit also benefits students and staff by enhancing the efficiency of some of the student success processes. For example, the Athletics department must track the GPA of every student-athlete to confirm athletic participation eligibility according to National Junior College Athletic Association (NJCAA) standards. Historically, that has meant using the Banner system to access one screen per student, per semester, to review grades. With the development of the Argos reports, staff will be able to access all this information at one time with the push of one button. The creation of this tool saves staff time and resources and allows staff to attend to and develop additional student success tasks and initiatives. The Student Success Task Force has also worked to scale up some retention practices by expanding the Student Success Toolkit to include other students in additional cohort-based programs and those assigned to the ACT Center. This more than doubled the number of students served to 5,000.

Appraisal and Projection

While Massasoit consistently tracks its support programs, it is in the process of expanding this capability to track student success more consistently for all students. With the new Student Success Toolkit this should be easier to do. Massasoit has also committed to disaggregating data, so the College will be able to track the success of majority-minority student populations and provide targeted support. The DHE, under the umbrella of the Equity Agenda, will provide guidance and support for this initiative.

With the success of the Early College program, the College expects that the demand will continue to grow with more high schools placing students into the high school graduation and associate degree track. With this possibility, Massasoit will also need to expand and provide support for DCE faculty who teach Early College and dual enrollment courses. Additionally, remote support services such as the ARC will need to continue and expand to support students who are taking courses on their high school campuses. Placement and subsequent registration for the high number of Early College students will need to be updated. Currently, the multiple measures policy committee is working on a placement document to expand multiple measures to Early College students. While this process has been updated for traditional students, it has not yet been finalized for Early College students.

Beginning in Fall 2021, the College will launch a support program for new, part-time students, using funds from the state's SUCCESS grant, focused on improving retention and completion rates. Students who start part-time are less likely to be retained for their second year as compared to their full-time counterparts (42% of part-time vs. 57% of full-time freshmen returned for fall 2020). Institutional data shows that part-time students are more likely to be female, students of color, older, ESOL, and to have a disability; they are just as likely to be low-income and first-generation. While the other support programs serve students very well, this program will address some of the particular needs of part-time students.

Assessment of Student Learning

In 2019, a Provost Fellow for Student Learning Outcomes was hired to assist in program reviews and ongoing assessment practices. The Provost Fellow receives reassigned time each semester to work with programs completing reviews, create workshops, and serve on state and local assessment committees. As mentioned in the *Area of Emphasis: Implementing a Comprehensive and Consistent Approach to Assess Institutional Effectiveness and Student Learning Outcomes with Emphasis on Building Capacity to use Evidence for Institutional Improvement*, since Spring 2020, program review workshops have been held to help programs begin the review

process and in AY 2020-2021 an additional series was started to help create more assessable PLOs specific to each program. One of the unique features of these workshops is that in the second part of the series in March 2021, many program chairs and additional participants collaborated in small groups to review drafts of their PLOs. Since most of the program review is done within the program, these workshops gave participants a chance to work with other academic programs as well as other participants, such as the librarians, and receive feedback on their drafts. The feedback was then incorporated into the drafts for departmental review. Additional academic programs that could not participate will review their PLOs throughout the summer and during their upcoming program reviews. Updated PLOs are either available on the College website or are in the process of being posted. The new program review process also includes curriculum maps to track the program's SLOs and PLOs as well as Massasoit's institutional student learning outcomes (ISLOs) also known as core competencies. Programs then use the maps to review possible curricular changes.

The academic program review process was updated in 2017. As part of this new process, the data tables provided by Institutional Research have been expanded to include measures of success along with trends in program enrollment and completion numbers. Programs are provided with data on student progress (retention at one year, graduation, transfer out, and persistence at years three through six) as compared to the College's institutional rates. They can also see the rates of retention in the department versus another department at Massasoit. The tables also contain detailed demographic information so that programs can assess how students compare or differ from other students at the College. In this way, programs can review their data and explore further research questions specific to their program, such as why students transfer out at a higher rate than their peers. In Summer 2021, IR will publish a data manual for academic programs that will include information on all programs on the same measures, with five years of trend data, allowing departments to review their data every year. This data will also be available for the programs with external accreditation reporting that do not normally have this data available to them. (See *Area of Emphasis: Implementing a Comprehensive and Consistent Approach to Assess Institutional Effectiveness and Student Learning Outcomes with Emphasis on Building Capacity to use Evidence for Institutional Improvement* for more information on the academic program review process.)

In addition to the academic program reviews, the Nursing faculty and the College Library staff collaborated to assess information literacy and written communication, two of Massasoit's core competencies. Similar to the 2018 collaboration between the library and writing center detailed in Massasoit's January 2020 Progress Report, the Massasoit Community College Library assembled a team in December 2019 to assess papers submitted by the Nursing department faculty for NURS 303 Spring 2019 semester research papers. The initial purpose of the project was to assess the proficiency of nursing students against the Information Literacy and the Written Communication AAC&U VALUE Rubrics, which are part of Massasoit's core competencies. They assessed these core competencies with the learning outcomes of the chosen assignment, which was to formulate a research question and produce a written product according to nursing standards. The goal was to use the data from this assessment to adjust the teaching of the assignment and the involvement of the Health Sciences librarian with the end goal being to ensure that graduating nurses are prepared for writing and research requirements in further education or their field. The project connects the core competencies and assessment with classroom practices, student samples, and research support.

Findings and Analysis

The Academic Program Reviews have made good progress towards creating a more systematic, sustainable, and meaningful process for all the academic programs. However,

due to starting a new academic program review process before COVID-19, programs have adjusted their timelines to complete the process for faculty to focus more on online course development. Though the timelines have been lengthened, as of July 2021, the College is still on track to have programs that had not completed a recent review use the new process to finish their program reviews no later than Fall 2022. This gives us a strong basis to move forward systematically with a five-year review timeline and time to review the new process. Currently, Theatre Arts, Engineering Transfer, Criminal Justice, Business Administration, Culinary Arts, Psychology, and Social Science are in the process of completing their reviews. Liberal Arts Transfer (LAT) and Liberal Arts Studies (LAS) completed a joint review in Summer 2021, and Visual Arts, as well as Computer Science Transfer, will begin their reviews in Fall 2021. Programs that complete the review or that completed the review under the previous process but are awaiting their next review will begin their one-year interim reports in May 2022. Throughout AY 2021-2022, the Provost Fellow for Student Learning Outcomes Assessment will work with these programs, such as Architecture, Media Arts, LAS, and LAT to establish goals and work towards their yearly reports.

After training scorers and then scoring 38 nursing student research papers, the data from the collaboration between the Nursing Program and Library Staff highlighted specific areas for improvement. The subcategories for literacy and written communication were often scored at the first milestone or mid-second milestone levels on the AAC&U VALUE rubric four-milestone scale. The milestones are not equivalent to freshman through senior categories. Instead, they provide a baseline and areas for improvement. The subcategories of genre and disciplinary conventions needed the most improvement. The project provided the team with a shared dataset for a specific course that can be used as a baseline for curriculum improvement and future assessment in this department.

Appraisal and Projection

Though it is too early to fully assess the new program review process and for programs to make curricular changes based on their reviews, the College is seeing a few patterns emerge. The curriculum maps may confirm that though Massasoit includes integrated learning, global learning, and civic engagement in the ISLOs (core competencies), the College is not yet seeing these aspects across the curriculum. However, we are emphasizing global learning through the two new grants and will assess these changes as the project continues (See *Institutional Plans* for more on Global Learning Initiatives.) In addition, while programs are reviewing their SLOs, it is difficult to see how the SLOs are being assessed between similar courses and connecting to the PLOs and ISLOs. This connection is an aspect that will be incorporated into each program's plan of action when they complete their program reviews, and faculty will need additional training for how to assess the connections. While previous activities through AMCOA and Massasoit workshops have helped with this assessment, the programs will need more program-specific pieces in the future. Furthermore, while most departments have programs and are, therefore, completing program reviews, some departments do not. These courses and departments also need a review, perhaps through a review that includes a student's first-year academics, such as entry-level history and English courses. In addition, the program review process, curricular changes, SLOs, and professional development associated with the above findings will need to be connected to Massasoit's plans for equity, diversity, and inclusion. The Provost Fellow for Professional Development and the Provost Fellow for Student Learning Outcomes are currently working on a proposal to help programs review their SLOs and incorporate equity-minded assessment practices into their classrooms.

Finally, the collaboration between the department chairs and workshop participants as well as the collaborative project between the nursing program and library (2019) and previous

writing center and library project (2018) highlight a need to incorporate collaboration into Massasoit assessment practices to create a culture of assessment. In addition, the nursing/library project followed a similar format to the multi-state collaborative framework that Massasoit had participated in previously. Both projects indicated that the method is viable for evaluating student samples; however, neither project was done on a large scale. In the future, collecting and scoring larger numbers of student samples will help Massasoit evaluate students' strengths and challenges to the core competencies and provide additional data to help support the findings from the program reviews and the curriculum maps analysis for each program.

Measures of Student Success

The College measures student success in several ways: retention at one year; graduation rates and transfer rates of first-time students at years three and four; and graduation/transfer out/persistence at years four through eight on an expanded cohort of all new students. Student success information (at the institutional level) can easily be found on the College's public website and the internal IR portal page.

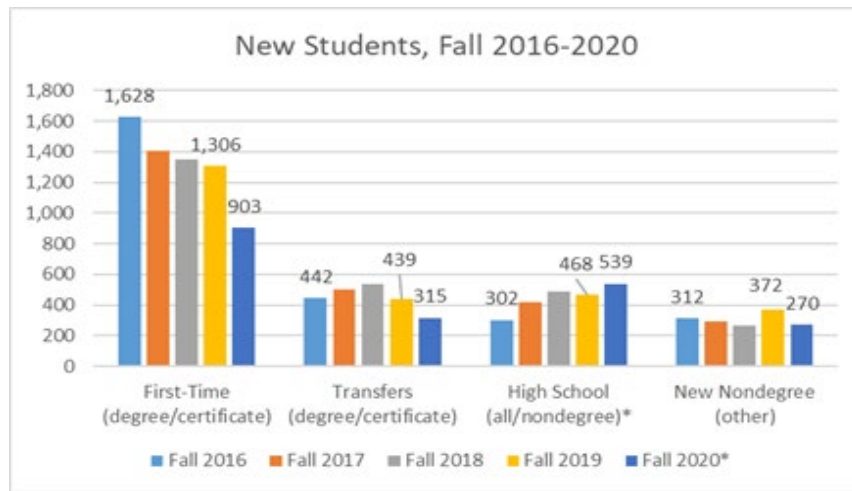
While traditional measures of student success have focused on first-time, full-time freshmen – only about one-third of our entering class – the Office of Institutional Research (IR) at Massasoit follows a more comprehensive model including those who start part time (an increasing number of our students) as well as those who transfer into the college. IR tracks all credit students for retention and persistence after one year, including those who transfer out to other institutions, in these measures. Retention results are further disaggregated by demographics (including gender, race/ethnicity, and low-income status) and program affiliation. In all cases, IR is also examining traditional measures of success in terms of equity, especially disaggregating data for the populations that we serve. Aligned with the DHE's Equity Agenda and related Performance Measurement Reporting metrics, IR reviews the disaggregated data on each metric by category – the DHE's categories as well as some expanded Massasoit categories. For example, while the DHE provides data comparing the progress of Black students, Latinx students, and White students, the College digs deeper into the data, disaggregating the Black student group into three subcategories – Black, Cape Verdean, and Haitian. IR has also combined some categories, exploring differences among Male and Female Students of Color (SOC) and the groups that make up the SOC, and white males and females. We have also looked at other categories such as income level and first-generation status to identify possible differences in progress and pathways that may suggest timing of initiatives focused on improving success for differing groups.

Findings and Analysis

Early College

Since 2016, high school student enrollment has increased by 78.4%, going from 302 in Fall 2016 to a high of 539 in Fall 2020. The Early College students had a pass rate of 90% in Fall 2020 and represent roughly 10% of total enrollment at Massasoit. In partnership with Southeastern Vocational Technical Regional High School, Massasoit's Gateway to College program is in the final stages of receiving state designation as an Early College high school program providing students a pathway to an associate degree in Liberal Arts. While all students from New Heights Charter School will have earned a minimum of 12 college credits upon high school graduation, 46 (51% of the graduating class) students received their associate degree from Massasoit in May 2021 at the same time they earned their high school diploma. In partnership with Southeastern Vocational Technical School, Gateway to College has 10 students who graduated with an Associate Degree from Massasoit while graduating high school at the same time.

Early college students have also provided much-needed enrollments during a time when numbers have been declining over the past five years. As shown in the chart below, high school students were the only new student type that has seen increasing numbers during this time.



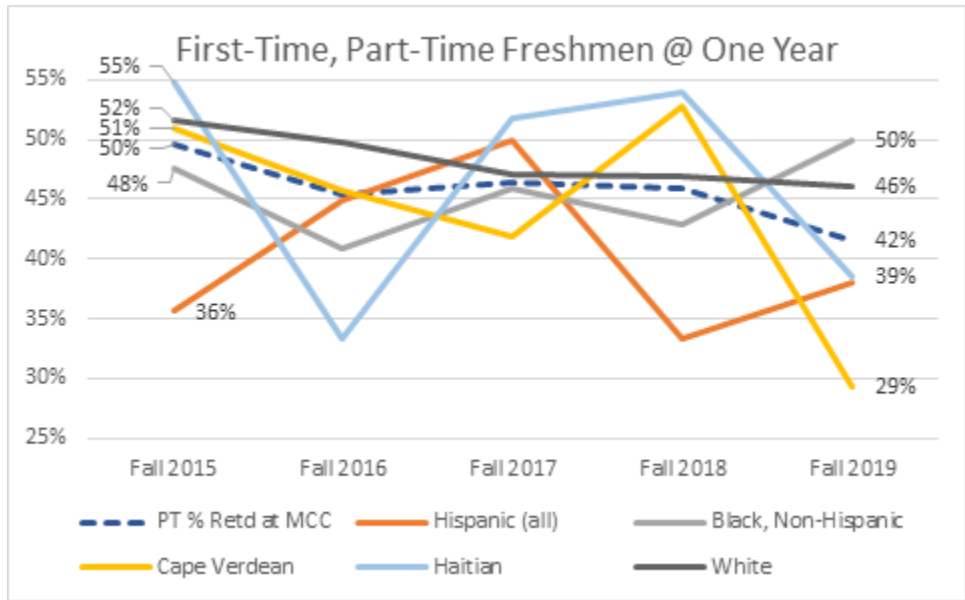
Retention

The College also tracks new freshmen for retention at one year, (as required for IPEDS reporting) and all students enrolled for credit one year later, including those who graduated before the next fall term, and those who transferred out (using the National Student Clearinghouse data). Looking at trends over time, these rates by student type are used in the College’s enrollment projection model to estimate enrollment figures for the upcoming academic year.

Fall 2019 Credit Students One Year Later		Status by Fall 2020					
Degree or Certificate		Fall 2019	Returned	Graduated (not ret)	% Retained	% Transfer (not Ret)	% Grad or Enrolled Anywhere
First-Time	Full Time	852	483	1	56.8%	4.6%	61.4%
	Part Time	461	192	1	41.9%	2.4%	44.3%
	All First	1313	675	2	51.6%	3.8%	55.4%
Transfer Ins	Full Time	205	103	8	54.1%	15.6%	69.8%
	Part Time	235	121	7	54.5%	7.2%	61.7%
	All Transfers	440	224	15	54.3%	11.1%	65.5%
All New Degree/Certificate		1753	899	17	52.3%	5.6%	57.9%
All New Nondegree		836	290	0	34.7%	21.2%	55.9%
All New (Total)		2589	1189	17	46.6%	10.7%	57.2%
Continuing Students		4048	1547	670	54.8%	8.5%	63.3%
Grand Total		6637	2736	687	51.6%	9.4%	60.9%

Institutional Research further disaggregates retention data at one year to show differences among groups of first-time freshmen and their progress in that important first year. Results are shared across College constituencies and inform initiatives to address equity.

Fall-to-Fall Retention of First-Time, Matriculated Freshmen: Disaggregated					
Part-time Freshmen	Fall 2015 cohort	Fall 2016 cohort	Fall 2017 cohort	Fall 2018 cohort	Fall 2019 cohort
	613	580	480	517	461
% Retained at Massasoit	49.6%	45.3%	46.5%	45.8%	41.9%
Retention at Massasoit: Disaggregated					
Male	44%	39%	42%	38%	38%
Female	53%	50%	51%	53%	44%
Pell Recipients Retained	55%	48%	54%	47%	45%
Hispanic (all)	35.6%	44.9%	50.0%	33.3%	38.1%
Black, Non-Hispanic	47.6%	40.9%	46.0%	42.9%	50.0%
Cape Verdean	51.0%	45.8%	41.9%	52.9%	29.3%
Haitian	54.8%	33.3%	51.8%	54.1%	38.6%
Asian/Pacific Islander	64.3%	37.5%	14.3%	--	50.0%
Two or More Races	52.9%	30.8%	30.0%	23.8%	37.5%
White	51.6%	49.8%	47.1%	46.9%	46.1%
Unknown	36.4%	38.7%	50.0%	40.0%	33.3%

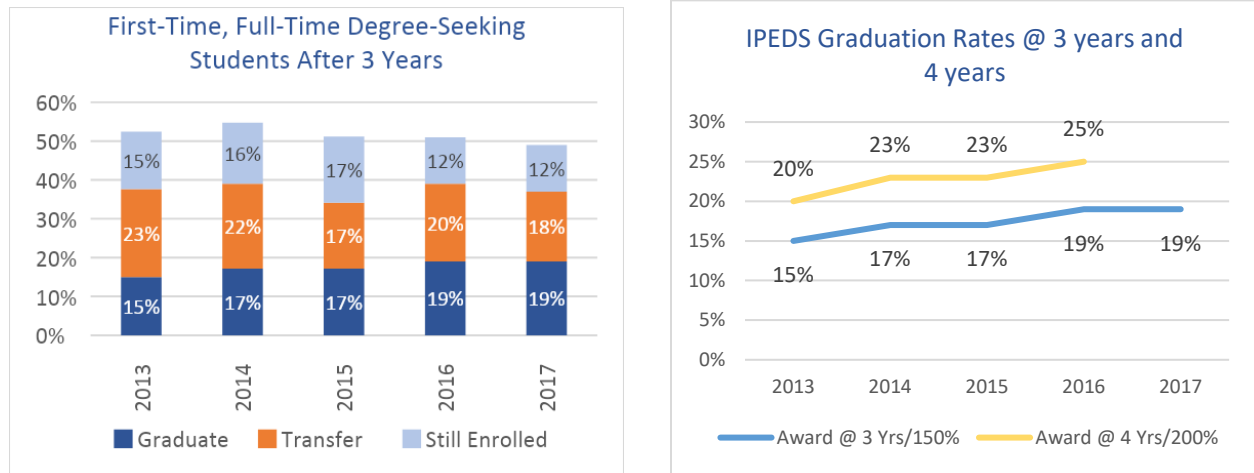


Graduation and Persistence

As required, Massasoit posts its IPEDS Graduation Rates on its public website, also posting Transfer Out and Still Enrolled after three years. Massasoit students are just as likely to transfer out (18%) without completing their program as they are to graduate (19%) during this time. Both groups are considered successful as the community college mission includes preparing students for further education as well as for more immediate careers. Those transferring out without an associate degree are often at the College to complete developmental work and to take general education classes before attending a four-year school. The College also posts the graduation rates at years three (19%) and four (25%) demonstrating the increased success for students who simply need more time. The College is pleased to note that the graduation rates at three and four

years have been steadily improving even at a time where the College has seen declining enrollments, indicating that those who choose to attend are persisting at higher rates towards program completion.

IPEDS Graduation Rates, Transfer Out, and Still Enrolled at Years 3 and 4



Survey Data

In addition to tracking retention, graduation, and transfer rates to measure student success, the College also uses a series of surveys to measure student satisfaction and engagement, paying careful attention to comments as a way of giving voice to student concerns and suggestions for improvement. (For detailed information on internal annual surveys, see Standard 2.)

The College used the HEDS Fall 2020 COVID Student Survey and the internal Spring 2021 Check-in Survey to reach out to students early in the term and to determine student needs during the pandemic. In the fall, a total of 770 students completed the survey, and 209 students asked for and received additional assistance from Massasoit staff. Because the response was so great in Fall 2020, a similar survey was conducted in Spring 2021. The College received 954 responses to that survey and followed up with 225 requests for further assistance from staff. Written reports on the results of both surveys, including full comments, were shared widely via email and were posted on the IR portal page.

In April 2021, the College conducted its own Massasoit Student Survey as a follow-up to the Spring 2017 student survey that will serve as a baseline for comparisons. The results of the 2017 survey particularly highlighted some basic needs and other possible barriers to success that students are facing. These survey results were used in many departments to improve ways that the College can better communicate with and assist students. One such example of the use of the survey results is shown by the College’s creation and support of training faculty to use OERs in their classes.; The survey respondents had indicated that they often could not purchase textbooks for their classes. When the Spring 2021 survey closed at the end of May, more than 700 students had responded; analysis will be completed over the summer with a report drafted by the end of August.

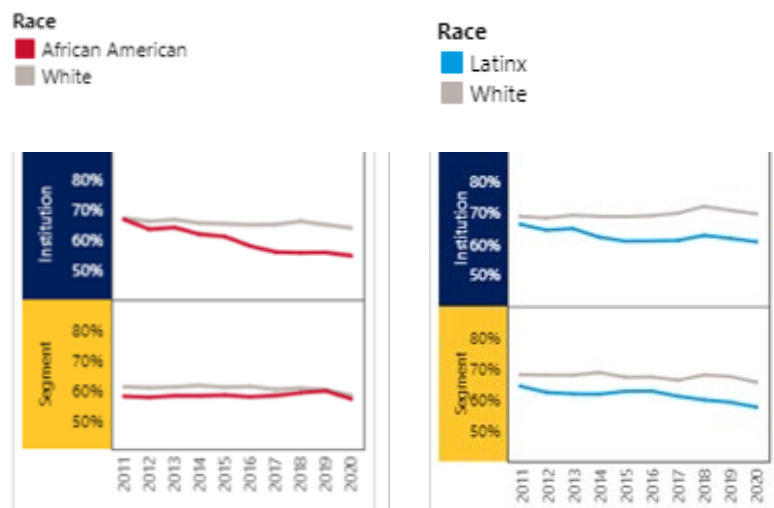
As noted earlier, the College also participated in the #REAL College Survey, sponsored by the Hope Center at Temple University, in Fall 2019 to assess students’ basic needs. A total of 795 students responded with 60% indicating that they have at least one unmet basic need

(food/housing insecurity or homelessness). These results were comparable to the national data on community college students. The data demonstrate need and helps the College's work with partners (BAMSI, WIC, Greater Boston Food Bank, Stop & Shop, etc.) to provide services and to secure donations for the College's on-campus food bank.

The Ruffalo-Noel Levitz Student Satisfaction Inventory (SSI) conducted in Spring 2019, along with the internal Campus Diversity Survey, explored differences in satisfaction among groups of students and among groups of faculty and staff at Massasoit. Overall results for both surveys were positive – SSI results for Massasoit exceeded the national average in all categories and the internal diversity survey indicated that most faculty and staff feel the College is welcoming to all and most feel comfortable on campus. However, differences in levels of satisfaction and comfort exist among groups based on gender/sex, race/ethnicity, and age, suggesting areas for improvement. These surveys are scheduled to be administered again in Spring 2023.

Appraisal and Projection

The Massachusetts DHE Equity Agenda shows clear evidence that student success breaks down along racial lines. Looking at recently entering cohorts, the DHE performance metrics dashboards demonstrate differences in retention after the first year between African American and white students and between Latinx and white students. The top chart shows Massasoit students, and the bottom chart shows rates for the community college segment.



Retention After First Year, downloaded from Massachusetts DHE Data Center)

While the College has been reporting student enrollment data by demographics (including race/ethnicity) for the institution and academic and support programs, success measures on students have not been disaggregated in this way at the program level. The College is working to develop systems and reports to disaggregate all data by race, gender, and income status. The College also needs to develop professional development to help all faculty and staff understand what this data means and which high-impact practices can increase the success of all students. The Equity Agenda needs to be more integrated into program review and all other systems structures. The DHE will provide support to institutions with the capacity to audit all policies through an equity lens.

In addition, the College will continue to provide opportunities for students to provide feedback via surveys and focus groups, sharing results with academics, student affairs, and

enrollment staff to promote better understanding our students and to continually improve programs and services in ways that will best serve them. Massasoit will use both qualitative and quantitative data as we determine which high-impact practices, support services, and teaching philosophies help our students succeed both in and out of the classroom.

Student Achievement of Mission Appropriate Outcomes

Massasoit's mission statement focuses on how it "supports all students in their education, leading to a career, transfer to four-year institutions, and the pursuit of lifelong learning." In fulfillment of this statement, the Mathematics and English departments are making curricular changes to better support students as they pursue their academic and career goals. As both departments serve the majority of students preparing for college-level courses or taking college-level courses for the first time, they help students begin their college experience and put them on the path to success.

Highlights of Curriculum Changes to Foster Student Success

The Mathematics Department developed a corequisite remediation program in October 2019. They also developed a plan to procure data to evaluate the success of the program. The approved definition of success is:

1. A greater percentage of students will complete a college-level math class than through any of the traditional tracks (face-to-face, ALEKS, and Math Literacy), and grade distributions should be similar or better.
2. For students who take a subsequent math class after corequisite remediation, they should complete that course at the same level or better as students on traditional tracks, and the grade distribution should be similar or better.
3. For students who take a class after corequisite remediation that requires a mathematics prerequisite, students who satisfy the prerequisite through the corequisite remediation model should complete that course at the same level or better than students on traditional tracks, and the grade distribution should be similar or better.
4. Although there has not been enough data gleaned over a sustained period to draw any significant conclusions, some recommendations have been made:

Recommendation 1: Build the necessary ITS-Argos report needed to assess the success of the corequisite remediation program.

Recommendation 2: Include the corequisite pathways in Academic Maps, prerequisites, course descriptions, and Degree Works.

Recommendation 3: Narrow the developmental pathways at Massasoit to increase enrollment.

Recommendation 4: Review and align program requirements and course prerequisites with pathways.

Recommendation 5: Close registration loopholes to streamline registration and prevent errors. When a mathematics prerequisite waiver is applied in Banner, it breaks the safeguards that prevent students from registering for only one course in a corequisite pair.

Recommendation 6: Invest in professional development for faculty. Corequisite remediation is a new and bold idea, and current Massasoit faculty need to be trained and made aware of how it works and its value to students.

The English Department has also been undergoing a similar curriculum change. To reduce exit points and make college courses more accessible, the English department has

restructured the curriculum and sequenced all its reading and writing outcomes. The first course which will not offer graduation credit (Integrated Reading and Writing Seminar) is a 6-credit course that integrates reading and writing. The next course in the sequence (Reading and Writing Studio) does not offer college credit but is paired with a college-level course (English Composition I). Students will be able to move freely through the sequence with advice and support from their instructors and advisors. These courses have been approved by the department and will be piloted in the Spring of 2022. The department's definition of success for the curriculum restructure is as follows:

1. A greater percentage of students will complete a college-level English course than in the English department's current curriculum model.
2. For students who take a subsequent English course after the newly revised integrated and co-requisite model, they should complete that course at the same level or better compared to the current model, and the grade distribution should be similar or better.
3. For students who take a class after the integrated or revised corequisite model that has an English prerequisite, they should complete that course at the same level or better than students enrolled in the current curriculum model, and the grade distribution should be similar or better.

Findings and Analysis

Since Fall 2016, the College has seen a dramatic decrease in the number of students needing to take one or more developmental courses (from 69.5% of all credit students enrolled in Fall 2015 to 42.7% in Fall 2020). During this same period, placement into a non-algebraic, college-level math track increased from 9% to 26% for all students.

More recent results are due to the implementation of multiple measures which began in Fall 2019. Some students may be placed into college-level courses based on their high school transcripts rather than taking placement tests. For math placement, students with a high school GPA of 2.7 or higher may take non-algebra track college-level courses (e.g. statistics). Students with a grade of B or higher in Algebra 2 can choose to take courses in either the non-algebra track or the algebra track.

For English, students with a GPA of 2.7 or higher place into English Composition I. In Fall 2020, with about one-third of new students presenting high school transcripts, first-time, matriculated students were much more likely to place into college-level courses (70% placed into English Composition I; 43% placed into college-level math) as compared to those entering in Fall 2018 (43% placed into English Composition I; 16% placed into college-level math) who were placed using the older Accuplacer exam.

Appraisal and Projection

Considering the Equity Agenda, the institution must consistently disaggregate all measures of student achievement by race. After assessing the program review process in 2018 and 2019 and finding that programs had program advisory boards that varied widely in membership, meeting frequency, record keeping, and consistency, the College developed an advisory board handbook to ensure that each board meet or exceeds the criteria for Perkins funding and includes the tools, policies, and procedures necessary to receive feedback from various industry partners.

The College also supports students' co-curricular learning systematically and assesses their achievement through initiatives such as the Commonwealth Honors Program, International Phi Theta Kappa participation, and recently added the Alpha Beta Gamma Business honor society and the Psi Beta Psychology honors society.

Institutional Plans

While declining enrollment will prove to be a major challenge over the next decade, improved financial planning, enrollment planning, and marketing should help the College offset this unfortunate and inevitable trend. While enrollment may not be entirely in the control of the College, there are many things that the College can do to improve the student's experience and the overall quality of the education the College provides to students. Massasoit actively works to keep class size small to encourage faculty and student interaction; to maintain the high-quality library and learning resources; to provide individualized academic support services; and to continually assess and improve the quality of its offerings.

Through systematic assessment of student learning outcomes, Massasoit can assure that all students are meeting the outcomes. Creating a culture of assessment on campus is necessary to make this happen and the College has started this work. The academic program reviews are underway, and the next step is a consistent look at SLOs. This step will take increased buy-in from the faculty, support from the administration, training, and funding. The College already has a Provost Fellow for Student Learning Outcomes Assessment that can help lead this project. The College has not yet developed funding opportunities for academic programs to bring together adjuncts and full-time faculty to review course syllabi and discuss course outcomes and share assessment rubrics. In addition, the College does not have a process to collect information for analysis of the institutional learning outcomes on a large scale to ensure students are acquiring a broad range of skills. The College and the Provost Fellow are working toward tracking the following core competencies from the AACU Value Rubrics for programs that have undergone the new program review process: written communication, oral communication, information literacy, critical and creative thinking, quantitative literacy, integrative learning, civic engagement, and global learning. However, Massasoit currently does not have the level of analysis yet to close the assessment loop.

Initiatives

ACE Learner Success Lab

In July 2020, Massasoit Community College was welcomed into the American Council on Education's pilot cohort of the Learner Success Laboratory (LSL), a structured strategic planning process to advance critical institutional priorities while in an inclusive learning community with community colleges and universities. Massasoit was just one of 10 institutions selected from across the country in a competitive application process to work over a 12-18 months period to integrate evidence-based practices as part of the LSL experience. The work involves a comprehensive self-assessment that includes a review of College leadership and structure, institutional policies and communications, academics with a focus on student persistence and completion, life design and career exploration, and workforce skills development.

At the end of the assessment period, the College, with the assistance of the ACE advisor, will formulate a plan of action to address any gaps in student educational needs. Massasoit's commitment to ACE Learner Success is reflected in policies and practices designed to improve retention, completion, and transfer.

Professional Development

Although there has always been professional development funds available and professional development on the campus, sometimes there has not been enough ongoing professional development available to support new initiatives. In January 2021, the College hired a new director of the Center for Employee Enrichment and Development (formerly the Professional Development Center) to oversee the College's professional development for faculty and staff. This strategy should help to mobilize a more systematic approach to professional development at the College with a particular focus on training how to increase and support student engagement. With the College's declining enrollment, it is more important than ever that students are engaged in the classroom and "stick and stay."

Globalization of the Curriculum

Another major initiative the College is undertaking is the globalization of its curriculum. This is being undertaken with the support of two grants that the College has received. The first is a \$35,000 Increase and Diversity Education Abroad for U.S. Students (IDEAS) grant from the U.S. State Department. It is earmarked for the College to develop two courses with a travel component. Massasoit is developing an interdisciplinary course that will include an excursion to Morocco and another course that will include a trip to the Azores. This grant also includes money for faculty exploratory travel. In addition to this grant, the College also received a two-year Undergraduate International Studies and Foreign Language (UISFL) grant, issued by the U.S. Department of Education for \$156,379 which is allotted for the development of a global studies certificate. This money will be used for conferences, student travel (\$7,000), and for faculty stipends (\$30,000) to develop the global studies certificate curriculum.

Early College Pathways

Although the College has been working with the Early College program for many years, Massasoit is now expanding that work to create Early College pathways. The College is working with a diverse group of students in high schools and setting them on a path through a bachelor's degree with Bridgewater State University. Although the College is thrilled to be expanding the program, there is some concern about possible financial losses over time. For example, 25 students enrolled in a traditional course generate over \$16,000 in revenue. At the same time, the Office of Early College Access has always been financially self-sufficient; an Early College contract course generates \$4,500 which covers the cost of the faculty salary. Very often students who take classes at the College while still in high school have continued with us for the associate degree; with the Early College program, those numbers should increase as students will have an even smoother transition.

Additionally, the College is reaching out to young people the 100 Males to College grant, which brings high school male-identifying students to campus so that they can start to envision themselves as college students; most of these students are first-generation students.

New Modalities

As mentioned in the *Area of Emphasis: Achieving Goals to Increase Enrollment and Improve Graduation Rates*, Massasoit has a wide range of course options in terms of course modalities (six in all, ranging from fully in person at scheduled times to completely online without any set schedule for participation), and are scheduled with different intensity/number of weeks. Fall and spring terms include traditional 15-week; 10-week accelerated; 7-week and 5-week courses. Massasoit also fully redesigned its summer semester in 2018. Previously, summer courses at Massasoit were broken into two separate five-week academic terms, which limited financial aid availability. The new summer semester allows students to take courses in both the full ten-week summer semester format and/or to enroll in one or both five-week

summer sessions, with all three sessions part of a single academic term. Since Summer financial aid eligibility is now based on cumulative summer credits (minimum of six credits), students are now more likely to qualify for summer assistance. Certainly, the pandemic increased the need for and interest in more flexible options, many of which have yet to be fully assessed. During Summer 2021, the College will be looking at overall course completion rates for all types of course modalities and schedules, further disaggregating by demographics (including gender, age, ethnicity) and student type, to see whether certain students are more likely to be successful than others in different formats. Baseline results will go further back to analyze pre-2020 data and the more limited options such as online asynchronous and hybrid (where part of the class is online and part in person) vs. traditional face-to-face. In addition to summer courses (5- or 10-week classes), certain departments had been offering a few 7-week classes. While initial analysis will use end-of-term grades, as time progresses, success in subsequent courses can also be studied. Faculty, student affairs staff, and academic deans will review the results in order to use the data to determine which type of classes work best for most students and whether additional training could be offered to faculty willing to try a different teaching modality.



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

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

- 1. Credit Transfer Policies.** The institution’s policy on transfer of credit is publicly disclosed through its website and other relevant publications. The institution includes a statement of its criteria for transfer of credit earned at another institution of higher education along with a list of institutions with which it has articulation agreements. (NECHE Policy 95. See also *Standards for Accreditation* 4.38, 4.39 and 9.19.)

URL	https://massasoit.edu/enrollment/registrar/transfer-credit/
Print Publications	https://massasoit.edu/academics/college-catalog/ https://massasoit.edu/academics/student-handbook/
Self-study/Fifth-year Report Page Reference	18-19

- 2. Student Complaints.** “Policies on student rights and responsibilities, including grievance procedures, are clearly stated, well publicized and readily available, and fairly and consistently administered.” (*Standards for Accreditation* 5.18, 9.8, and 9.19.)

URL	https://massasoit.edu/about/college-policies/
Print Publications	Massasoit-Student-Code-of-Conduct.pdf
Self-study/Fifth-year Report Page Reference	19-20

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

Method(s) used for verification	a secure log in and passcode
Self-study/Fifth-year Report Page Reference	20

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

URL	
Print Publications	
Self-study Page Reference	

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

Chief Executive Officer: 

Date: 8-16-2021

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

**FINANCIAL STATEMENTS AND
MANAGEMENT'S DISCUSSION AND ANALYSIS**

JUNE 30, 2020

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Financial Statements

June 30, 2020 and 2019

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INDEPENDENT AUDITORS' REPORT

To the Board of Trustees of
Massasoit Community College
Brockton, Massachusetts

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and the discretely presented major component unit Massasoit Community College (an agency of the Commonwealth of Massachusetts, the "Commonwealth") (the "College"), as of and for the years ended June 30, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the aggregate discretely presented major component unit of Massasoit Community College as of June 30, 2020 and 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the years ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of a Matter

As discussed in Note 2 to the financial statements, the College restated prior balances with regards to the College's Other Post-Employment Benefits liability and the related deferred inflows and outflows. Our opinion is not modified with respect to that matter.

Required Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 18, 2020, on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.



**Certified Public Accountants
Braintree, Massachusetts**

November 18, 2020

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Management’s Discussion and Analysis (Unaudited)

June 30, 2020, 2019 and 2018

The following discussion and analysis provides management’s view of the financial position of Massasoit Community College (the “College”) as of June 30, 2020, 2019 and 2018 and the results of operations for the years then ended. This analysis should be read in conjunction with the College’s financial statements and notes thereto which are also presented in this document.

Massasoit Community College is a comprehensive public two-year institution of higher learning with approximately 6,600 students, 111 full-time and 629 part-time faculty members on campuses in Brockton, Canton, and Middleborough, Massachusetts. The College offers associate degree programs in arts, sciences, and applied sciences, one-year and short-term certificates for a range of occupations and interests, and contributes to its service area through community education, workforce development, theater and conference event programs.

Financial Highlights

At June 30, 2020, 2019 and 2018, the College’s assets and deferred outflows were \$75,069,305, \$73,687,811, and \$66,651,202 and its liabilities and deferred inflows were \$54,587,251, \$59,781,570, and \$56,429,680. The resulting net position is summarized into the following categories:

	June 30		
	<u>2020</u>	<u>2019</u>	<u>2018</u>
Net investment in capital assets	\$ 32,209,400	\$ 29,280,153	\$ 28,474,942
Restricted, expendable	2,320,433	4,911,964	933,189
Unrestricted	<u>(14,047,779)</u>	<u>(20,285,876)</u>	<u>(19,186,609)</u>
Total net position	<u>\$ 20,482,054</u>	<u>\$ 13,906,241</u>	<u>\$ 10,221,522</u>

The Primary Reserve Ratio provides a snapshot of financial strength and flexibility by indicating how long the institution can operate using available expendable reserves without relying on additional new assets generated by operations. The Primary Reserve Ratio for fiscal year 2020, was (16.0) %, 2019 (21.0) % and (23.9) % in 2018. This Primary Reserve Ratio was negatively impacted by the adoption of GASB 75, Financial Reporting for Postemployment Benefits Other Than Pensions (“GASB 75”) and GASB 68 Accounting for Pensions (“GASB 68”).

The Return on Net Position Ratio determines whether an institution has financially improved since the previous year by measuring total economic return. This ratio is 43.2% for 2020, 31.4 % for 2019 and 1.3 % in 2018.

The Net Operating Revenue Ratio indicates whether total operating activities result in a surplus or a deficit. The net operating revenue ratio was 4.7% for the year ended June 30, 2020, 3.5% for fiscal year 2019 and .1% for fiscal year 2018.

MASSASOIT COMMUNITY COLLEGE

(an agency of the Commonwealth of Massachusetts)

Management's Discussion and Analysis (Unaudited) - Continued

June 30, 2020, 2019 and 2018

The Viability Ratio measures the availability of expendable net position to cover debt. This ratio was also negatively impacted by the adoption of GASB 68 and GASB 75. The Viability Ratio for fiscal year 2020 was (157.2) %, 2019 (204.7) %, and 2018 (247.2) %.

Overall, the College's operating revenues declined approximately \$1.4 million. The majority of the decline was in the net tuition revenue this past fiscal year. Revenues from net tuition and fees declined by approximately \$1,058,000 or 4.2%. The College's investment portfolio yielded a net gain of approximately \$480,000. Operating expenditures decreased approximately \$1,034,000 or 1.5 %.

Overview of the Financial Statements

Massasoit Community College's financial statements are comprised of two primary components: 1) the financial statements and 2) the notes to the financial statements.

The Financial Statements – The financial statements are designed to provide readers with a broad overview of Massasoit Community College's finances and are comprised of three basic statements.

These statements are prepared in accordance with Government Accounting Standards Board (GASB) principles. These principles establish standards for external financial reporting for public colleges and universities and require that financial statements be presented on a consolidated basis to focus on the institution as a whole. Previously, financial statements focused on individual fund groups rather than on the College as a whole. A description of the financial statements follows:

The *Statements of Net Position* presents information on all of the College's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the College is improving or deteriorating. GASB 39, adopted as of July 1, 2003 requires the Foundation's net position be included in the College's Statements of Net Position.

The *Statements of Revenues, Expenses, and Changes in Net Position* presents information showing how the College's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. the payment for the accrued compensated absences, or the receipt of amounts due from students and others for services rendered). GASB 39 requires the Foundation's revenues and expenditures are included in the College's Statements of Revenues, Expenses and Changes in Net Position. For fiscal year 2020, the statement of changes in net position is presented separately from the statement of revenues and expenses.

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Management's Discussion and Analysis (Unaudited) - Continued

June 30, 2020, 2019 and 2018

The *Statements of Cash Flows* is reported on the direct method. The direct method of cash flow reporting portrays net cash flows from operations as major classes of operating receipts (e.g. tuition and fees) and disbursements (e.g. cash paid to employees for services.) The Governmental Accounting Standards Board (GASB) Statements 34 and 35 require this method to be used. In accordance with GASB 39, the Foundation is not required to present the Statements of Cash Flows.

The financial statements can be found on pages 15-18 of this report.

The College reports its activity as a business-type activity using the economic resources measurement focus and full accrual basis of accounting. The College is a part of the Commonwealth of Massachusetts. Therefore, the results of the College's operations, its net position and cash flows are also summarized in the Commonwealth's Comprehensive Annual Financial Report.

Notes to the financial statements – The notes provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes provide information regarding both the accounting policies and procedures the College has adopted as well as additional detail of certain amounts contained in the financial statements. The notes to the financial statements can be found on pages 19-56 of this report.

Financial Analysis of the College

As noted earlier, net position may serve over time as a useful indicator of Massasoit Community College's financial position. In the case of the College, assets and deferred outflows exceeded liabilities and deferred inflows as of June 30, 2020 by \$20,482,054, 2019 by \$13,906,241 and \$10,221,522 in 2018.

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Management's Discussion and Analysis (Unaudited) - Continued

June 30, 2020, 2019 and 2018

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Assets and Deferred Outflows of Resources:			
Current Assets	\$ 33,388,973	\$ 33,537,024	\$ 25,627,365
Non-current Assets	38,681,005	36,166,229	35,760,753
Deferred Outflows of Resources	<u>2,999,327</u>	<u>3,984,558</u>	<u>5,263,084</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 75,069,305</u>	<u>\$ 73,687,811</u>	<u>\$ 66,651,202</u>
Liabilities and Deferred Inflows of Resources:			
Current Liabilities	\$ 12,956,822	\$ 15,732,140	\$ 11,417,932
Non-current Liabilities	28,547,411	36,058,134	40,798,575
Deferred Inflows of Resources	<u>13,083,018</u>	<u>7,991,296</u>	<u>4,213,173</u>
Total Liabilities and Deferred Inflows of Resources	<u>\$ 54,587,251</u>	<u>\$ 59,781,570</u>	<u>\$ 56,429,680</u>
Net Position:			
Net investment in capital assets	\$ 32,209,400	\$ 29,280,153	\$ 28,474,942
Restricted-expendable	2,320,433	4,911,964	933,189
Unrestricted	<u>(14,047,779)</u>	<u>(20,285,876)</u>	<u>(19,186,609)</u>
Total Net Position	<u>\$ 20,482,054</u>	<u>\$ 13,906,241</u>	<u>\$ 10,221,522</u>

By far the largest portion of Massasoit Community College's net position reflects its investment in capital assets (e.g. land, buildings, machinery and equipment); less any related debt, including capital leases, used to acquire those assets that are still outstanding. Massasoit Community College uses these capital assets to provide services to students, faculty and administration; consequently, these assets are *not* available for future spending. Although Massasoit Community College's investment in its capital assets is reported net of related debt and accumulated depreciation, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The College has a capital reserve fund for future repair and replacement of capital assets and in recent years has added to the capital reserve with available funds after year-end.

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Management's Discussion and Analysis (Unaudited) - Continued

June 30, 2020, 2019 and 2018

Condensed Statements of Revenues and Expenses

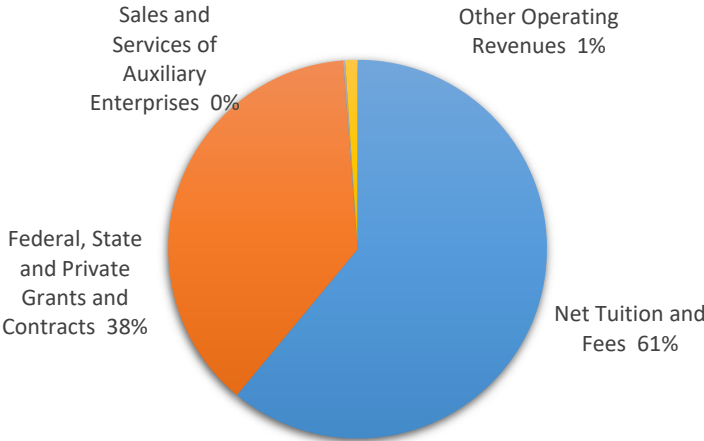
	<u>2020</u>	<u>2019</u>	<u>2018</u>
Operating Revenues:			
Tuition and fees, net	\$ 23,843,545	\$ 24,901,048	\$ 25,752,213
Operating grants and contracts	14,902,159	14,971,476	18,528,460
Other	480,090	767,180	1,522,833
Total Operating Revenues	<u>39,225,794</u>	<u>40,639,704</u>	<u>45,803,506</u>
Operating Expenses	<u>68,554,441</u>	<u>69,588,682</u>	<u>74,726,769</u>
Net Operating Loss	<u>(29,328,647)</u>	<u>(28,948,978)</u>	<u>(28,923,263)</u>
Non-Operating Revenues:			
State appropriations, net	30,715,425	30,764,897	28,566,805
Federal grants revenue	1,533,187	-	-
Other	182,488	609,540	367,541
Total Non-Operating Revenues	<u>32,431,100</u>	<u>31,374,437</u>	<u>28,934,346</u>
Income Before Capital Appropriations	3,102,453	2,425,459	11,083
Capital Appropriations	<u>3,473,360</u>	<u>1,259,260</u>	<u>106,890</u>
Increase in Net Position	<u>\$ 6,575,813</u>	<u>\$ 3,684,719</u>	<u>\$ 117,973</u>

MASSASOIT COMMUNITY COLLEGE
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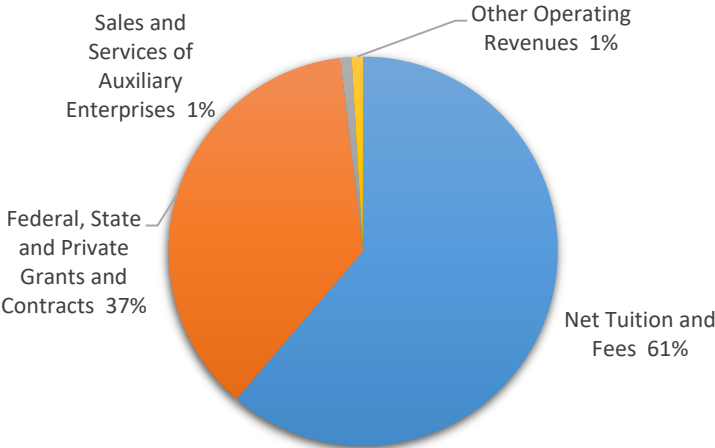
Management’s Discussion and Analysis (Unaudited) - Continued

June 30, 2020, 2019 and 2018

Operating Revenues by Source 2020



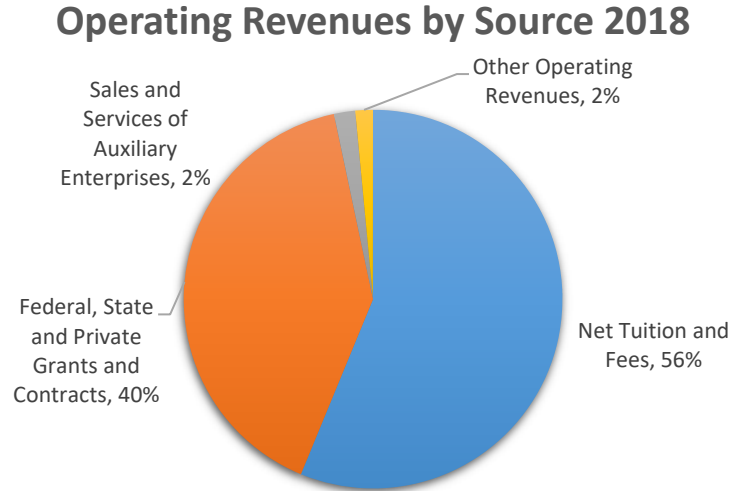
Operating Revenues by Source 2019



MASSASOIT COMMUNITY COLLEGE
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Management’s Discussion and Analysis (Unaudited) - Continued

June 30, 2020, 2019 and 2018



Tuition and fees received by Massasoit Community College included the following for the year ended June 30:

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Tuition	\$ 4,298,492	\$ 4,603,669	\$ 4,627,891
General college fees	20,699,235	21,310,103	21,706,766
Technology fees	944,321	1,012,956	1,067,264
Course fees	701,531	555,011	467,763
Other tuition and fees	<u>632,023</u>	<u>490,653</u>	<u>617,494</u>
	<u>\$ 27,275,602</u>	<u>\$ 27,972,392</u>	<u>\$ 28,487,178</u>

Highlights of operating revenue activity for the year include:

- Tuition and fees decreased by approximately \$697,000, in total, compared to the previous year. Enrollment has decreased by 3.7% in billable credits.
- Federal, Commonwealth, local, private grants and contracts decreased by \$96,316 this fiscal year. The net decrease was due to the DOL’s TAACCCT grant ending in FY19 and offset by the addition this fiscal year of the Federal CARES ACT funds for students to help with COVID-19 related expenses.
- A gain of \$479,866 in investment income during the year ended June 30, 2020 was due to ending the year favorably from market conditions, increasing the market value of the portfolio to \$12,526,307 at fiscal year-end.

MASSASOIT COMMUNITY COLLEGE

(an agency of the Commonwealth of Massachusetts)

Management's Discussion and Analysis (Unaudited) - Continued

June 30, 2020, 2019 and 2018

Major grants and contracts received by Massasoit Community College for the year included the following:

- Two Adult Basic Education grants received for a total of \$295,265. Similar to the previous fiscal year's amount of \$298,402.
- Two Federal Perkins Vocational and Technical Education grants received \$258,439. The previous fiscal year's Perkins grant amount was \$282,039. This represents a decrease in funding of \$23,600.
- A Federal TRIO grant received \$351,569 from the U.S. Department of Education. The previous fiscal year's amount was \$351,980. This year was consistent with last year's funding.
- A Gateway to College Program brought in \$538,796 compared to \$662,429 last year. This is a decrease of \$123,633. The Gateway to College Grant has become a self-sustaining program.
- The College received two awards for the STEM Starter Academy Grant receiving a total of \$275,662 for the current fiscal year and \$287,839 for FY2019.
- An additional MA Skills Grant was received for \$244,462 which is in support of the Diesel Program.
- The National Science Foundation for S-STEM received \$82,048 for this fiscal year. This grant will allow financial assistance to the STEM Scholars program that seeks to build a diverse pipeline of STEM professionals.
- EEC Career Pathways received \$484,467 this fiscal year with an increase of \$303,073 this fiscal year. The prior year received funding of \$181,394. This grant promotes professional development opportunities for early childhood education and our-of-school time workforce.
- Workforce Training Grant received \$236,248 in this fiscal year which was an increase of \$139,629 over the prior fiscal year.
- Commonwealth Corp grant received \$117,500 which increased \$100,500 over the prior fiscal year. This grant has a focus also on Diesel technology.
- Other grants that received funding during this fiscal year included Dual Enrollment Grant for \$130,764, MAICEI grant for \$68,621, Department of Developmental Services for \$36,035. The 100 Males to College – BSU PIF received \$10,327 for this fiscal year. .

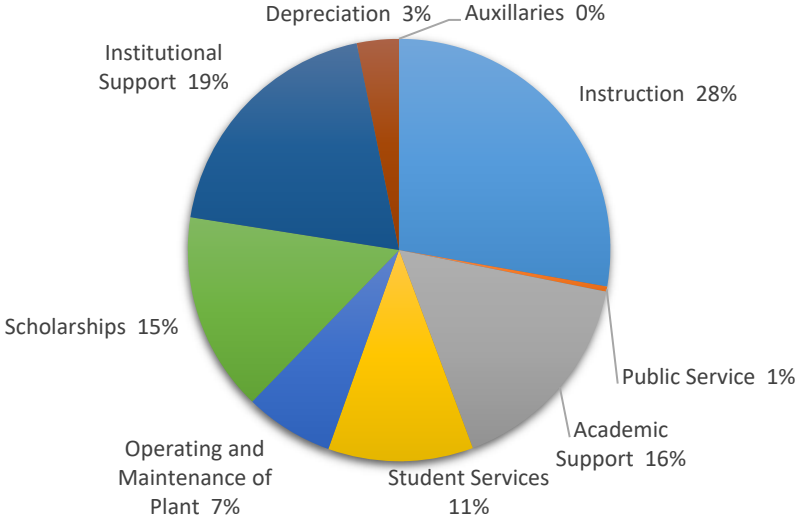
MASSASOIT COMMUNITY COLLEGE
 (an agency of the Commonwealth of Massachusetts)

Management’s Discussion and Analysis (Unaudited) - Continued

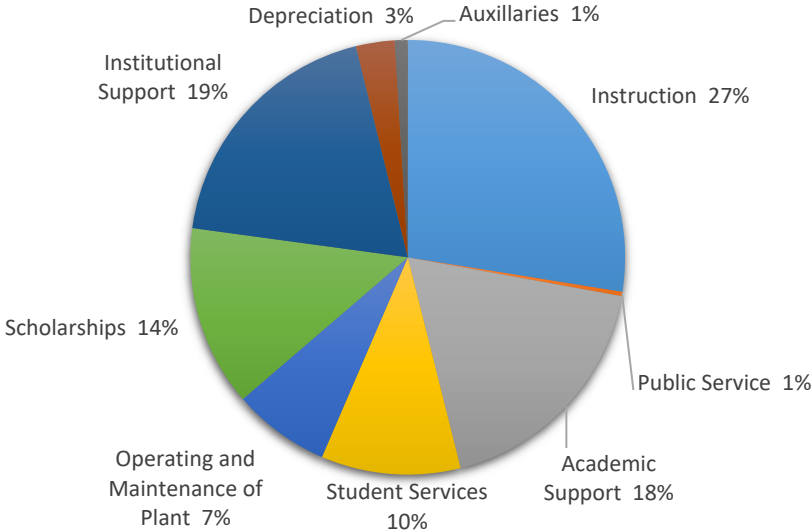
June 30, 2020, 2019 and 2018

Massasoit Community College – Operating Expenses by Source

Operating Expenses by Source 2020



Operating Expenses by Source 2019

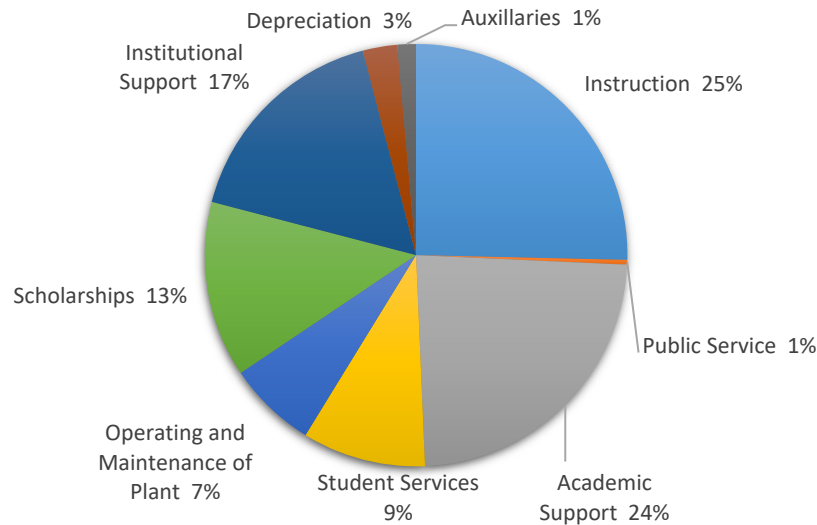


MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Management's Discussion and Analysis (Unaudited) - Continued

June 30, 2020, 2019 and 2018

Operating Expenses by Source 2018



Highlights of operating expense activity include:

- This fiscal year the overall operating expenditures decreased by \$1,034,241 or 1.5%. This fiscal year the impact of GASB 75 for OPEB and GASB 68 for Pensions, resulted in a prior period adjustment to fiscal year 2019 of \$657,985. A net credit of \$1,001,261 due to GASB75 and GASB 68 was recorded in fiscal year 2020. Scholarships and fellowships increased due to the CARES Act funds for students to help with COVID-19 related expenses. Expenditure savings in utilities and general operations due to the COVID-19 pandemic were realized throughout each expenditure category. Depreciation of our fixed assets increased this fiscal year by \$205,187.
- The state appropriation continues cover more of the payroll resulting in a lower fringe chargeback. Additionally, related fringes for fiscal year 2020, at the rate of 37.91%, were charged for the locally funded payroll, The fringe rate has been increasing each fiscal year with FY19 at 36.62%, compared to 36.27% in fiscal year 2018
- Accruals for compensated absences and workers compensation have increased expenses by \$135,400 for operational departments during this fiscal year.
- Capital projects include the completion of the Dining Hall renovations started in FY19. Additional capital project renovations included, HR/Administration suite in Canton and the TV Studio in Brockton. Parking lots 3, 4 and 5 were completed this fiscal year as well as the Field House roof replacement.

MASSASOIT COMMUNITY COLLEGE

(an agency of the Commonwealth of Massachusetts)

Management's Discussion and Analysis (Unaudited) - Continued

June 30, 2020, 2019 and 2018

For non-operating revenues and expenses, the Commonwealth's unrestricted appropriation, including fringe benefits, net of tuition remissions decreased by \$49,472, (0.2) % decrease. A special Federal HEERF appropriation totaling \$1,533,187 as part of the CARES Act in response to the COVID-19 crisis. Of that special appropriation, \$1,402,510 was expended for emergency grants to students and \$130,677 for institutional costs. Gains from investments totaled \$479,866. The non-operating expense included interest expense from the Clean Renewable Energy Bond repayment, and the Clean Energy Investment Program debt service payments for Phase I, Phase II and Phase III, totaling \$297,378.

Loss from Operations

Due to the nature of public higher education, institutions incur a loss from operations. The Commonwealth's Department of Higher Education sets the tuition rate. The College sets fees and other charges. Commonwealth appropriations to the College help to offset the loss from operations not made up by tuition and fees. The College, with the purpose of balancing educational and operational needs with tuition and fee revenue, approves budgets to mitigate losses after Commonwealth appropriations.

Capital Assets and Debts of the College

Capital Assets

The College's Investment in Capital Assets as of June 30, 2020, 2019 and 2018 amounts to \$38,681,005, \$36,166,229, and \$35,760,753 respectively, net of accumulated depreciation. This investment in capital assets includes, land, building, (including improvements), furnishings and equipment, (including the cost of capital leases) and books.

All capital asset purchases are pre-approved by the Board of Trustees and included in the College's capital spending plan submitted to the Department of Higher Education and the Commonwealth's Fiscal Affairs Division. Additional information about Massasoit Community College's capital assets can be found in Note 5 on pages 32-33 of this report.

Long-Term Debt

Massasoit Community College long-term debt consists of the accruals for compensated absences, workmen's compensation, net pension liability, OPEB liability and for the long-term portion of bond and notes payable debt service obligations due to the Commonwealth. The accrual for compensated absences consists of the long-term portion of sick and vacation pay related to employees on the College's payroll.

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Management's Discussion and Analysis (Unaudited) - Continued

June 30, 2020, 2019 and 2018

Economic Factors and Next Year's Enrollment

The seasonally adjusted unemployment rate for the Commonwealth of Massachusetts within which the College primarily draws students has increased to 17.7% due to the global COVID-19 pandemic. The prior years remained low at 3.0% in June 2019, 3.5% in 2018 according to the US Bureau of Labor Statistics. This year the COVID-19 pandemic has had a major impact on enrollment. The college switched to online classes during the Spring semester.

The College recognized another year of decreasing enrollment and fiscal year 2021 is projected to also decrease, approximately by 20% in billable credit hours. This is a direct result of the COVID-19 pandemic. The following chart illustrates the College's recent enrollment figures:

	<u>Credits</u>
Fiscal 2018	138,352
Fiscal 2019	130,674
Fiscal 2020	125,780
Fiscal 2021 (projected)	99,477

Requests for Information

This financial report is designed to provide a general overview of Massasoit Community College's finances for all those with an interest in the College's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of the Comptroller, Massasoit Community College, at One Massasoit Boulevard, Brockton, Massachusetts 02302.

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Statements of Net Position
June 30, 2020 and 2019

Assets and Deferred Outflows of Resources

	Primary <u>Government</u> 2020 <u>College</u>	(Restated) Primary <u>Government</u> 2019 <u>College</u>	Component <u>Unit</u> 2020 <u>Foundation</u>	Component <u>Unit</u> 2019 <u>Foundation</u>
Current Assets:				
Cash and equivalents	\$ 10,515,720	\$ 7,818,199	\$ 880,801	\$ 520,995
Deposits held by state treasurer	2,279,547	2,519,738	-	-
Cash held by state treasurer	2,648,187	4,981,855	-	-
Investments	12,526,307	12,381,794	687,861	799,050
Accounts receivable, net	5,021,814	5,469,973	-	5,629
Other current assets	<u>397,398</u>	<u>365,465</u>	<u>-</u>	<u>-</u>
Total Current Assets	<u>33,388,973</u>	<u>33,537,024</u>	<u>1,568,662</u>	<u>1,325,674</u>
Non-Current Asset:				
Capital assets, net	<u>38,681,005</u>	<u>36,166,229</u>	<u>673,891</u>	<u>673,891</u>
Total Assets	<u>72,069,978</u>	<u>69,703,253</u>	<u>2,242,553</u>	<u>1,999,565</u>
Deferred Outflows of Resources:				
Deferred outflows of resources related to pension	1,494,657	2,462,093	-	-
Deferred outflows of resources related to OPEB	<u>1,504,670</u>	<u>1,522,465</u>	<u>-</u>	<u>-</u>
Total Deferred Outflows of Resources	<u>2,999,327</u>	<u>3,984,558</u>	<u>-</u>	<u>-</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 75,069,305</u>	<u>\$ 73,687,811</u>	<u>\$ 2,242,553</u>	<u>\$ 1,999,565</u>

Liabilities Deferred Inflows of Resources and Net Position

Current Liabilities:				
Accounts payable	\$ 1,426,312	\$ 6,212,109	\$ 14,000	\$ 44,361
Accrued payroll	2,854,364	2,541,883	-	-
Accrued compensated absences	2,627,085	2,480,479	-	-
Accrued workers' compensation benefits	92,878	101,430	-	-
Current portion of notes payable	429,856	414,472	-	-
Student deposits and unearned revenues	<u>5,526,327</u>	<u>3,981,767</u>	<u>-</u>	<u>-</u>
Total Current Liabilities	<u>12,956,822</u>	<u>15,732,140</u>	<u>14,000</u>	<u>44,361</u>
Non-Current Liabilities:				
Accrued compensated absences	1,032,376	1,086,461	-	-
Accrued workers' compensation	417,439	366,008	-	-
Notes payable, net of current portion	6,041,749	6,471,604	-	-
Net pension liability	7,297,962	8,824,467	-	-
Net OPEB liability	<u>13,757,885</u>	<u>19,309,594</u>	<u>-</u>	<u>-</u>
Total Non-Current Liabilities	<u>28,547,411</u>	<u>36,058,134</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>41,504,233</u>	<u>51,790,274</u>	<u>14,000</u>	<u>44,361</u>
Deferred Inflows of Resources:				
Deferred inflows of resources related to pension	3,803,150	3,203,930	-	-
Deferred inflows of resources related to OPEB	<u>9,279,868</u>	<u>4,787,366</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>13,083,018</u>	<u>7,991,296</u>	<u>-</u>	<u>-</u>
Net Position:				
Net investment in capital assets	32,209,400	29,280,153	673,891	673,891
Restricted-expendable	2,320,433	4,911,964	842,021	568,186
Unrestricted	<u>(14,047,779)</u>	<u>(20,285,876)</u>	<u>712,641</u>	<u>713,127</u>
Total Net Position	<u>20,482,054</u>	<u>13,906,241</u>	<u>2,228,553</u>	<u>1,955,204</u>
Total Liabilities, Deferred Inflows of Resources and Net Position	<u>\$ 75,069,305</u>	<u>\$ 73,687,811</u>	<u>\$ 2,242,553</u>	<u>\$ 1,999,565</u>

See accompanying notes to the financial statements.

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Statements of Revenues and Expenses

For the Years Ended June 30,

	Primary <u>Government</u>	(Restated) Primary <u>Government</u>	Component <u>Unit</u>	Component <u>Unit</u>
	2020 <u>College</u>	2019 <u>College</u>	2020 <u>Foundation</u>	2019 <u>Foundation</u>
Operating Revenues:				
Tuition and fees	\$ 27,275,602	\$ 27,972,392	\$ -	\$ -
Less: scholarships and fellowships	<u>3,432,057</u>	<u>3,071,344</u>	-	-
Net tuition and fees	23,843,545	24,901,048	-	-
Federal grants and contracts	11,218,158	11,342,018	-	-
State grants and contracts	3,218,665	3,301,139	-	-
Private grants and contracts	465,336	328,319	-	-
Gifts and contributions	-	-	418,377	193,715
Auxiliary enterprises	70,353	383,365	-	-
Other operating revenues	<u>409,737</u>	<u>383,815</u>	<u>102,983</u>	<u>119,087</u>
Total Operating Revenues	<u>39,225,794</u>	<u>40,639,704</u>	<u>521,360</u>	<u>312,802</u>
Operating Expenses:				
Educational and general:				
Instruction	19,040,262	19,171,058	-	-
Scholarships and fellowships	10,441,196	9,356,298	179,785	171,881
Academic support	11,081,251	12,683,575	-	-
Student services	7,617,162	7,212,739	-	-
Institutional support	13,233,464	13,236,838	103,307	90,505
Public service	264,866	220,518	-	-
Operation and maintenance of plant	4,661,021	5,039,544	-	-
Depreciation	2,204,835	1,999,648	-	-
Auxiliary enterprises	<u>10,384</u>	<u>668,464</u>	-	-
Total Operating Expenses	<u>68,554,441</u>	<u>69,588,682</u>	<u>283,092</u>	<u>262,386</u>
Net Operating Income (Loss)	<u>(29,328,647)</u>	<u>(28,948,978)</u>	<u>238,268</u>	<u>50,416</u>
Non-Operating Revenues (Expenses):				
State appropriations, net	30,715,425	30,764,897	-	-
Federal grants revenue	1,533,187	-	-	-
Investment income, net	479,866	923,852	35,081	55,186
Interest expense	<u>(297,378)</u>	<u>(314,312)</u>	-	-
Net Non-Operating Revenues	<u>32,431,100</u>	<u>31,374,437</u>	<u>35,081</u>	<u>55,186</u>
Increase in Net Position Before Capital Appropriations	3,102,453	2,425,459	273,349	105,602
Capital Appropriations	<u>3,473,360</u>	<u>1,259,260</u>	-	-
Increase in Net Position	<u>\$ 6,575,813</u>	<u>\$ 3,684,719</u>	<u>\$ 273,349</u>	<u>\$ 105,602</u>

See accompanying notes to the financial statements.

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Statements of Changes in Net Position

For the Years Ended June 30, 2020 and 2019

	College			
	<u>Net Investment in Capital Assets</u>	<u>Restricted Expendable</u>	<u>Unrestricted Net Position</u>	<u>Total</u>
Balance at June 30, 2018	\$ 28,474,942	\$ 933,189	\$ (19,186,609)	\$ 10,221,522
Changes in net position, as previously reported	<u>805,211</u>	<u>3,978,775</u>	<u>(441,282)</u>	<u>4,342,704</u>
Balance at June 30, 2019, as previously reported	29,280,153	4,911,964	(19,627,891)	14,564,226
Prior period adjustment - See Note 2	<u>-</u>	<u>-</u>	<u>(657,985)</u>	<u>(657,985)</u>
Balance at June 30, 2019, as restated	29,280,153	4,911,964	(20,285,876)	13,906,241
Changes in net position	<u>2,929,247</u>	<u>(2,591,531)</u>	<u>6,238,097</u>	<u>6,575,813</u>
Balance at June 30, 2020	<u>\$ 32,209,400</u>	<u>\$ 2,320,433</u>	<u>\$ (14,047,779)</u>	<u>\$ 20,482,054</u>

	Foundation			
	<u>Net Investment in Capital Assets</u>	<u>Restricted Expendable</u>	<u>Unrestricted Net Position</u>	<u>Total</u>
Balance at June 30, 2018	\$ 673,891	\$ 860,838	\$ 314,873	\$ 1,849,602
Changes in net position	<u>-</u>	<u>(292,652)</u>	<u>398,254</u>	<u>105,602</u>
Balance at June 30, 2019	673,891	568,186	713,127	1,955,204
Changes in net position	<u>-</u>	<u>273,835</u>	<u>(486)</u>	<u>273,349</u>
Balance at June 30, 2020	<u>\$ 673,891</u>	<u>\$ 842,021</u>	<u>\$ 712,641</u>	<u>\$ 2,228,553</u>

See accompanying notes to the financial statements.

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Statements of Cash Flows

For the Years Ended June 30,

	2020	(Restated)
	College	2019
		College
Cash Flows from Operating Activities:		
Tuition and fees	\$ 25,194,786	\$ 23,948,096
Grants and contracts	14,287,856	13,516,040
Payments to employees	(47,607,583)	(39,682,381)
Payments to suppliers and vendors	(5,082,596)	(4,886,369)
Payments to students	(10,441,196)	(9,356,298)
Auxiliary enterprises disbursements	-	(668,464)
Auxiliary enterprises receipts	70,353	383,365
Other operating receipts	<u>1,665,518</u>	<u>383,815</u>
Net Cash Applied to Operating Activities	<u>(21,912,862)</u>	<u>(16,362,196)</u>
Cash Flows from Non-Capital Financing Activities:		
State appropriations	22,791,923	23,687,715
Federal grants	1,533,187	
Tuition remitted to state	<u>(665,839)</u>	<u>(629,169)</u>
Net Cash Provided by Non-Capital Financing Activities	<u>23,659,271</u>	<u>23,058,546</u>
Cash Flows from Capital Financing Activities:		
Purchases of capital assets	(1,246,251)	(1,145,864)
Principal payment on notes payable	(414,471)	(399,735)
Interest paid on notes payable	<u>(297,378)</u>	<u>(314,312)</u>
Net Cash Applied to Capital Financing Activities	<u>(1,958,100)</u>	<u>(1,859,911)</u>
Cash Flows from Investing Activities:		
Purchase of investments	(144,513)	(721,994)
Interest on investments	<u>479,866</u>	<u>923,852</u>
Net Cash Provided by Investing Activities	<u>335,353</u>	<u>201,858</u>
Net Increase in Cash and Equivalents	123,662	5,038,297
Cash and Equivalents, Beginning of Year	<u>15,319,792</u>	<u>10,281,495</u>
Cash and Equivalents, End of Year	\$ 15,443,454	\$ 15,319,792
Reconciliation of Net Operating Loss to Net Cash Applied to Operating Activities:		
Net operating loss	\$ (29,328,647)	\$ (28,948,978)
Adjustments to reconcile net operating loss to net cash applied to operating activities:		
Depreciation	2,204,835	1,999,648
Bad debts	423,067	357,774
Fringe benefits provided by the state	8,589,341	7,706,351
Net pension activity	40,151	438,645
Net OPEB activity	(1,041,412)	204,474
Changes in assets and liabilities:		
Accounts receivable	25,092	(2,445,963)
Other current assets	(31,933)	(61,179)
Accounts payable	(4,785,797)	4,831,621
Accrued payroll	312,481	(224,832)
Accrued compensated absences and workers' compensation	135,400	100,442
Student deposits and unearned revenues	<u>1,544,560</u>	<u>(320,199)</u>
Net Cash Applied to Operating Activities	<u>(21,912,862)</u>	<u>(16,362,196)</u>
Reconciliation of Cash and Equivalents Balance to the Statements of Net Position:		
Cash and equivalents	\$ 10,515,720	\$ 7,818,199
Cash held by state treasurer	2,279,547	4,981,855
Deposits held by state treasurer	<u>2,648,187</u>	<u>2,519,738</u>
Cash and equivalents, end of year	<u>\$ 15,443,454</u>	<u>\$ 15,319,792</u>
Non-Cash Transactions:		
Capital assets acquired through capital appropriations	<u>\$ 3,473,360</u>	<u>\$ 1,259,260</u>
Fringe benefits provided by the state	<u>\$ 8,589,341</u>	<u>\$ 7,706,351</u>
Unrealized Gain on investments	<u>\$ 479,866</u>	<u>\$ 923,852</u>

See accompanying notes to the financial statements.

MASSASOIT COMMUNITY COLLEGE

(an agency of the Commonwealth of Massachusetts)

Notes to the Financial Statements

June 30, 2020 and 2019

Note 1 - **Summary of Significant Accounting Policies**

Organization

Massasoit Community College (the "College") is a state-supported comprehensive two-year community college that offers a quality education leading to associate degrees in arts and sciences, as well as one-year certificate programs. The College's primary campus is located in Brockton, Massachusetts and has additional locations in Canton and Middleborough, Massachusetts, and is accredited by the New England Commission of Higher Education. The College provides instruction and training in a variety of liberal arts, allied health, and business fields of study and through the Division of Continuing Education, credit and non-credit courses as well as community service programs.

Operations

On March 11, 2020, the World Health Organization declared the global outbreak of the novel coronavirus (COVID-19) as a pandemic. On March 30, 2020, the College transitioned students to a distance learning environment for the completion of the 2020 spring semester, and the 2020 summer semester was taught online. The College refunded a total of \$66,973 before June 30, 2020 to students for a pro rata share of the tuition and fees charged for the period from when the College transitioned students to a distance learning environment to the completion of the 2020 spring semester.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) became law. As part of the law, the CARES Act created the Higher Education Emergency Relief Fund (HEERF). The College was awarded \$3,581,373 of which 50% (or half) is required to be distributed to students affected by the COVID-19 crisis as emergency grants and the other half is required by the College to cover costs associated with changes in operations due to the COVID-19 crisis. According to the terms of HEERF, an institution can only spend costs associated with changes in operations due to the COVID-19 crisis up to the amount provided to students as emergency grants.

As of June 30, 2020, the College expended \$1,402,510 for emergency grants to students and \$130,677 for institutional costs from the HEERF funds.

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 1 - **Summary of Significant Accounting Policies – Continued**

Basis of Presentation and Accounting

The accompanying financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, as prescribed by the Governmental Accounting Standards Board (“GASB”).

The Massasoit Community College Foundation, Inc. (the “Foundation”), a component unit of the College, was formed on April 15, 1976 to render financial assistance and support to educational programs and development of the College. The Foundation is legally separate from the College, and the College is not financially accountable for the Foundation. The Foundation has been included in these financial statements because of the nature and significance of its relationship with the College. A complete copy of the Foundation’s financial statements can be obtained from the Foundation’s administrative office in Canton, Massachusetts.

Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met. The accompanying statements of revenues and expenses demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable within a specific function. Program revenues primarily include charges to students or others who enroll or directly benefit from services that are provided by a particular function. Items not meeting the definition of program revenues are instead reported as general revenues.

The College has determined that it functions as a business-type activity as defined by GASB. The effect of interfund activity has been eliminated from these financial statements. The basic financial statements and required supplementary information for general-purpose governments consist of management’s discussion and analysis, basic financial statements including the College’s discretely presented component unit and required supplementary information. The College presents statements of net position, revenues and expenses, changes in net position, and cash flows on a combined College-wide basis.

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 1 - **Summary of Significant Accounting Policies – Continued**

Basis of Presentation and Accounting - Continued

The College's policy for defining operating activities in the statements of revenues and expenses are those that generally result from exchange transactions such as payments received for services and for the purchase of goods and services. Certain other transactions are reported as non-operating activities in accordance with GASB Statement No. 35. These non-operating activities include the College's operating and capital appropriations from the Commonwealth of Massachusetts (the "Commonwealth"), net investment income and interest expense.

The College's financial statements are prepared in accordance with generally accepted accounting principles ("GAAP"). The Governmental Accounting Standards Board is responsible for establishing GAAP for state and local governments through its pronouncements.

Net Position

Resources are classified for accounting purposes into the following four net position categories:

Net investment in capital assets: Capital assets, net of accumulated depreciation, reduced by the outstanding principal balances of borrowings that are attributable to the acquisition, construction, repair, or improvement of those assets.

Restricted - nonexpendable: Net position subject to externally imposed conditions that the College must maintain in perpetuity.

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

Unrestricted: All other categories of net position. Unrestricted net position may be designated by actions of the College's Board of Trustees ("Board of Trustees").

The College has adopted a policy of generally utilizing restricted - expendable funds, when available, prior to unrestricted funds.

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 1 - **Summary of Significant Accounting Policies – Continued**

Trust Funds

In accordance with the requirements of the Commonwealth of Massachusetts, the College's operations are accounted for in several trust funds. All of these trust funds have been consolidated and are included in these financial statements.

Cash and Equivalents

The College considers all highly liquid debt instruments purchased with an original maturity date of three months or less, and monies held by agencies of the state on behalf of the College, to be cash equivalents.

Allowance for Doubtful Accounts

Provisions for losses on receivables are determined on the basis of loss experience, known and inherent risks, and current economic conditions.

Investments

Investments in marketable securities are stated at fair value. The College has no donor-restricted endowments at June 30, 2020 and 2019.

Fair Value Hierarchy

The fair value hierarchy categorizes inputs to valuation techniques used to measure fair value into three levels. Level 1 inputs are quoted market prices for identical assets or liabilities in active markets that a government can access at the measurement date. Level 2 inputs are inputs other than quoted market prices included within Level 1 that are observable for an asset or liability, directly or indirectly. Level 3 inputs are unobservable inputs. The highest priority is assigned to Level 1 inputs and the lowest priority to Level 3 inputs. If the fair value is measured using inputs from more than one level of the hierarchy, the measurement is considered to be on the lowest priority input that is significant to the entire measurement.

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 1 - **Summary of Significant Accounting Policies – Continued**

Capital Assets

Real estate assets, including improvements, are generally stated at cost. Furnishings, equipment, and collection items are stated at cost at date of acquisition or, in the case of gifts, at fair value at date of donation. In accordance with the state's capitalization policy, only those items with a unit cost of more than \$50,000 are capitalized. Interest costs on debt related to capital assets are capitalized during the construction period and then depreciated over the life of the project. Library materials are no longer capitalized and amortized. College capital assets, with the exception of land and construction in progress, are depreciated on a straight-line basis over their estimated useful lives, which range from 5 to 40 years. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

The College does not have collections of historical treasures, works of art or other items that are inexhaustible by their nature and are of immeasurable intrinsic value, thus not requiring capitalization or depreciation in accordance with GASB guidelines.

Capital assets are controlled but not owned by the College. The College is not able to sell or otherwise pledge its assets, since the assets are owned by the Commonwealth.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Massachusetts State Employees' Retirement System plan ("SERS") and the additions to/deductions from SERS' fiduciary net position have been determined on the same basis as they are reported by SERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Post-Employment Benefits Other Than Pensions ("OPEB")

For purposes of measuring the College's net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the State Retirees' Benefit Trust ("SRBT") and additions to/deductions from SRBT's fiduciary net position have been determined on the same basis as they are reported by SRBT. For this purpose, SRBT recognizes benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest-earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 1 - **Summary of Significant Accounting Policies – Continued**

Fringe Benefits

The College participates in the Commonwealth's Fringe Benefit programs, including health insurance, unemployment, pension, workers' compensation benefits and certain post-employment benefits. Health insurance, unemployment and pension costs are billed through a fringe benefit rate charged to the College. The Commonwealth provides workers' compensation coverage to its employers on a self-insured basis. The Commonwealth requires the College to record its portion of the workers' compensation in its records. Workers' compensation costs are actuarially determined based on the College's actual experience.

Compensated Absences

Employees earn the right to be compensated during absences for vacation leave and sick leave. Accrued vacation is the amount earned by all eligible employees through June 30, 2020 and 2019. The accrued sick leave balance represents 20% of amounts earned by those employees with ten or more years of Commonwealth service at June 30, 2020 and 2019. Upon retirement, these employees are entitled to receive payment for this accrued balance.

Student Deposits and Unearned Revenues

Deposits and advance payments received for tuition and fees related to certain summer programs and tuition received for the following academic year are recorded as revenue as the related services are provided. Grants and other advance payments are recognized as revenue in accordance with the underlying agreement.

Student Fees

Student tuition and fees are presented net of scholarships and fellowships applied to students' accounts. Certain other scholarships are paid directly to, or refunded to, the students and are generally reflected as expenses.

Tax Status

The College is an agency of the Commonwealth of Massachusetts and is therefore generally exempt from income taxes under Section 115 of the Internal Revenue Code.

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 1 - **Summary of Significant Accounting Policies – Continued**

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions about future events. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, as well as reported amounts of revenue and expenses during the reporting period. Management evaluates the estimates and assumptions on an ongoing basis using historical experience and other factors that management believes to be reasonable under the circumstances. Adjustments to estimates and assumptions are made as facts and circumstances require. As future events and their effects cannot be determined with certainty, actual results may differ from the estimates used in preparing the accompanying financial statements. Significant estimates and assumptions are required as part of estimating an allowance for doubtful accounts, depreciation, net position classification, determining net pension and OPEB liabilities.

Adoption of New Accounting Pronouncements

The College adopted GASB Statement 83 – *Certain Asset Retirement Obligations* (“AROs”). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. This statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. The implementation of this statement did not have a material effect on the financial statements.

The College adopted GASB Statement 84 – *Fiduciary Activities*. The objective of this statement is to establish criteria for identifying and reporting of fiduciary activities. The implementation of this statement did not have a material effect on the financial statements.

The College adopted GASB Statement 88 – *Certain Disclosures Related to Debt, Including Direct Borrowings and Placements*. Implementation of this standard required additional disclosures in the notes to the financial statements related to debt. The implementation of this standard did not have a material effect on the financial statements.

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 1 - **Summary of Significant Accounting Policies – Continued**

New Governmental Accounting Pronouncements

GASB Statement 87 – *Leases* is effective for periods beginning after June 15, 2021. Implementation of this standard will require lessees to recognize on their statement of net position the rights and obligations resulting from leases categorized as operating leases as assets, liabilities, or deferred inflows/outflows of resources. It provides for an election on leases with terms of less than twelve months to be excluded from this standard.

GASB Statement 89 – *Accounting for Interest Costs Incurred before the End of a Construction Period* is effective for reporting periods beginning after December 15, 2020. The objectives of this statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

GASB Statement 90 – *Majority Equity Interests, an amendment of GASB Statements 14 and 61*, is effective for reporting periods beginning after December 15, 2019. The objective of this Statement is to improve the consistency of reporting a government’s majority equity interest in a legally separate organization. A majority equity interest should be recognized using the equity method if the government’s holding of the equity interest represents an investment.

GASB Statement 91 – *Conduit Debt Obligations* is effective for reporting periods beginning after December 15, 2021. The objective of this Statement is to improve the consistency of reporting conduit debt. This statement requires government entities that issue conduit debt, but are not the obligors, not to recognize the liability unless it is more likely than not that the government issuer will service the debt.

GASB Statement 92 – *Omnibus 2020* is effective for reporting periods beginning after June 15, 2021. The objective of this Statement is to improve comparability in financial reporting for leases, pensions, OPEB, and asset retirement obligations. Management has not completed its review of the requirements of this standard and its applicability.

GASB Statement 93 – *Replacement of Interbank Offered Rates* is effective for reporting periods beginning after June 15, 2021. The objective of this statement is to provide government entities relief with replacing or amending financial instruments for the purpose of replacing LIBOR, which is expected to cease to exist in December 2021. Before the implementation of this standard, hedge accounting terminates if material terms are amended.

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 1 - **Summary of Significant Accounting Policies – Continued**

New Governmental Accounting Pronouncements – Continued

GASB Statement 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* is effective for reporting periods beginning after June 15, 2022. The objective of this statement is to provide accounting and financial reporting guidance for arrangements in which the governmental entity (the transferor) contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset.

GASB Statement 96 – *Subscription-Based Information Technology Arrangements (SBITA)* is effective for reporting periods beginning after June 15, 2022. The objective of this statement is to provide accounting and financial reporting guidance for transactions in which a governmental entity contracts with another party for the right to use their software. A right-to-use asset and a corresponding liability would be recognized for SBITAs.

GASB Statement 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457, Deferred Compensation Plans* is effective for reporting periods beginning after June 15, 2021. The objective of this statement is to provide financial reporting consistency in which the potential component unit does not have a governing board and the primary government performs the duties that a governing board would perform. In the absence of a governing board of the potential component unit, the situation should be treated as the same as the primary government appointing a majority of the potential component unit's governing board.

Management has not completed its review of the requirements of these standards and their applicability.

Note 2 - **Prior Period Adjustment**

Management of the College was notified of an error in the calculation of OPEB for the year ended June 30, 2019. The error did not have an effect on the calculation of OPEB as of June 30, 2018.

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 2 - Prior Period Adjustment – Continued

The following presents the effects of the prior period adjustment:

	As Previously Reported at June 30, 2019	Correction of an Error	As Restated at June 30, 2019
Statements of Net Position:			
Deferred outflows of resources related to OPEB	\$ 1,503,970	18,495	\$ 1,522,465
Deferred inflows of resources related to OPEB	\$ 7,920,623	(3,133,257)	\$ 4,787,366
Net OPEB liability	\$ 15,499,857	3,809,737	\$ 19,309,594
Unrestricted net position	\$ (19,627,891)	(657,985)	\$ (20,285,876)
Statements of Revenues and Expenses:			
Operating expenses	\$ 68,930,697	657,985	\$ 69,588,682

Note 3 - Cash and Deposits held by the State Treasurer

Custodial Credit Risk

Custodial credit risk is risk associated with the failure of a depository financial institution. In the event of a depository financial institution’s failure, the College would not be able to recover its balance in excess of amounts insured by the Federal Deposit Insurance Corporation (“FDIC”). The College has a formal deposit policy for custodial credit risk whereby deposits in the bank in excess of the insured amount are collateralized by a third party. As of June 30, 2020 and 2019, the Colleges bank balances were approximately \$10,094,000 and \$7,768,000, respectively. As of June 30, 2020 and 2019, uninsured bank balances with collateral held by a pledging bank was approximately \$9,844,000 and \$7,518,000.

Accounts payable, accrued payroll and capital projects to be funded from state-appropriated funds totaled \$2,648,187 and \$4,981,855 at June 30, 2020 and 2019, respectively. The College has recorded a comparable dollar amount of cash held by the State Treasurer for the benefit of the College, which was subsequently used for these liabilities.

Accounts payable and accrued salaries to be funded by cash forwarded by the College to, and held by, the State Treasurer for payment of so-called “non-appropriated” liabilities at June 30, 2020 and 2019 through MMARS were recorded in the sum of \$2,279,547 and \$2,519,738, respectively.

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 4 - **Accounts Receivable**

The accounts receivable balance is comprised of the following at June 30,:

	<u>2020</u>	<u>2019</u>
Student accounts receivable	\$ 7,797,042	\$ 7,180,658
Grants receivable	1,220,343	606,038
Other receivables	<u>414,413</u>	<u>1,670,194</u>
	9,431,798	9,456,890
Less: allowance for doubtful accounts	<u>(4,409,984)</u>	<u>(3,986,917)</u>
	<u>\$ 5,021,814</u>	<u>\$ 5,469,973</u>

Note 5 - **Investments**

College

At June 30, 2020 and 2019, the entire balance of investments are insured, registered, or held by the College's agent in the College's name. The College currently follows investment policies largely defined by the Commonwealth of Massachusetts, as well as internal College investment policies. The policies do not limit investment maturities as a means of managing its exposure to fair value losses arising from interest rate fluctuations. Investments of the College are stated at fair market value and consist of the following at June 30, 2020 and 2019:

	<u>2020</u>				
	<u>Investment Maturities (in Years)</u>				
<u>Investment Type</u>	<u>Fair Value</u>	<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>More Than 10</u>
<u>Debt Securities:</u>					
Bond mutual fund	\$ 1,640,016	\$ 383,681	\$1,256,335	\$ -	\$ -
U.S. Agencies	1,606,851	-	1,606,851	-	-
Certificates of deposit	<u>1,039,364</u>	<u>1,039,364</u>	-	-	-
	4,286,231	<u>\$ 1,423,045</u>	<u>\$2,863,186</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Other Investment:</u>					
Corporate equity securities	<u>8,240,076</u>				
Total	<u>\$ 12,526,307</u>				

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 5 - **Investments – Continued**

College – Continued

Investment Type	2019				
	<u>Investment Maturities (in Years)</u>				
	<u>Fair</u> <u>Value</u>	<u>Less</u> <u>Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>More</u> <u>Than 10</u>
<u>Debt Securities:</u>					
Bond mutual fund	\$ 1,616,896	\$ 385,592	\$1,231,304	\$ -	\$ -
U.S. Agencies	1,528,486	-	1,528,486	-	-
Certificates of deposit	<u>1,029,581</u>	<u>1,029,581</u>	-	-	-
	4,174,963	<u>\$ 1,415,173</u>	<u>\$2,759,790</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Other Investment:</u>					
Equity mutual fund	<u>8,206,831</u>				
Total	<u>\$ 12,381,794</u>				

The U.S. Agencies' balance received an AGCY rating from Moody's in terms of credit risk quality ratings and the bond mutual funds and certificated of deposit are unrated as of June 30, 2020 and 2019.

The College also has four certificates of deposit (“CD”) with different financial institutions. For the years ended June 30, 2020 and 2019, the CD’s generate interest at varying rates from 0.35% to 1.80% and 0.40% to 1.80%, respectively, and all have an original maturity of 12 months from the date of purchase.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2020 and 2019.

Corporate Equity Securities and Mutual Funds: Valued at quoted market value of the shares held at fiscal year-end.

U.S. Agencies: Valued at the initial investment plus accrued interest.

Certificates of Deposit: Valued at the initial investment plus accrued interest, but not traded on an active market.

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 5 - **Investments – Continued**

College – Continued

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future values. Furthermore, although the College believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth, by level, the College's Investments:

	June 20, 2020			
	Level 1	Level 2	Level 3	Total
Recurring fair value measurements:				
Mutual funds	\$ 2,862,164	\$ -	\$ -	\$ 2,862,164
Corporate equity securities	7,017,928	-	-	7,017,928
U.S. Agencies	1,606,851	-	-	1,606,851
Certificates of deposit	-	1,039,364	-	1,039,364
Total marketable securities at fair value	\$ 11,486,943	\$ 1,039,364	\$ -	\$ 12,526,307
	June 20, 2019			
	Level 1	Level 2	Level 3	Total
Recurring fair value measurements:				
Mutual funds	\$ 2,478,209	\$ -	\$ -	\$ 2,478,209
Corporate equity securities	7,345,518	-	-	7,345,518
U.S. Agencies	1,528,486	-	-	1,528,486
Certificates of deposit	-	1,029,581	-	1,029,581
Total marketable securities at fair value	\$ 11,352,213	\$ 1,029,581	\$ -	\$ 12,381,794

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 5 - **Investments – Continued**

Foundation

Investments of the Foundation are stated at fair value and consist of the following at June 30,:

	<u>2020</u>	<u>2019</u>
Mutual funds	\$ 550,676	635,641
Equity securities	<u>137,185</u>	<u>163,409</u>
	<u>\$ 687,861</u>	<u>\$ 799,050</u>

Note 6 - **Capital Assets**

Capital assets consist of the following at June 30, 2020:

	Estimated lives (in years)	Beginning Balance	Additions	Retirements	Reclassifications	Ending Balance
Capital assets, not depreciated:						
Land	-	\$ 2,851,717	\$ -	\$ -	\$ -	\$ 2,851,717
Capital assets, depreciated:						
Buildings and improvements	10-40	79,432,626	4,542,446	-	-	83,975,072
Furnishings and equipment	5	12,097,260	177,165	-	-	12,274,425
Educational resource materials	5	<u>96,295</u>	-	-	-	<u>96,295</u>
Total depreciable assets		<u>91,626,181</u>	<u>4,719,611</u>	-	-	<u>96,345,792</u>
Total capital assets		<u>94,477,898</u>	<u>4,719,611</u>	-	-	<u>99,197,509</u>
Less: accumulated depreciation:						
Buildings and improvements		46,511,640	2,168,223	-	-	48,679,863
Furnishings and equipment		11,703,734	36,612	-	-	11,740,346
Educational resource materials		<u>96,295</u>	-	-	-	<u>96,295</u>
Total accumulated depreciation		<u>58,311,669</u>	<u>2,204,835</u>	-	-	<u>60,516,504</u>
Capital assets, net		<u>\$ 36,166,229</u>	<u>\$ 2,514,776</u>	\$ -	\$ -	<u>\$ 38,681,005</u>

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 6 - Capital Assets – Continued

Capital assets consist of the following at June 30, 2019:

	Estimated lives (in years)	Beginning Balance	Additions	Retirements	Reclassifications	Ending Balance
Capital assets, not depreciated:						
Land	-	\$ 2,851,717	\$ -	\$ -	\$ -	\$ 2,851,717
Capital assets, depreciated:						
Buildings and improvements	10-40	77,228,586	2,204,040		-	79,432,626
Furnishings and equipment	5	11,896,176	201,084		-	12,097,260
Educational resource materials	5	96,295	-		-	96,295
Total depreciable assets		<u>89,221,057</u>	<u>2,405,124</u>	<u>-</u>	<u>-</u>	<u>91,626,181</u>
Total capital assets		<u>92,072,774</u>	<u>2,405,124</u>	<u>-</u>	<u>-</u>	<u>94,477,898</u>
Less: accumulated depreciation:						
Buildings and improvements		44,548,604	1,963,036		-	46,511,640
Furnishings and equipment		11,667,122	36,612		-	11,703,734
Educational resource materials		96,295	-		-	96,295
Total accumulated depreciation		<u>56,312,021</u>	<u>1,999,648</u>	<u>-</u>	<u>-</u>	<u>58,311,669</u>
Capital assets, net		<u>\$ 35,760,753</u>	<u>\$ 405,476</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,166,229</u>

Note 7 - Long-Term Liabilities

Long-term liabilities at June 30, 2020 consist of:

	2020				
	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Notes payable	\$ 6,886,077	\$ -	\$ 414,472	\$ 6,471,605	\$ 429,856
Other long-term liabilities:					
Compensated absences	3,566,940	92,521	-	3,659,461	2,627,085
Workers' compensation	467,438	42,879	-	510,317	92,878
Net pension liability	8,824,467	-	1,526,505	7,297,962	-
Net OPEB liability	<u>19,309,594</u>	<u>-</u>	<u>5,551,709</u>	<u>13,757,885</u>	<u>-</u>
Total long-term liabilities	<u>\$ 39,054,516</u>	<u>\$ 135,400</u>	<u>\$ 7,492,686</u>	<u>\$ 31,697,230</u>	<u>\$ 3,149,819</u>

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 7 - **Long-Term Liabilities – Continued**

Long-term liabilities at June 30, 2019 consisted of:

	2019				
	<u>Beginning</u>			(Restated)	
	<u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending</u>	<u>Current</u>
				<u>Balance</u>	<u>Portion</u>
Notes payable	\$ 7,285,811	\$ -	\$ 399,735	\$ 6,886,076	\$ 414,472
Other long-term liabilities:					
Compensated absences	3,543,908	23,032	-	3,566,940	2,480,479
Workers' compensation	390,028	77,410	-	467,438	101,430
Net pension liability	11,051,800	-	2,227,333	8,824,467	-
Net OPEB Liability	<u>21,495,791</u>	<u>-</u>	<u>2,186,197</u>	<u>19,309,594</u>	<u>-</u>
Total long-term liabilities	<u>\$ 43,767,338</u>	<u>\$ 100,442</u>	<u>\$ 4,813,265</u>	<u>\$ 39,054,515</u>	<u>\$ 2,996,381</u>

Notes Payable

The following is a summary of the College's notes payable for the year ended June 30:

	<u>2020</u>	<u>2019</u>
Note payable, Century Bank. Original amount of debt issued - \$1,075,742. Principal of \$63,279 is payable annually and interest is payable semiannually at 3.5%	\$ 442,950	\$ 506,229
Note payable, Division of Capital Asset Management and Maintenance ("DCAMM"). Original amount of debt issued - \$1,367,790. Principal and interest of \$105,150 is payable semi- annually with interest charged at 4.5%	896,819	958,822

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 7 - **Long-Term Liabilities – Continued**

Notes Payable - Continued

Note payable, DCAMM. Original amount of debt issued - \$4,439,479. Principal and interest of \$341,290 is payable semi-annually with interest charged at 4.5%

\$ 3,304,661 3,488,947

Note payable, DCAMM. Original amount of debt issued - \$2,480,203. Principal and interest of \$184,117 is payable semi-annually with interest charged at 4.1%

1,827,175 1,932,078

Notes payable **\$ 6,471,605** **\$ 6,886,076**

Maturities of principal and interest subsequent to June 30, 2020 are as follows:

Fiscal Years <u>Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 429,856	\$ 279,700
2022	445,915	261,395
2023	462,679	242,386
2024	480,179	222,665
2025	498,446	202,127
2026-2030	2,605,742	680,342
2031-2033	<u>1,548,788</u>	<u>132,581</u>
	<u>\$ 6,471,605</u>	<u>\$ 2,021,196</u>

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 7 - **Long-Term Liabilities – Continued**

Leases

The College leases various equipment under operating lease agreements. The following summarizes future minimum payments under non-cancelable leases subsequent to June 30, 2020:

<u>Fiscal Years</u> <u>Ending June 30,</u>	<u>Operating</u> <u>Leases</u>
2020	\$ 181,782
2022	180,875
2023	<u>179,606</u>
	<u>\$ 542,263</u>

Rent expense for operating leases was \$391,496 and \$231,689 for the years ended June 30, 2020 and 2019, respectively.

Note 8 - **Pensions**

Defined Benefit Plan Description

Certain employees of the College participate in a cost-sharing multiple-employer defined benefit pension plan - the Massachusetts State Employees' Retirement System - administered by the Massachusetts State Board of Retirement (the "Board"), which is a public employee retirement system ("PERS"). Under a cost-sharing plan, pension obligations for employees of all employers are pooled and plan assets are available to pay the benefits through the plan, regardless of the status of the employers' payment of its pension obligations to the plan. The plan provides retirement and disability benefits and death benefits to plan members and beneficiaries.

The Massachusetts State Employees' Retirement System does not issue stand-alone financial statements. Additional information regarding the Plan is contained in the Commonwealth's financial statements, which is available on-line from the Office of State Comptroller's website.

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 8 - **Pensions – Continued**

Benefit Provisions

SERS provides retirement, disability, survivor and death benefits to members and their beneficiaries. Massachusetts General Laws (“MGL”) establishes uniform benefit and contribution requirements for all contributory PERS. These requirements provide for superannuation retirement allowance benefits up to a maximum of 80% of a member’s highest three-year average annual rate of regular compensation. For employees hired after April 1, 2012, retirement allowances are calculated based on the last five years or any five consecutive years, whichever is greater in terms of compensation. Benefit payments are based upon a member’s age, length of creditable service, group creditable service, and group classification. The authority for amending these provisions rests with the Massachusetts State Legislature (the “Legislature”).

Members become vested after ten years of creditable service. A superannuation retirement allowance may be received upon the completion of twenty years of service or upon reaching the age of 55 with ten years of service. Normal retirement for most employees occurs at age 65; for certain hazardous duty and public safety positions, normal retirement is at age 55. Most employees who joined the system after April 1, 2012 are not eligible for retirement until they have reached age 60.

Contributions

The SERS’ funding policies have been established by Chapter 32 of the MGL. The Legislature has the authority to amend these policies. The annuity portion of the SERS retirement allowance is funded by employees, who contribute a percentage of their regular compensation. Costs of administering the plan are funded out of plan assets.

Member contributions for SERS vary depending on the most recent date of membership:

<u>Hire Date</u>	<u>Percent of Compensation</u>
Prior to 1975	5% of regular compensation
1975 - 1983	7% of regular compensation
1984 to 6/30/1996	8% of regular compensation
7/1/1996 to present	9% of regular compensation except for State Police which is 12% of regular compensation
1979 to present	An additional 2% of regular compensation in excess of \$30,000

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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 8 - **Pensions – Continued**

Contributions

The Commonwealth does not require the College to contribute funding from its local trust funds for employees paid by state appropriations. Pension funding for employees paid from state appropriations are made through a benefit charge assessed by the Commonwealth. Such pension contributions amount to \$3,408,620, \$2,663,760, and \$2,457,898 for the year ended June 30, 2020, 2019 and 2018, respectively.

For employees covered by SERS but not paid from state appropriations, the College is required to contribute at an actuarially determined rate; the rate was 14.08%, 12.06% and 11.78% of annual covered payroll for the fiscal year ended June 30, 2020, 2019 and 2018, respectively. The College contributed \$469,998, \$496,607, and \$609,951 for the fiscal year ended June 30, 2020, 2019 and 2018, respectively, equal to 100% of the required contributions for each year. Annual covered payroll was approximately 66%, 68% and 67% of total payroll for fiscal year ended June 30, 2020, 2019 and 2018, respectively.

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

At June 30, 2020 and 2019, the College reported a liability of \$7,297,962 and \$8,824,467, respectively, for its proportionate share of the net pension liability related to its participation in SERS. The net pension liability as of June 30, 2020, the reporting date, was measured as of June 30, 2019, the measurement date, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2019 rolled forward to June 30, 2019. The net pension liability as of June 30, 2019, the reporting date, was measured as of June 30, 2018, the measurement date, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of January 1, 2018 rolled forward to June 30, 2018.

The College's proportion of the net pension liability was based on its share of the Commonwealth of Massachusetts' collective pension amounts allocated on the basis of actual fringe benefit charges assessed to the College for the fiscal years 2020 and 2019. The Commonwealth's proportionate share was based on actual employer contributions to the SERS for fiscal years 2020 and 2019 relative to total contributions of all participating employers for the fiscal year. At June 30, 2020 and 2019, the College's proportion was 0.050% and 0.067%, respectively.

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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 8 - **Pensions – Continued**

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

For the years ended June 30, 2019 and 2018, the College recognized pension expense of \$510,150 and \$935,252, respectively. The College reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources at June 30,:

<u>Deferred Outflows of Resources Related to Pension</u>	<u>2020</u>	<u>2019</u>
Difference between expected and actual experience	\$ 242,367	\$ 279,837
Change in pension plan actuarial assumptions	540,957	894,305
Changes in proportion from Commonwealth	12,885	23,799
Changes in proportion due to internal allocation	228,450	767,545
Contributions subsequent to the measurement date	<u>469,998</u>	<u>496,607</u>
Total deferred outflows of resources related to pension	<u>\$ 1,494,657</u>	<u>\$ 2,462,093</u>

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 8 - **Pensions – Continued**

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and
Deferred Inflows of Resources - Continued*

<u>Deferred Inflows of Related to Pension</u>	<u>2020</u>	<u>2019</u>
Net differences between projected and actual investment earnings on pension plan investments	\$ 108,859	\$ 306,729
Difference between expected and actual experience	94,914	179,843
Changes in proportion from Commonwealth	371	1,677
Changes in proportion due to internal allocation	<u>3,599,006</u>	<u>2,715,681</u>
Total deferred inflows of resources related to pension	<u>\$ 3,803,150</u>	<u>\$ 3,203,930</u>

The College's contributions of \$469,998 and \$496,607 made during the fiscal years ending 2020 and 2019, respectively, subsequent to the measurement date will be recognized as a reduction of the net pension liability in each of the succeeding years. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as decreases in pension expense as follows:

Years Ending <u>June 30,</u>	
2020	\$ (483,627)
2021	(768,475)
2022	(660,358)
2023	(645,886)
2024	<u>(220,145)</u>
	<u>\$ (2,778,491)</u>

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 8 - **Pensions – Continued**

Actuarial Assumptions

The total pension liability was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Measurement date	June 30, 2019	June 30, 2018
Inflation on the first \$13,000 of allowance	3.00%	3.00%
Salary increases	4.00% to 9.00%	4.00% to 9.00%
Investment rate of return	7.25%	7.35%
Interest rate credited to annuity savings fund	3.50%	3.50%

For measurement dates June 30, 2019 and 2018, mortality rates were based on:

- Pre-retirement - reflects RP-2014 Blue Collar Employees table projected generationally with Scale MP-2016 set forward 1 year for females.
- Post-retirement - reflects RP-2014 Blue Collar Healthy Annuitant table projected generationally with Scale MP-2016 set forward 1 year for females.
- Disability - reflects RP-2014 Blue Collar Healthy Annuitant Table projected generationally with Scale MP-2016, set forward 1 year.

The 2020 pension liability for the June 30, 2019 measurement date was determined by an actuarial valuation as of January 2019 and rolled forward to June 30, 2019. The 2019 pension liability for the June 30, 2018 measurement date was determined by an actuarial valuation as of January 2018 and rolled forward to June 30, 2018.

Investment assets of SERS are with the Pension Reserves Investment Trust (“PRIT”) Fund. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future rates of return by the target asset allocation percentage.

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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 8 - **Pensions – Continued**

Actuarial Assumptions

Best estimates of geometric rates of return for each major asset class included in the PRIT Fund’s target asset allocation as of June 30, are summarized in the following table:

Asset Class	Target Allocation	Long-term expected real rate of return	Target Allocation	Long-term expected real rate of return
Global Equity	39%	5.00%	39%	5.00%
Portfolio Completion Strategies	11%	3.70%	13%	3.70%
Core Fixed Income	15%	0.90%	12%	0.90%
Private Equity	13%	6.60%	12%	6.60%
Real Estate	10%	3.80%	10%	3.80%
Value Added Fixed Income	8%	3.80%	10%	3.80%
Timber/Natural Resources	4%	3.40%	4%	3.40%
	<u>100%</u>		<u>100%</u>	

Discount Rate

The discount rate used to measure the total pension liability was 7.25% and 7.35% at June 30, 2020 and 2019, respectively. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rates and the Commonwealth’s contributions will be made at rates equal to the difference between actuarially determined contributions rates and the member rates. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 8 - **Pensions – Continued**

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following table illustrates the sensitivity of the net pension liability calculated using the discount rate as well as what the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate at June 30,:

June 30, 2020		
Current		
1.00% Decrease	Discount Rate	1.00% Increase
3.25%	7.25%	8.25%
\$ 9,713,824	\$ 7,297,962	\$ 5,233,724
June 30, 2019		
Current		
1.00% Decrease	Discount Rate	1.00% Increase
6.35%	7.35%	8.35%
\$ 11,893,906	\$ 8,824,467	\$ 6,201,749

Note 9 - **OPEB (Restated)**

Plan Description

As an agency of the Commonwealth, certain employees of the College participate in the Commonwealth's single employer defined benefit-OPEB plan – the State Retirees' Benefit Trust ("SRBT"). Benefits are managed by the Group Insurance Commission ("GIC") and investments are managed by the Pension Reserves Investment Management ("PRIM") Board. The GIC has representation on the Board of Trustees of the State Retirees' Benefits Trust ("Trustees").

The SRBT is set up solely to pay for OPEB benefits and the cost to administer those benefits. It can only be revoked when all such health care and other non-pension benefits, current and future, have been paid or defeased. The GIC administers benefit payments, while the Trustees are responsible for investment decisions.

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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 9 - **OPEB (Restated) – Continued**

Plan Description - Continued

Management of the SRBT is vested with the board of trustees, which consists of 7 members including the Secretary of Administration and Finance (or their designee), the Executive Director of the GIC (or their designee), the Executive Director of PERAC (or their designee), the State Treasurer (or their designee), the Comptroller (or a designee), 1 person appointed by the Governor, and 1 person appointed by the State Treasurer. These members elect 1 person to serve as chair of the board. The SRBT does not issue a stand-alone audited financial statements but is reflected as a fiduciary fund in the Commonwealth's audited financial statements.

Benefits Provided

Under Chapter 32A of the Massachusetts General Laws, the Commonwealth is required to provide certain health care and life insurance benefits for retired employees of the Commonwealth, housing authorities, redevelopment authorities and certain other governmental agencies. Substantially all of the Commonwealth's employees may become eligible for these benefits if they reach retirement age while working for the Commonwealth. Eligible retirees are required to contribute a specified percentage of the health care / benefit costs, which are comparable to contributions required from employees. Dental and vision coverage may be purchased by these groups with no subsidy from the Commonwealth.

Contributions

Employer and employee contribution rates are set by MGL. The Commonwealth recognizes its share of the costs on an actuarial basis. As of June 30, 2020 and 2019, and as of the valuation date (January 1, 2019 and 2018), participants contributed 10% to 20%, respectively, of premium costs, depending on the date of hire and whether the participant's status is active, retired, or survivor. As part of the fiscal year 2010 General Appropriation Act, all active employees pay an additional 5% of premium costs.

The Massachusetts General Laws governing employer contributions to SRBT determine whether entities are billed for OPEB costs. Consequently, SRBT developed an effective contribution methodology which allocates total actual contributions amongst the employers in a consistent manner (based on an employer's share of total covered payroll). The College is required to contribute based on Massachusetts General Laws; the rate was 7.29% and 8.79% of annual covered payroll for the fiscal years ended June 30, 2020 and 2019, respectively. The College contributed \$243,471 and \$362,123 for the fiscal years ended June 30, 2020 and 2019, respectively, equal to 100% of the required contribution for each year.

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 9 - **OPEB (Restated) – Continued**

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

At June 30, 2020 and 2019, the College reported a liability of \$13,757,885 and \$19,309,594, respectively, for its proportionate share of the net OPEB liability related to its participation in SRBT. The net OPEB liability was measured as of June 30, 2019 and 2018, respectively, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2019 and 2018, respectively.

The College's proportion of the net OPEB liability was based on its share of the Commonwealth's collective OPEB amounts allocated on the basis of an effective contribution methodology which allocates total actual contributions amongst the employers in a consistent manner based on the College's share of total covered payroll for the fiscal years 2019 and 2018. The College's proportionate share was based on the actual employer contributions to the SRBT for fiscal years 2019 and 2018 relative to total contributions of all participating employers for the fiscal year. At June 30, 2020 and 2019, the College's proportion was 0.075% and 0.104%, respectively.

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 9 - **OPEB (Restated) – Continued**

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

For the years ended June 30, 2020 and 2019, the College recognized OPEB (benefit) and expense of \$(708,591) and \$10,051, respectively. The College reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources at June 30,:

	<u>2020</u>	(Restated) <u>2019</u>
<u>Deferred Outflows of Resources Related to OPEB</u>		
Changes in proportion from Commonwealth	\$ 33,546	\$ 49,812
Changes in OPEB plan actuarial assumptions	10,586	18,495
Changes in proportion due to internal allocation	665,312	903,775
Difference between expected and actual experience	551,755	188,260
Contributions subsequent to the measurement date	<u>243,471</u>	<u>362,123</u>
Total deferred outflows of resources related to OPEB	<u>\$ 1,504,670</u>	<u>\$ 1,522,465</u>

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 9 - **OPEB (Restated) – Continued**

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

<u>Deferred Inflows of Resources Related to OPEB</u>	<u>2020</u>	(Restated) <u>2019</u>
Net differences between projected and actual investment earnings on OPEB plan investments	\$ 6,327	\$ 38,704
Difference between expected and actual experience	17,618	33,083
Changes in proportion due to internal allocation	7,187,091	3,086,615
Change in OPEB plan actuarial assumptions	<u>2,068,832</u>	<u>1,628,964</u>
Total deferred inflows of resources related to OPEB	<u>\$ 9,279,868</u>	<u>\$ 4,787,366</u>

The College's contributions of \$243,471 and \$362,123 made during the fiscal year 2020 and 2019, respectively, subsequent to the measurement date, will be recognized as a reduction of the net OPEB liability in each of the succeeding years.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as decreases in OPEB expense as follows:

Years Ending <u>June 30,</u>	
2021	\$(1,960,233)
2022	(1,960,233)
2023	(1,887,598)
2024	(1,641,049)
2025	<u>(569,556)</u>
	<u>\$ (8,018,669)</u>

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 9 - **OPEB (Restated) – Continued**

Actuarial Assumptions

The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Measurement date	June 30, 2019	June 30, 2018
Inflation	2.50%	3.00%
Salary increases	4.0% per year	4.50%
Investment rate of return	7.25%, net of OPEB plan investment expense, including inflation	7.35%, net of OPEB plan investment expense, including inflation
Healthcare Costs Trends	7.5%, decreasing by 0.5% each year to an ultimate rate of 5.5% in 2023 & 2024 then decreasing 0.25% each year to an ultimate rate of 4.5% in 2026 for Medical 5.0% for EGWP through 2025, then 4.5% in 2026; 4.5% for administrative costs	8.0%, decreasing by 0.5% each year to an ultimate rate of 5.5% in 2023 then decreasing 0.25% each year to an ultimate rate of 5.0% in 2025 for Medical 5.0% for EGWP 5.0% for administrative costs

The mortality rate was in accordance with RP 2014 Blue Collar Mortality Table projected with scale MP-2016 from the central year, with females set forward one year.

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 9 - **OPEB (Restated) – Continued**

Actuarial Assumptions - Continued

The participation rates are actuarially assumed as below:

- 100% of all retirees who currently have health care coverage will continue with the same coverage, except that retirees under age 65 with POS/PPO coverage switch to Indemnity at age 65 and those over 65 with POS/PPO coverage switch to HMO.
- All current retirees, other than those indicated on the census data as not being eligible by Medicare, have Medicare coverage upon attainment of age 65, as do their spouses. All future retirees are assumed to have Medicare coverage upon attainment of age 65.
- 80% of current and future contingent eligible participants will elect health care benefits at age 65, or current age if later.
- Actives, upon retirement, take coverage, and are assumed to have the following coverage:

	<u>Retirement Age</u>	
	<u>Under 65</u>	<u>Age 65+</u>
Indemnity	25.0%	85.0%
POS/PPC	60.0%	0.0%
HMO	15.0%	15.0%

The actuarial assumptions used in the January 1, 2019 and 2018 valuations were based on the results of an actuarial experience study for the periods ranging July 1, 2017 and 2016 through December 31, 2018 and 2017, depending upon the criteria being evaluated.

As a result of this actuarial experience study, the mortality assumption was adjusted in the January 1, 2018 and 2017 actuarial valuations to more closely reflect actual experience as a result of the recent experience study completed by the Public Employee Retirement Administration Commission ("PERAC").

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage. The SRBT is required to invest in the PRIT Fund.

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 9 - **OPEB (Restated) – Continued**

Actuarial Assumptions - Continued

Consequently, information about SRBT's target asset allocation and long-term expected real rate of return as of June 30, 2020 and 2019, are the same as discussed in the pension footnote.

Discount Rate

The discount rate used to measure the total OPEB liability for 2020 and 2019 was 3.63% and 3.95%, respectively. These rates were based on a blend of the Bond Buyer Index rate (3.51% and 3.87%) as of the measurement date and the expected rate of return. The OPEB plan's fiduciary net position was not projected to be available to make all projected future benefit payments for current plan members. The projected "depletion date" when projected benefits are not covered by projected assets is 2029 and 2023 for the fiscal years 2020 and 2019, respectively.

Therefore, the long-term expected rate of return on OPEB plan investments is 7.25% and 7.35%, respectively per annum was not applied to all periods of projected benefit payments to determine the total OPEB liability.

Sensitivity of the College's proportionate share of the net OPEB liability to changes in the discount rate

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

June 30, 2020		
Current		
1.00% Decrease	Discount Rate	1.00% Increase
(2.63%)	(3.63%)	(4.63%)
\$ 16,422,468	\$ 13,757,885	\$ 11,651,129
June 30, 2019		
Current		
1.00% Decrease	Discount Rate	1.00% Increase
(2.92%)	(3.92%)	(4.92%)
\$ 22,952,969	\$ 19,309,594	\$ 16,419,299

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 9 - **OPEB (Restated) – Continued**

Sensitivity of the College’s proportionate share of the net OPEB liability to changes in the healthcare cost trend rates

The following presents the College’s proportionate share of the net OPEB liability, as well as what the College’s proportionate share of the net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates, as disclosed on page 49 of this report:

June 30, 2020		
Current Healthcare		
<u>1.00% Decrease</u>	<u>Cost Trend Rate</u>	<u>1.00% Increase</u>
\$ 11,338,235	\$ 13,757,885	\$ 16,950,354
June 30, 2019		
Current Healthcare		
<u>1.00% Decrease</u>	<u>Cost Trend Rate</u>	<u>1.00% Increase</u>
\$ 16,334,263	\$ 19,309,594	\$ 23,070,904

Note 10 - **Restricted Net Position**

The College is the recipient of funds that are subject to various external constraints upon their use, either as to purpose or time.

Restricted - expendable net position consists of income to be used for grants and research, as well as funds to be used for capital projects.

The Foundation’s restricted - expendable net position consists of funds, whose income is mainly used for various scholarships, grants and other general purposes.

Note 11 - **Related Party Transactions**

The Foundation provided parking facilities to the College pursuant to a lease agreement which was terminated in March 2019. Accordingly, total rent expense paid to related parties for the year ended June 30, 2019 was \$22,500 and is included in operation and plant maintenance.

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 12 - **Contingencies**

The vast majority of higher educational institutions transitioned to distance learning during the 2020 spring semester due to the COVID-19 crisis. Many higher educational institutions have been served with a class action lawsuit due to this decision. The plaintiffs' claim that they have suffered academic harm after the 2020 spring semester transitioned to distance learning. Since the lawsuits are in the early stages, there have been no settlements or court decisions on this matter. The College has not been served with a lawsuit related to COVID-19. Management believes that any potential future adverse outcome is possible, but unlikely, and would not be material to the College. Various lawsuits are pending or threatened against the College that arose from the ordinary course of operations. In the opinion of management, no litigation is now pending or threatened, which would materially affect the College's financial position.

The College receives significant financial assistance from federal and state agencies in the form of grants. Expenditures of funds under these programs require compliance with the grant agreements and are subject to audit. The College must repay any disallowed expenditures resulting from such audits. In the opinion of management, such adjustments, if any, are not expected to materially affect the financial condition of the College.

The College participates in the Massachusetts College Savings Prepaid Tuition Program (the "Program"). This Program allows individuals to pay in advance for future tuition at the cost of tuition at the time of election to participate, increased by changes in the Consumer Price Index plus 2%. The College is obligated to accept as payment of tuition the amount determined by this Program without regard to the standard tuition rate in effect at the time of the individual's enrollment at the College. The effect of the Program cannot be determined as it is contingent on future tuition increases and the Program participants who attend the College.

The College participates in the various programs administered by the Commonwealth for property, general liability, automobile liability, workers' compensation, and health insurance. The Commonwealth is self-insured for employees' workers' compensation, casualty, theft, tort claims, and other losses. Such losses, including estimates of amounts incurred but not reported, are obligations of the Commonwealth. For workers' compensation, the Commonwealth assumes the full risk of claims filed under a program managed by the Human Resources Division. For personal injury or property damages, Massachusetts General Laws limit the risk assumed by the Commonwealth to \$100,000 per occurrence, in most circumstances.

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 13 - **Operating Expenses**

The College's operating expenses, on a natural classification basis, are comprised of the following at June 30,:

	<u>2020</u>	<u>2019 (Restated)</u>
Compensation and benefits	\$ 47,070,841	\$ 47,468,815
Supplies and services	8,837,569	10,763,921
Depreciation	2,204,835	1,999,648
Scholarships and fellowships	<u>10,441,196</u>	<u>9,356,298</u>
	<u>\$ 68,554,441</u>	<u>\$ 69,588,682</u>

Note 14 - **Other Fringe Benefits**

The College participates in the Commonwealth's Fringe Benefit programs, including active employee and post-employment health insurance, unemployment, and workers' compensation benefits. Health insurance for active employees are paid through a fringe benefit rate charged to the College by the Commonwealth.

Group Insurance Commission ("GIC")

The Commonwealth's Group Insurance Commission ("GIC") was established by the Legislature in 1955 to provide and administer health insurance and other benefits to the Commonwealth's employees and retirees, and their dependents and survivors. The GIC also covers housing and redevelopment authorities' personnel, certain authorities and other offline agencies, retired municipal teachers from certain cities and towns, and a small number of municipalities as an agent multiple-employer program, accounted for as an agency fund activity of the Commonwealth, not the College.

The GIC administers a plan included within the State Retirement Benefits Trust Fund, an irrevocable trust. Any assets accumulated in excess of liabilities to pay premiums or benefits or administrative expenses are retained in that fund. The GIC's administrative costs are financed through Commonwealth appropriations and employee investment returns. The Legislature determines employees' and retirees' contribution rates.

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 14 - **Other Fringe Benefits - Continued**

Group Insurance Commission (“GIC”) – Continued

The GIC is a quasi-independent state agency governed by an eleven-member body (the “Commission”) appointed by the Governor. The GIC is located administratively within the Executive Office of Administration and Finance, and responsible for providing health insurance and other benefits to the Commonwealth’s employees and retirees and their survivors and dependents. During the fiscal years ended June 30, 2020 and 2019, the GIC provided health insurance for its members through indemnity, PPO, and HMO plans. The GIC also administers carve-outs for pharmacy, mental health, and substance abuse benefits for certain of its health plans. In addition to health insurance, the GIC sponsors life insurance, long-term disability insurance (for active employees only), dental and vision coverage (for employees not covered by collective bargaining), retiree discount vision and dental plans, and a pre-tax health care spending account and dependent care assistance program (for active employees only).

Other Employee Benefits

The employees of the College can elect to participate in two defined contribution plans offered and administered by the Massachusetts Department of Higher Education – an IRC 403(b) Tax-Deferred Annuity Plan and an IRC 457 Deferred Compensation SMART Plan. Employees can contribute by payroll deduction a portion of before-tax salary into these plans up to certain limits. The College has no obligation to contribute to these plans and no obligation for any future pay out.

Note 15 - **Massachusetts Management Accounting and Reporting System (“MMARS”)**

Section 15C of Chapter 15A of the Massachusetts General Laws requires Commonwealth Colleges and Universities to report activity of campus-based funds to the Comptroller of the Commonwealth on the Commonwealth’s Statewide Accounting System, Massachusetts Management Accounting and Reporting System (“MMARS”) on the statutory basis of accounting. The statutory basis of accounting is modified accrual basis of accounting and differs from the information included in these financial statements.

Management believes the amounts reported on MMARS meet the guidelines of the Comptroller’s *Guide for Higher Education Audited Financial Statements*.

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 15 - **Massachusetts Management Accounting and Reporting System (“MMARS”) – Continued**

The College’s State Appropriations are comprised of the following for the years ended June 30,:

	<u>2020</u>	<u>2019</u>
Direct unrestricted appropriations	\$ 22,791,923	\$ 23,687,715
Add: Fringe benefits for benefited employees on the state payroll	8,589,341	7,706,351
Less: Day school tuition remitted to the state and included in tuition revenue	<u>(665,839)</u>	<u>(629,169)</u>
Total unrestricted appropriations	30,715,425	30,764,897
Capital appropriations	<u>3,473,360</u>	<u>1,259,260</u>
Total Appropriations	<u>\$ 34,188,785</u>	<u>\$ 32,024,157</u>

A reconciliation of revenue between the College and MMARS as of June 30, 2020 is as follows (unaudited):

Revenue per MMARS	\$ 43,676,558
Revenue per College	<u>43,676,558</u>
Difference	\$ <u> -</u>

Note 16 - **Pass-Through Loans**

The College distributed approximately \$3,949,000 and \$4,278,000 for the years ended June 30, 2020 and 2019, respectively, for student loans through the U.S. Department of Education Federal Direct Lending Program. These distributions and related funding sources are not included as expenses and revenues nor as cash disbursements and cash receipts in the accompanying financial statements.

MASSASOIT COMMUNITY COLLEGE
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Notes to the Financial Statements - Continued

June 30, 2020 and 2019

Note 16 - **Management's Acceptance of Financial Statements**

Subsequent event

The COVID-19 crisis has created volatility in the financial markets and a significant decrease in the overall economy. The full adverse impact and duration of COVID-19 on the College's finances and operations cannot be determined.

As a result of many factors, including, but not limited to the COVID-19 crisis, student enrollment has declined for the 2020 Fall semester.

**REQUIRED SUPPLEMENTARY
INFORMATION**

MASSASOIT COMMUNITY COLLEGE
(an agency of the Commonwealth of Massachusetts)

Schedules of Proportionate Share of Net Pension Liability (Unaudited)

Massachusetts State Employees' Retirement System

Year ended	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015
Measurement date	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Valuation date	January 1, 2019	January 1, 2018	January 1, 2017	January 1, 2016	January 1, 2015	January 1, 2014
Proportion of the collective net pension liability	0.050%	0.067%	0.086%	0.089%	0.105%	0.077%
Proportionate share of the collective net pension liability	\$ 7,297,962	\$ 8,824,467	\$ 11,051,800	\$ 12,291,456	\$ 11,964,719	\$ 5,709,966
College's covered payroll	\$ 4,117,803	\$ 5,177,852	\$ 6,771,156	\$ 6,773,439	\$ 6,333,557	\$ 5,705,044
College's proportionate share of the net pension liability as a percentage of its covered payroll	177.23%	170.43%	163.22%	181.47%	188.91%	100.09%
Plan fiduciary net position as a percentage of the total pension liability	66.28%	67.91%	67.21%	63.48%	67.87%	76.32%

Notes:

The GASB pronouncement requiring the presentation of the information on this schedule became effective for years beginning after June 15, 2014 and is intended to provide data for the most recent ten years.

See accompanying notes to the required supplementary information.

MASSASOIT COMMUNITY COLLEGE
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Schedules of Pension Contributions (Unaudited)

Massachusetts State Employees' Retirement System

For the Years Ended June 30,

	2020	2019	2018	2017	2016	2015
Statutorily required contribution	\$ 469,998	\$ 496,607	\$ 609,951	\$ 673,730	\$ 640,090	\$ 658,057
Contributions in relation to the statutorily required contribution	<u>(469,998)</u>	<u>(496,607)</u>	<u>(609,951)</u>	<u>(673,730)</u>	<u>(640,090)</u>	<u>(658,057)</u>
Contribution excess	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 3,338,054	\$ 4,117,803	\$ 5,177,852	\$ 6,771,156	\$ 6,773,439	\$ 6,333,557
Contribution as a percentage of covered payroll	14.08%	12.06%	11.78%	9.95%	9.45%	10.39%

Notes:

Employers participating in the Massachusetts State Employees' Retirement System are required by MA General Laws, Section 32, to contribute an actuarially determined contribution rate each year.

The GASB pronouncement requiring the presentation of the information on this schedule became effective for years beginning after June 15, 2014 and is intended to provide data for the most recent ten years.

See accompanying notes to the required supplementary information.

MASSASOIT COMMUNITY COLLEGE
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Notes to the Required Supplementary Information - SERS (Unaudited)

For the Year Ended June 30, 2020

Note 1 - **Change in Plan Actuarial and Assumptions**

Measurement date – June 30, 2019

The investment rate of return changed from 7.35% to 7.25%. In conjunction with the investment rate of return changing, the discount rate was also changed to mirror the new investment rate of return.

Measurement date – June 30, 2018

The investment rate of return changed from 7.50% to 7.35%. In conjunction with the investment rate of return changing, the discount rate was also changed to mirror the new investment rate of return.

The mortality rate assumptions were changed as follows:

- Disabled members – the amount reflects the same assumptions as for supernannuation retirees, but with an age set forward of one year

Measurement date – June 30, 2017

The mortality rates were changed in the January 1, 2017 Actuarial Valuation as follows:

- Pre-retirement – was changed from RP-2000 Employees table projected generationally with Scale BB and a base year of 2009 (gender distinct) to RP-2014 Blue Collar Employees Table projected generationally with Scale MP-2016 and set forward 1 year for females
- Post-retirement – was changed from RP-2000 Healthy Annuitant table projected generationally with Scale BB and a base year of 2009 (gender distinct) to RP-2014 Blue Collar Healthy Annuitant Table projected generationally with Scale MP-2016 and set forward 1 year for females
- Disability – did not change

MASSASOIT COMMUNITY COLLEGE
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Notes to the Required Supplementary Information - SERS (Unaudited)

For the Year Ended June 30, 2020

Note 1 - **Change in Plan Actuarial and Assumptions - Continued**

Measurement date – June 30, 2016

The assumption for salary increases changed from a range of 3.5% to 9.0% depending on group and length of service to a range of 4.0% to 9.0% depending on group and length of service.

Chapter 176 of the Acts of 2011 created a one-time election for eligible members of the Optional Retirement Plan (“ORP”) to transfer to the SERS and purchase service for the period while members of the ORP. As a result, the total pension liability of SERS increased by approximately 400 million as of June 30, 2016.

Measurement date – June 30, 2015

The discount rate to calculate the pension liability decreased from 8.0% to 7.5%

In May 2015, Chapter 19 of the Acts of 2015 created an Early Retirement Incentive (“ERI”) for certain members of SERS who upon election of the ERI retired effective June 30, 2015. As a result, the total pension liability of SERS increased by approximately \$230 million as of June 30, 2015.

The mortality rates were changed as follows:

- Pre-retirement – was changed from RP-2000 Employees table projected 20 years with Scale AA (gender distinct) to RP-2000 Employees table projected generationally with Scale BB and a base year of 2009 (gender distinct)
- Post-retirement – was changed from RP-2000 Healthy Annuitant table projected 15 years with Scale AA (gender distinct) to RP-2000 Healthy Annuitant table projected generationally with Scale BB and a base year of 2009 (gender distinct)
- Disability – was changed from RP-2000 table projected 5 years with Scale AA (gender distinct) set forward three years for males to RP-2000 Healthy Annuitant table projected generationally with Scale BB and a base year of 2015 (gender distinct)

MASSASOIT COMMUNITY COLLEGE
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Schedules of Proportionate Share of Net OPEB Liability (Unaudited)

State Retirees' Benefit Trust

		(Restated)	
Year ended	June 30, 2020	June 30, 2019	June 30, 2018
Measurement date	June 30, 2019	June 30, 2018	June 30, 2017
Valuation date	January 1, 2019	January 1, 2018	January 1, 2017
Proportion of the collective net OPEB liability	0.0750%	0.1040%	0.1230%
Proportionate share of the collective net OPEB liability	\$ 13,757,885	\$ 19,309,594	\$ 21,495,791
College's covered payroll	\$ 4,117,803	\$ 5,177,852	\$ 6,771,156
College's proportionate share of the net OPEB liability as a percentage of its covered payroll	334.11%	372.93%	317.46%
Plan fiduciary net position as a percentage of the total OPEB liability	6.96%	6.01%	5.39%

Notes:

Employers participating in the State Retirees' Benefit Trust are required by MA General Laws, Section 32, to contribute an actuarially determined contribution rate each year.

The GASB pronouncement requiring the presentation of the information on this schedule became effective for years beginning after June 15, 2017 and is intended to provide data for the most recent ten years.

See accompanying notes to the required supplementary information.

MASSASOIT COMMUNITY COLLEGE
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Schedules of OPEB Contributions (Unaudited)

State Retirees' Benefit Trust

For the Years Ended June 30,

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Statutorily required contribution	\$ 243,471	\$ 362,123	\$ 461,805
Contributions in relation to the statutorily required contribution	<u>(243,471)</u>	<u>(362,123)</u>	<u>(461,805)</u>
Contribution (excess)/deficit	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
College's covered payroll	\$ 3,338,054	\$ 4,117,803	\$ 5,177,852
Contribution as a percentage of covered payroll	7.29%	8.79%	8.92%

Notes:

Employers participating in the State Retirees' Benefit Trust are required by MA General Laws, Section 32, to contribute an actuarially determined contribution rate each year.

The GASB pronouncement requiring the presentation of the information on this schedule became effective for years beginning after June 15, 2017 and is intended to provide data for the most recent ten years.

See accompanying notes to the required supplementary information.

MASSASOIT COMMUNITY COLLEGE
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Notes to the Required Supplementary Information – SRBT (Unaudited)

For the Year Ended June 30, 2020

Note 1 - **Change in Plan Assumptions**

Fiscal year June 30, 2020

Assumptions:

Change in Inflation

The inflation rate decreased from 3.0% to 2.5%.

Change in Salary Assumptions

Salary decreased from 4.5% to 4.0%.

Change in Investment Rate

The investment rate return decreased from 7.35% to 7.25%.

Change in Trend on Future Costs

The original healthcare trend rate decreased from 8.0% to 7.5%, which affects the high-cost excise tax.

Change in Discount Rate

The discount rate was decreased to 3.63% (based upon a blend of the Bond Buyer Index rate (3.51%) as of the measurement date as required by GASB Statement 74.

Fiscal year June 30, 2019

Assumptions:

Change in Trend on Future Costs

The healthcare trend rate decreased from 8.5% to 8.0%, which impact the high cost excise tax.

Change in Mortality Rates

The following mortality assumption changes were made in the January 1, 2018 Actuarial Valuation:

- Disabled members – would reflect the same assumptions as for superannuation retirees, but with an age set forward of one year.

MASSASOIT COMMUNITY COLLEGE
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**Notes to the Required Supplementary Information – SRBT (Unaudited) -
Continued**

For the Year Ended June 30, 2020

Note 1 - **Change in Plan Assumptions**

Change in Discount Rate

The discount rate was increased to 3.95% (based upon a blend of the Bond Buyer Index rate (3.87%) as of the measurement date as required by GASB Statement 74.

Fiscal year June 30, 2018

Assumptions:

Change in Discount Rate

The discount rate was increased to 3.63% (based upon a blend of the Bond Buyer Index rate (3.58%) as of the measurement date as required by GASB Statement 74. The June 30, 2016 discount rate was calculated to be 2.80%.

**Independent Auditors' 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***



**INDEPENDENT AUDITORS' 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***

To the Board of Trustees of
Massasoit Community College
Brockton, Massachusetts

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements and business-type activities of Massasoit Community College (the "College"), and its discretely presented major component unit, as of and for the years ended June 30, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the College's basic financial statements and have issued our report thereon dated November 18, 2020.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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



**Certified Public Accountants
Braintree, Massachusetts**

November 18, 2020

INTERIM REPORT FORMS GENERAL INFORMATION

Institution Name:

OPE ID:

		Annual Audit	
		Certified: Yes/No	Qualified Unqualified
Financial Results for Year Ending:	<input style="width: 15px;" type="text" value="06/20"/>		
Most Recent Year	<input style="width: 15px;" type="text" value="2020"/>	Yes	Unqualified
1 Year Prior	2019	Yes	Unqualified
2 Years Prior	2018	Yes	Unqualified

Fiscal Year Ends on: (month/day)

Budget / Plans

Current Year	2021
Next Year	2022

Contact Person:	<input style="width: 95%;" type="text" value="Mary Goodhue Lynch"/>
Title:	<input style="width: 95%;" type="text" value="Associate Dean/Chief IR Officer/Liaison"/>
Telephone No:	<input style="width: 95%;" type="text" value="508-588-9100, x1840"/>
E-mail address	<input style="width: 95%;" type="text" value="mgoodhue1@massasoit.mass.edu"/>

Standard 1: Mission and Purposes

Attach a copy of the current mission statement.

Document	Website Location	Date Approved by the Governing Board
Institutional Mission Statement	/massasoit.edu/about/college-n	April 8, 2015

Standard 2: Planning and Evaluation

PLANNING

Strategic Plans

	Year approved by governing board	Effective Dates	Website location
Immediately prior Strategic Plan		2015-17	https://massasoit.edu/about/strategic-planning/
Current Strategic Plan	na	2019-24	https://massasoit.edu/about/strategic-planning/
Next Strategic Plan	na	2020-25	https://massasoit.edu/wp-content/uploads/2020/09/strategic-planning-goals-draft.pdf

Other institution-wide plans*

	Year completed	Effective Dates	Website location
Master plan			
Academic plan			
Financial plan			
Technology plan			
Enrollment plan			
Development plan			

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

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EVALUATION

Academic program review

Program review system (colleges and departments). System last updated:

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

Website location
2018
Every five years

*Insert additional rows, as appropriate.

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

Please attach to this form:

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

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

Name of the sponsoring entity	Massachusetts Board of Higher Education
Website location of documentation of relationship	https://www.mass.edu/bhe/powers.asp
	https://www.mass.edu/bhe/higheredauthority.asp

Governing Board







By-laws	
Board members' names and affiliations	https://massasoit.edu/about/board-of-trustees/

Please enter any explanatory notes in the box below


Standard 3: Organization and Governance (Locations and Modalities)

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

(Insert additional rows as appropriate.)

	Location (City, State/Country)	Date Initiated	Annual Enrollment*		
			2 years prior (FY2018)	1 year prior (FY2019)	Current year (FY2020)
 Main campus	Brockton, MA		7,665	7,113	6,800
 Other principal campuses	Canton, MA	7/1/1985	1,695	1,497	1,509
 Branch campuses (US)	--				
 Other instructional locations (US)	Middleborough, MA	9/1/2010	562	561	452
 Branch campuses (overseas)					
 Other instructional locations (overseas)					

Educational modalities

	Number of programs	Date First Initiated	Annual Enrollment*		
			2 years prior (FY2018)	1 year prior (FY2019)	Current year (FY2020)
Distance Learning Programs					
Programs 50-99% on-line	33		3,804	3,594	4,053
Programs 100% on-line	7		incl.above	incl.above	incl.above
 Correspondence Education	0				
Low-Residency Programs	0				
Competency-based Programs	0				
Dual Enrollment Programs	4 plus individual students		700 est.	800 est.	946
Contractual Arrangements involving the award of credit					

*Enter the annual unduplicated headcount for each of the years specified:	10,323	10,162	9,466
--	---------------	---------------	--------------

Please enter any explanatory notes in the box below

Students are included in each category if they took any at location/online; annual unduplicated headcount of credit students are noted as well. Students are able to take classes at any location and/or online; they are not required to complete programs online and are not counted separately. Similar, high school students may attend via a dual enrollment program and/or take classes on their own. FY2021 still in progress; FY2020 reported as current year. Due to the pandemic, most classes have offered online only since summer 2020; certain programs and a small number of classes have an in-person component.

Standard 4: The Academic Program
(Summary - Degree-Seeking Enrollment and Degrees)
Fall Enrollment* by location and modality, as of Census Date

Fall 2020

Degree Level/ Location & Modality	Associate's	Bachelor's	Master's	Clinical doctorates (e.g., Pharm.D., DPT, DNP)	Professional doctorates (e.g., Ed.D., Psy.D., D.B.A.)	M.D., J.D., DDS	Ph.D.	Total Degree-Seeking
Main Campus FT	80							80
Main Campus PT	288							288
Other Principal Campus FT	158							158
Other Principal Campus PT	73							73
Branch campuses FT								0
Branch campuses PT								0
Other Locations FT	0							0
Other Locations PT	4							4
Overseas Locations FT								0
Overseas Locations PT								0
Distance education FT	1,523							1,523
Distance education PT	2,210							2,210
Correspondence FT	0							0
Correspondence PT	0							0
Low-Residency FT	0							0
Low-Residency PT	0							0
Unduplicated Headcount Total	4,336	0	0	0	0	0	0	4,336
Total Credits	41353							41,353
Total FTE	2,756.9							2,756.9
Enter FTE definition:	Credits/15							
Degrees Awarded, Most Recent Year	729							729

Notes:

- 1) Enrollment numbers should include all students in the named categories, including students in continuing education and students enrolled through any contractual relationship.
- 2) Each student should be recorded in only one category, e.g., students enrolled in low-residency programs housed on the main campus should be recorded only in the category "low-residency programs."
- 3) Please refer to form 3.2, "Locations and Modalities," for definitions of locations and instructional modalities.

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

Please enter any explanatory notes in the box below

Fall 2020 (FY2020-2021) credit student enrollment as of census date of 10/15/2020 PM. **Due to the pandemic, almost all classes are being conducted online; a limited number of classes have an in-person component. In order to give an unduplicated headcount, most students are included under the main campus category; small numbers in the other principal campus (Canton) and other location (Middleborough) are those attending an in person class session.

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

Fall 2020

Degree Level/ Location & Modality	Title IV-Eligible Certificates: Students Seeking Certificates	Non-Matriculated Students	Visiting Students	Total Non-degree-Seeking	Total degree-seeking (from previous page)	Grand total
Main Campus FT	2	4		6	80	86
Main Campus PT	2	6		8	288	296
Other Principal Campus FT	20	8		28	158	186
Other Principal Campus PT	10	3		13	73	86
Branch campuses FT				0		
Branch campuses PT				0		
Other Locations FT	0	0		0	0	0
Other Locations PT	53	0		53	4	57
Overseas Locations FT				0		
Overseas Locations FT				0		
Distance education FT	6	215		221	1,523	1,744
Distance education PT	56	944		1,000	2,210	3,210
Correspondence FT	0			0	0	0
Correspondence PT	0			0	0	0
Low-Residency FT	0			0	0	0
Low-Residency PT	0			0	0	0
Unduplicated Headcount Total	149	1,180	0	1,329	4,336	5,665
Total Credits	1,293	7,169		8,462	41,353	49,815
Total FTE	86.20	477.93		564.13	2,756.87	3,321.00
Enter FTE definition:	Credits/15	Credits/15		Credits/15	Credits/15	
Certificates Awarded, Most Recent Year	59					

Notes:

- 1) Enrollment numbers should include all students in the named categories, including students in continuing education and students enrolled through any contractual relationship.
- 2) Each student should be recorded in only one category, e.g., students enrolled in low-residency programs housed on the main campus should be recorded only in the category "low-residency programs."
- 3) Please refer to form 3.2, "Locations and Modalities," for definitions of locations and instructional modalities.

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

Please enter any explanatory notes in the box below

Fall 2020 (FY2020-2021) credit student enrollment as of census date of 10/15/2020 PM. **Due to the pandemic, almost all classes were conducted online; a limited number of classes had an in-person component. In order to give an unduplicated headcount, most students are included under the main campus category; small numbers in the other principal campus (Canton) and other location (Middleborough) are those attending an in person class session.

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

For Fall Term, as of Census Date

[Nondegree/non-matriculated](#)

Certificate

Associate

Baccalaureate

Total Undergraduate

3 Years Prior (Fall 2017)	2 Years Prior (Fall 2018)	1 Year Prior (Fall 2019)	Current Year (Fall 2020)	Next Year Forward (goal) (Fall 2021)
1119	1186	1236	1180	1150
180	156	162	149	150
5855	5653	5239	4336	4300
0	0	0	0	0
7,154	6,995	6,637	5,665	5,600

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

For Fall Term, as of Census Date

Master's

Doctorate

First Professional

Other

Total Graduate

3 Years Prior (Fall 2017)	2 Years Prior (Fall 2018)	1 Year Prior (Fall 2019)	Current Year (Fall 2020)	Next Year Forward (goal) (Fall 2021)
0	0	0	0	0

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

Undergraduate

Graduate

Total

3 Years Prior (Fall 2017)	2 Years Prior (Fall 2018)	1 Year Prior (Fall 2019)	Current Year (Fall 2020)	Next Year Forward (goal) (Fall 2021)
66,140	62,702	59,194	49,815	50,000
0	0	0	0	0
66,140	62,702	59,194	49,815	50,000

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

Main campus

Sessions embedded in a class

Free-standing sessions

Branch/other locations

Sessions embedded in a class

Free-standing sessions

Online sessions

URL of Information Literacy Reports

(Fall 2017)	(Fall 2018)	(Fall 2019)	(Fall 2020)	(Fall 2021)
101	84	66	0	4
24	20	3	0	0
22	26	25	0	2
0	0	0	0	0
0	0	0	18	20

Please enter any explanatory notes in the box below

Between Fall 2018 and Fall 2019 there were two things that significantly impacted information literacy and library instruction on campus: 1) Library director position was vacant. 2) Implementation of online library modules in Canvas (unmediated/self-paced information literacy instruction); no good way of tracking how many classes incorporate the modules. Also, Fall 2020 saw all library sessions online; we did not differentiate that number by "branch" for that semester.

Standard 5: Students (Admissions, Fall Term)

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

?

Credit Seeking Students Only - Including Continuing Education

	3 Years Prior (FY2018) (Fall 2017)	2 Years Prior (FY2019) (Fall 2018)	1 Year Prior (FY 2020) (Fall 2019)	Current Year (FY2021) (Fall 2020)	Goal (specify year) (FY2022) (Fall 2021)
Freshmen - Undergraduate	?				
Completed Applications	3,072	2,894	2,763	2,233	2,300
Applications Accepted	2,729	2,557	2,457	1,954	2,000
Applicants Enrolled	1,341	1,330	1,282	848	875
% Accepted of Applied	88.8%	88.4%	88.9%	87.5%	87.0%
% Enrolled of Accepted	49.1%	52.0%	52.2%	43.4%	43.8%
Percent Change Year over Year					
Completed Applications	na	-5.8%	-4.5%	-19.2%	3.0%
Applications Accepted	na	-6.3%	-3.9%	-20.5%	2.4%
Applicants Enrolled	na	-0.8%	-3.6%	-33.9%	3.2%
Average of statistical indicator of aptitude of enrollees: (define below)	?				
Transfers - Undergraduate	?				
Completed Applications	1,006	1,029	983	760	800
Applications Accepted	810	816	700	566	600
Applications Enrolled	472	488	428	272	290
% Accepted of Applied	80.5%	79.3%	71.2%	74.5%	75.0%
% Enrolled of Accepted	58.3%	59.8%	61.1%	48.1%	48.3%
Master's Degree	?				
Completed Applications					
Applications Accepted					
Applications Enrolled					
% Accepted of Applied	-	-	-	-	-
% Enrolled of Accepted	-	-	-	-	-
First Professional Degree	?				
Completed Applications					
Applications Accepted					
Applications Enrolled					
% Accepted of Applied	-	-	-	-	-
% Enrolled of Accepted	-	-	-	-	-
Doctoral Degree	?				
Completed Applications					
Applications Accepted					
Applications Enrolled					
% Accepted of Applied	-	-	-	-	-
% Enrolled of Accepted	-	-	-	-	-

Please enter any explanatory notes in the box below

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

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



Credit-Seeking Students Only - Including Continuing Education

		3 Years Prior (FY2018) (Fall 2017)	2 Years Prior (FY2019) (Fall 2018)	1 Year Prior (FY 2020) (Fall 2019)	Current Year (FY2021) (Fall 2020)	Goal (specify year) (FY2022) (Fall 2021)
UNDERGRADUATE						
First Year	Full-Time Headcount	2,005	1,785	1,688	1,321	1,300
	Part-Time Headcount	2,573	2,612	2,474	1,982	2,000
	Total Headcount	4,578	4,397	4,162	3,303	3,300
	Total FTE	2,804	2,606	2,456	1,945	2,000
Second Year	Full-Time Headcount	951	867	807	720	710
	Part-Time Headcount	1,625	1,731	1,668	1,531	1,550
	Total Headcount	2,576	2,598	2,475	2,251	2,260
	Total FTE	1,605	1,574	1,490	1,359	1,400
Third Year	Full-Time Headcount					
	Part-Time Headcount					
	Total Headcount	0	0	0	0	0
	Total FTE					
Fourth Year	Full-Time Headcount					
	Part-Time Headcount					
	Total Headcount	0	0	0	0	0
	Total FTE					
Unclassified	Full-Time Headcount					
	Part-Time Headcount					
	Total Headcount	0	0	0	0	0
	Total FTE					
Total Undergraduate Students						
	Full-Time Headcount	2,956	2,652	2,495	2,016	2,010
	Part-Time Headcount	4,198	4,343	4,142	3,649	3,550
	Total Headcount	7,154	6,995	6,637	5,665	5,560
	Total FTE	4,409	4,180	3,946	3,321	3,400
	% Change FTE Undergraduate	na	-5.2%	-5.6%	-15.8%	2.4%
GRADUATE						
	Full-Time Headcount					
	Part-Time Headcount					
	Total Headcount	0	0	0	0	0
	Total FTE					
	% Change FTE Graduate	na	-	-	-	-
GRAND TOTAL						
	Grand Total Headcount	7,154	6,995	6,637	5,665	5,560
	Grand Total FTE	4,409	4,180	3,946	3,321	3,400
	% Change Grand Total FTE	na	-5.2%	-5.6%	-15.8%	2.4%

Please enter any explanatory notes in the box below

Credit enrollment as of Fall term Census date (Evening of Day 15) for most years; as of 10/15/20 for Fall 2020.

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

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

? Where does the institution describe the students it seeks to serve?

<https://massasoit.edu/about/president/institutional-research/>

<https://massasoit.edu/student-services/dean-of-students/>

? Three-year Cohort Default Rate

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

(FY 2015)	(FY 2016)	(FY 2017)
11.70%	12.80%	11.80%
50%	50%	49%

3 Years Prior	2 Years Prior	Most Recently Completed Year	Current Year	Goal (specify year)
(FY2017)	(FY2018)	(FY 2019)	(FY2020)	(FY2021)

? Student Financial Aid

Total Federal Aid

Grants

Loans

Work Study

Total State Aid

Total Institutional Aid

Grants

Loans

Total Private Aid

Grants

Loans

\$11,676,400	\$8,859,616	\$9,090,129	\$7,783,560	\$8,000,000
\$5,640,096	\$5,845,788	\$5,128,343	\$3,769,813	\$3,500,000
\$2,777,461	\$3,204,616	\$3,224,146	\$4,904,228	\$4,800,000

Student Debt

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

Undergraduates

Graduates

First professional students

35%	36%	33%	33%	32%

For students with debt:

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

Undergraduates

Graduates

First professional students

\$10,388	\$9,955	\$10,380	\$11,543	\$11,000

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

Undergraduates

Graduate Students

First professional students

na	na	na	na	na

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

English as a Second/Other Language

English (reading, writing, communication skills)

Math

Other

Please enter any explanatory notes in the box below

Standard 6: Teaching, Learning, and Scholarship
(Faculty by Category and Rank; Academic Staff by Category, Fall Term)

3 Years Prior (FY2018) (Fall 2017)	2 Years Prior (FY2019) (Fall 2018)	1 Year Prior (FY 2020) (Fall 2019)	Current Year (FY2021) (Fall 2020)
--	--	--	---

? **Number of Faculty by category**

Full-time	114	115	113	106
Part-time	433	423	425	425
Adjunct				
Clinical				
Research				
Visiting				
Other; specify below:				
Total	547	538	538	531

Percentage of Courses taught by full-time faculty

--	--	--	--	--

? **Number of Faculty by rank, if applicable**

Professor				
Associate				
Assistant				
Instructor				
Other; specify below:				
Total	0	0	0	0

? **Number of Academic Staff by category**

Librarians				
Advisors				
Instructional Designers				
Other; specify below:				
Total	0	0	0	0

Please enter any explanatory notes in the box below

Standard 6: Teaching, Learning, and Scholarship
(Appointments, Tenure, Departures, Retirements, Teaching Load Full Academic Year)

3 Years Prior (FY2018)		2 Years Prior (FY2019)		1 Year Prior (FY2020)		Current Year (FY2021)	
Fall 2017		Fall 2018		Fall 2019		Fall 2020	
FT	PT	FT	PT	FT	PT	FT	PT

Number of Faculty Appointed

Professor
 Associate
 Assistant
 Instructor
 No rank
 Other
 Total

				1			
0		7		2		3	
0	0	7	0	3	0	3	0

Number of Faculty in Tenured Positions

Professor
 Associate
 Assistant
 Instructor
 No rank
 Other
 Total

45		46		42		41	
18		26		36		35	
6		6		7		7	
0		0		0		0	
0		0		0		0	
0		0		0		0	
69	0	78	0	85	0	83	0

Number of Faculty Departing

Professor
 Associate
 Assistant
 Instructor
 No rank
 Other
 Total

				1			
				1			
0	0	0	0	2	0	0	0

Number of Faculty Retiring

Professor
 Associate
 Assistant
 Instructor
 No rank
 Other
 Total

0	0	0	0	0	0	0	0

Please enter any explanatory notes in the box below

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

For each of the occupational categories below, enter the data reported on the IPEDS Human Resources Survey (Parts B and D1) for each of the years listed.

If your institution does not submit IPEDS, visit this link for information about how to complete this form:

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

	3 Years Prior			2 Years Prior			1 Year Prior			Current Year		
	FY2018			FY2019			FY2020			FY2021		
	Fall 2017			Fall 2018			Fall 2019			Fall 2020		
	FT	PT	Total	FT	PT	Total	FT	PT	Total	FT	PT	Total
Instructional Staff	114	433	547	115	423	538	113	425	538	106	425	531
Research Staff	0	0	0	0	0	0	3	1	4	3	1	4
Public Service Staff	0	0	0	0	0	0	0	0	0	0	0	0
Librarians	9	0	9	8	3	11	7	0	7	9	3	12
Library Technicians	0	2	2	0	3	3	0	7	7	0	1	1
Archivists, Curators, Museum staff	0	4	4	0	0	0	0	0	0	0	0	0
Student and Academic Affairs	7	44	51	41	77	118	34	182	216	42	109	151
Management Occupations	81	16	97	72	14	86	66	14	80	68	2	70
Business and Financial Operations	10	6	16	8	4	12	13	5	18	6	4	10
Computer, Engineering and Science	23	18	41	24	13	37	21	72	93	23	12	35
Community, Social Service, Legal, Arts, Design, Entertainment, Sports, and Media	31	23	54	4	57	61	9	41	50	5	30	35
Healthcare Practitioners and Technical	2	5	7	2	2	4	0	0	0	1	0	1
Service Occupations	47	42	89	42	25	67	42	15	57	42	7	49
Sales and Related Occupations	0	24	24	0	1	1	0	0	0	0	0	0
Office and Administrative Support	63	7	70	61	30	91	52	30	82	59	17	76
Natural Resources, Construction, Maintenance	8	0	8	7	0	7	11	2	13	7	0	7
Production, Transportation, Material Moving	1	0	1	0	0	0	1	0	1	0	0	0

Total	396	624	1,020	384	652	1,036	372	794	1,166	371	611	982
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Please enter any explanatory notes in the box below

Standard 7: Institutional Resources
(Statement of Financial Position/Statement of Net Assets)

Fiscal Year ends - month & day: (6/30)	2 Years Prior (FY2018)	1 Year Prior (FY2019)	Most Recent Year (FY2020)	Percent Change		
				2 yrs-1 yr prior	1 yr-most recent	
ASSETS (in 000s)						
?	Cash and Short Term Investments	\$8,597	\$8,339	\$11,397	-3.0%	36.7%
?	Cash held by State Treasurer	\$342	\$2,520	\$2,280	636.8%	-9.5%
?	Deposits held by State Treasurer	\$1,922	\$4,982	\$2,648	159.2%	-46.8%
?	Accounts Receivable, Net	\$3,382	\$5,476	\$5,022	61.9%	-8.3%
?	Contributions Receivable, Net				-	-
?	Inventory and Prepaid Expenses	\$304	\$365	\$397	20.1%	8.8%
?	Long-Term Investments	\$12,274	\$13,181	\$13,214	7.4%	0.3%
?	Loans to Students				-	-
?	Funds held under bond agreement				-	-
?	Property, plants, and equipment, net	\$36,435	\$36,840	\$39,355	1.1%	6.8%
?	Other Assets	\$5,263	\$3,984	\$2,999	-24.3%	-24.7%
	Total Assets	\$68,519	\$75,687	\$77,312	10.5%	2.1%
LIABILITIES (in 000s)						
?	Accounts payable and accrued liabilities	\$7,134	\$11,795	\$7,445	65.3%	-36.9%
?	Deferred revenue & refundable advances	\$4,302	\$3,982	\$5,526	-7.4%	38.8%
?	Due to state				-	-
?	Due to affiliates				-	-
?	Annuity and life income obligations				-	-
?	Amounts held on behalf of others				-	-
?	Long-term investments	\$6,886	\$6,472	\$6,042	-6.0%	-6.6%
?	Refundable government advances				-	-
?	Other long-term liabilities	\$38,126	\$37,577	\$35,589	-1.4%	-5.3%
	Total Liabilities	\$56,448	\$59,826	\$54,602	6.0%	-8.7%
NET ASSETS (in 000s)						
	Unrestricted net assets					
	Institutional	(\$19,187)	(\$20,286)	(\$14,048)	5.7%	-30.8%
?	Foundation	\$315	\$713	\$713	126.3%	0.0%
	Total	(\$18,872)	(\$19,573)	(\$13,335)	3.7%	-31.9%
	Temporarily restricted net assets					
	Institutional	\$933	\$4,912	\$2,320	426.5%	-52.8%
?	Foundation	\$1,535	\$568	\$842	-63.0%	48.2%
	Total	\$2,468	\$5,480	\$3,162	122.0%	-42.3%
	Permanently restricted net assets					
	Institutional	\$28,475	\$29,280	\$32,209	2.8%	10.0%

?	Foundation		\$674	\$674	-	0.0%
	Total	\$28,475	\$29,954	\$32,883	5.2%	9.8%
	Total Net Assets	\$12,071	\$15,861	\$22,710	31.4%	43.2%
	ASSETS	\$68,519	\$75,687	\$77,312	10.5%	2.1%

Please enter any explanatory notes in the box below

Standard 7: Institutional Resources
(Statement of Revenues and Expenses)

Fiscal Year ends - month & day: (6/30)	3 Years Prior (FY2018)	2 Years Prior (FY2019)	Most Recently Completed Year (FY2020)	Current Year (FY2021)	Next Year Forward (FY2022)	
OPERATING REVENUES (in 000s)						
?	Tuition and fees	\$28,487	\$27,972	\$27,275	\$24,700	\$24,200
?	Room and board					
?	Less: Financial aid	-\$2,735	-\$3,071	-\$3,432	-\$3,000	-\$2,800
	Net student fees	\$25,752	\$24,901	\$23,843	\$21,700	\$21,400
?	Government grants and contracts	\$18,324	\$14,643	\$14,437	\$11,500	\$11,580
?	Private gifts, grants and contracts	\$385	\$522	\$884	\$900	\$1,050
?	Other auxiliary enterprises	\$828	\$383	\$70	\$78	\$60
	Endowment income used in operations					
?	Other revenue (specify):	\$803	\$503	\$513	\$685	\$600
	Other revenue (specify):					
	Net assets released from restrictions					
	Total Operating Revenues	\$46,092	\$40,952	\$39,747	\$34,863	\$34,690
OPERATING EXPENSES (in 000s)						
?	Instruction	\$18,955	\$19,171	\$19,040	\$17,526	\$17,500
?	Research					
?	Public Service	\$262	\$220	\$265	\$217	\$200
?	Academic Support	\$17,645	\$12,684	\$11,081	\$14,233	\$12,350
?	Student Services	\$7,052	\$7,213	\$7,617	\$7,587	\$7,500
?	Institutional Support	\$12,718	\$13,327	\$13,337	\$13,138	\$12,530
	Fundraising and alumni relations					
?	Operation, maintenance of plant (if not allocated)	\$5,102	\$5,040	\$4,661	\$5,378	\$4,800
?	Scholarships and fellowships (cash refunded by public institution)	\$10,245	\$9,528	\$10,621	\$9,589	\$8,800
?	Auxiliary enterprises	\$1,070	\$668	\$10	\$0	
?	Depreciation (if not allocated)	\$1,970	\$2,000	\$2,205	\$2,306	\$2,300
?	Other expenses (specify):					
	Other expenses (specify):					
	Total operating expenditures	\$75,019	\$69,851	\$68,837	\$69,974	\$65,980
	Change in net assets from operations	-\$28,927	-\$28,899	-\$29,090	-\$35,111	-\$31,290
NON OPERATING REVENUES (in 000s)						
?	State appropriations (net)	\$28,567	\$30,765	\$30,715	\$30,865	\$30,800
?	Investment return	\$732	\$979	\$515	\$3,179	\$750
?	Interest expense (public institutions)	-\$331	-\$314	-\$297	-\$278	-\$260
	operations					

?	funds			\$1,533	\$8,127	
	Other (specify):					
	Other (specify):					
	Net non-operating revenues	\$28,968	\$31,430	\$32,466	\$41,893	\$31,290
	Income before other revenues, expenses, gains, or losses	\$41	\$2,531	\$3,376	\$6,782	\$0
?	Capital appropriations (public institutions)	\$107	\$1,259	\$3,473	\$1,580	
?	Other (specify):					
	NET ASSETS	\$148	\$3,790	\$6,849	\$8,362	\$0

**Standard 7: Institutional Resources
(Statement of Debt)**

FISCAL YEAR ENDS month & day (6/30)		3 Years Prior (FY2018)	2 Years Prior (FY2019)	Most Recently Completed Year (FY2020)	Current Year (FY2021)	Next Year Forward (FY2022)
	Long-term Debt					
	Beginning balance	\$7,671,428	\$7,285,811	\$6,886,076	\$6,471,604	\$6,041,748
	Additions					
	Reductions	(\$385,617)	(\$399,735)	(\$414,472)	(\$429,856)	(\$445,915)
	Ending balance	\$7,285,811	\$6,886,076	\$6,471,604	\$6,041,748	\$5,595,833
	Interest paid during fiscal year	\$330,675	\$314,312	\$297,378	\$279,699	\$261,395
	Current Portion	\$399,735	\$414,472	\$429,856	\$445,915	\$462,679
	Bond Rating					
	Debt Service Coverage Operating Income / (Annual Interest + Current Portion of Debt)	62.71	55.76	54.67	48.15	19.09
	Debt to Net Assets Ratio Long-term Debt / Total Net Assets	0.67	0.43	0.28	0.19	0.17
	Debt to Assets Ratio Long-term Debt / Total Assets	0.10	0.09	0.08	0.07	0.07

Debt Covenants: (1) Describe interest rate, schedule, and structure of payments; and (2) indicate whether the debt covenants are being met. If not being met, describe the specific covenant violation (i.e., requirement of the lender vs. actual achieved by the institution). Also, indicate whether a waiver has been secured from the lender and/or if covenants were modified.

Debt covenants are being met.

Line(s) of Credit: List the institutions line(s) of credit and their uses.

Future borrowing plans (please describe).

**Standard 7: Institutional Resources
(Supplemental Data)**

FISCAL YEAR ENDS month & day (6/30)	3 Years Prior (FY2018)	2 Years Prior (FY2019)	Most Recently Completed Year (FY2020)	Current Year (FY2021)	Next Year Forward (FY2022)
NET ASSETS					
Net assets beginning of year	\$33,250,798	\$12,071,124	\$15,861,445	\$22,710,607	\$31,272,607
Total increase/decrease in net assets	(\$21,179,674)	\$3,790,321	\$6,849,162	\$8,362,000	\$0
Net assets end of year	\$12,071,124	\$15,861,445	\$22,710,607	\$31,072,607	\$31,272,607
FINANCIAL AID					
Source of funds					
Unrestricted institutional	\$2,734,965	\$3,071,344	\$3,432,000	\$3,000,000	\$2,800,000
Federal, state and private grants	\$13,364,319	\$13,697,600	\$14,437,000	\$11,500,000	\$11,580,000
Restricted funds	\$384,636	\$522,034	\$884,000	\$900,000	\$1,050,000
Total	\$16,483,920	\$17,290,978	\$18,753,000	\$15,400,000	\$15,430,000
% Discount of tuition and fees	9.6%	11.0%	12.6%	12.1%	11.6%
? % Unrestricted discount	1.7%	1.6%	1.6%	1.6%	1.8%
Net Tuition Revenue per FTE	\$5,527	\$5,650	\$5,773	\$5,838	\$5,784
? FEDERAL FINANCIAL RESPONSIBILITY COMPOSITE SCORE					
Please indicate your institution's endowment spending policy:					
The endowment spending policy, allows for up to 5% of the endowment income can be spent for operations.					
Please enter any explanatory notes in the box below.					

**Standard 7: Institutional Resources
(Liquidity)**

FISCAL YEAR ENDS month & day (6/30)	3 Years Prior (FY2018)	2 Years Prior (FY2019)	Most Recently Completed Year (FY2020)	Current Year (FY2021)	Next Year Forward (FY2022)
CASH FLOW					
Cash and Cash Equivalents beginning of year	\$6,692,239	\$10,861,495	\$15,840,792	\$16,324,792	\$15,782,792
Cash Flow from Operating Activities	(\$15,884,707)	(\$16,421,196)	(\$21,552,000)	(\$23,763,000)	(\$22,067,000)
Cash Flow from Investing Activities	\$238,620	\$201,858	\$335,000	\$3,100,000	\$750,000
Cash Flow from Financing Activities	\$19,815,343	\$21,198,635	\$21,701,000	\$20,121,000	\$20,121,000
Cash and Cash Equivalents end of year	\$10,861,495	\$15,840,792	\$16,324,792	\$15,782,792	\$14,586,792
LIQUIDITY RATIOS					
Current Assets	\$25,627,365	\$33,537,024	\$34,957,635	\$43,616,000	\$43,170,000
Current Liabilities	\$11,417,932	\$15,732,140	\$12,970,822	\$12,971,000	\$12,971,000
Current Ratio	2.24	2.13	2.70	3.36	3.33
Days Cash on Hand ((Cash and Cash Equivalents / [Operating Expenses + Depreciation and other noncash expenses]) / 365)	51.58	83.54	89.43	85.13	83.61
Please enter any explanatory notes in the box below that may impact the institution's cash flow.					
Has the institution needed to access its restricted net assets or liquidate other financial assets to fund operations? If so, please describe and indicate when approvals (if required) were obtained from the state's authority.					
No, the institution has not needed to access restricted net assets to fund operations.					
Please enter any explanatory notes in the box below.					

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

Student Success Measures/ Prior Performance and Goals	3 Years Prior (FY2018)	2 Years Prior (FY2019)	1 Year Prior (FY2020)	Current Year (FY2021)	Next Year Forward (goal) (FY2022)
IPEDS Retention Data					
Associate degree students	60%	61%	57%	57%	58%
Bachelors degree students					
IPEDS Graduation Data (150% of time)					
Associate degree students	17%	17%	19%	19%	20%
Bachelors degree students					
IPEDS Outcomes Measures Data					
	AY2008-09	AY2009-10	AY2010-11	AY2011-12	AY2012-13
First-time, full time students	1297	1510	1370	1436	
Awarded a degree within six years	23%	23%	24%	24%	25%
Awarded a degree within eight years	25%	24%	26%	26%	27%
Not awarded within eight years but still enrolled	3%	2%	0%	2%	2%
Not awarded or still enrolled within eight years but Transferred Out	33%	26%	25%	27%	25%
First-time, part-time students	476	612	644	609	
Awarded a degree within six years	22%	21%	20%	15%	17%
Awarded a degree within eight years	25%	23%	22%	17%	18%
Not awarded within eight years but still enrolled	3%	2%	0%	1%	2%
Not awarded or still enrolled within eight years but Transferred Out	25%	22%	23%	22%	22%
Non-first-time, full-time students	253	369	290	322	
Awarded a degree within six years	36%	30%	37%	34%	35%
Awarded a degree within eight years	40%	31%	39%	34%	36%
Not awarded within eight years but still enrolled	<1%	2%	0%	2%	2%
Not awarded or still enrolled within eight years but Transferred Out	39%	31%	30%	35%	35%
Non-first-time, part-time students	214	288	271	305	
Awarded a degree within six years	48%	46%	42%	35%	36%
Awarded a degree within eight years	50%	47%	44%	36%	37%
Not awarded within eight years but still enrolled	<1%	2%	0%	3%	5%
Not awarded or still enrolled within eight years but Transferred Out	19%	21%	23%	29%	30%
Other Undergraduate Retention/Persistence Rates (Add definitions/methodology in #1 below)					
1 IPEDS Retention Data-- Transferred Out (not retained)	6%	5%	4%	5%	5%
2 IPEDS Graduation Data (150% of time) -- Transferred Out (not Graduated)	22%	18%	20%	18%	19%
4					
5					
Other Undergraduate Graduation Rates (Add definitions/methodology in # 2 below)					
1 IPEDS Graduation Data (200% of time)-- Graduation	20%	23%	23%	25%	25%
2					
3					
4					
5					
Definition and Methodology Explanations					
1					
2					

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

Standard 8: Educational Effectiveness
(Student Success and Progress Rates and Other Measures of Student Success)

Category of Student/Outcome Measure	Bachelor Cohort Entering		Associate Cohort Entering	
	6 years ago	4 years ago	6 years ago	4 years ago
First-time, Full-time Students				
Degree from original institution				
Not graduated, still enrolled at original institution				
Degree from a different institution				
Transferred to a different institution				
Not graduated, never transferred, no longer enrolled				
First-time, Part-time Students				
Degree from original institution				
Not graduated, still enrolled at original institution				
Degree from a different institution				
Transferred to a different institution				
Not graduated, never transferred, no longer enrolled				
Non-first-time, Full-time Students				
Degree from original institution				
Not graduated, still enrolled at original institution				
Degree from a different institution				
Transferred to a different institution				
Not graduated, never transferred, no longer enrolled				
Non-first-time, Part-time Students				
Degree from original institution				
Not graduated, still enrolled at original institution				
Degree from a different institution				
Transferred to a different institution				
Not graduated, never transferred, no longer enrolled				

Measures of Student Achievement and Success/Institutional Performance and Goals					
	3 Years Prior	2 Years Prior	1 Year Prior	Current Year	Next Year Forward (goal)
	(FY2018)	(FY2019)	(FY2020)	(FY2021)	(FY2022)

Success of students pursuing higher degrees (add more rows as needed; add definitions/methodology in #1 below)

1					
2					
3					

Other measures of student success and achievement, including success of graduates in pursuing mission-related paths (e.g., Peace Corps, public service, global citizenship, leadership, spiritual formation) and success of graduates in fields for which they were not explicitly prepared (add more rows as needed; add definitions/methodology in #2 below)

1					
2					
3					

Definition and Methodology Explanations

1	
2	

**Standard 8: Educational Effectiveness
(Licensure Passage and Job Placement Rates and
Completion and Placement Rates for Short-Term Vocational Training Programs)**

	3-Years Prior	2 Years Prior	1 Year Prior	Most Recent Year
	(FY2017)	(FY2018)	(FY2019)	(FY2020)

? State Licensure Examination Passage Rates								
Name of exam	# who took exam	# who passed	# who took exam	# who passed	# who took exam	# who passed	# who took exam	# who passed
1								
2								
3								
4								
5								

? National Licensure Passage Rates								
Name of exam	# who took exam	# who passed	# who took exam	# who passed	# who took exam	# who passed	# who took exam	# who passed
1 National Registry of EMT's (written)	--	--	19	18	14	12	na	na
2 National Registry of EMT's (practical)	--	--	18	18	14	14	na	na
3								
4								
5								

? Job Placement Rates									
Major/time period	*	# of grads	# with jobs	# of grads	# with jobs	# of grads	# with jobs	# of grads	# with jobs
1 Medical Assisting	*	14	14	10	10	8	8	9	na
2 Dental Assisting	*	11	11	12	12	12	12	15	na
3 Paramedic		5	4	7	7	9	9	20	na
4									
5									

* Check this box if the program reported is subject to "gainful employment" requirements.

Web location of gainful employment report (if applicable)

Completion and Placement Rates for Short-Term Vocational Training Programs for which students are eligible for Federal Financial Aid

3 Years Prior	2 Years Prior	1 Year Prior	Current Year	Next Year Forward (goal)
(FY 2017)	(FY 2018)	(FY 2019)	(FY 2020)	(FY 2021)

? Completion Rates				
1				
2				
3				

? Placement Rates				
1				
2				
3				

Please enter any explanatory notes in the box below

**Standard 8: Educational Effectiveness
(Graduate Programs, Distance Education, Off-Campus Locations)**

Student Success Measures/ Prior Performance and Goals	3 Years	2 Years	1 Year	Current Year	Next Year
	Prior	Prior	Prior		Forward
	(FY2018)	(FY2019)	(FY2020)	(FY2021)	(goal) (FY2022)
? Master's Programs (Add definitions/methodology in #1 below)					
Retention rates first-to-second year					
Graduation rates @ 150% time					
Average time to degree					
Other measures, specify:					
? Doctoral Programs (Add definitions/methodology in #2 below)					
Retention rates first-to-second year					
Graduation rates @ 150% time					
Average time to degree					
Other measures, specify:					
? First Professional Programs (Add definitions/methodology in #3 below)					
Retention rates first-to-second year					
Graduation rates @ 150% time					
Average time to degree					
Other measures, specify:					
Distance Education					
Course completion rates	68%	68%	65%	68%	70%
Retention rates					
Graduation rates					
Other measures, specify:					
Middleborough Instructional Location					
Course completion rates	79%	78%	78%	na	na
Retention rates					
Graduation rates					
Other measures, specify:					
Branch Campus and Instructional Locations (Add definitions/methodology in #5 below)					
Course completion rates					
Retention rates					
Graduation rates					
Other measures, specify:					
Definition and Methodology Explanations					
1					
2					
3					
4					
5					

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

Policies	Last Updated	Website location where policy is posted	Responsible Office or Committee
Academic honesty		https://massasoit.edu/about/college-policies/academic-honesty/	Dean of Students
Intellectual property rights		https://massasoit.edu/copy-center/	CAO/Provost/VP for Academic Affairs
Conflict of interest		https://massasoit.edu/wp-content/uploads/2020/03/Summary-Conflict-of-Interest-Law.pdf	HR monitors employee training on this.
Privacy rights		https://massasoit.edu/about/college-policies/general-data-protection-regulation/	Registrar; Dean of Enrollment Management
		https://massasoit.edu/about/college-policies/student-records-ferpa/	Registrar
Fairness for students		https://massasoit.edu/wp-content/uploads/2019/10/student-handbook.pdf	Dean of Studnets
Fairness for faculty		https://massasoit.edu/about/president/human-resources/	CAO/Provost/VP for Academic Affairs
Fairness for staff		https://massasoit.edu/about/president/human-resources/	Human Resources
Academic freedom		https://massasoit.edu/about/college-policies/pluralism/	CAO/Provost/VP for Academic Affairs
Research		https://massasoit.edu/about/president/institutional-research/	Institutional Review Board (IRB)
Title IX		https://massasoit.edu/about/president/diversity-inclusion-title-ix/	Chief Diversity Officer
Other; specify			

Non-discrimination policies

Recruitment and admissions		https://massasoit.edu/search/open+enrollment/	Admissions/Dean of Enrollment Management
		https://massasoit.edu/about/college-policies/affirmative-action-equal-opportunity-diversity/	Dean of Students
Employment		https://massasoit.edu/wp-content/uploads/2019/12/human-resources-Hiring-Induction-Procedures.pdf	Human Resources
Evaluation		https://massasoit.edu/about/president/human-resources/	Human Resources
		https://massasoit.edu/academics/student-handbook/	Dean of Students
Disciplinary action		https://massasoit.edu/about/president/human-resources/	Human Resources
		https://massasoit.edu/academics/student-handbook/	Dean of Students
Advancement		https://massasoit.edu/about/president/human-resources/	Human Resources
Other; specify			

Resolution of grievances

Students		https://massasoit.edu/academics/student-handbook/	Dean of Studentts
Faculty		https://massasoit.edu/about/president/human-resources/	Human Resources
Staff		https://massasoit.edu/about/president/human-resources/	Human Resources
Other; specify			

Other	Last Updated	Website location or Publication	Responsible Office or Committee
Policies -- landing page		https://massasoit.edu/about/college-policies/	College Communications
Technology		https://massasoit.edu/about/information-technology-services/	College Technology Committee

Please enter any explanatory notes in the box below

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

Information	Website location and/or Relevant Publication(s)
How can inquiries be made about the institution? Where can questions be addressed?	https://massasoit.edu/enrollment/student-central/
Notice of availability of publications and of audited financial statement or fair summary	https://massasoit.edu/disclosure/
Processes for admissions	https://massasoit.edu/enrollment/admissions/
Processes for employment	https://massasoit.edu/about/president/human-resources/
Processes for grading	https://massasoit.edu/academics/information/grading/
Processes for assessment	https://massasoit.edu/academics/information/testing-assessment/
Processes for student discipline	https://massasoit.edu/wp-content/uploads/2020/06/Massasoit-Student-Code-of-Conduct.pdf
Processes for consideration of complaints and appeals	https://massasoit.edu/wp-content/uploads/2019/10/student-handbook.pdf

List below the statements or promises made regarding program excellence, learning outcomes, success in placement, and achievements of graduates or faculty and indicate where valid documentation can be found.

Statement/Promise	Website location and/or publication where valid documentation can be found
Massasoit Community College is a dynamic, diverse learning community that supports all students in their education, leading to a career, transfer to four-year institutions, and the pursuit of lifelong learning. Faculty and staff are committed to student success and strive to offer accessible and innovative programs with comprehensive support services to prepare students for membership in a global society.	https://massasoit.edu/about/college-mission/
Commitment to Excellence: We are a catalyst for innovation, creativity, academic excellence, and the open exchange of ideas, fostering high expectations and inspiring students, faculty, and staff to reach their full potential.	https://massasoit.edu/about/college-mission/
The 64 programs and certificates offered at Massasoit are designed to prepare students for the next step in their educational journey. Programs designated as transfer are designed for students who plan to earn their bachelor's degree at another college or university once they have completed their studies at Massasoit. Those without a transfer designation or marked as career are better suited for students who are seeking to directly enter the workforce.	https://massasoit.edu/academics/degrees-certificates/

Date of last review of:	
Print publications	
Digital publications	

Please enter any explanatory notes in the box below

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

Information	Website location
Institutional catalog	https://massasoit.edu/academics/college-catalog/
Obligations and responsibilities of students and the institution	https://massasoit.edu/enrollment/paying-for-college/financial-aid/student-rights-and-responsibilities/
	https://massasoit.edu/wp-content/uploads/2019/10/student-handbook.pdf
Information on admission and attendance	https://massasoit.edu/enrollment/admissions/
Institutional mission and objectives	https://massasoit.edu/about/college-mission/
Expected educational outcomes	https://massasoit.edu/academics/core-competencies/
	https://massasoit.edu/academics/affairs/
Status as public or independent institution; status as not-for-profit or for-profit; religious affiliation	https://massasoit.edu/about/president/
Requirements, procedures and policies re: admissions	https://massasoit.edu/enrollment/admissions/
Requirements, procedures and policies re: transfer credit	https://massasoit.edu/enrollment/admissions/transfer-credit-for-admitted-students/
A list of institutions with which the institution has an articulation agreement	https://massasoit.edu/advising-career-transfer-center/transfer-services/transfer-agreements/
Student fees, charges and refund policies	https://massasoit.edu/enrollment/paying-for-college/financial-aid/cost-of-attendance/
Rules and regulations for student conduct	https://massasoit.edu/academics/student-handbook/
Procedures for student appeals and complaints	https://massasoit.edu/academics/student-handbook/
Other information re: attending or withdrawing from the institution	https://massasoit.edu/enrollment/registrar/withdrawals/
Academic programs	https://massasoit.edu/academics/degrees-certificates/
Courses currently offered	https://massasoit.edu/academics/course-search/
Other available educational opportunities	https://massasoit.edu/academics/department/community-education/
Other academic policies and procedures	https://massasoit.edu/about/college-policies/
Requirements for degrees and other forms of academic recognition	https://massasoit.edu/wp-content/uploads/2020/04/massasoit-catalog-2019-2020-addendum.pdf
List of continuing faculty, indicating department or program affiliation, degrees held, and institutions granting them	https://massasoit.edu/academics/affairs/
Names and positions of administrative officers	https://massasoit.edu/wp-content/uploads/2020/04/massasoit-catalog-2019-2020-addendum.pdf
Names, principal affiliations of governing board members	https://massasoit.edu/about/board-of-trustees/
Locations and programs available at branch campuses, other instructional locations, and overseas operations at which students can enroll for a degree, along with a description of programs and services available at each location	https://massasoit.edu/about/contact/
Programs, courses, services, and personnel not available in any given academic year.	
Size and characteristics of the student body	https://massasoit.edu/wp-content/uploads/2019/12/massasoit-fact-sheet.pdf

Description of the campus setting	https://massasoit.edu/wp-content/uploads/2019/12/massasoit-fact-sheet.pdf
Availability of academic and other support services	https://massasoit.edu/student-services/dean-of-students/academic-resource-center/
Range of co-curricular and non-academic opportunities available to students	https://massasoit.edu/student-services/student-life/
Institutional learning and physical resources from which a student can reasonably be expected to benefit	https://massasoit.edu/student-services/dean-of-students/
Institutional goals for students' education	https://massasoit.edu/about/college-mission/
Success of students in achieving institutional goals including rates of retention and graduation and other measure of student success appropriate to institutional mission. Passage rates for licensure exams, as appropriate	https://massasoit.edu/about/president/institutional-research/
Total cost of education and net price, including availability of financial aid and typical length of study	https://massasoit.edu/enrollment/paying-for-college/financial-aid/cost-of-attendance/
Expected amount of student debt upon graduation and loan payment rates	https://massasoit.edu/enrollment/paying-for-college/financial-aid/net-price-calculator/federal-net-price-calculator/
Statement about accreditation	https://massasoit.edu/about/accreditation/

E-SERIES FORMS: MAKING ASSESSMENT MORE EXPLICIT
OPTION E1: PART A. INVENTORY OF EDUCATIONAL EFFECTIVENESS INDICATORS

Category	(1) Where are the learning outcomes for this level/program published? (please specify) Include URLs where appropriate.	(2) Other than GPA, what data/ evidence is used to determine that graduates have achieved the stated outcomes for the degree? (e.g., capstone course, portfolio review, licensure examination)	(3) Who interprets the evidence? What is the process? (e.g. annually by the curriculum committee)	(4) What changes have been made as a result of using the data/evidence?	(5) Date of most recent program review (for general education and each degree program)
At the institutional level:					
Massasoit Community College	<p>Learning outcomes are published on departmental webpages. However, not all outcomes are available on the web. As part of Massasoit's assessment projects, programs that are not externally accredited reviewed, revised, or created program outcomes during AY 2020-2021.</p> <p>Core Competencies</p> <p>Core Curriculum</p>	<p>Massasoit uses course and program completions. In addition, several programs include licensure exams, capstones, or portfolios. The academic program review process was revised as the first step towards creating a systematic practice of assessing the core competencies.</p>	<p>Currently, the Curriculum Committee reviews changes in courses and programs. The new Assessment Committee will review annual assessment goals for each program and will focus on connecting the ISLOs to the strategic plan, mission, and accreditation standards. Individual programs examine their academic program reviews and meet with an external evaluator.</p>	<p>The academic program review process has been revised to include more emphasis on SLOs, PLOs, and ISLOs. Also, the revised process emphasizes program planning based on data, external review, and outcomes assessment. In addition, academic programs will submit an annual report for each year between their program reviews to ensure they are on track for their next review and to help close the assessment loop.</p>	<p>Dates of the most recent program reviews for academic departments and programs are listed below.</p>

At the Associate Degree Level List each degree program:					
Architectural Technology	Program and course outcomes are available on the program webpage: Architectural Technology	The department uses course grades, research projects, and individual instructor assessment. Students on a transfer path take a capstone design course their last semester. Students present their work to invited architects and engineers. Students on a workforce path can take a professional internship their last semester. Students work in architectural, engineering, or construction management positions.	Outcomes are assessed by individual instructors in their courses. In addition, the department has an active advisory board made up of alumni and local design professionals. The board meets once each semester to discuss the goals of the program.	Courses are continually adjusted in terms of outcomes, assessment methodology, and related components. Certifications will be integrated into key courses that will facilitate professional internships.	2018
Biology Transfer	Sample syllabi, program outcomes, and course outcomes are available on the program webpage: Biology Transfer	Performance on the instructor's assessments is intended to reflect student achievement of the outcomes. The department strongly encourages the use of cumulative final exams to provide a comprehensive assessment of student learning and the ability to integrate concepts from across the course.	Outcomes are primarily assessed by individual instructors in their courses. Some instructors may make use of outcome tracking capabilities in online assessment platforms. Evidence of learner success is also assessed and discussed in departmental meetings. On rare occasions, the department has contacted Institutional	The academic map has been modified so that there are no semester-long gaps in the required sequence of math courses. Additionally, instructors modify activities and assessments based on previous semesters' performances. The instructor adjusts during the course but especially for the subsequent semester.	Included in the 2006 LAT and LAS Program Review as part of LAT-Science Option

			Research to obtain quantitative data (e.g., to determine whether lower-level courses are preparing students well for upper-level courses or grading differences between full-time and adjunct instructors).	Outcomes are used to make decisions regarding purchasing of lab equipment, supplies, and technology upgrades. Program outcomes have been amended to better prepare students for the curricula of biology BS programs.	
Business Administration Careers—Accounting Business Administration Careers—Management Business Administration Careers—Marketing Business Administration Transfer	Program and course outcomes are available on the program webpages: Business Administration Careers—Accounting Business Administration Careers—Management Business Administration Careers—Marketing Business Administration Transfer	The department uses course grades, cumulative final exams, and course projects.	Full- and part-time faculty	The Business Department consolidated the career program options by combining the General Business Associate Program with the Supervisory Management Associate, now just Management Associates. The department also designated four core courses as writing intensive. The intent is to improve our students' writing skills.	May 2016
Chemistry Transfer	Sample syllabi, program outcomes, and courses outcomes are available on the program webpage: Chemistry Transfer	Since the preferred evaluation tool for departmental courses is open response questions on section exams, each faculty member compares student's question responses to the associated outcomes to judge student success and possible teaching method adjustment.	Since most departmental courses are a single section, the faculty member teaching the course does the evaluation.	The results of evaluating open response questions are immediately determined during the grading process, thus allowing rapid instructional adjustment.	Included in the 2006 LAT and LAS Program Review as part of the LAT-Science Option

Computer Science Transfer	At present, program and course learning outcomes do not exist as this program migrated to the Business and Technology Division from another division. Faculty are currently designing course and program learning outcomes, which will be forthcoming.	In-class assignments, group work, and exams are primarily used to determine whether graduates have mastered critical learning toward acceptable candidacy for the A.S. degree in Computer Science.	Faculty interpret the evidence via student performance monitoring and periodic program review. A CTIM advisory council also interprets evidence in conjunction with faculty.	Addition of new courses to keep the program current and relevant.	2017
Criminal Justice—Career Criminal Justice—Transfer	Program and course outcomes are available on the program webpage: Criminal Justice Transfer Course outcomes are available on the program webpage: Criminal Justice—Career	Individual instructor's assessments and a capstone project are used for the transfer degree. The capstone project is a one-credit class (CJUS403), primarily requiring an independent research paper. The course is taught online with a cap of 10 students in each section. There is no capstone project for the career option.	The evidence is interpreted at the instructor level. Individual instructor interpretations are frequently discussed at department meetings to form an overall assessment as a means to make overall adjustments.	Instructors make course adjustments during the semester as well as for future semesters.	The yearly PCIPP Program Review is sent to the Board of Higher Education usually in November. This report is used to be a certified Criminal Justice program under the Quinn Bill. The program is currently undergoing an internal program review that started in fall 2020.
Culinary Arts	Program and course outcomes are available on the program webpage: Culinary Arts	Culinary Arts uses ServSafe, Purchasing & Inventory, Customer Service, and Nutrition for new certificates.	NRAEF and ManageFirst	The program uses industry requirements based on advisory board member recommendations; the industry standards include knife skills, food safety standards, and covid practices. These pieces have been incorporated into courses to meet current industry standards.	2016

<p>Diesel Technology-Heavy Equipment Apprentice</p> <p>Diesel Technology</p>	<p>Program and course outcomes are available on the departmental webpage:</p> <p>Diesel Technology</p> <p>The Diesel Technology Heavy Equipment Apprentice program is for students who enrolled in or have graduated from the Local 4 Apprenticeship Program.</p>	<p>Capstone course DIES 134.</p>	<p>The instructor determines if students meet the competencies of the course. This course is the last semester course of the second year.</p>		<p>2018</p>
<p>Early Childhood Education and Administration</p> <p>Early Childhood Education and Administration Transfer</p>	<p>Course outcomes are available on the program webpages:</p> <p>Early Childhood Education and Administration</p> <p>Early Childhood Education Administration Transfer</p>	<p>Students demonstrate outcomes in practicum experiences, and data is collected and evaluated for key assessments and portfolio reviews.</p>	<p>Community and college supervisors interpret evidence through observation and formal assessment. Data collected on key assessments are interpreted by Institutional Research based on professional standards.</p>	<p>Changes have been made to courses offered in the program, advising, key assessments, rubrics, managing and collecting data, and consistency across course sections.</p>	<p>Annual Review submitted to NAEYC October 2020</p>
<p>Elementary Education</p>	<p>Sample syllabi, program outcomes, and course outcomes are available on the program webpage:</p> <p>Elementary Education</p>	<p>Completion of courses specified on academic maps; portfolio review in EDUC 111 Intro to Elementary Education of preservice observations and lesson plans.</p>	<p>No process in place except for department chair review</p>		<p>2016 was the most recent, yet in June 2020 there was a short review done for the Perkins grant</p>
<p>Engineering Transfer—Chemical</p> <p>Engineering Transfer—Civil</p> <p>Engineering Transfer—Electrical</p>	<p>Sample syllabi, program outcomes, and course outcomes are available on the program webpage:</p> <p>Engineering Transfer--Chemical</p> <p>Program and course outcomes are available on the program webpages:</p> <p>Engineering Transfer—Civil</p>	<p>Nothing at this time</p>	<p>The course instructor does the primary evaluation. The department chair reviews student grades during the course advisement period to ensure course transferability.</p>	<p>Courses ENGT 273, 274, and 276 have increased face time to allow for more instruction time.</p>	<p>Program review is under development.</p>

Engineering Transfer— Mechanical	Engineering Transfer— Electrical Engineering Transfer— Mechanical				
Hospitality Management	Program and course outcomes are available on the program webpage: Hospitality Management	Hospitality Management uses ServSafe, Hospitality Marketing, Hospitality Human Resources, Food & Beverage Management, and Purchasing & Inventory Control for new certificates.	NRAEF and ManageFirst	Industry requirements	2016
Human and Social Services— Career Human and Social Services— Transfer	Program and course outcomes are available on the program webpages: Human and Social Services— Career Human and Social Services— Transfer	Individual instructors conduct the assessments. Knowledge, skills, and attitudinal assessment are embedded into the field experience course.	Individual instructors with support (usually of a formative nature) from the department chair or other departmental faculty teaching the same course interpret the evidence for achievement of course outcomes. In Field Experience and seminar courses, evidence of achievement is interpreted by students' self-evaluation, evaluation by the Seminar Instructor/Massasoit Coordinator of Field Experience and by supervisors at the various agencies where students are placed. Said supervisors use criteria and assessment instruments developed and provided by the Department Chair/Field	The impact of the pandemic has made it difficult to make changes. However, the college is reviewing staffing concerns with the hope of adding another full-time faculty with MSW credentials. This will help us align with DHE requirements, develop and execute plans for the addiction certificate programs and additional courses, and bolster student recruitment efforts. With the additional staff, students in the department will have another academic advisor to support them through the matriculation process.	May 2019

			Experience Coordinator. Additionally, the program's advisory board, department chair, division chair, and program review provide periodic reviews of some assessment tools and the assessment process.		
HVAC - Building Systems Energy Management	Massasoit Community College Catalog	Students attaining new careers or advancement in education. In 2019, the program reestablished these evaluations and will apply them to the future graduates with 2021 being the first-year graduates.	HVAC Department, Advisory Committee & Dean with the VP of Academic Affairs.	2019 HVAC Department re-established; discussions with the dean, HVACR Department, and advisory committee established the 2019 HVAC program	2018 - 2019
Liberal Arts Studies Liberal Arts Transfer	Program outcomes are available on the program webpages: Liberal Arts Studies Liberal Arts Transfer	The program uses individual instructor and departmental assessments.	Instructors or departments interpret the evidence. The methods vary by department.	Changes to specific courses vary by department based on data and analysis. Changes are in process in developmental courses for math and English to increase student success. Math is creating pathways, and English is creating a studio to support English Composition I and a entry level co-req course for reading and writing skills.	2006; program received external auditor feedback in summer 2021 and is in the final stages of completing the program review process
Liberal Arts Transfer - Science	Program outcomes are available on the program webpage: Liberal Arts Transfer-Science	The program uses individual instructor and departmental assessments.	Instructors or departments interpret the evidence. The methods vary by department.	The creation of the chemistry, biology and math programs was a result of reviewing student success data in the LATS program, as was the recommendation that	Included in the 2006 LAS and LAT Program Review

				LATS be closed and replaced with a pre-allied health program.	
Mathematics Transfer	Sample syllabi, program outcomes, and course outcomes are available on the program webpage: Mathematics Transfer	The Department has approved recommended final exams for many of its courses, which are used at the discretion of the instructor. Individual instructors assess student success through homework assignments, quizzes, tests, and projects.	Each semester an item analysis is performed on recommended departmental final exams. Members of the department review data and make recommendations regarding outcomes, test questions, and teaching methods.	Changes have been made to course outcomes, final exam questions/format, and teaching strategies.	Included in 2006 LAS and LAT Program Review
Media Arts	Program and course outcomes have been created; however, they are not currently available on the program webpage. Media Arts	Media Arts includes an optional capstone course, MDIA401 Practicum in Television/Radio Production.	Full-time and part-time faculty interpret the evidence.	In the last five years, course descriptions and titles have been updated to better reflect course outcomes. New courses have been created to reflect changes and advancements in the profession.	2018
Psychology	Program and course outcomes are available on the program webpage: Psychology	The department uses course grades, cumulative final exams, and course projects.	Full and part-time faculty	Since this is a new program, changes have not been made yet.	No program review has been done to date. Program is currently undergoing a program review.
Social Science Transfer	Program outcomes are available on the program webpage: Social Science Transfer	The department uses course grades, cumulative final exams, and course projects.	Full and part-time faculty	Since this is a new program, changes have not been made yet.	No program review has been done to date. Program is currently undergoing a program review.

<p>Theatre Arts</p>	<p>Program and course outcomes are available on the program webpage: Theatre Arts</p>	<p>Additional assessment mainly consists of practical theatrical explorations, such as the Student Ensemble and Performix. Our goal is to develop a formal capstone project and internship opportunities.</p>	<p>Faculty in Communication Arts interpret the evidence. We are currently working to assemble an advisory board through our program review.</p>	<p>Theatre Arts was previously included as a Liberal Arts Degree and is now a Theatre Arts, A.A. Degree. Curriculum changes have been made to make the Theatre Arts, A.A. degree part of the MassTransfer Program. Academic maps have been altered to reflect a progressive nature of learning. New courses have been added to support gaps in student learning. Our course outcomes are currently being reviewed, and we expect changes to be complete by Fall 2021.</p>	<p>Included in the 2006 LAS and LAT Program Review. Currently undergoing individual program review; estimated completion is fall 2021.</p>
<p>Visual Arts—Art and Graphic Design Visual Arts—Fine Arts</p>	<p>Program and course outcomes are available on the program webpages: Visual Arts—Art and Graphic Design Visual Arts—Fine Arts</p>	<p>Portfolio reviews, transfer agreements with 4-year public and private universities (i.e., UMass, Lesley University), and students have consistently won awards at national and regional art competitions.</p>	<p>Visual Arts faculty review student work in a critique format in each course. Student work is also reviewed by admissions departments from 4-year transfer colleges & universities.</p>	<p>Student work is showcased in an annual Juried Student Exhibition and on the Massasoit website.</p>	<p>2010</p>

Institutions selecting E1a should also include E1b.

Note: Please see the Statement on Student Achievement and Success Data Forms (available on the CIHE website: <https://cihe.neasc.org>) for more information about completing these forms.

E-SERIES FORMS: MAKING ASSESSMENT MORE EXPLICIT
OPTION E1: PART B. INVENTORY OF SPECIALIZED AND PROGRAM ACCREDITATION

(1) Professional, specialized, State, or programmatic accreditations currently held by the institution (by agency or program name).	(2) Date of most recent accreditation action by each listed agency.	(3) List key issues for continuing accreditation identified in accreditation action letter or report.	(4) Key performance indicators as required by agency or selected by program (licensure, board, or bar pass rates; employment rates, etc.). *	(5) Date and nature of next scheduled review.
Dental Assistant	CODA Accreditation without reporting	ADA/CODA Accreditation is based on six standards and a yearly report.	Indicators are based on program completion, job placement, CDA exam results, and licensure with BORID.	Next scheduled CODA site report and visit is 2027.
Early Childhood Education and Administration Early Childhood Education and Administration Transfer	Annual Review submitted 10/2020	Suggested that Department review key assessment rubrics for clarity. Rubrics updated February 2021.	Data collected on key assessments are interpreted by Institutional Research based on Professional Standards	Self-Study Report due 9/30/2021; site visit spring 2022
Medical Assistant	2015 - CAAHEP	Appropriateness of Goals and Learning Domains identified by community member of interest in advisory board meetings.	Certification exam passage and employment rates	2024 – continued accreditation
Nursing Education— Full Time Nurse Education— Part Time LPN to Associate Degree Advanced Placement Nurse Education - Full Time LPN to Associate Degree Advanced Placement Nurse Education- Part Time	ACEN Reaccreditation Visit spring 2020; October 9, 2020 ACEN letter granting continuing accreditation BORN September 2020 letter documenting continued, full board approval status.	The ACEN report is based on six standards and criteria. The six standards include data relating to 1. Mission and administration capacity, 2. Faculty and staff, 3. Students, 4. Curriculum, 5. Resources, and 6. Outcomes. Areas of strength were noted in Standard 1 for the Curry College RN-BSN completion program.	ACEN outcomes included performance on licensure exam, program completion, program satisfaction, and job placement. BORN outcomes included performance on licensure exam, program completion, program satisfaction, and job placement.	The next scheduled ACEN report and site visit is due spring of 2028. The next scheduled BORN report will be submitted in fall 2021.

		<p>Areas needing development were noted in the following standards: 1, 2, 3, 5 & 6. The systematic plan of evaluation is reviewed regularly and solicits input from outside sources (e.g., students, graduates, clinical faculty, advisory board members) to ensure continuous program improvement.</p> <p>Work continues on the BORN systematic plan of evaluation. A site visit waiver will be submitted per protocol because ACEN granted continuing approval of the program in October 2020.</p>		
Paramedic	<p>Committee on Accreditation of Emergency Medical Service Professions (CoAEMSP #600773) Submission of Annual Report May 1, 2021</p>	<p>No action required; all minimum thresholds met</p>	<p>National Registry of Emergency Medical Technicians-Certification</p>	<p>Annual Reports Mandated by CoAEMSP 5-year accreditation review in 2023</p>
Radiologic Technology	<p>The accreditation visit was scheduled October 2020. Rescheduled June 2021 due to COVID.</p>	<p>None at this point. Accreditation was rescheduled.</p>	<p>Multiple measuring tools are used for the 40 overall 1st and 2nd year student outcomes. The goals (Measurement Tool Benchmark Timeframe Responsible Party Results Analysis/Action Plan) is found in the program director's master plan of education folder.</p> <p>Learning outcomes as well as clinical competencies and procedures are published in the Radiography Handbook and are a component of each course syllabus. Pass rate, attrition, retention rate and job placement rates are published on the college's website under the radiologic technology program.</p>	<p>Next annual report due by Oct 2021.</p> <p>Next reaccreditation visit is scheduled June 2021</p>

<p>Respiratory Care</p>	<p>March 2015</p>	<p>The program is given accreditation in accordance with the Accreditation Standards for the Profession of Respiratory Care. The Standards are divided into five sections: (I) Program Administration and Sponsorship; (II) Institutional and Personnel Resources; (III) Program Goals, Outcomes, and Assessment; (IV) Curriculum; and (V) Fair Practices and Recordkeeping. Within each section, specific standards elucidate the CoARC's requirements for accreditation. Following each standard, there are items of evidence the program must supply to demonstrate compliance with the standard. The evidence list is included to facilitate response to progress reports and accreditation actions by the CoARC to help programs develop self-study reports, prepare for on-site visits, and support review of the program by the on-site team and the commission. These items are the minimum information necessary to determine compliance and each item must be addressed. Additional information that the program believes supports compliance may also be provided.</p> <p>The CoARC also requires the program to submit an annual report due in July.</p>	<p>CRT Credentialing Success: 80% of total number of graduates obtaining NBRC CRT credential (3-year average)</p> <p>Retention/Attrition: 40% attrition of the total number of students in the enrollment cohort (3-year average)</p> <p>Positive (Job) Placement: 70% positive placement (3-year average)</p> <p>Graduate Survey – Overall Satisfaction: At least 80% of returned graduate surveys rating overall satisfaction 3 or higher on a 5-point Likert scale.</p> <p>Graduate Survey – Participation: 50% of the graduates have returned surveys (3-year average)</p> <p>Employer Survey – Overall Satisfaction: At least 80% of returned employer surveys rating overall satisfaction 3 or higher on a 5-point Likert scale.</p> <p>Employer Survey – Participation: 50% of the employers have returned surveys (3-year average)</p> <p>On-Time Graduation Rate: 70% This is effective with the submission of the 2015 Annual Report of Current Status</p>	<p>2025; the program received a 10-year accreditation</p>
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<p>Veterinary Technology</p>	<p>Initial accreditation obtained in 2017; reaccreditation site visit scheduled for 2022; annual accreditation reporting is completed in February of each year.</p>	<p>Following review of the 2020 annual report for Massasoit's Veterinary Technology program, the AVMA CVTEA continued the Vet Tech program on initial accreditation. After consideration of the documentation provided, the committee determined that continued reporting is required on the following deficiencies: Critical deficiency: Outcomes be assessed using performance of graduates on the Veterinary Technician National Examination (VTNE), program-specific surveys of graduates and their employers, and feedback from the advisory committee, and an analysis of the results of those assessments be used for continued program improvement. (11a, 11b) Major deficiency: The program complies with VTNE reporting requirements as soon as three years of data is available. (11c)</p>	<p>Outcomes must be assessed using performance of graduates on the Veterinary Technician National Examination (VTNE), program-specific surveys of graduates and their employers, and feedback from the advisory committee.</p>	<p>Accreditation site visit is scheduled for March 2022 for determination of program's full accreditation. Annual accreditation reporting is completed in February of each year.</p>
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*Record results of key performance indicators in form 8.3 of the Data First Forms.

Institutions selecting E1b should also include E1a.