



# Washington County Community College

Calais, Maine

Discover Choices • Create Success



## Five-Year Interim Report

**Submitted to the  
New England Commission of Higher Education  
January 15, 2024**

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# INTRODUCTION

In this comprehensive fifth-year interim report, Washington County Community College (WCCC) demonstrates that the college is meeting the standards and requirements of the New England Commission of Higher Education (NECHE). It addresses several areas of emphasis outlined in letters received from NECHE on February 3, 2020, November 17, 2020, and November 23, 2021. It reflects WCCC's progress over the past few years and identifies areas for continued growth and improvement.

Specific areas of emphasis addressed in this report include the college's assessment practices, faculty development, and student outcomes. By detailing our efforts in these key areas, WCCC aims to document the college's commitment to providing high-quality education and a positive learning environment for students.

To prepare for the report and answer questions related to the interim report process, NECHE Vice President Laura Gambino presented information to WCCC's senior leadership team at an in-person meeting on campus in late January 2023. After that meeting, WCCC's senior team met to establish an internal process and established stakeholder committees to prepare draft sections for each standard in the report. The committees met regularly in the Spring 2023 semester.

A workgroup comprised of the following individuals met on a bi-weekly basis between July-October 2023 to bring the individual committee drafts into one document:

Tina Erskine	Director of Operations and Human Resources
Darin McGaw	Dean of Academic Affairs
Susan Mingo	President
Tatiana Osmond	Associate Dean of Teaching & Learning
Nichole Sawyer	Dean of Workforce and Professional Development
Heather Smale	Executive Assistant to the President and HR Coordinator
Cletus Stoflet	Dean of Financial and Administrative Services
Tyler Stoldt	Dean of Enrollment Management and Student Services
Laurie Whiston	Director of Institutional Effectiveness

In November 2023, members of the senior leadership team continued to review the master document and worked with individuals across campus for additional data and clarification needs. A final draft document was completed at the beginning of December for review by a faculty member in our liberal studies English department, with a final draft being sent to NECHE for review by January 15, 2024.

# INSTITUTIONAL OVERVIEW

Washington County Community College, one of seven community colleges in the Maine Community College System, has its campus in Downeast Maine. The college was created by the State legislature in 1969 as Washington County Vocational Technical Institute. It opened in August 1969 in the Calais Armory, and five students were enrolled in a two-year program in automotive technology. In September 1970, two-year diploma programs in boatbuilding and hotel-resort management were added, and the College moved to its present location, on River Road (now 1 College Drive) in Calais. For the 1972-73 academic year, the institution offered its first one-year certificate programs in residential home construction, marine electronics, and wood harvesting. In addition, the boatbuilding programs were moved to larger facilities at Quoddy Head in Lubec.

During the 1970s and 1980s, new programs and facilities were added, and the first residence hall was completed. The College now has two residence halls that can provide housing for 145 students. The College's boatbuilding program moved from Lubec with the purchase of the Marine Trade Center in Eastport in 1978. The facility allowed for the expansion of marine programs in commercial fishing, marine finishing, and marine

mechanics.

In April 1986, the Maine Technical College System, under the auspices of a Board of Trustees, was established by the legislature; in 1989, the College’s name was changed to Washington County Technical College (WCTC). With the approval of a bond issue, St. Croix Hall was completed in May 1993 for the Calais campus.

In 1993, the New England Association of Schools and Colleges, through the Commission of Technical and Career Institutions, extended the accreditation status of WCTC from a certificate and diploma-granting institution to an associate degree-granting institution. In the 1993-94 academic year, the College awarded its first associate degree in applied science in office information systems.

In 2003, Governor John Baldacci signed the legislative bill renaming the Maine Technical College System to the Maine Community College System. On July 1, 2003, WCTC became Washington County Community College (WCCC), a fully accredited community college. Students may enroll in associate degree, diploma, or certificate programs in various occupational and career programs, as well as an associate in arts liberal studies program. In addition, the College offers job skills training courses and programs through its Workforce Development division, personal enrichment classes, community services, and programs and courses for high school students.

The WCCC campus occupies a 400-acre site overlooking the St. Croix River, the international border between the United States and Canada. Of the total campus acreage, 41 acres are maintained and used to house the seven campus buildings, including residence halls, administrative offices, classrooms, labs, and shops.

Since the 2019 self-study, through the hard work, dedication, and thoughtfulness of faculty, staff, and administrators, the College has continued to advance in serving its students and meeting its mission and purposes. Fiscal restraints are still present, but strong financial management under the previous and current Presidents and Deans of Finance has put the College in a position of financial stability.

The College revised its mission statement to ensure all the constituencies counting upon the institution are appropriately served. This recent analysis of our mission strongly indicated that the College’s mission is still aligned with the needs of our internal and external constituencies. We are currently working on updating our vision statement.

# RESPONSE TO IDENTIFIED AREAS OF SPECIAL EMPHASIS

In letters received from NECHE dated February 3, 2020, November 17, 2020, November 23, 2021, and October 24, 2022, Washington County Community College was instructed to address several areas of emphasis in our 2024 Interim (Fifth-Year) Report. The table below identifies those areas of emphasis and the Standards and pages in which they are addressed:

**Areas of Emphasis Table**

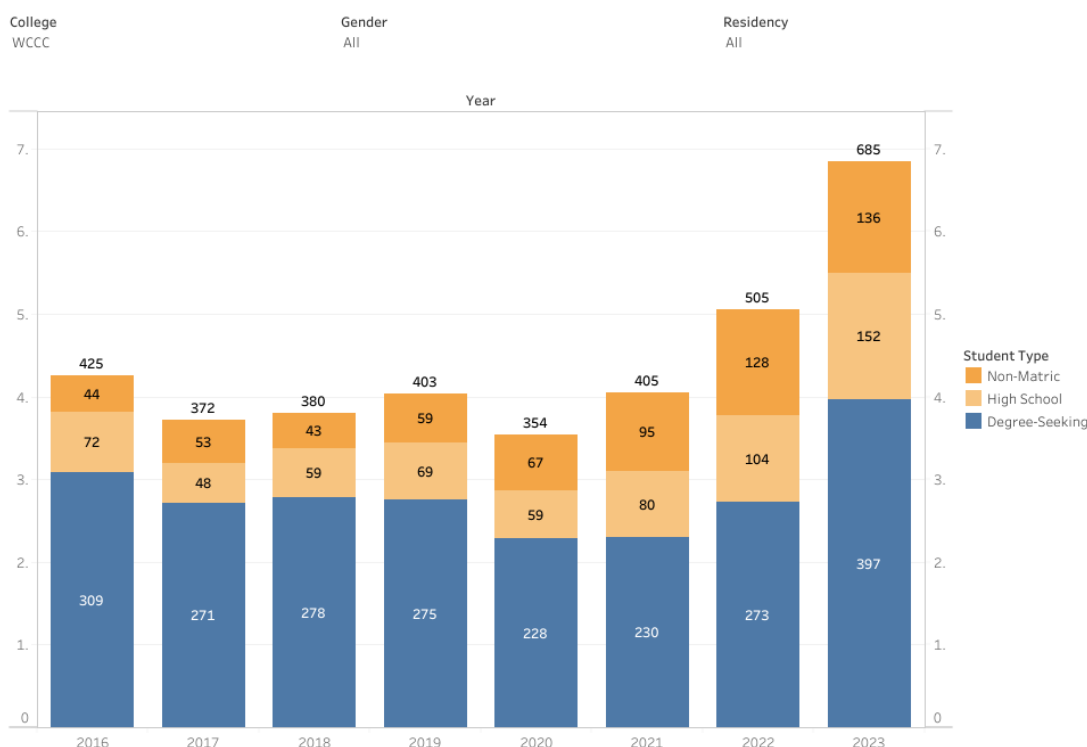
Letter Date	Area of Emphasis
2/3/2020	<a href="#">Achieving Enrollment Goals</a>
2/3/2020	<a href="#">Assessing Co-Curricular Activities to Support Student Success</a>
2/3/2020	<a href="#">Implementing Evaluation Plans for Full-Time and Adjunct Faculty</a>
11/17/2020	<a href="#">Developing, Offering, and Assessing Current Courses and Academic Programs via Distance Education</a>

11/23/2021	<a href="#">Continued Success in Implementing the Brightspace Learning Outcomes Tool and Achieving Enrollment Goals in Online Courses</a>
10/24/2022	<a href="#">Additional Information Submitted in Support of the Request for General Approval</a>

## Emphasis Area: Achieving Enrollment Goals



### Fall Census Headcount: Disaggregated by Student Type



Over the past decade, declines in the number of high school graduates in our region resulted in decreased enrollment of traditional students. The lowest enrollment numbers were experienced during the pandemic years (2020 and 2021); however, several strategies were implemented to mitigate these enrollment challenges, and we now have significantly higher enrollment numbers than before the pandemic. Fall 2023 enrollment is the highest in WCCC history. Enrollment numbers are up 36% for Fall 2023 compared to the previous Fall semester, and the number of students attending credit-bearing courses at WCCC has more than doubled since Fall 2020, in the depth of the pandemic. The enrollment increase is attributed to many factors, including a new admissions model with additional advising support for students, academic and workforce program collaboration, the Free College Scholarship for recent high school graduates, and the start of varsity athletics.

The total census headcount for Fall 2023 is 685 students, up from 505 students last year. First-time student enrollment is up 52% from last year. In addition to a double-digit increase in headcount and new students, WCCC has a 45% increase in credit hours, meaning more students are taking more classes. Twenty-two percent of the total headcount is comprised of dual and concurrent enrollment of high school students, and 20% are students taking advantage of short-term trainings that offer college credit.



At WCCC, we prioritize the development of well-defined program pathways that closely align with our students' career and education goals. Our enrollment process is designed to assist students in identifying and exploring potential career paths and defining matriculation on-ramps from non-credit to credit offerings. Our new workforce initiatives are instrumental in increasing enrollment, particularly among adult learners. We continue to enhance and create training programs that address gaps in Maine's workforce and offer postsecondary education and employment opportunities.

The college created new short-term training options, with many offering free college credit and a clear path to future educational opportunities for students. The expansion of short-term training programs is funded through the Maine Jobs and Recovery Plan, Maine Quality Centers, the Harold Alfond Foundation, and various other private and public grants. This funding, currently in the amount of \$3,240,655, has allowed for increased capacity in the Division of Workforce and Professional Development and has created dedicated staff member positions to assist each student with finding their unique pathway to success. One example is the [Hybrid and Electric Vehicle Industry Training](#) offered this past summer with connections to our Automotive Technology Program. Another example is the Partners in Entrepreneurial Pathways (PiEP) course sequence, which has increased enrollment in our Business Management and Entrepreneurship Programs. Twenty-two students who completed the PiEP course sequence matriculated to become degree-seeking students at the college. For a complete list of current short-term trainings offered through WCCC, [click here](#).

During the pandemic, faculty members mastered technologies and learned effective online teaching and learning practices. This allowed the college to transform several programs into fully online offerings and others into virtual offerings through web-enabled face-to-face video conferencing. These programs show substantial enrollment increases with the new flexibility now available to students who cannot travel to campus to attend in-person courses due to lack of transportation, family obligations, or other reasons. For a complete list of our programs of study, including those available through distance education, [click here](#).

WCCC has also created new academic programs to meet the ever-changing needs of the communities we serve. The new [Substance Use and Recovery Program](#) started as a short-term workforce training and then expanded to a full academic program of study. It prepares students to take the State of Maine test to become Certified Alcohol and Drug Counselors. A new concentration focused on Adventure Therapy was added to our Outdoor Leadership Program curriculum, and it allows interdisciplinary learning within wilderness adventure experience and counseling from the human services perspective. The [Health Occupations Program](#) started in the Fall 2022 semester and will enable students to prepare for a wide variety of careers in the healthcare industry, including the [new nursing cohort](#) being offered through a partnership between Eastern Maine Community College and Washington County Community College. The college is also currently in the planning process for a self-sustaining nursing program at WCCC through additional [state and private funding](#).

Over half of our degree-seeking students enrolled this fall (57%) are eligible for the Free College Scholarship because they graduated from high school or earned a Hi-SET diploma in 2020-2023. The [Free College Scholarship](#) was initially funded with a one-time \$20 million state allocation. An additional \$15 million state allocation in 2023 extended it to the graduating classes of 2024 and 2025. Once travel restrictions loosened during the pandemic and after the Free College Scholarship was announced in April of 2021, WCCC significantly increased marketing and outreach efforts, and admissions representatives traveled to many community parades, fairs, and festivals as well as high schools and career and technical centers across Maine to spread the word about this life-changing opportunity.

As part of the guided pathways approach and overall strategic management plan at the college, a new admissions model was implemented starting in March of 2023 that allows students to be accepted quicker and receive direct support from a New Student Success Specialist. All incoming students who apply for WCCC programs are now provided with one-on-one advising sessions and an individualized success plan as part of their onboarding process. Over 300 incoming students met with the New Student Success Specialist leading up to the Fall 2023 semester, and 86 percent of them submitted all requirements and attended their program courses. This is a sharp improvement from prior years, where the show-up rate was closer to 50 percent of students who applied for admission to the college.

The WCCC Workforce & Professional Development department places great emphasis on establishing and

maintaining strong links with both the business and industry leaders in the region and across the state, as well as community organizations, both established and newly formed. Engaging with the community is a key strategic approach to gathering comprehensive information and insights into new and existing industry sectors. Members of the WCCC Leadership Team play active roles in governing and advisory boards and various business and industry associations. The Workforce & Professional Development division aims to simplify the registration process for short-term online trainings. To achieve this goal, MCCS purchased and WCCC implemented software (Lumens) that can seamlessly integrate with our Learning Management System (LMS) Brightspace. This integration enables automated student enrollment upon successful payment or registration. The Workforce & Professional Development division requires a storefront, which enables non-registered students to browse online, hybrid, and face-to-face courses and purchase instant access to the course material. This storefront hosts non-traditional educational courses within the Brightspace environment. It creates easy access to the course material for learners without having to go through the admissions and registration process. Integrating with Brightspace will create a seamless experience for learners between these courses and any other offerings at the College.

Over the past two years, WCCC's Workforce & Professional Development division implemented several new initiatives to boost enrollment, particularly among adult learners. As outlined in this document, the department developed a range of short-term training programs designed to address workforce gaps in Maine while also paving the way for additional postsecondary opportunities. By creating digital badges for relevant courses and training programs, the Workforce & Professional Development department is committed to providing learners with valuable credentials that enhance their skills and improve their career prospects. Overall, the division's priorities are strengthening the workforce skills gap and promoting greater workforce participation.

The Workforce & Professional Development department also focuses on enhancing pertinent and beneficial Registered Apprenticeship training options to correspond with present and upcoming educational curricula at WCCC. These apprenticeships offer a combination of classroom and hands-on learning experiences, creating well-organized but adaptable training programs that cater to Maine job seekers and employers. In 2021, WCCC was one of sixteen grantees selected by the Maine Department of Labor to build apprenticeship programming as an intermediary sponsor of apprenticeship. We received \$367,791; the grant period runs from January 2022 to June 2025. Our goal is to register 67 pre-apprentices and apprentices in fields connected to Early Childhood Education and Education, Aquaculture, Retail, Healthcare (Medical Assisting and Patient Services Representative), Manufacturing, and Automotive (Hybrid/Electric Vehicle Maintenance). WCCC will provide the technical instruction embedded in these apprenticeships. The human resource capacity that this grant will bring will allow us to build a sustainable model that directly connects and aligns with our training programming and meets employers' ongoing workforce training needs within the region and statewide. Strategically developing pre-apprenticeship programs will naturally promote apprenticeship as part of career pathways, and within emerging and expanding fields such as aquaculture, we will be able to advance apprenticeship from the outset as part of the regular training progression. As part of this grant, the position of Apprenticeship Coordinator has been created and filled.

The Workforce & Professional Development department is dedicated to ensuring that justice-involved residents at Maine's adult correctional facilities have equal access to post-secondary and workforce educational opportunities through Maine's Community Colleges. These efforts build upon the achievements of Washington County Community College, which established and implemented successful programming for incarcerated individuals at Southern Maine Women's Re-Entry Center, The Women's Center, and Mountain View Correctional Facility. To further this work, WCCC collaborated with the Maine Department of Corrections to fund and hire an Educational Equity and Advancement Coordinator.

Prior to Fall 2020, most short-term workforce training was offered as non-credit courses. Only Emergency Medical Technician and Production Technician courses were offered for credit at that time. The College has proactively broadened the reach of for-credit short-term training courses for students with an aim to establish a clear pathway for students to transition into certificate and degree programs, such as Business Management, Production Technology, and Human Services. Since the Fall 2020 semester, the non-duplicated student headcount for workforce credit offerings is 889. Of these students, 119 or 13% were also either previously

matriculated and returned for workforce training to enhance their skills, concurrently enrolled in both degree-seeking courses and workforce credit offerings, or directly matriculated into a program after completing a workforce credit course.

One particularly successful short-term training example is the Mental Health Rehabilitation Technician-Community training, which prepares students for the State of Maine MHRT-C Certification. This credential is a state requirement for behavioral health case managers and residential workers. Because of this training, one of WCCC's key business partners is currently at full staffing levels for the first time in over eight years. In addition, many student completers matriculated into the one-year certificate or the associate degree programs. This is a sound example of the College's commitment to enrolling adult learners through online training and degree programs, thereby ensuring access to educational opportunities for all.

The Workforce & Professional Development division continues to offer various short-term training with clear matriculation pathways into certificate and degree programs. The Enrollment and Student Services Division continues to collaborate with Workforce Development to create a seamless transition for students to move from short-term training to certificate- or degree-seeking. The following chart includes enrollment projections from students matriculating from short-term workforce development offerings over the next three years.

**Enrollment Projection Matrix ~ Short-term Workforce Training to Matriculated Students**

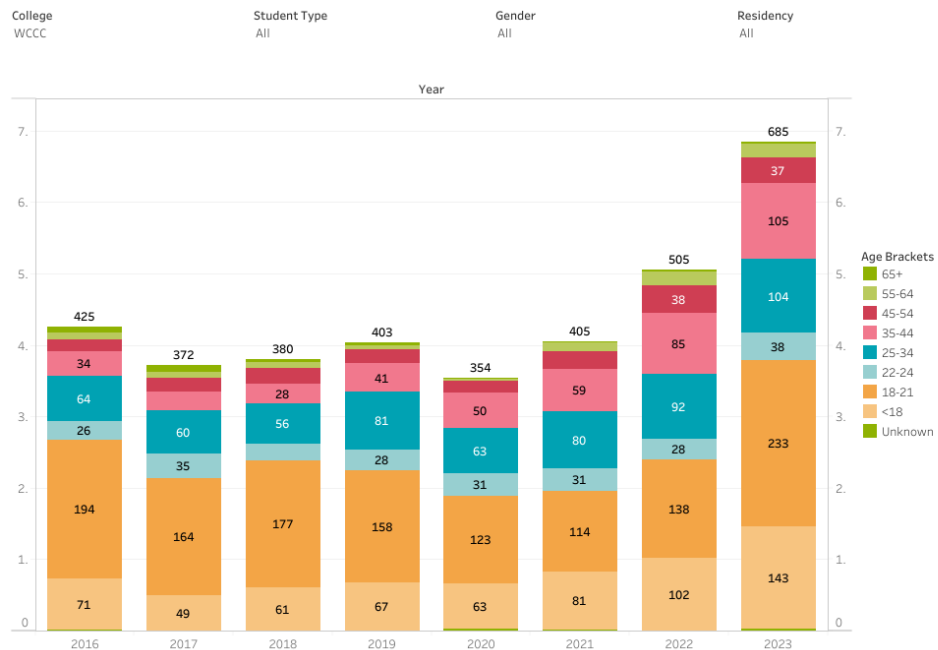
Short-Term Training/Workforce Development Offering	2023-2024 Projected Course Registrants	2023-2024 Projected Matriculated Students	2024-2025 Projected Course Registrants	2024-2025 Projected Matriculated Students	2025-2026 Projected Course Registrants	2025-2026 Projected Matriculated Students
Partners in Entrepreneurial Pathways 1.0 and 2.0	40	8	40	10	40	12
MHRT-C	22	4	25	6	25	10
Ed. Tech	25	8	25	10	25	12
Early Childhood Education	25	10	25	12	25	14
You Matter to ME Prison Transitions	30	10	40	12	45	14



One of our primary enrollment growth strategies involves attracting and retaining adult learners as we manage the decrease in traditional-aged students. We hired a full-time Dean of Workforce Development and Community Engagement in our Workforce Development division to establish and strengthen relationships with regional businesses and develop customized training and programming with clear pathways to matriculation. We also focus on student



## Fall Census Headcount: Disaggregated by Age Bracket



services that align with the needs of our student body to improve our enrollment through retention efforts. Despite the decreasing rates of high school graduates, which negatively impacted the enrollment trends at WCCC prior to the Free College Scholarship allocation in 2021, there is still hope for recruitment and retention efforts to target the adult learner population effectively. The focus of recruitment endeavors will be on adults living in Washington County who have completed some college coursework but do not hold a degree. There are currently 13,800 people aged 25 or above in Washington County who hold a high school credential, and statewide, there are around 150,000 individuals in Maine who have pursued college but were unable to obtain a degree. Our workforce-to-matriculation pathway strategy shows great promise for enrollment growth within this population of potential students.

For several years, WCCC focused on efforts to engage adult learners, as many individuals across the state have completed some college education but have not received a degree. The college expanded access and support for adult learners and parent students through [scholarship funds](#) and the creation of the Student Advocacy and Resource Center, which opened in the fall of 2022. The [center](#) offers family-friendly programming and resources to support adult learners and parent students. In recognizing that debt is a barrier to adult learners completing their college credential and bettering their lives, the Return, Resume, Reward forgiveness policy was created in March 2022, which eliminates up to \$2,000 in past debt for students who return to college and maintain success in their academic plan. Learn more about the debt forgiveness policy [here](#).

The college continues to focus recruitment and retention efforts on the adult learner population, specifically related to online programs. The College continues to review opportunities for flexible course options for students, including online and remote availability. The College has surpassed projected enrollment goals in several of our online programs. The chart below compares projected and actual enrollment numbers for fully online certificate and degree programs during the 2021-2022 and 2022-2023 academic years.

Enrollment Projection Matrix ~ Online Program Headcount				
Fully Online Certificate or Degree Program	2021-2022 Projected Matriculated Students	2021-2022 Actual Matriculated Students	2022-2023 Projected Matriculated Students	2022-2023 Actual Matriculated Students
Education A.S.	10	13	14	22
Business Management A.A.S.	18	26	22	34
Entrepreneurship Certificate	6	3	8	3
Production Technician Certificate	2	2	18*	1*
Production Technician A.A.S.	4	3	6	2

\* The Enrollment Projections for the Production Technician Certificate Program was associated with the potential expansion of a local paper mill, which has not currently come to fruition.

The chart below includes enrollment projections for online programs over the next three years.

Future Enrollment Projection Matrix ~ Online Program Headcount				
Fully Online Certificate or Degree Program	2023-2024 Projected Matriculated Students	2024-2025 Projected Matriculated Students	2025-2026 Projected Matriculated Students	2026-2027 Projected Matriculated Students
Education A.S.	18	22	26	30
Business Management A.A.S.	28	34	48	52
Entrepreneurship Certificate	8	12	16	18
Production Technician Certificate	12*	18*	24*	24*
Production Technician A.A.S.	3	6	8	10

\* The Enrollment Projections for the Production Technician Certificate Program are associated with the potential expansion of a local paper mill.

### Emphasis Area: Assessing Co-Curricular Activities to Support Student Success

The College proactively evaluates our co-curricular programming and ensures students get the most out of their college experience. Student Services staff work to develop learning outcomes for the programming offered through the department that align with the overall institutional learning outcomes. This effort supports students' learning within the classrooms at WCCC and prepares them for success in the real world. After each program or activity, staff evaluate the learning outcomes and use their findings to enhance future programming for students. The College values the significance of co-curricular programming and its positive impact on student learning and achievement.

In 2013, the Student Affairs team initiated the process of evaluating our co-curricular activities. The team created a student affairs mission statement and values/pillars that would serve as a roadmap for the desired outcomes of the services and programs offered. These guidelines are intended to help students achieve their potential and succeed in their endeavors. The assessment of co-curricular learning began by creating a

programming form that event organizers completed as part of the planning process. The form was tied to the Student Affairs Pillars and Values, and it reflected the expected outcomes that students would achieve by attending the events.

Over the past five years, WCCC staff took steps to improve co-curricular initiatives and programs that complement the College's mission and promote educational success. These efforts include raising students' awareness of resources that help to reduce obstacles to their academic goals, including social, financial, mental health, and community-related support systems. Students are also given opportunities to develop their interpersonal skills and resilience through programming emphasizing grit and determination.

Analysis of the Student Affairs Values/Pillars by Student Services leadership in March of 2021 emphasized connections or themes to WCCC's overarching Institutional Learning Outcomes. From those connections, [Co-Curricular Learning Outcomes](#) were established, and an assessment rubric was created to assess individual student outcomes based on their participation in co-curricular activities.

During the 2021-2022 academic year, we began a pilot of co-curricular rubric assessment with student life activities. Based upon data collected in a pre- and post-test, 75% of students who attended the Arise alcohol and drug addiction presentation were above standard at meeting the learning outcomes of building a sense of community by promoting inclusiveness and empowering others. Overall, in the Fall 2021 semester, 64.4% of participating students were above standard, 32.7% met standard, and 2.9% were below standard for the learning outcomes at co-curricular student engagement events. For detailed assessment data for the Fall 2021 pilot, please [click here](#). For detailed assessment data for the Spring 2022 pilot, please [click here](#).

The College continued our work of individualized assessment of student co-curricular learning outcomes during the 2022-2023 academic year and expanded the rubric assessment pilot beyond events hosted by student life. A new co-curricular assessment committee was established, and key members of the campus community now meet monthly to plan co-curricular events across the College for both in-person and virtual students. Members of the new committee include the Dean of Enrollment Management and Student Services, Associate Dean of Enrollment Management and Student Services, Associate Dean of the Teaching and Learning Center for Excellence, Director of Residential and Student Life, Director of TRiO Student Support Services, Student Navigator, Embark/Jobs for Maine Graduates (JMG) Success Coordinator, and the Librarian.

The co-curricular assessment committee adopted a shared definition of co-curricular activities, reviewed the current practices and pilot data, and articulated the institution-wide responsibility for co-curricular assessment. The definition of co-curricular activities that WCCC is using to guide our work is as follows: co-curricular learning experiences should align with learning outcomes connected to students' curricular and career goals, comprise experiences outside of curricular instruction, be designed to enhance and support learning and engagement, supplement the student's curricular experience, and be assessed; data collected from the assessment of co-curricular activities should be analyzed for the effectiveness of overall programs and institutional improvements.

Based on this shared definition of co-curricular activities, the committee established three goals for assessing co-curricular events and activities: 1) to assist in ensuring students are gaining the skills and knowledge necessary to become proficient in the areas listed in our Institutional Learning Outcomes; 2) to ensure students have a well-rounded college experience that contributes to their highest levels of learning and success; and 3) to continuously improve upon our co-curricular offerings and Student Affairs services.

As the newly formed committee continued to meet in the 2022-2023 academic year, it quickly became apparent that branding the co-curricular learning and student engagement experience at WCCC would encourage more visibility and attendance at events, which would provide more data with which to assess and improve the student experience. A community [newsletter and event calendar](#) was created to aid with communication of engagement opportunities for all College constituents.

With a vision of creating a culture of co-curricular assessment across all facets of the College, the committee established the EXPLORE student engagement model, which stands for Experience, Participation, Learning, Opportunities, Relationships, and Engagement. EXPLORE kicked off for the 2023-2024 academic year and was introduced to students during New Student Orientation. Students are encouraged to check in at all

EXPLORE events (both virtual and on-campus) and earn points for checking in at events and completing surveys, pre/post-tests, and other assessments. A QR code was added to the Brightspace Pulse App so that students can check in right from their mobile phones. As of the date of this report, we have received 665 check-ins at different EXPLORE events. A new mobile app for student engagement is being implemented across all seven MCCS campuses as part of the SIS transition described later in this document. The committee's goal is to leverage that app for increased ease of tracking co-curricular student engagement and learning outcomes.

Future goals for co-curricular assessment at WCCC include continued training for staff on effective assessment measures, continued awareness, increased student involvement in EXPLORE events, continued data collection and analysis to enhance the student experience, and continued expansion of technology for data collection and student communication. A major goal for implementation in the next three to five years is establishing a co-curricular learning transcript in addition to the academic transcript. This transcript will supply documentation to students about their involvement in learning outside of the classroom and the co-curricular learning outcomes they accomplished while a student at the College. Students can utilize their co-curricular transcript while job searching and sharing their soft skills with potential employers. The co-curricular assessment committee is also exploring a student leadership badge through the Maine Community College System.

In addition to the co-curricular assessment described above, we also recognize that the collection and evaluation of student feedback is a vital aspect of ensuring that WCCC prioritizes student success and continuously improves services to enhance the student experience. The Enrollment Management and Student Services division continues to use data collection and analysis to make informed decisions about enrollment, programs, and services. A variety of qualitative and quantitative tools are implemented to gather information surrounding students' attitudes and beliefs regarding our services. One example of this is the Lattes with Leadership events held several times each academic year which provide an opportunity for students to meet with various deans in an informal setting to share feedback on their experiences.

To provide ease of access to counseling services for our students, we partner with a local agency, Aroostook Mental Health Center (AMHC). The partnership provides students with preferential scheduling for appointments scheduled within a week of referral by the college, which eliminates long wait times in our region, typically up to a month. In addition to our AMHC partnership, we also provide 24/7 online counseling for all students. Based on assessment of student feedback and issues with quality of access to the services, the college changed providers to our current company, Bettermynd.

Tutoring services are provided to all students through TRIO SSS and the Study Center in the Teaching and Learning Center for Excellence. Students can access these services in-person and through videoconferencing software. During the 2022-2023 academic year, there were 165 tutoring sessions completed. Forty-four percent of the students participating in these sessions had an overall increase in GPA, 22% of students maintained their GPA, and 33% declined. Overall, 167 students received 2,577 individual advising or tutoring support sessions through TRIO SSS during the 2022-2023 academic year.

Feeding America, a national food bank network, estimates that 16.3% of individuals living in Washington County are food insecure and that 79% of those people fall below poverty program levels. The WCCC Caring Cupboard food pantry is available to all students to combat food insecurity. In the Fall 2024 semester alone, 123 unique students visited the Caring Cupboard 668 times. Based on an assessment of student needs using this data, the college developed a more comprehensive meal plan option for students which will be presented to the MCCS Board of Trustees for final approval with plans to operationalize for Fall 2024.

### **Emphasis Area: Implementing Evaluation Plans for Full-Time and Adjunct Faculty**

The Academic Affairs Office manages assessment, program development, curriculum design, academic performance, course scheduling, faculty evaluation, academic budgets, the student probation/dismissal process, grade appeals, and student complaints related to academics.

Each academic department has a Department Chair who acts as a liaison with Academic Affairs. The Department Chairs meet monthly with the Academic Dean and Associate Dean of Teaching and Learning to discuss policy, procedure, and actionable items within the departments or campus-wide.

As part of the negotiated Faculty contract, each faculty member develops a yearly work plan and provides a

copy to the Academic Dean. That work plan outlines teaching goals, advising goals, anticipated committee work, professional student contact outside the classroom, planned professional development activities, community involvement goals, and annual goals. The [work plan](#) guides planning for future professional development activities on campus.

The faculty collective bargaining agreement with the Maine Education Association outlines a faculty evaluation process, which is used in practice on campus. Each year, full-time faculty on continuing contract status are scheduled for an evaluation process completed on a rotating basis, with each faculty member evaluated every third semester. Prioritization is given to probationary status faculty members for evaluation occurring twice per semester, as new full-time faculty members who are not yet in continuing contract status. Faculty members enter continuing contract status after three years of successful teaching. The Academic Dean, Associate Dean, or Department Chair visits the faculty member's lab, classroom, Zoom presentation, or Brightspace course site and observes their instruction. The Academic Dean uses an evaluation [tool](#) and the observation information from the classroom visit to facilitate focused and productive feedback. A matrix designates a rotating schedule for faculty evaluation and allows completion of the process with each faculty member regularly. The evaluation process was delayed by the pandemic in 2020, causing the schedule to be behind by a semester. We are currently working on getting back on schedule and are now incorporating Department Chair feedback and classroom visits into the process. We adjusted the rotating schedule and expect to return to our planned evaluation schedule by Spring 2024.

The College averages twenty adjuncts working in various courses in any given semester. The adjunct faculty have a collective bargaining agreement, seniority in their area of specialization, and a pay scale that provides increases for experience. Continuous improvement requires ongoing integration of all adjuncts into our teaching and learning environment to the benefit of our students and the College. Our adjunct instructors are invited to professional development opportunities on campus. They are welcomed at Department Meetings, Advisory Committee meetings, Community Council, Academic Curriculum Committee, and other campus engagement events for faculty and students. They are encouraged to participate in individual professional development opportunities and can apply for funding to support these opportunities.

The evaluation process for adjunct faculty is similar to the process used with full-time faculty. Department Chairs perform classroom observation, meet with adjuncts to discuss their work, provide feedback on their teaching techniques, and complete an evaluation form created from the full-time faculty instrument but specific to the duties and tasks of the adjunct faculty. The Adjunct Faculty Evaluation is submitted to the Dean of Academic Affairs for review and any further action. The newly ratified Adjunct Faculty contract provides provisions and a process for adjuncts to have more access and opportunity for professional development. The adjunct evaluation instrument developed in the summer of 2022 and currently being used can be found [here](#). The Department Chairs, Dean of Academic Affairs, and the Associate Dean of Teaching and Learning reviewed the adjunct evaluation process and existing evaluation form with the intent to create a form for adjunct evaluation that incorporated the basic categories used within the full-time faculty evaluation form while also providing an area for adjuncts to self-assess using criteria that included comfort level and training needs. The revised form provides adjunct faculty an avenue to express training needs and other professional development requirements; it also facilitates planning by management to meet those future needs.

### **Emphasis Area: Developing, Offering, and Assessing Current Courses and Academic Programs Via Distance Education**

WCCC's fully online program offerings are Business Management, Production Technology, and Entrepreneurship. WCCC submitted a substantive change request for general approval and is providing additional information to support that application. The next programs we are requesting to offer fully online are Human Services, Criminal Justice, Early Childhood Education, and Education. Business Management and Production Technology were initially chosen as online offerings as there was a perceived need outside of Washington County for this programming. The need for an online business program was supported by the enrollment growth over the past five years; the Business Management program increased from 14 to 63 students, an increase of 450%. Matriculation in Production Technology has not seen the enrollment increase



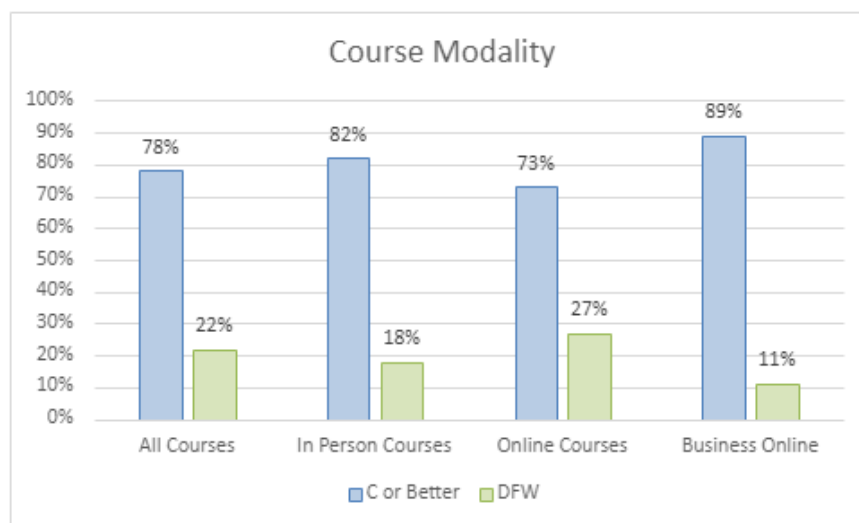
anticipated due to a workforce reduction in our local manufacturing sector. This sector relies heavily on the local paper mill, which presently is only seeking replacement workers; when we first brought up this program, the mill intended to hire a crew to operationalize it. We will dive more deeply into whether this should remain a matriculated program or move to the Workforce & Professional Development division and be cyclical as the need arises.

Our Business Management and Entrepreneurship Programs are part of our Career Department, and Production Technology is part of the Technology Department. The table below is generated from the Spring 2022-23 semester and compares online course GPA to in-person GPA, which includes live, zoom, and hybrid course offerings.

Courses	All Courses	Online Courses	In-Person Courses
All	2.87 GPA	2.89 GPA	3.05 GPA
Career	2.96 GPA	3.00 GPA	3.12 GPA
Technology	3.15 GPA	3.33 GPA	3.30 GPA
Liberal Studies	2.46 GPA	2.53 GPA	2.45 GPA

A recent study showed interesting data supporting success rates for online delivery. Family Futures Downeast (FFD) is a WCCC program started in 2016 in partnership with a local nonprofit agency that enrolls parents of young children in Washington County and aids these parent students with pursuing a college education while also providing services for their children. Courses were delivered live for the first three years of the program; they were then delivered remotely (online or through Zoom) for the following three years because of the pandemic. Our statistics show that FFD program students had a 66.2% success rate (defined as C or better in courses) during the first three years of live delivery and 81.7% during the second three years of online and remote delivery. This small sample shows further evidence of online delivery success and the ability of our online programming to support students with significant external barriers to persist and succeed.

While GPA calculations are a reasonable measure of student success, they do not measure students who withdraw from courses; therefore, the DFW rate and its complement, the C or Better rate, are utilized as a more comprehensive measure of student success. As demonstrated in the chart to the right, our overall course success rate in the 2022-23 academic year was 78%, with a DFW rate of 22%. This chart also compares our modality success rates in live versus online instruction. Further analysis of the modality comparison data is provided in [Standard Eight](#).

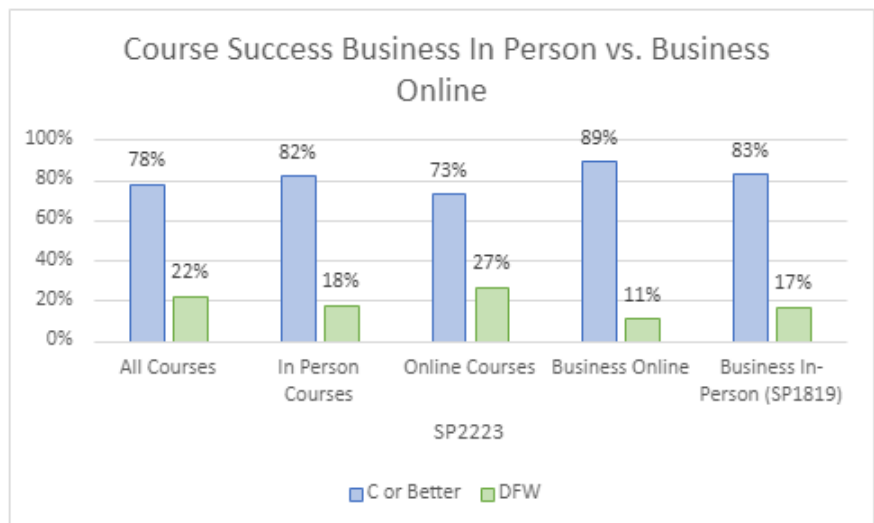


As highlighted in the chart to the left, the student success rate in the Business Management program demonstrates achievable student success through online delivery. Moving business courses online provides educational opportunities for a wider scope of students with higher success rates than the rest of the college's students in any modality. The success of the online Business Management program is demonstrative of the potential for replication within the Criminal Justice, Human Services, and

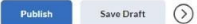
Education programs and will fulfill the need to serve students unable to attend in-person programming. For context, we analyzed the 2018 Business cohort, which was the last live-only business cohort. The data shows online business students are 6% more successful than the previous fully live cohort. The DFW and C or better rates from the business course in-person rates correlate with the current in-person course rates across all programs and verify that the increased success rate for business online is valid.

This information provides a great overview of student course success at the program level. Drilling down to the individual course level outcomes, the learning outcome tool in Brightspace, the college's learning management system (LMS), can track student success in course learning outcomes across multiple assessments.

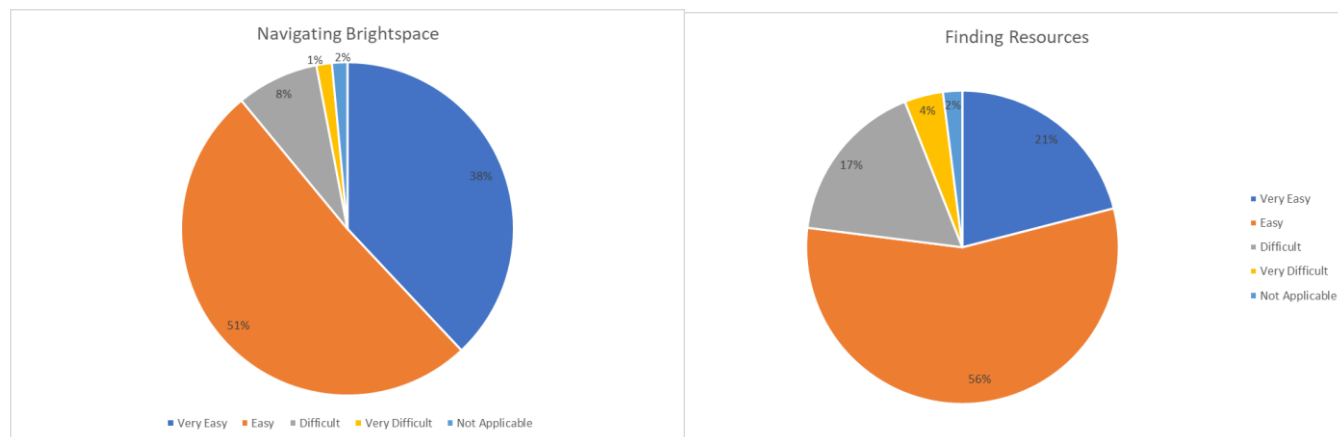
For each course in Brightspace, summative assessments can be connected to the course learning outcomes, either in an assignment or a rubric; the example below shows outcomes attached to an assignment. When the assignment is assessed, the outcomes are assessed simultaneously. Faculty can then review the outcomes individually or each student's success. The image below shows a view of an individual students' success with a particular outcome.



**Course learning  
outcomes  
attached to the  
assignment.**



The college administered a survey of students in April of 2021 specifically designed to measure student use of Brightspace, which supports our distance education students, and their comfort level navigating it; the survey results show student confidence. In the survey's additional comments section, two general themes emerged. One was an overall expression of pleasure with Brightspace: "Great, resourceful site and really easy to use. I am very confident navigating this site and am very happy to be using it as a first-year college student." The other was a theme expressing the need for consistency and skill development in the faculty's use of Brightspace. "If anything, I think the teachers need to know how to navigate Brightspace better." "Brightspace is great after you get used to how each Instructor sets [their course] up."



In response to these concerns, systematic monthly training sessions on Brightspace and course design became part of our regular practice and professional development process. Sessions are scheduled and are readily available for full-time faculty, adjunct faculty, and staff members to participate in synchronously. With the time constraints of faculty in mind, we provide links to the training materials and recorded sessions. Each session is an hour long and focuses on different elements of Brightspace and course design. Some topical examples of the sessions provided from Summer 2021 through November 2023 include setting up a grade book in a course, using the attendance tool, maximizing discussions, and copying course content. The faculty professional development list of these sessions is [here](#).

### Emphasis Area: Continued Success in Implementing the Brightspace Learning Outcomes Tool and Achieving Enrollment Goals in Online Courses

The College is committed to increasing access to our programs of study through online delivery of courses. Specifically, our goal is to provide opportunities for adult learners and parent students to earn their degree or certificate entirely online. In the Fall 2023 semester, 35% of our total matriculated student headcount are students enrolled in completely online or virtual programs. Additional information about enrollment goals in our online and virtual programs can be found in the [achieving enrollment goals emphasis section](#).

At our institution, we are dedicated to expanding student enrollment by enhancing our online and virtual programs of study. However, we believe that evaluating student learning outcomes in every course, whether in-person or online, is salient. Detailed information about our assessment of learning outcomes is in the section below and in the [narrative on educational effectiveness](#).

Brightspace's Outcomes tool falls short of its promises. The product maintains that it will provide a tool that allows outcomes to be aligned and tracked at the organizational level, but to date, this feature does not provide that level of complexity for tracking. Program and organizational level outcomes can be inputted at the administrative level (this then inputs the outcomes in a place where instructors can select the Program Outcomes for their courses from within their courses on Brightspace). However, there is no integration within the system's back end to tie the program outcome to the course or the course outcomes. While we recognize these challenges, we developed a workaround to extract CSV files through the Brightspace data hub resource

that contains all grades, assignments, and assessments in a course. We can then isolate the assessment items needed to measure our outcomes using our pre-established alignment maps and assessment table. This process allows us to filter criteria to obtain the data necessary to analyze course-level learning outcomes. With our new SIS, we anticipate that this workaround process will no longer be necessary.

While work is needed for the Program Outcomes tools, success with the learning outcomes tool has occurred within individual courses. The course-level outcome tool is robust and allows instructors to add their course outcomes to a course and attach those outcomes to assignments, discussions, quizzes, questions, and rubrics. These outcomes are then tracked on a secure mastery view Brightspace page and displayed to the instructor. Since this is an outcome tracking tool, the outcomes are attached to the learning objectives that assess the outcome and not to all the assignments that make up the final grade. Instructors are given a clearer picture of how well students are learning and understanding the course outcomes. The example below compares a snapshot of course outcomes to final grades. It shows that if students attempted the assessment item for each outcome, they were successful (these are the cells shaded in blue). We can also see that several students did not attempt one of the assessment items (those are the cells shaded in white). Although we do not see a failure of the outcome (if there were, the cell would be shaded in red), these white cells are equally important to analyze. Students are not attempting the assessment item that measures the generation of mail merges. If we look at the final grades in the far-right column, we can see that students passed the class and did well for the most part. If we only look at final grades to measure success, we are missing key information about student learning and their achievement of the outcomes. The instructor, after reviewing their outcome dashboard, can begin to consider the reasons why the assessment was not attempted and adjust the course. Examples of this rationale are: the assignment instructions aren't clear enough, the assignment is too difficult or time-consuming, the assignment doesn't have enough grade "value" to make it worthwhile, the assignment was due before or after a vacation week, students weren't fully ready to perform the outcome task required for the assignment, the outcome was not adequately covered during class, not enough reinforcement was provided, and/or the assignment itself may be poorly designed.

The downside of this tool is that the dashboard can only be seen inside the course, and individuals cannot download a spreadsheet of the data to compare the courses through multiple semesters. The tool provides a snapshot of information for the individual course but does not analyze success over time, over more than one course, or over more than one program. These limitations, along with the difficulty of setting up the tool features in each individual course, have slowed the rate of adoption of the tool.

While all faculty members assess course learning outcomes, approximately half are still in the process of integrating the Brightspace learning outcomes tool for capturing their data. Training and professional development remain continuous for all full-time faculty. All new full-time and adjunct faculty members who join the institution will fully utilize the tool within six months of onboarding.



1. Create and edit documents including flyer...	2. Create and edit tables, charts, and SmartArt...	3. Use formatting features including:	a. Adding headers, footer, page numbers, and cover...	b. Use text/shapes/image effects, fill, font, color, and...	c. Paragraph spacing options, hanging indents...	Locate and use the Reference and Review...	Perform a mail merge to generate form letters.	Use collaboration and integration tools available...	Final Calculated Grade
4/6 Got It	2/2 Got It	0/1 -	1/2 Got It	3/3 Got It	2/2 Got It	0/1 -	0/1 -	1/1 Got It	84.04 / 100, B
2/6 Got It	1/2 Got It	0/1 -	1/2 Got It	1/3 Got It	1/2 Got It	1/1 Got It	0/1 -	1/1 Got It	95 / 100, A
4/6 Got It	2/2 Got It	0/1 -	1/2 Got It	3/3 Got It	2/2 Got It	0/1 -	0/1 -	1/1 Got It	82.83 / 100, B
5/6 Got It	2/2 Got It	0/1 -	1/2 Got It	3/3 Got It	2/2 Got It	1/1 Got It	1/1 Got It	1/1 Got It	96.9 / 100, A
0/6 -	0/2 -	0/1 -	0/2 -	0/3 -	0/2 -	0/1 -	0/1 -	0/1 -	20 / 100, F
5/6 Got It	2/2 Got It	0/1 -	1/2 Got It	3/3 Got It	2/2 Got It	0/1 -	1/1 Got It	1/1 Got It	96.97 / 100, A
4/6 Got It	2/2 Got It	0/1 -	1/2 Got It	2/3 Got It	2/2 Got It	1/1 Got It	1/1 Got It	1/1 Got It	99.08 / 100, A+
3/6 Got It	1/2 Got It	0/1 -	1/2 Got It	2/3 Got It	1/2 Got It	1/1 Got It	0/1 -	1/1 Got It	77.4 / 100, C+
4/6 Got It	1/2 Got It	0/1 -	1/2 Got It	2/3 Got It	1/2 Got It	1/1 Got It	1/1 Got It	1/1 Got It	97.03 / 100, A
4/6 Got It	2/2 Got It	0/1 -	1/2 Got It	3/3 Got It	2/2 Got It	1/1 Got It	0/1 -	1/1 Got It	81.72 / 100, B
5/6 Got It	2/2 Got It	0/1 -	1/2 Got It	3/3 Got It	2/2 Got It	1/1 Got It	1/1 Got It	1/1 Got It	95.34 / 100, A
5/6 Got It	2/2 Got It	0/1 -	1/2 Got It	3/3 Got It	2/2 Got It	1/1 Got It	1/1 Got It	1/1 Got It	96.01 / 100, A+
4/6 Got It	1/2 Got It	0/1 -	1/2 Got It	3/3 Got It	1/2 Got It	1/1 Got It	1/1 Got It	1/1 Got It	98.01 / 100, A+

### Emphasis Area: Additional Information Submitted in Support of the Request for General Approval

The college underwent significant changes as it transitioned Business and Production Technology programs to an online format, approved by NECHE. The decision to transition WCCC's Business Management program to an online format proved highly successful, resulting in a substantial increase in enrollment from 14 to 63 students over the past five years.

Notably, the program boasts higher student success rates than other programs, irrespective of modality. The transition process spanned several semesters, during which live courses were systematically converted to online formats. A strategic approach was undertaken to redesign the courses entirely for online delivery. During the transition, the Business Management faculty played a crucial role and were engaged through summer contracts to facilitate the conversion process.

To support the increased enrollment in our online Business Management program, fifteen percent of our adjunct faculty are assigned to teach courses in this area. We redistributed the advising load, and the senior management team is assessing the future need for any additional instructional resources.

In terms of technology resources, the college is well-equipped with the necessary infrastructure for online education. The faculty underwent Brightspace (LMS) training, and our Associate Dean of Teaching and Learning and Instructional Technologist facilitated the move of all content online. Students have access to technologies, with support provided for navigation and supplemental academic assistance. We offer loaner laptops and cellular hotspots to students lacking technology resources, ensuring connectivity for all. To support students in the online environment, WCCC implemented tutoring and advising services available both in live and virtual formats, with virtual formats able to offer 24/7 availability. This comprehensive support system also includes opportunities for students to access online and in-person professional counseling.

While adhering to MCCS standards for online course creation, we seek general approval for distance education. This will allow WCCC to extend our current success model to other programs. Our aim is to identify specific programs suitable for a 100% online offering, such as Criminal Justice, Early Childhood Education, Education, and Human Services, and tailor their coursework accordingly.

Courses and programs at the college offered through distance education are consistent with the institution's educational objectives. They adhere to the established course design and approval process through the academic curriculum committee, include an educational approach that encompasses the systemwide standards, and integrate synchronous and asynchronous course design. This ensures a uniform level of support for students across modalities and maintains the same standards campus-wide for courses and programs. A distinctive feature of many of our faculty is their versatility; rather than specializing in a single modality, they possess a comprehensive understanding of various instructional formats, allowing them to teach seamlessly across diverse modalities. Furthermore, our instructional technologist plays a pivotal role by demonstrating a

keen understanding of the distinctions involved in building both live and online courses, contributing to the overall effectiveness and adaptability of our educational offerings.

The college places a strong emphasis on providing comprehensive support for faculty and students, ensuring that their academic and support needs are met effectively. The library offers assistance through chat sessions with the librarian, supplementing academic support services provided by programs like TRIO, the study center, and the student advocacy center. Academic advising is enhanced by navigators and the TRIO program, available both in live sessions and electronically. Brainfuse is a 24/7 tutoring service, and the availability of its chatbot contributes to continuous academic support. Mental health services, operating around the clock, further underscore the commitment to student well-being. The ease of scheduling appointments directly on the website and the provision of a technology access loaner program contribute to a seamless learning experience. Regular emails invite all students to participate in various opportunities, fostering engagement. Bookstore services, encompassing electronic access codes and efficient shipping, complement the array of support services. Additionally, the institution is actively exploring Open Educational Resources (OER) to enhance affordability and accessibility in education.

The program creation and approval process at WCCC for all program majors, live or online, uses the same process, which is detailed later in this report. It includes a thorough analysis of employment trends and collaboration with local stakeholders to develop diploma programs. After establishing program learning outcomes and obtaining necessary approval, the faculty and the Academic Affairs department conduct ongoing reviews and consultations with advisory boards to ensure the continual relevance of learning outcomes to industry standards.

The Workforce & Professional Development division has taken proactive steps to expand the accessibility of short-term training courses. The goal is to create a well-defined pathway that facilitates the smooth transition of students into certificate and degree programs, which currently include Business Management, Production Technology, and Human Services. This initiative is successful in that transition, and the next objective is working on a pathway process from the Workforce & Professional Development division through the Criminal Justice program in a new concentration of Corrections. Over the past five years, the college has found that people locally and statewide need coursework in areas like Business Management and Human Services and now Criminal Justice. These findings translate into our need for general approval and our interest in providing 100% online programming in Criminal Justice, Education, Early Childhood Education, and Human Services.

A perceived demand beyond Washington County drove the choice to offer Business Management and Production Technology programs online. The success of the online business program is evident, with enrollment increasing from 14 to 63 students over the past five years, a substantial 450% growth. Conversely, Production Technology has not experienced an enrollment surge and is currently positioned as a workforce development offering.

Notably, the Business Management Program's student success rate surpasses that of in-person and other online course offerings. The move to deliver Business Management courses online not only broadens educational opportunities for a diverse student body but also yields greater success compared to students in other modalities throughout the college. This success serves as a model for potential replication in the Criminal Justice, Human Services, Early Childhood Education, and Education programs, aiming to reach a wider audience.

This comparative analysis underscores the effectiveness of designing and marketing programs for online delivery, indicating that targeted online program development could lead to greater student success than traditional online and in-person courses. As such, the college sees the potential for expanding its online offerings with more programs tailored to the online environment and content.

The College recognizes that students who enroll in fully online programs of study have unique circumstances and goals that require a variety of service deliveries to ensure they have access to quality academic and support resources similar to those provided to our on-campus student population. Recognizing the needs of our students, we offer an array of services and co-curricular experiences that support student success in all modalities. The support services provided to our entire student body are provided in a live and electronic format. The campus offers academic, social, and mental health counseling through campus advisors

and off-campus service providers, and remote opportunities are available via Zoom for students who participate 100% online.

To enhance the quality of teaching and learning in distance education programs, a uniform evaluation process is implemented for both full-time and adjunct faculty, consistent across remote or online courses as well as traditional in-person classes, as detailed later in this document. Faculty delivering online courses undergo evaluations through visits to their Zoom classrooms or asynchronously in their Brightspace course shell. Using the same evaluation instrument, online courses undergo a review with feedback provided through a parallel process, ensuring consistency for both online and in-person faculty. This consistency is maintained through adherence to guidance provided by our Instructional Technologist and MCCS standards, guaranteeing the same quality as in-person courses. Syllabi, learning outcomes, and assessments are aligned, ensuring a high degree of similarity. A media design room equipped with high-quality technology is available for faculty and staff, encouraging experimentation in creating media-rich course content for online delivery. Requests for external technology are considered to facilitate online course creation. Faculty members can also choose services and software through the Teaching and Learning Center for Excellence, including Open Education Resources, videos, and curriculum resources.

To ensure consistency in reviewing the educational effectiveness of our online programs, the same process is followed as our in-person program reviews. The same is true for assessing student learning at the course, program, and institutional levels, which is elaborated upon in Standard Eight.

The Business Management and Entrepreneurship courses are scheduled for their five-year program review next year. The Entrepreneurship program represents the first two semesters of our business program. In addition to the upcoming formal review, an internal assessment of program outcomes and alignment has already been conducted for the Business Management program; this analysis showed that 75% of students achieved 75% or better on all program learning outcomes for the Business Management Program. This demonstrates that Business Management is achieving its success goals for its program outcomes and assessment. This analysis will be revisited next year during the formal program review cycle, allowing for a comprehensive comparison with previous data. This and other student success data can be found on our website under [Consumer Information - Washington County Community College](#) or [Institutional Research - Washington County Community College \(me.edu\)](#).

As mentioned later in this document, the college will institute a new yearly internal program review process. This initiative is designed to furnish faculty members with data on each program across the campus, specifically focusing on learning outcome success rates. This systematic approach enables ongoing and regular feedback for each current and any new program(s) adopted, especially those targeted for online delivery, fostering continuous improvement and comparison between various program modalities.

## STANDARDS 1-7, 9 NARRATIVE

### **Standard 1: Mission and Purpose**

The Maine Community College Mission Statement is to provide associate degree, diploma, and certificate programs directed at the educational, occupational, and technical needs of the State's citizens and the workforce needs of the State's employers. The primary goals of the System are to create an educated, skilled, and adaptable labor force that is responsive to the changing needs of the State's economy and to promote local, regional, and statewide economic development. The MCCS mission, goals, and governance structure are clearly defined in Title 20-A Part 5, Chapter 431 of the State of Maine Revised Statute.

Washington County Community College's mission is to serve as an educational, community, and economic development resource for Washington County and beyond by providing educational and workforce training opportunities with individualized attention to all who desire to gain technical skills, develop career specializations, engage in self-improvement, and/or prepare for transfer. The WCCC mission statement complements the MCCS mission statement while capturing the essence of the college and the community in which we operate. It serves as the framework for our goals and action plans throughout the strategic planning

process. The mission sets our guiding principles and is utilized continuously in our management decision-making.

The college continues to evaluate the content and appropriateness of our mission and vision statements annually to ensure relevance and adherence to the mission. The pandemic brought about unprecedented change to the institution, necessitating beginning our strategic planning process one year earlier than anticipated. Management moved forward with feedback from our on-campus constituent groups when they made recommendations to engage in this process early to ensure our mission was relevant, given the amount of change over a two-year period. The Fall of 2022 started the year-long process of mission and vision analysis and development. This work was conducted through various committees, focus groups, SWOT analysis, all-employee in-service days, online feedback, surveys, and constituent working groups, all of which provided a forum for input from faculty, staff, students, community partners, and administration.

WCCC's Community Council regularly reviews and assesses the visibility and effectiveness of communication for the College's mission and vision statements and provides recommendations to the President and senior staff. The review and assessment process reflects the perspectives of various college constituencies, including students, faculty, staff, and the public. The review process determined that WCCC's mission and vision needed adaptation to align with the institution's current and future goals. We are presently actively engaged in the strategic planning process for the 2025-2030 WCCC Strategic Plan.

Throughout a year-long process, our new mission was developed. Presently, we are presenting the mission and vision on campus. Following the internal vetting process, the mission was presented to the Community Council and approved at the campus level in October 2023, with the final approval from the Maine Community College Board of Trustees this fall. The proposed mission is, "WCCC inspires individuals through an inclusive, innovative learning environment with personalized guidance that transforms lives, enriches communities, and supports economic prosperity." It was the consensus of campus constituent groups that this is reflective of the purpose and the essence of the work we engage in daily. The senior management team uses the college's current and proposed mission statements as their framework for advancing the institution and guiding decisions. The members of the senior management team also monitor their respective departments to ensure the mission and vision statements of the college are used and incorporated to direct daily activities, such as undertaking initiatives, guiding policies, supporting decision-making, and aligning the overall direction of the college.

The Vision of Washington County Community College is to foster the development of academic, technical, and leadership skills of students seeking degrees in career and technical fields; to provide students with the academic foundation to transfer to 4-year colleges; to instill an appreciation for individual responsibility for citizenship and leadership in a multicultural society; to provide lifelong educational experiences and skills for individuals; to provide out-of-class learning and developmental experiences in the environment of a quality campus community; and to develop strategic alliances and partnerships with government, business, and industry with which to enhance the economic development of the region and the state.

Presently, we are deliberating in committee to determine any adaptations necessary to ensure our vision is relevant in today's rapidly changing economy. This work continues as we write this report and will be updated accordingly as more information becomes available. We will begin the process of ensuring the transparency of our newly adopted mission and vision by posting it in all the current locations and referencing the mission and vision edits at all senior staff meetings, community meetings and committees, Community Council, President's Council, Advisory Council, Department Chairs, etc. We will brand the new statements to align with our college brand and do a social media campaign, web-based internet marketing, and promotional campaign. All college marketing and promotional materials, as well as student and employee-facing handbooks and materials, will be updated this academic year.

## **Standard 2: Planning and Evaluation**

The continuous improvement of data integrity and data entry at WCCC is critically important to our present and future planning, and we ensure resources are provided to enhance our evaluation and planning processes at the institution. Recognizing the strain on our senior team to provide all the data campuswide, we restructured

the organization and moved the institutional research component from the Academic Dean's position by hiring a Director of Institutional Effectiveness. This position is responsible for all institutional research, data gathering, and analysis, creating a transparent data dashboard for the institution, reporting KPIs bi-monthly to the senior staff, and reporting on pilot programs and new initiatives at the college. The Director of Institutional Effectiveness holds primary responsibility for developing, implementing, and maintaining a comprehensive institutional planning and evaluation program based on continuous improvement, organizational efficiency, and overall institutional success. This position is responsible for institutional research and overseeing organizational compliance and adherence to institutional and program accreditation standards and other regulatory requirements. In addition, the Instructional Technologist position was redesigned and is now the Associate Dean of the Teaching and Learning Center for Excellence (TLCE). This position involves responsibilities for academic assessment, curriculum design, and advancing the assessment of student learning with faculty. We hired two stipend faculty members as assessment liaisons who work closely with faculty and administration to continue to advance assessment work at WCCC.

In 2021, WCCC, in collaboration with MCCS, engaged in work to select a systemwide strategic initiative to modernize and enhance the student information system (SIS). MCCS hired Deer Brook Consulting, a technology consulting practice led by the Chief Information Officer, for this project. The increasing need for enhanced evidence-based assessment and evaluation across all MCCS campuses, including WCCC, necessitated this critical position. We presently have seven colleges and the system's office utilizing Jenzabar as separate instances versus a comprehensive approach to data collection and management systemwide. The current system does not meet the increasing need for a more sophisticated technical data collection and management solution. A unified data infrastructure, better coordination, joint adoption of IT services, systemwide use of best practices, and meeting modern platform capabilities are key outcomes of this undertaking. WCCC, in collaboration with MCCS, is currently transitioning our system from Jenzabar to Anthology. In October 2022, we began a two-year implementation phase with a product that supports our mission. This modernized SIS platform will increase our efficiency, saving time and money for employees and providing a more powerful tool for research and planning.

Improved technology across all seven MCCS campuses provides a comprehensive and unified system for assessment and evaluation to improve our data mining and, therefore, our responsiveness to the analysis in a more timely and appropriate manner to support our campus needs. WCCC will utilize this system to enhance knowledge and data capacity at the institutional level, and the College will continue to pursue professional development opportunities in assessment and evaluation for faculty and staff.

WCCC's current Strategic Plan 2019-2024, titled *Envision the Future*, sets a series of campus goals in eight strategic areas over a five-year period. Those areas were developing relationships and partnerships, enrollment, educational offerings and delivery, student services, facilities, technology, finances, and economic development. WCCC made significant advancements in the areas of academic offerings and delivery, student services, technology, and economic development. The goals obtained in these areas indicate the college's ability to pivot and be decisive during the COVID-19 pandemic. WCCC's adaptability included moving courses online, creating more flexible synchronous and asynchronous offerings, and adopting technologies that could assist and support quality learning experiences for students in programs not traditionally offered at a distance. When coming out of COVID, students were provided with an expanded onboarding process and an increased co-curricular engagement opportunity.

A [review](#) of our 2019-2024 Strategic Plan, found that 86 of 94 goals listed had been accomplished or are actively being worked on at the College. It was clear that the College continued to do the work outlined in our Strategic Plan even while shifting focus to ensure the safety and security of our Campus during the pandemic. We are proud of the work we were able to continue during these difficult times.

Over the last few years, the relationship between the Workforce & Professional Development division and the Academic Affairs division has developed into a collaborative and cohesive team. This allows the College to generate new career and academic program offerings that are developed and piloted within the Workforce & Professional Development division and then offered to the community and industry as professional certification,



courses, trainings, and/or workshop offerings. These offerings are then expanded into academic and degree programs as part of a pathways process available for students to continue their academic and career pursuits. This process and relationship continue as the Workforce & Professional Development division serves as the field-testing entity for new curriculum and programming. With successful outcomes and data, that programming is developed in Academic Affairs through the Academic & Curriculum Committee (ACC) and becomes an approved catalog offering.

### **Standard 3: Organization and Governance**

Washington County Community College's systems of organization and governance support the accomplishment of the College's mission and vision. The College has external and internal systems of governance. External organizations include the State of Maine, the Maine Community College System, the Board of Trustees, and accrediting agencies. Internal organization and governance include program advisory committees, the Student Senate, the faculty-led Academic and Curriculum Committee, the Community Council, and various ad hoc project-driven committees. The [organizational chart](#) identifies the structure and divisions within the College that support the organization and governance.

The Maine Community College System's [Board of Trustees](#) is the policy-making authority for the System. Trustees serve four-year terms and are nominated by the governor and confirmed by the legislature. The Trustees include members representing a variety of fields in business, industry, labor, education, and the general public. The Board of Trustees, as the policy-making authority of the system, has standing committees: the Executive Committee, Educational Policy Committee, Strategic Planning Committee, Workforce Development Committee, and Finance and Facilities Committee. All Maine Community College System policies must be approved by the Board of Trustees.

The System President meets regularly with the Presidents Council, comprised of all seven college presidents, to implement policies and goals set by the Board. Each of the seven MCCC college presidents meets with the Board of Trustees at committee meetings. The System President oversees the System Office, which provides statewide coordination and leadership to the seven colleges. The WCCC President serves as a member of the MCCC Presidents Council, which meets approximately twelve times a year with the System president to ensure consistency in academic programming and adherence to System policies and procedures. The Presidents Council also attends all full meetings of the Board to ensure clear communication between the Board and colleges.

Clear protocols are in place for proposing and implementing policy within the MCCC. The System President and the College Presidents are responsible for ensuring all policies and procedures comply with the Board policies set. At WCCC, all policies are vetted by the Senior Management Team, then presented and vetted to the Community Council, which has approval authority prior to Presidential approval. Once approved on campus, the College President submits policies proposed at the college level to the System President for review and approval. If a specific policy aligns with Board policies or MCCC operational guidelines, colleges may adopt it at its discretion. The policies, including contracts negotiated with each bargaining unit, the MCCC strategic plan, as approved and adopted by the MCCC Board of Trustees, and procedures approved and adopted by the Presidents Council and approved by the System President, are distributed to each college. These documents delineate the authority, responsibility, and relationships among the governing Board of Trustees, MCCC, college administration, staff, and faculty. The MCCC makes its policies and procedures available to all system employees on the MCCC Portal. Concerning college operations, the MCCC office, under the direction of the System President, offers guidance in developing policies, setting goals, and establishing objectives. The academic affairs council, consisting of the Chief Academic Officer of the MCCC and the Vice-Presidents/Academic Deans from each college, provides leadership in reviewing, assessing, and recommending policies and actions, ensuring the academic integrity of each college.

Regular collaborative system-wide meetings of the leadership team from each college occur on an ongoing basis. These meetings comprise groups based on responsibility areas at each of the colleges. The Deans of each functional area of the colleges meet monthly with their respective System's Office Senior Executive. These meetings are opportunities to discuss current policies, procedures, and projects that are common across our

System. The Deans review, assess, and make recommendations for proposed policy changes and discuss the impacts of policy and procedural changes on the daily operations of their departments. This process provides a substantive voice and invaluable input from each college. The pertinent feedback from these meetings is incorporated into edits to the policies and procedures, which are then submitted to the Presidents and the Board.

The powers and duties of the College President are established by statute and include the administration of the College with the support of senior staff members, including the Dean of Academics; the Dean of Finance and Administration; the Dean of Enrollment Management and Student Services; the Director of Operations, Human Resources and Public Relations; the Dean of Workforce & Professional Development; a faculty representative; and the Director of Facilities Management. The President's senior staff meets biweekly as a group. The President and Deans conduct weekly meetings to discuss and implement strategic planning and institutional advancements. The President encourages and benefits from the free exchange of ideas. The President and the senior management team make decisions, with feedback solicited from the Academic and Curriculum Committee (ACC) and the Community Council, about the direction of the College and how to allocate resources to best meet the mission of the college. Collectively, the President, Academic Affairs staff, faculty, and the ACC at the College ensure the educational quality of courses and programming in accordance with program and institutional accreditation standards.

WCCC's administration benefits from active community involvement in college planning. The President maintains a President's Advisory Council comprised of business, civic, and educational leaders from around Washington County. The Council meets biannually and is a robust group, offering honest advice regarding the direction of the College. Additionally, each program at the College meets annually with a program advisory board. Each program advisory board is comprised of leaders from business, civic organizations, and educational institutions from around Washington County and the State of Maine.

Open communication and transparency are essential to the governance process. The college utilizes an electronic master calendar and portal for all governance-related committees, governance meetings, and general scheduling requirements. The various governance committees at WCCC are the Academic and Curriculum Committee, Community Council, Student Assistance Team, Retention Committee, Safety and Security Committee, Strategic Planning Committee, Faculty Management, Faculty Association, Union & Management Committees for each CBA, and Student Senate.

The faculty plays an integral role in creating, developing, adapting, and modifying the College's programs and curricula. Individual program faculty members are directly responsible for their program curriculum, working collaboratively with the Dean of Academics to ensure the quality, rigor, and relevance of programming. All curricular changes are required to be approved through the Academic and Curriculum Committee (ACC). Faculty members maintain a voting majority on the ACC, and only a faculty member may hold the positions of chairperson and vice-chairperson. The ACC is charged with adapting and upholding the academic rigor and integrity of the college's academic programs; monitoring, reviewing, and recommending action on proposals for new catalog programs; reviewing and recommending action on proposals for program discontinuation or suspension; vetting academic policy changes; and monitoring adherence to MCCC academic standards as well as the Commission's standards.

WCCC continues to encourage participation on committees by faculty and staff members, including those who have not historically participated, bringing any necessary assistance to support this work. The College continuously reviews and monitors the work of all its governance committees and the bylaws and procedures under which they operate.

#### **Standard 4: The Academic Program**

Washington County Community College assures the academic quality of its programs through a governance process based on our Academic & Curriculum Committee (ACC). This committee reviews and approves all course and program curriculum changes through a formal application and review process. The review process has a set of submission requirements that are strictly enforced. The checklist of requirements for curriculum submission includes a fully developed syllabus with a course description, learning objectives, and course learning outcomes.

New or updated program proposals require many steps, extensive course and program information for the committee, and must undergo a dual review process consisting of a two-meeting sequence prior to being acted upon. Once the committee approves a curriculum change or a new program, supporting documentation is forwarded to the campus President for approval. Course curriculum changes take effect upon the President's approval. New programs or substantive changes to programs must be forwarded to the MCCS Academic Affairs Committee, MCCS Presidents Council, and finally, the Education Policy Committee and the full Board of Trustees for the Maine Community College System. Academic policies are reviewed and approved through a similar process.

Four of the programs at WCCC have national accreditation. The Commission on Accreditation of Allied Health Education Programs (CAAHEP) accredits the Medical Assisting program; the National Automotive Technicians Education Foundation (NATEF) accredits the Automotive Technology and Engine Specialist programs. The Engine and Equipment Training Council (EETC) accredits Powersports. In each instance, the national accrediting agency provides the required competencies students must achieve in their program area. The college provides learning experiences that not only expose students to the required competencies but also embed course and program outcomes and assessments with goals for mastery of the competencies. The Medical Assisting program, for example, is required by CAAHEP to provide the students with the experience to achieve over three hundred competencies.

Currently, all courses and modalities have a presence in our Learning Management System (LMS) Brightspace. Faculty have a set of [teaching standards](#) that were developed by MCCS that define the operational requirements for each course delivery type. To verify student identity, each student has a unique login and password to the student portal and Brightspace, and we practice a unified password process with two-factor authentication. Students are required to keep their login information confidential. Students log onto the portal and can then go to Brightspace to participate in their courses. If portal issues occur, we also have an online access process to Brightspace as a redundancy measure for continuity of learning. Coursework is submitted to the instructor through this secure process, which protects student privacy. To ensure academic integrity, Respondus software is integrated within Brightspace, which simplifies the use of the product for faculty and students. It provides test integrity on multiple levels, starting with a basic level of a lockdown browser and password, the use of an AI scanning tool to ensure test integrity, and a live proctor to validate exams.

WCCC is committed to following Section 301 of the MCCS Academic Policies and Procedures that states, a unit of credit shall be defined in the following manner consistent with Federal Regulations and the New England Commission on Higher Education Policy 111: one semester credit hour for each fifteen hours of classroom contact plus thirty hours of outside preparation or the equivalent; or one semester credit hour for each thirty hours of laboratory work plus necessary outside preparation or its equivalent, normally expected to be fifteen hours; or one semester credit hour for not fewer than forty-five hours of shop instruction (contact hours) or the equivalent.

The Transfer Credit Policy & Procedure of WCCC is available on the website and on page 48 of the academic catalog. The College follows its Transfer Credit Policy when granting credit for courses taken at other institutions. All students entering the College must have a grade of C or better to receive credit. If the time elapsed since the course was taken is the reason for not awarding credit, students may appeal to the Academic Dean for the awarding of credit.

Students may opt to pursue their studies either full-time or part-time, and courses are scheduled such that students can make appropriate academic progress in their programs regardless of their enrollment status. In the past five years, the college introduced 8-week accelerated courses. We shortened the classic semester length and offered students the opportunity to focus on two or three courses per module instead of four or five courses at once. Module A courses commence at the start of the classic semester and end eight weeks later. Module B courses begin immediately after Module A and conclude at the end of the academic term. These 8-week module courses are offered in specific programs that cater to non-traditional students, which provides increased accessibility for adult learners. The programs that offer these courses are Business Management, Criminal Justice, Medical Assisting, Early Childhood Education, Education, Plumbing, and Human Services. To support the modularized course schedule in our programs, we also offer a selection of general education and

academic studies courses in a modularized format.

The College added Education and Human Services as fully online options during the 2022/2023 academic year. During the preceding pandemic years, the college strategically moved to an online format within specific programs. Many courses in Education and Human Services are now online and require minimal curriculum changes and updates to complete the process. We continue to work on our Criminal Justice program and presently provide an option for students to take a portion of the program online during the 23/24 academic year. Conservation Law will remain our live course program option, while Criminal Justice will become 100% online once we receive our requested NECHE substantive change approval.

Since the comprehensive self-study, one significant change is our increase in dual and concurrent enrollment. The college defines dual enrollment as high school level students attending WCCC delivered courses and concurrent enrollment as attending WCCC courses delivered at their secondary institution. Over the past five years WCCC diligently created additional concurrent enrollment agreements with secondary education entities around the state to diversify the range of college courses offered at high school level sites. This initiative resulted in an enrollment increase from 84 students in 2019-2020 to 158 in 2022-2023. In the Fall 2023 semester, WCCC currently has 151 dual and current enrolled students which would forecast another increase for this academic year. As outlined in [Standard Eight](#) of this document, student success in dual and concurrent enrolled courses surpasses the general student body success rate. Through analysis of the data, a focus area is that only 44% of dual and concurrent enrolled students at WCCC matriculate in college. Implementation of Guided Pathways is one strategy being utilized to improve the direct from high school college going rate.

To ensure consistent academic quality and integrity in our dual and concurrent courses, WCCC hosted a workshop in the summer of 2023 for instructors to provide professional development training. Topical areas emphasized were our required master course syllabi and understanding WCCC's assessment process and the importance of aligning course outcomes and assessments to meet our standards. During this workshop, an open discussion around the changing needs of students since the pandemic at the high school and college levels occurred, with a discussion about how WCCC can adjust its programming to address these identified needs and improve student achievement.

WCCC strategically entered a partnership with Northern Maine Community College to offer their Nursing Degree over the previous five years. This partnership successfully produced seven registered nurses, six of whom were employed in Washington County. The success of this endeavor and the newly available funding prompted the college to enter into another partnership agreement with Eastern Maine Community College. While currently delivering an EMCC cohort nursing degree with eight students, the college is creating its own nursing degree program and is seeking permission from the Maine Community College System, the Maine State Board of Nursing, and the accrediting agency Accreditation Commission for Education in Nursing (ACEN). The college plans to establish a permanent associate degree Nursing Program within the county and educate 16 students a year starting in the Fall of 2024.

The Maine Community College System recently changed the credential requirements of all associates of science degrees to reflect national practices in community colleges and to facilitate block transfer of these degrees with four-year colleges and universities. WCCC will actively undertake a review process and convert appropriate associate of applied science degrees that would be more aptly delivered as associate of science degrees. Specifically, degrees that demonstrate a higher likelihood of transferring to a four-year institution. For example, the current associate of applied science in Computer Technology is a consideration for this conversion into an associate of science degree due to the curriculum content and the transferability options that currently exist at four-year institutions.

## **Standard 5: Students**

WCCC is committed to assessing and executing onboarding programs such as pre-orientation, orientation, and the First Year Experience course (FYE 100) to identify obstacles that hinder student success and persistence toward graduation. In the summer of 2019, we introduced a new survey for incoming students to self-report any external barriers they may face. This survey is conducted annually for new students, including first-time students, transfer students, and those who stopped out for at least five years. Our goal is to continuously

improve our onboarding initiatives and ensure that all students have a positive and successful academic experience.

The College introduced [EdSights](#), an AI-powered text bot for retention management, starting in the Fall 2021 semester. For branding purposes, the chatbot is named Oscar the Golden Eagle; it is an innovative tool that gathers real-time student information through text message conversations and generates a dashboard for academic, engagement, financial, and wellness risk. Because the text messages are based on real-time student responses, student services staff can intervene earlier than if relying solely on grade data, faculty reports, or attendance concerns. The dashboard enables the student services staff to identify and engage with those students contemplating dropping out of the institution. Each student is assigned a mentor who receives their risk information to allow tailored outreach and support. We consistently have 98% of our degree-seeking students opt into receiving texts from Oscar the Golden Eagle. When it launched, 48% of those students actively engaged with the chatbot; since then, it has increased to 60%. Oscar has received 1,889 texts from students in the past twelve months. Through proactive outreach, Oscar the Golden Eagle chatbot connected students to resources over 155 times with no human lift. In addition, the chatbot completed 29 interventions that connected groups of students to targeted resources, and in 13 separate instances, it identified groups of students who were particularly high risk and would benefit from direct staff outreach.

Due to an increasing number of college students experiencing mental health issues that impact their academic persistence, we enhanced an existing partnership agreement with a local agency, Aroostook Mental Health Center (AMHC), to provide improved access to counseling services. While the wait time for counseling in our region can be up to a month, this partnership allows our students to receive preferential scheduling, with appointments typically scheduled within a week of referral by the College. Additionally, AMHC offers immediate crisis response for our campus. The partnership also provides professional development opportunities for faculty and staff and access to counselor support for relevant events occurring on campus. These events include workshops on topics such as Art with Impact, Violence Against Women Act (VAWA), Campus Sexual Violence Elimination (SaVE) Act, Substance Abuse Awareness Programming, One Love, and seminars promoting health and well-being by addressing issues such as mental health destigmatization, suicide prevention, sexual assault, bystander training, conflict resolution, diversity and inclusivity, and stress reduction.

External barriers often cause students to leave the College. As a result, the College takes significant steps to increase student support and help mitigate these barriers to persistence. WCCC expanded services in the areas of food insecurity, access to mental health and counseling services, and developing programming intended to destigmatize mental health issues. In addition, training is provided to the staff and faculty to address matters related to poverty, substance use, and the impact of trauma. Specifically, WCCC implemented safe space training to promote inclusivity and ensure a safe environment for all students.

The college opened the Student Advocacy and Resource Center (SARC) in Fall 2021. SARC aims to be an invaluable asset for students, helping them connect with external partner agencies that can provide resources to support their educational and personal needs while they attend college. The SARC utilizes a case management model, which focuses on developing partnerships with these external agencies to ensure that students receive the non-academic support they need. Also, SARC staff host pop-up clinics on campus to provide students with information about the resources available to them.

#### Enhanced Online Student Support Services

To meet the growing demand for virtual and online services, each staff member at the Teaching and Learning Center for Excellence (TLCE) was provided with a Zoom account. This allows staff and tutors to schedule virtual appointments with students when required, providing them with various forms of support such as advising, tutoring, and career readiness assistance. For students who require recurring tutor sessions, the TLCE schedules them upon request or referral by instructors. Additionally, a staff member facilitates a daily virtual study hall session where students can drop in to seek help. To offer accessible support and information, the Study Center uses a Brightspace course that houses study materials, external website links with learning resources, the Brainfuse tutoring link, and the virtual Study Hall daily link. As a result, students can easily upload



their assignment drafts to their tutor or request a tutor through the course page.

### Recovery Ready Campus

The [Association of Recovery in Higher Education \(ARHE\)](#) is the association that represents collegiate recovery programs (CRPs) and collegiate recovery communities (CRCs), as well as the faculty and staff who support them and the students who represent them. ARHE has designated WCCC as a recovery-ready campus that provides resources, education, and community support to help recovering students change their lives. As a network of professionals, administrators, faculty, staff, students, parents, and policymakers, the ARHE encourages students in recovery to participate in campus recovery programming. WCCC employs a full-time Student Navigator who supports the Student Advocacy & Resource Center to help locate resources both on and off-campus for establishing or maintaining recovery. Additionally, several Student Services staff members are trained as Recovery Coaches with ongoing training. Meeting spaces are provided for students for private peer-to-peer support or to meet with a recovery coach. WCCC collaborates with the Aroostook Mental Health Center, the Community Caring Collaborative, the Downeast Recovery Support Center, and Healthy Acadia to provide services off-campus and staff and student recovery awareness training.

### **Standard 6: Teaching, Learning, and Scholarship**

The faculty at Washington County Community College is committed to preparing students to enter the workforce or transfer to four-year institutions through high-quality instruction. Effective pedagogical and andragogical techniques and engagement with academic best practices enable instructors to support the diverse learning needs of the student body. This student-centered approach is in keeping with WCCC's new mission statement, and progress is being made on the creation of a new vision statement by the campus community.

WCCC employs twenty-three full-time faculty members and approximately twenty adjunct faculty members per semester in three academic departments: Liberal Studies, Career, and Technology. The College served a record 1100 students this past year, including secondary school students for dual and concurrent enrollment courses and Workforce Development students for short-term training.

WCCC has highly qualified instructors with expertise and experience in their fields. Eight full-time faculty members teach in the Career Department, six in the Liberal Studies Department, and nine in the Technology Department. Generally, the Technology department employs two adjunct faculty members, while the Career and Liberal Studies departments collectively average eighteen adjunct faculty members.

WCCC offers a variety of programs and courses that serve the local area and Maine. Each program is unique and has characteristics that are unique to Washington County Community College. WCCC can provide a student-to-faculty ratio that is twelve-to-one and a teaching and learning environment that is student-focused and friendly. Our small size allows everyone on campus to be on a first-name basis. We have resources that help create unity in how faculty members deliver the expected curriculum. These include WCCC's Enterprise Resource Planning (ERP) System, Jenzabar, our Student Information System (SIS), and our Learning Management System (LMS) D2L Brightspace. Every course at WCCC has the option for an online presence, as each course can be created within the ERP and exported into the LMS for faculty and students to take advantage of all the tools and resources available within the LMS. D2L Brightspace allows all courses to track attendance, post grades, award digital badges, track course learning outcomes, host videos, and maintain a repository for documents and files for any class. The system is used to deliver online and hybrid courses with various tools useful to the faculty and students. Courses offered live also have a presence in the system; faculty can upload documents and multimedia items for student use or track attendance and grading. When choosing which LMS resources they will utilize in their courses, faculty consider how electronic access to course information and materials will enhance student success. Ninety-one percent of full-time faculty choose to use the electronic grade book and the attendance functions in the portal. The College requires that all faculty file their final grades at the end of each semester electronically through the portal to the Registrar's office. Faculty members adhere to the Universal Design for Learning (UDL) principle when applying assessment solutions to fulfill student academic accommodations.

A second resource that maintains unity across program curricula is a [syllabus template](#), which all faculty use



in each of their courses. This template is designed to provide consistent, relevant, and pertinent information to students. Faculty members can add items to the template beyond the required information. The template ensures consistency in how course information, policies, and practices are communicated to students. Students know what to expect, which enhances the teaching and learning process and final student outcomes.

The Associate Dean for Teaching and Learning, who is also the Instructional Technologist, is focused on working with faculty to improve the teaching and learning environment of their courses. This position oversees the portal and LMS environment and works with each faculty member to improve their online presence in each of their courses. Curriculum development is also a specialty of the Instructional Technologist, who is available to work with any faculty member who wishes to adapt or improve their curriculum. The Associate Dean coordinates a workshop using the ADDIE model of curriculum design and change. ADDIE stands for Analyze, Design, Develop, Implement, and Evaluate. Live courses are being redesigned to be delivered online through collaboration among the program faculty member, the Academic Dean, and the Instructional Technologist.

Faculty can provide synchronous online advising to students in all programs by using the LMS chat, forum, and virtual classroom resources, such as Brightspace, Teams, Qwickly Attendance, SharePoint, Dropbox, Padlet, Cengage, Pearson, ATP, GW, other online textbook resources. Classrooms are set up to host and record Zoom presentations, which allows for synchronous and asynchronous viewing of live lectures and class discussions.

We recently added the Director of Institutional Effectiveness position to the Academic Affairs division. This position works with faculty to align course and program outcomes with learning assessments, generate data from the assessment process that provide student success measures, and facilitate well-informed curriculum improvements from the data gathered. The Director plays a vital role in both campus accreditation and specific program accreditations. The creation and maintenance of a WCCC data dashboard is a position priority. It will be continually updated and used for decision-making by Senior Managers and program and service improvements by faculty and staff.

## **Standard 7: Institutional Resources**

### Human Resources

WCCC's Human Resource Office works with department managers to assess staffing levels and job classifications. Employee policies and procedures are available on WCCC's intranet. WCCC transitioned to the Paycom cloud HR platform in the spring of 2023. WCCC benefits from employee longevity. In 2023, forty percent of our workforce has ten years or more of service. WCCC weathered the COVID-19 pandemic and competitive labor market, with staffing levels ending 10% higher than before the pandemic.

The college created new positions in the dining hall, Workforce Development department, enrollment services, facilities, faculty, and the Director of Institutional Effectiveness. The dining hall expansion matches the increased enrollment with new meal plans and a planned move to larger dining facilities. WCCC adapted to the new funding and business model precipitated by the Maine Jobs Recovery Plan (MJRP) by adding a Coordinator of Workforce Programs, a Workforce Financial Specialist, and a Workforce Student Navigator. The Director of Institutional Effectiveness works with the MCCS institutional research department to provide key data to the senior team.

### Financial Resources

WCCC has a long history of responsible financial stewardship and remains committed to maintaining the financial stability of the College. WCCC's fiscal policies and procedures are developed and followed to ensure compliance with generally accepted accounting principles (GAAP), grantors, and governmental accounting rules and regulations. Resources are effectively managed through the expertise of the business office staff, the internal control framework, annual budgeting, and the monthly financial statement reporting and analysis cycle.

WCCC is financially stable, as demonstrated through our financial position and results presented in the annual unqualified audited financial statements, continued State of Maine appropriations, and more than adequate reserves. To cover costs, WCCC relies on a diverse revenue mix of tuition, appropriations, grants, and bonds. WCCC's conservative fiscal policy uses zero-based budgeting to allocate limited resources and has

consistently added to its reserves over the last ten years.

WCCC’s operating revenues increased year over year for the last three years because of increased enrollment after the pandemic, emergency relief funds, and the Maine Free College program.

**Operating revenues for the last four fiscal years:**

June 30, 2020	\$1,909,496
June 30, 2021	\$1,523,571
June 30, 2022	\$1,926,063
June 30, 2023	\$3,270,625

**WCCC’s conservative financial policies produced the following increases in net assets for the fiscal years ending:**

June 30, 2020	\$ 338,455
June 30, 2021	\$1,217,207
June 30, 2022	\$1,353,590
June 30, 2023	\$1,273,347

WCCC utilizes a zero-based budgeting process and strong fiscal management allows us to build upon of reserves annually. At the end of fiscal year June 30, 2023, our budget surplus was approximately \$600,000 allowing us to contribute once again to our healthy reserves. The balance at fiscal year-end 2023 was: precautionary reserves \$763,000, renewal and replacement reserves \$4.9 million, and HEERF lost revenue reserves \$517,000.

WCCC is one of seven community colleges of the Maine Community College System. Multi-year financial planning is based on the strategic plans of WCCC and MCCS. WCCC’s biennial financial planning and budgeting cycle matches the State of Maine.

WCCC prepares an annual budget at the department level. WCCC’s Dean of Finance receives budgets from department heads and managers, reviews and edits them for reasonableness, and finalizes them with WCCC senior management. The budgets are then approved by MCCS, the Board of Trustee’s finance committee, and lastly, the Board of Trustees. WCCC’s senior management team meets bi-weekly and reviews, analyzes, and acts on key financial performance indicators. WCCC’s senior management responds and adapts quickly to historical data and emerging trends and programs, as evidenced by the College’s recent utilization of HEERF, Maine Free College, and the MJRP. WCCC’s management framework allows constant input and feedback to pursue new funding areas such as Congressionally Directed Spending, workforce and apprentice partnerships, and justice-involved populations.

Monthly variance reports covering actual to budgeted results are reviewed by the senior team, the College President, and the MCCS Chief Financial Officer. Department performance is reviewed, exceptions are noted, and departments are held accountable to ensure financial targets are met.

Information, Physical, and Technological Resources

WCCC has vast and varied informational, physical, and technological resources to educate in a rapidly changing world. WCCC’s campus is comprised of five major buildings housing classrooms, dorms, and administrative offices. WCCC continues to maintain and invest with a new roof and parking lot for Riverview Hall, a renovated library, an expanded TRIO learning center, and a new nursing classroom. Recent safety initiatives at WCCC include the Visiplex and upgrade to the Vigilance alert systems, electronic door lock system, and updated camera surveillance system. In the next two years, WCCC plans to remodel the dining hall, upgrade fire suppression systems, and remodel existing maintenance space for additional classrooms.

WCCC has heavily invested in network infrastructure, conferencing equipment, and hardware and software for online classes and tutoring. New smart boards in the classroom foster active and experiential learning. Electric vehicle, welding, nursing, and heavy equipment simulators are used to teach safely, quickly, and easily

multiple “what if”-scenarios. The implementation of the Brightspace learning management system has been successful, enhancing teaching and learning.

MCCS introduced a shared services model for IT to streamline and simplify systems across the seven community colleges. The planned system-wide IT help desk, uniform equipment specifications and ordering, and subject matter experts within the IT department will reduce overhead and expenses. WCCC will migrate to the Anthology student information system upgrade over the next year.

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

WCCC remains committed to the high standards of integrity set forth in the twelve core values of the MCCS code of ethics. These values are practiced and supported on our campus. Many of our faculty and staff belong to professional organizations and practice the detailed ethical policies and procedures relevant to their discipline or area of expertise. With the addition of our Prison Education Program (PEP), monthly meetings are now held with representatives from all partner MDOC facilities, including students, to ensure that operations are administered with integrity and follow our PEP guiding principles.

The college protects and supports the rights of its employees honestly and consistently through collective bargaining agreements with the MCCS Board of Trustees and the various employee associations. These documents include statements of professional ethics, terms, and conditions of employment, and set forth the rights of personnel, including the academic freedom and privacy rights of faculty members.

Policies and procedures relating to academic honesty, privacy rights, and fairness are in place, periodically reviewed to ensure the rights of all students, and published in the college catalog, on the college website, and in the student handbook. The code of conduct and academic misconduct policies are approved by the MCCS Board and allow distance education and justice-involved students to have equal access through virtual participation in any procedures. The college safeguards students’ academic records in accordance with FERPA. All employees annually receive FERPA training during professional development sessions. The complaints and appeals process is defined through our updated Student Handbook and on the consumer information page on our website.

The college recognizes the benefits, both inside and outside of the classroom, of a diverse and representative student body throughout the institution’s academic programs and strives to foster an atmosphere of inclusion and respect. We take a variety of approaches to equity and adherence to the spirit of affirmative action at the institutional level. Our Education Equity and Advancement Coordinator ensures equitable access to WCCC’s programs. In addition, staff and faculty regularly participate in training involving working with justice-involved students, students in recovery, and students impacted by trauma.

In the 2019 Self-Study report, the college made several projections for steps to continue improvement in the areas of Integrity, Transparency, and Public Disclosure. The first of those projections involved improved transparency through enhanced internal and external communication. Since then, we have continued to engage the community in the flow of information. WCCC’s Community Council is the primary vehicle for accomplishing this on campus, with monthly meetings focused on providing updates on the work of our committees and departments, gathering feedback on proposed changes to policy, and bringing forward any topics for community discussion. Various departments across campus hold regular meetings to disseminate information and garner feedback. The President holds monthly open office hours in multiple locations across the campus to keep lines of communication open, engaging in informal conversations with employees and students. Throughout the last year, we fostered strong community collaboration in the strategic planning process, engaging all constituency groups, both internal and external, through feedback sessions, small work groups, and employee retreats. A Committees tab was created on the MyWCCC Portal, where agendas, handouts, and minutes from various committee meetings on campus are posted and updated regularly so members of the campus community are kept informed of ongoing discussions and potential changes.

Recognizing the prevalence of social media as a means of communication among prospective student populations, the College increased its focus on utilizing this tool to expand our reach and promote the achievements of our students, faculty, and staff. Topics of posts include the low costs of attendance, program-specific videos, student success stories, community involvement, and event promotions. To further aid in informing the public, we recently embedded a feed to our Facebook page on the homepage of the College’s

website that updates automatically, allowing access to this valuable information to those who may not utilize social media.

A second projection was improved communication with the College's graduates. An alumni committee was formed in the spring of 2018, comprised mainly of college staff members with occasional participation from two external alumni. The group's work to improve engagement with this important constituency included setting up a WCCC Alumni Facebook page and working on developing an alumni database to facilitate outreach. Unfortunately, with the onset of COVID-19, the committee's work was greatly diminished, and more recently, turnover in key positions on the committee led to its dissolution. However, during the process of working on our 2025-2030 Strategic Plan, we have recognized the need for a renewed focus on this area. Potential plans being discussed include setting up a WCCC Foundation and hiring a full-time staff member to facilitate alumni engagement and development activities. Our goal is to create a network of engaged alumni to support our students during and beyond their time at WCCC, who remain connected to the College through lifelong learning and career development opportunities and are actively involved in supporting the mission and growth of the institution. Past lessons learned demonstrate this is not best accomplished by a handful of staff who are already busy with the demands of their other roles. Resources will need to be committed to this express purpose.

The final projection made in the 2019 report centered on improving WCCC's website through consistent, centralized review. Continued turnover in our IT department and the increasing difficulty in recruiting human resources in that industry have made hiring a dedicated web administrator unfeasible in the last five years. However, through continued collaboration among department heads, significant enhancements have been made to the website to improve public access to information and keep it accessible, up-to-date, and functioning as the College's primary marketing and communications tool. These include a new live chat feature; appointment scheduling capabilities with key Admissions, Enrollment, and support personnel right from the directory; improved graphics and visual appeal for ease of finding information; improved formatting for key forms and documents; and an embedded social media feed that updates to the homepage automatically. Improvements were made to program videos and landing pages, making it easier for prospective students to find information. Current and prospective students now have access to more complete information regarding the cost of attendance with the addition of the interactive Campus Bookstore page, where material costs are available by course. As part of our distance learning initiative, we are now able to conduct virtual campus tours and Zoom meetings for vital admissions, enrollment, and support functions. WCCC recently hired a Director of Institutional Effectiveness. This position is key to providing accurate and timely information to the public, and to that end, a dedicated Institutional Research page was created on the website where the public can access MCCS Data and Facts, WCCC Data and Facts, Strategic Plans, other College Plans, and WCCC Program Reviews.

## STANDARD 8: EDUCATIONAL EFFECTIVENESS ESSAY

### **What and How Students are Expected to Learn**

The process by which programs are developed at WCCC is central to our learning outcomes and review process. When determining the viability of introducing new certificate and associate degree programs, a comprehensive analysis of employment trends, county demographics, and business demands must be undertaken. This process involves thorough research and collaboration with local stakeholders to ensure that the proposed programs align with both the needs of the community and the overarching goals of the college.

The process of developing a new program begins with engaging with local employers, workforce development agencies, advisory boards, and industry associations to identify emerging trends. By examining population data, education attainment levels, and workplace needs based on demographic characteristics, we identify program needs and gain insight into how a new program should be designed. From there, we conduct a needs assessment to determine if the potential program aligns with employment demands. We also survey local employers to determine the desired skills and qualifications of potential employees and identify gaps in the

current workforce or within the programs being offered. We also conduct a Jobs EQ data analysis. Once we have determined the need for and viability of a new program, we begin an inclusive process of developing Program Learning Outcomes (PLOs) based on industry and employment trends. We invite input from current faculty, staff, and administration of the college, local business leaders in the program industry, potential advisory members, and other qualified stakeholders. After developing the PLOs for a new program, we draft a detailed program description that details the purpose, target audience, and potential career paths. Following that, we identify the courses that will comprise the program and develop a syllabus for each course that includes the course description, objectives, content, and expected learning outcomes. We also align the PLOs with courses by mapping each PLO to the courses within which it is introduced, emphasized, reinforced, or assessed in the program. As part of this process, we create an assessment table that identifies the assessment type to be used to measure each PLO. Assessments are designed to measure the outcomes through formative and summative assessments that are tied to attaining measurable outcomes.

When the new program proposal is fully developed, it is first submitted to the Academic & Curriculum Committee for approval and then to the President. Following the President's approval, it is then forwarded to MCCS for final approval by the Academic Deans, Presidents, Ed Policy Committee, and the Board of Trustees.

Course level outcome statements are reviewed on a continuous basis by faculty. Student success measures, curriculum updates, program learning outcome adjustments, input from advisory committees, changing industry trends, and enhancing diversity and inclusion are all rationales for faculty to adjust these outcomes. These adjustments can be made each semester; if program level outcomes are affected, course level outcomes must be remapped. A change in program level outcomes or course descriptions would require review and approval of the Academic & Curriculum Committee. An example of curriculum changes directly resulting from the continuous faculty review process is the Early Childhood Education (ECE) and Education (EDU) programs, which revised eight course descriptions and outcomes during the 2022-2023 academic year. The program director hosted a program summit with the adjunct faculty members who teach ECE and EDU program courses. At the summit, course learning outcomes and descriptions were thoroughly reviewed and revised to ensure they accurately reflect the language and outcomes required for both programs. Several course syllabi in both ECE and EDU programs were reviewed to make changes in course learning outcomes and descriptions, primarily to meet current best practices in the fields of early childhood education and education.

As another tool in our course review process, WCCC utilizes a third-party course evaluation system, Course Eval, to gather qualitative data on students' perceived learning achievement. This product is embedded into our learning management system and tied to the completion of each course. Several questions are used to assess student engagement, as well as student evaluation of technology, resources, effectiveness of assignments, and course objectives. The review process includes gathering student feedback over several semesters so that each faculty member has reliable data to assess course outcomes accurately. For example, changes were made within the Criminal Justice and Criminal Justice Conservation Law programs based on student feedback during course evaluations. One of the first changes made from student feedback was adding an alternative to Criminal Justice Internship (CMJ 297), a 3-credit course in which a student is placed with a criminal justice agency to gain field experience. Due to the nature of law enforcement jobs, internships are sometimes challenging for students to secure. We offered an alternative 3-credit course, Criminal Justice Technical Skills (CMJ 251), that provides students with hands-on applications in scenario-based situations. It is taught and supervised by subject matter experts who are active law enforcement officers. Additionally, based on student feedback regarding the cost of and access to textbook material, the Criminal Justice program recently moved several courses to the electronic publisher packet Pearson Revel, for a third of the cost. Students have access to electronic textbooks on day one of their class. Using this system also allows for improved equity with embedded tools to have the text read to them and online tutoring options. Pearson Revel also provides for active learning and engagement within students' online textbooks. Active participation is an essential learning component. Videos and interactive activities throughout the narrative empower students to analyze and apply concepts as they read, deepening their understanding.

At WCCC, the Academic Curriculum Committee (ACC) reviews and approves the creation and revision of course descriptions and program curricula; ACC-approved changes are forwarded to the College President for

final approval. The ACC meets monthly during the academic year and follows the procedures outlined in the ACC bylaws. When a new course or program curriculum is proposed to the ACC, a list of information must be provided for approval, including a complete syllabus that includes all course outcomes and any program outcomes covered in the course. When a new program is proposed to the ACC, the catalog page representing that new program is also submitted, which includes all program learning outcomes. For a course or program change to pass, two readings by the committee members for all program and course changes are required. New program proposals also follow this procedure, with a thorough two-step reading and review of program procedures before approval is granted. [Academic and Curriculum Committee Program Proposal Checklist](#)

During the four years since our last accreditation, the committee has doubled its review and approval of program outcome-specific changes. Several factors account for this increase. The focus on outcomes and assessments in faculty professional development over the past three years has led to faculty using what they are learning to continuously improve their curriculum. Additionally, gathering and utilizing the feedback of program advisory committees has resulted in faculty revising outcomes and assessments to better align with industry standards and needs.

In collaboration with Academic Deans, MCCS established an updated program review process in early 2020 to assess the efficacy of college programs. ([5-Year Program Review for Computer Technology Example](#)). As part of this review, program learning outcomes and assessments are specifically identified and analyzed; student success data is also included in the review process. Through this new process, faculty continually develop their program content by making necessary adjustments to individual courses within the program, incorporating and expanding assessments, and aligning program and course outcomes with student learning. For example, in the Liberal Studies program, faculty collaborated with colleagues across the system to determine common learning outcomes for students enrolled in the Associate of Arts degree program. Through this collaboration, faculty [mapped the Liberal Studies](#) curricula to identify where each learning outcome is introduced, reinforced, and assessed. Additionally, refining assessment rubrics (based on the VALUE rubrics) to improve the foundational attributes necessary for systematic assessment of outcomes across all seven MCCS campuses occurred. This collaborative foundational work was necessitated by the desire to improve and streamline the transfer process from all MCCS campuses into a baccalaureate degree within the University of Maine System, which became known as the Block Transfer Agreement. The block transfer work prompted Liberal Studies faculty to revise the program course matrix and strengthen student learning and transfer options. The Liberal Studies Program Review and course alignment maps document where each program outcome is taught and assessed across the program courses so that the assessment of learning goals and outcomes are continuously measured. This is an ongoing, iterative process as curricula evolve at both the MCCS and the UMaine System.

Each year, WCCC convenes meetings of its program advisory committees, and those members are then polled for feedback on what the college and program are working on to strengthen outcomes and incorporate current and innovative trends into the curricula. That feedback is incorporated into each committee's minutes and shared with the college administration. It is also reported as part of the program review process. These industry experts from the region offer guidance and recommendations for program improvements. Committees meet once each year at a minimum. The last meeting for all committees was held in May of 2023. Recently, the following academic program changes have been implemented as a result of Program Advisory Committee recommendations:

- The addition of heat pump technology and training in the Heating Technology Program.
- The addition of electric vehicle technology and training in the Automotive Technology Program.
- The addition of solar panel electricity generation and maintenance and traffic light switching training to the Residential and Commercial Electricity Program.
- The addition of the MILO simulator and FARO crime scene scanner in the Criminal Justice Program.
- The conversion of the Adventure Recreation and Tourism Program to the Outdoor Leadership Program and the addition of the Adventure Therapy Concentration.



The Welding Program provides a meaningful example of how faculty have revised program level outcomes based on industry and student feedback. During the 2022-2023 academic year, the Welding Program reviewed and updated its program outcomes, incorporated one new program outcome, and updated all the course descriptions and outcomes for the entire program. By comparison, the Welding Program had not made any changes in the previous two years. Through the outcome mapping process and by focusing specifically on outcomes and assessments, the welding instructor recognized a pipefitting skill gap within the program structure. This technique is highly valued by employers when hiring welders and is a skill that contributes to a welder's proficiency in other aspects of their trade. The program previously covered aspects of pipefitting but did not formally assess the skill. The instructor recognized it should be included as a defined outcome and measured through assessment within the program. Upon completion of the Spring 2024 semester, we will have data for analysis of this new outcome. The other program outcomes were reviewed and updated to accurately state the skills acquired in the Welding Program.

At WCCC, the institutional learning outcomes (ILOs) are developed from our Liberal Studies general education outcomes. They reflect educational components that transcend our program level learning outcomes and are designed for students to meet our definition of a well-rounded, educated individual. They were created through a multi-year, campus-wide process. They stem from the foundational principles of the college and are intended to prepare WCCC students with the expertise and capabilities essential to becoming valuable contributors within their community. As we work on the new campus mission and vision statements, we recognize the need to review and potentially adjust the ILOs. Over the next five years, as outlined in the [institutional plans](#) section below, our goal is to review our institutional learning outcomes and continually make necessary revisions.

WCCC provides clear public statements informing students of the learning outcomes they are expected to achieve by the end of their academic program. These outcomes are measured and assessed through program learning outcomes (PLOs) and course learning outcomes (CLOs). PLOs are available online and on program marketing materials, while CLOs are found in course syllabi. Additionally, WCCC offers multiple resources for students to stay informed of institutional, program, and course outcomes. Program outcomes are listed on each program's [webpage](#) and in the college catalog; by contrast, specific course outcomes and expectations are detailed in the course syllabus provided at the beginning of each course, such as the [example syllabus](#) for CPT 140 Word Processing.

In addition to communicating learning outcomes to students through the website, college catalog, and course syllabi, individual instructors also share this information with students in a variety of ways. Our instructors incorporate the learning outcomes during the first week of class and explain how they connect to the assignments students will complete over the semester. For many assignments, rubrics are utilized and provided to students with their syllabus and discussed at length. The rubrics outline what students are expected to learn through specific course content and are used to assess student learning and ensure they meet the outlined outcomes.

To reinforce students' understanding of learning outcomes in the Liberal Studies department, at the beginning of the semester, the College Composition instructor asks students to identify which learning outcomes will be most relevant for them in their program and why. The students also identify the learning outcomes they predict will be the most challenging for them to achieve and explain why. Additionally, a "Purpose" section is included in all College Composition assignments that identifies the learning outcome(s) the assignment is intended to help the students achieve. This is done for two reasons: first, so they encounter the language of the learning outcomes regularly throughout the semester, and second, to be as transparent as possible about why students are asked to complete the assignment. At the end of the semester, students are asked to complete a final course reflection, in which they identify and reflect on the course learning outcomes they feel they achieved during the semester and explain how they will transfer the skills and writing knowledge they gained in first-year composition into other settings. The faculty utilizes qualitative data collected through student reflections to determine continuous improvement within their courses.

Learning outcomes for the Technology Department are communicated to students in several ways. Students are provided with a syllabus outlining course objectives and outcomes, class times, instructor

information, textbook, accommodations information, and grading outline. These syllabi are put into Brightspace, where students have direct access to each course, and are also provided as hard copies on the first day of class. For lab-based classes, a rubric is discussed at length and provided to the students. Students earn a score based on rubric objectives, which assess the level of competency in meeting outlined outcomes.

In the Career department, program learning outcomes are outlined in the college catalog. Students become familiar with the program learning outcomes through the admissions and enrollment process at WCCC. Course learning outcomes and competencies for the Medical Assisting program, for instance, are introduced in the syllabus at the beginning of the course and reinforced throughout the course. The syllabus is disseminated to students using the learning management system and students are required to review the syllabus during the course orientation. The syllabus remains available within the learning management system throughout the course. Medical assisting course learning outcomes and competencies are reinforced at the beginning of each course unit. Unit introductions are disseminated using the learning management system for online and hybrid courses and in-person for live and hybrid courses. Course learning outcomes and competencies are underscored in learning activities that introduce, reinforce, and assess them.

Across our programs, learning outcomes align with the college's mission and vision. They ensure students can interpret, understand, and communicate concepts necessary for success in their chosen area of expertise; they also facilitate the development of foundational skills necessary for continued lifelong learning. Our quality educational experiences focus on academics and the application of specialized technical and leadership programs while accommodating the needs of our learners and community.

WCCC's mission statement for the past five years was as follows: *Washington County Community College serves as an educational, community, and economic development resource for Washington County and beyond by providing educational and workforce training opportunities with individualized attention to all who desire to gain technical skills, develop career specializations, engage in self-improvement, and/or prepare for transfer.*

Our institutional learning outcomes, listed below, are directly aligned with this mission, encapsulating the skills needed for career specialization, transfer, and self-improvement: Quantitative, Mathematics, and Scientific Reasoning Skills; English and Communication Skills; Employability/Transferability Skills; Technical/Career/Content Specific Skills; Information Literacy/Computer/Technology Skills; Critical and Creative Reasoning Skills; and Ethical Reasoning Skills.

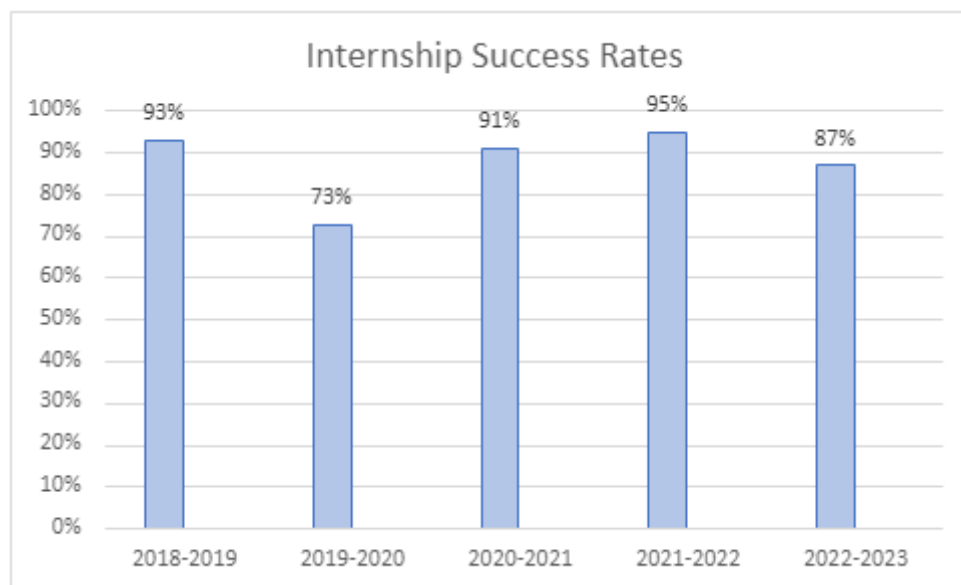
Program and course level outcomes are designed and linked to provide discipline-specific knowledge that complements the ILOs and fulfills the objectives of our mission.

We recently updated our mission statement with stakeholder feedback to ensure the skills and services it outlines align with the future goals and learning outcomes of WCCC. Currently, strategic planning for 2025-2030 and updating our vision is ongoing, with the goal of continually developing, implementing, and maintaining a comprehensive institutional plan based on continuous improvement, organizational efficiency, and student success.

As previously stated, to ensure curricula and learning outcomes remain appropriately aligned, all changes to program learning outcomes and curricula need to go through the Academic and Curriculum Committee. The curriculum is designed to meet the approved learning outcomes. As stated in [MCCS Policy 302](#), all programs of study require courses in general education in the disciplines of humanities, social sciences, mathematics, and sciences. The objective of the general education curriculum at WCCC is to provide students with opportunities to develop competencies in critical thinking, oral and written communication, social responsibility, lifelong learning, information literacy, and creative arts. By using outcomes to measure student success, we can more effectively determine whether students understand and are able to demonstrate learning for each outcome. College Composition is a core requirement in every program offered at the college, making it an excellent example for highlighting outcome success. The outcomes for College Composition are a Program Learning Outcome (PLO) for Liberal Studies and an Institutional Learning Outcome (ILO) for all other programs. Both sets of outcomes (PLO, ILO) use the same assessments to measure student success of the outcomes.

WCCC is committed to meeting the needs of all learners. Because of the diversity in our programs and student learning preferences, WCCC utilizes multiple pedagogical and andragogical methods, including experiential, constructivist, collaborative, inquiry-based, and reflective learning. For instance, forty-one percent

of the majors at Washington County Community College require an external experiential learning component in the program curriculum. That component is usually in the form of a required internship, practicum, or capstone project. Outplacement in the community or an extracurricular project for the campus provides valuable career experience for the students as they progress toward graduation and entering the workforce. The program majors requiring such learning experiences include Outdoor Leadership, Business Management, Computer Technology, International Commerce, Criminal Justice, Conservation Law Enforcement, Early Childhood Education, Education, Human Services, Medical Assisting, Phlebotomy, Residential & Commercial Electricity, and Trade & Technical Occupations. An on-site internship supervisor provides the student with a formative assessment based on instructor-provided objectives and produces a final report on their completed experience, which is incorporated into the assessment process. In some of our internship courses, faculty visit the internship site and perform an evaluation. This evaluation is also incorporated into the assessment outcome of the student. Due to the large number of students participating in experiential learning opportunities, these reports and evaluations also provide the College with meaningful tools for assessing our students' achievement of institutional learning outcomes. Over the past five years, 87% of our students who attempted internship courses successfully completed the course to earn credit; the number increases to 92% if the 19/20 COVID shutdown is excluded.



\*(2019-2020) COVID SP20 unable to complete - outlier

Internship Success Rates					
Academic Year	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Passed/Total Attempted	40/43	40/55	40/44	38/40	45/52
Success Rate	93%	73%	91%	95%	87%

**Goal:** At least 90% success rate for internship completion in 2023-2024.

Program outcomes align with the current industry standards, and the rubrics and checklists used to measure the outcomes conform with the competencies and standards outlined by those industries. For example, in our Technology Department, Automotive Technology aligns with the [Automotive Service Excellence \(ASE\) Competencies Education Foundation Certification](#) for the Maine State Inspection Certificate. In our Career Department, Medical Assisting uses the [Commission on Accreditation of Allied Health Education Programs](#)

[\(CAAHEP\)](#) to achieve certification through the American Association of Medical Assistants. In our Liberal Studies Department, the Human Services program utilizes [the State of Maine Certified Alcohol and Drug Counselor](#) standards, which ensure students learn and are assessed on outcomes that align with industry standards. At their yearly advisory meetings, each of our programs discusses the current trends in the industry, and any suggested updates are reviewed and incorporated through the curriculum review process.

### **Current Assessment Processes and Activities**

As described above, specific assessments are designed to align with and measure the learning outcomes. These methods of assessment are based on authentic student work and allow for the use of multiple measures of student learning—indirect, direct, and embedded. Assessment is an iterative process and, as such, is both formative and summative. Assessment is intended to support teaching and learning in relation to the colleges' shared mission and values, goals, and outcomes for programs and general education and to serve as a foundation for a college-wide conversation about learning that matters. Assessments are designed to directly measure outcomes; formative assessments are used to measure learning in process, and summative assessments are used to measure attainment of the outcomes. Some examples of the summative assessment methods utilized at WCCC are research projects and application projects; exams and quizzes; reports, case studies, and essays; industry competencies and program specific national accreditation standards; labs; and capstones, internships, and practicums.

Faculty also apply formative methods to identify the needs of the learners and adjust the teaching methods appropriately. Some examples of our formative assessment methods are student reflection, pre- and post-assessment, peer assessment, specific oral or written faculty feedback on assignments, skills practice, large- and small-group discussion, peer collaboration, polls, and anticipatory sets.

Our Liberal Studies faculty started the learning outcomes and assessment process several years ago over eight learning domains: Creative Arts, Written Communications, Ethical Reasoning, Diversity, Natural Science, Social Science, Humanities, and Quantitative Literacy. They identified where each learning outcome is introduced, reinforced, and assessed within the course offerings for the associate in arts degree. The remaining two departments at WCCC, Career Studies and Technologies, adopted that model to map out and assess course learning outcomes related to their program learning outcomes. Each program determined within which courses the outcomes are assessed; instructors then developed various assessment methods for capturing and reporting data related to our student success. With the help of our Associate Dean of Teaching and Learning, faculty continue to refine their learning outcomes, methods, processes, and goals of assessment, update curricula, and measure student success.

WCCC continually reviews and strengthens our assessments and learning outcomes to ensure our program learning outcomes are measurable and appropriately describe the material and assessments covered throughout the courses and program. We instituted the utilization of program alignment maps in 2021, and currently, 100% of faculty have identified the areas within their programs where Program Outcomes are introduced, reinforced, emphasized, and assessed. Learning outcomes success is based upon 75% of learners achieving 75% or better of program learning outcomes. For example, since Fall 2021, 93% of students taking College Composition and completing assignments aligned with the program learning outcomes below met the learning outcome goal of achieving 75% or better. The outcomes measured are:

- Program Learning Outcome 3.1: Communicate clearly and effectively, both verbally and in writing, with a variety of audiences, using appropriate academic discourse and technology.
- Program Learning Outcome 3.2: Locate, analyze, synthesize, and evaluate information.

Below is a breakdown of Outcome Achievements for Program Learning Outcomes 3.1 and 3.2 assessed in ENG 101 College Composition by modality, covering all ENG 101 courses from Spring 2021 to Spring 2023.

All courses	Face-to-face only	Hybrid	Online	Zoom*
93%	92%	89%	94%	100%

\*Students in these sections were enrolled in a learning cohort model within the Family Futures Downeast program.

Not only do we expect this 75% achievement level, but also that students achieve the competencies of the program through skills-based, reflective, academic, and practical assessment. Faculty review their syllabi and the course learning outcome statements each semester to determine if they need to realign the program learning outcomes and assessments based on industry changes, student feedback, or success measurements.

Currently, we are setting up the alignment of assignments within particular courses with course learning outcomes embedded in Brightspace to collect the data. Through the review process, we recognized some assignments needed to be realigned to the learning outcomes. Recently, a faculty member conducted a case study in which a prompting template was created to query AI to revise course or program learning outcomes to be more measurable. The prompting template also asks AI to suggest possible assessments for evaluating the revised learning outcome. WCCC supports this AI project and believes it is a key pilot to future curriculum endeavors at the college. We look forward to reviewing the outcomes and data produced by this research project when it is complete at the end of the Fall 2023 semester.

Currently, we gather program review evidence on a 5-year rotating basis corresponding with our system program review process (previously described). Going forward, we will start using the same outcome data gathering process on a yearly basis for each of our programs. With the help of a newly formed Assessment Committee, the yearly success data will be analyzed and reported to faculty and used in a continuous improvement process for curriculum enhancement, course improvement, and faculty development. The committee will be chaired by and comprised of a majority faculty membership with additional staff members, including the Academic Dean, Associate Dean of Teaching and Learning, Dean of Enrollment Management and Student Services, and the Director of Institutional Effectiveness. This is part of a faculty-driven outcome assessment process and is empowered at an operational level equivalent to our current Academic & Curriculum Committee, Safety Committee, and Community Council.

The addition of the Director of Institutional Effectiveness to our team supports collaboration with faculty and staff on enhancing the assessment of student learning and implementing a comprehensive system of data gathering, analysis, and transparency. This strategic institutional research role supports WCCC in providing data for decision making by analyzing and presenting current and historical data, predicting trends in meaningful ways, and advancing informed decision making for the leadership team. To accomplish this, the Director of Institutional Effectiveness is developing a campus-based secure data dashboard to augment our MCCS Tableau dashboard for senior staff. The project is planned, and the implementation is in process. Full implementation of the data dashboard is expected by early spring of 2024. This data dashboard will provide current and YTD data on enrollment, student success, financial information, and administrative services data. (Link: [Data Dashboard Information](#) and [Data Dashboard Project Plan](#)). The Director of Institutional Effectiveness also published a public [Institutional Research page](#) on the WCCC website that provides public information and data about WCCC and its programs, including program reviews, NECHE accreditation reports, fact book, campus safety and security information, graduation rates, retention rates, strategic plans, and yearly program outcomes data to support data transparency. This enables the support of our evidence-based learning outcome assessment process. Assessment is supported by the institution's academic and institutional leadership and includes the systematic involvement of faculty and appropriate staff.

After outcome data is interpreted, recommendations from the Assessment Committee and results from the assessment review process are shared with the faculty and analyzed for the best ways to incorporate needed changes in course or program curriculum; changes are implemented through the new program review process and then presented to the Academic & Curriculum Committee for approval. The gathered data on student success includes outcomes and expectations from rubrics, self-assessments, formative assessments, quizzes, performance-based checklists, scenarios, case studies, and other assessment tools. In the past, final grades were used to determine student achievement of program and course goals. With the implementation of new goals based on NECHE review and program reviews, we established a more systematic assessment review process to assess students based on Program and course learning outcomes instead of relying upon final grades. In addition to the institution of an Assessment Committee, to achieve this, WCCC set aside funds to compensate the faculty

assessment liaison positions and provide professional development training for all faculty. Designated faculty liaisons and other members of the Assessment Committee meet with faculty members to help them review and revise specific assessments tied to the learning outcomes. The academic team meets with the designated coaches every other week to support the process of aligning learning outcomes with assessments and facilitating projected program enhancements and curriculum changes. One example of this is recent curriculum and outcome redesign of our welding technology program as previously stated.

We use multiple measures to help place students in appropriate level prerequisite or gateway courses. The multiple measures process occurs during student onboarding and considers students' course work and success at the secondary level, or their score on the HiSET or GED for high school equivalence, and the recommendation of a high school or adult education counselor. To coincide with their secondary education experience, the college also considers any standardized testing such as SAT and PSAT, ACT, and Accuplacer as onboarding assessments. Once a student is placed and advised on their path to success at WCCC, they enroll and begin their coursework. Some faculty deliver pre-course assessments and in-course remediation according to pre-assessments created by the faculty and delivered in the first week of classes. These onboarding and pre-assessments allow faculty insight into their students' skill levels, allowing them to adjust their teaching methods, provide remediation, or refer students to additional academic success support.

The Associate Dean of Teaching and Learning, in collaboration with peers across the college system, hosts monthly faculty training and development sessions on varying days and times through Zoom to make learning technology training as accessible as possible. There is also a Library and Instructor Resource Course available on Brightspace. Every faculty member, both full-time and adjunct, can join and access recordings of previous training sessions and other resources, including guides and videos for topics ranging from how to create a weighted gradebook in Brightspace to how to maximize the use of the Discussion tool. There are also sessions on how to use third-party tools like Panopto to enhance and assess course outcomes. The Associate Dean of Teaching and Learning also meets regularly one-on-one with faculty to assist in creating and maintaining course content on Brightspace. All new adjuncts and full-time faculty members are automatically scheduled for an introductory session with the Associate Dean of Teaching and Learning to review Brightspace, its navigation and utilization. Voluntary follow-up sessions provide more intermediate instruction on specific learning tools and techniques. On average, the Associate Dean has contact with approximately 87% of all full-time faculty members each semester. A survey of 20 respondents consisting of 8 full-time faculty (40%) and 12 adjunct faculty (60%) showed that 20% are currently using the technology tool to assess outcomes in at least one or more courses, and 85% of respondents would like more training in using the outcome tool in Brightspace.

Technology learning platforms currently being utilized at the college with consistent training include Brightspace; Panopto; Zoom; Teams; Qwickly Attendance; SharePoint; Dropbox; Padlet; Cengage, Pearson, American Technical Publishers (ATP), Goodheart Willcox (GW), other Online Textbook Resources; American Boat and Yacht Council (ABYC); AutoCAD Sketch Up; Automotive Training Institute (ATI); Automotive Service Excellence (ASE); AI platforms; and Welding, Nursing, Criminal Justice, and Heavy Equipment Operation Simulation.

The MCCS schedules regular meetings of academic faculty known as "Rubric Rumbles." The design and purpose of these daylong conferences is to bring English, mathematics, science, and social sciences instructors together to discuss and develop learning outcomes and assessment methods. WCCC consistently participates in these MCCS networking and professional development opportunities. On a yearly basis, technology instructors at all of the Maine Community Colleges and all the Career and Technical Education Centers in Maine meet to compare curriculum, align learning outcomes, and create agreements between secondary and postsecondary institutions that award credit for alignment and provide students learning credit as they advance from high school to college.

Another example of communities of practice is a current special project within MCCS known as the Math Pathways Project. This project includes faculty and staff from all community colleges as well as the University of Maine System, secondary high schools, and Career and Technical Education Centers. The long-term project goal is to align curriculum across the secondary, postsecondary, and university systems and to correlate learning outcomes directly with curriculum at all three levels.



A Brightspace community of practice portal, to which all WCCC faculty members belong, provides access to content and instructional strategies within Brightspace. Many members participate in a forum called “Product Idea Exchange.” Essentially, faculty can post technology features they would like included. Brightspace then considers these to improve their product. Looking forward, our new SIS Anthology has a similar feature for our staff and faculty.

WCCC, along with the other six MCCS campuses, is implementing a Guided Pathways model. Guided Pathways is a conceptual framework based on a culmination of higher education research that utilizes a student-centered approach to college policies, programs, and services to increase the student credential completion rate. The framework emphasizes college reform and is considered a national best practice by the Community College Research Center (CCRC). Four pillars of the framework guide college practice: mapping pathways to student-end goals, helping students choose and enter a program, keeping students on their path, and ensuring students are learning the intended outcomes. The MCCS adopted the framework and is using it as a development guide for pathways and the selection of programs that fall within each pathway.

At WCCC, the institution is improving its students' achievement by providing Guided Pathways toward a degree from sequences of workforce courses or a certificate program. We provide programs for students that support acclimation to college through our mentorship program, a first-year experience course, and engagement opportunities with the school community through our student navigation program. Student study support is readily available at WCCC with tutoring, library services, study sessions, and program-specific learning communities. A well-developed referral process also identifies the student facing challenges, ensuring early intervention and support. We will continue to evaluate and assess the current student support systems in place for areas of improvement.

During the past five years, WCCC adopted the eight MCCS system-wide Meta-Majors representing WCCC Guided Pathways. The Meta-Majors classify all program majors existing within one of these eight domains: Arts, Humanities, Digital Media and Communications; Business and Hospitality; Computer Science and Information Technology; Education, Human Services, and Social and Behavioral Sciences; Health Sciences; Industrial Technology and Transportation; Public Safety; and Science, Engineering, and Mathematics.

Our current Student Information System (SIS), Jenzabar, is being replaced by Anthology. The Maine Community College System is leading the transition for the whole system. Anthology works with our Learning Management System (LMS), Brightspace. The new SIS simplifies the data integration between Brightspace (LMS) and Anthology (SIS) and better enables the alignment of assessment of learning outcomes and data for student success. We are deep in the implementation process for Anthology. Part of the process is training our staff members in using the new platform and testing the data integrity within a sandbox during the implementation. The platform includes a wide variety of reporting features that allow easier access to student information and success data. The current system, Jenzabar, was originally developed in 1998 and has undergone several updates over the years, but our institution's needs have grown beyond the platform's capabilities. We plan to be fully operational with Anthology in Spring 2025.

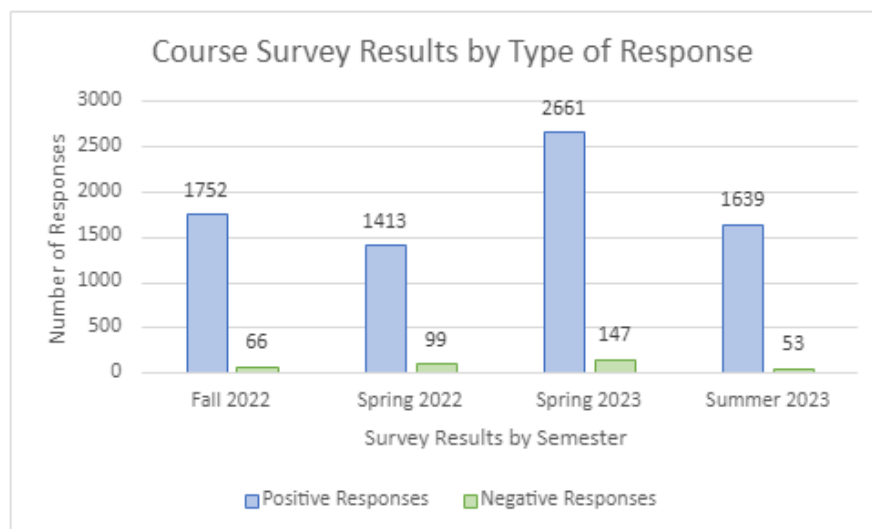
Quantitative and qualitative methods employing direct and indirect measures provide evidence of student learning and success. Most quantitative data come from sources such as IPEDS and research statistics, while qualitative data come from annual program advisory committee meetings, focus groups, case studies, faculty observations, one-on-one interviews, and student comments on course evaluations and surveys. Commonly used direct measures are assignments in class, course grades, pass rates, and results from student proficiency assessments, while indirect measures come mostly from student perception data obtained from surveys. Peer comparison data, such as IPEDS retention and graduation rates and national student surveys, are also utilized.

Student success measures are continually monitored through data. From this data, decisions to support student success are determined. In the program review process, each program analyzes student success data such as target enrollment, employment data, uniqueness and strengths, challenges, and planned steps for continuous improvement. One example of utilization of the program review process for continuous improvement would be in our Computer Technology program, where we added software and hardware upgrades such as Windows 11, simulation of our networking courses (CISCO packet tracer), and moved from windows server 2016 to windows server 2019, purchased specialized laptops for student use, set-up remote

VPN appliances to allow remote students access to our classroom networks, and provided additional educational offerings in cybersecurity through the Workforce Development division. Also, during the program review process, learning outcome mapping is aligned with current and future goals for the program. One focus is to ensure our learning outcome alignment allows for articulation and concurrent enrollment agreements with both secondary and 4-year colleges, as well as industry requirements and standards.

The qualitative assessment of student feedback within the course evaluation process is utilized to determine the necessity of revising course learning outcomes, advise faculty on potential areas for improvement, and identify growth opportunities. The student feedback instrument is designed to provide qualitative and quantitative data on course and campus-wide measurement criteria.

The Course Survey Results by Type of Response below represents the survey results from students over four semesters. The majority of responses in all semesters were overwhelmingly positive, from 7830 responses to feedback questions. The average positive response rate for all semesters was 96% (Agree/Strongly Agree) and 4% negative responses (Disagree/Strongly Disagree). The highest positive ratings on the course evaluation survey were the course positively meeting the student's expectations and the student agreeing that technology resources were used effectively to achieve course objectives in their courses. The highest negative responses focused on providing timely feedback and conveying enthusiasm for learning and content. We continue to utilize course feedback for continuous improvement in planning curriculum, instruction, and training. For example, at the beginning of the Fall 2023 semester, faculty and staff attended an OnCourse professional development session for educators designed to increase student engagement and promote empowerment through learner-centered principles, research, and strategies that improve student learning, retention, and graduation rates.



## Evidence of Student Learning/Improving Student Learning and Success

### Retention/Persistence

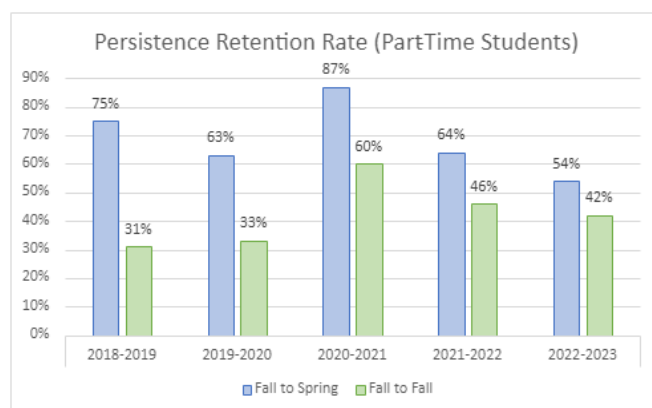
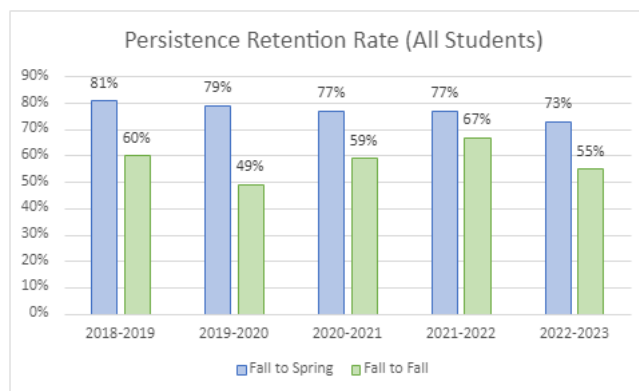
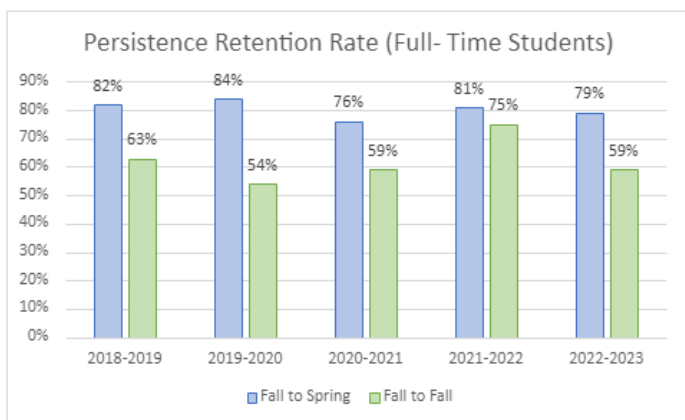
The information below is sourced from the National Student Clearinghouse and pertains to the retention and persistence rates of three consecutive cohorts during their first and second years. Retention measures the number of students who are still enrolled or have obtained a degree from the institution by the conclusion of the second academic year. Persistence indicates the number of students who are either still enrolled in their second academic year, have completed a credential, or are enrolled at a different institution.

Retention/Persistence (2-year Outcomes)								
Cohort	Graduated or Enrolled at Another Institution				Washington County Community College	No Institution	All	
Status	Associates / Certificate	Bachelor's	Enrolled at 2-year	Enrolled at 4-year	Associates / Certificate	Enrolled	Not Enrolled	Total
2019-2020	0	3	5	9	40	40	94	191
2020-2021	0	6	0	14	45	71	157	294
2021-2022	2	3	4	11	41	55	126	242
Total All Cohorts	2	12	9	34	126	166	377	727
Total by Percent	0.27%	1.65%	1.23%	4.67%	17.74%	22.83%	51.85%	
	48%						52%	

The retention and persistence numbers indicate that nearly half of all WCCC students either obtained a credential at WCCC or another institution or are still enrolled at WCCC or another institution at the end of two years. The number of students obtaining an associate degree or certificate is relatively consistent across the cohorts. The number of students enrolling in a four-year institution is stable, showing a slight increase over the years. The number of students not enrolled in any institution decreased over the last year.

Students enter WCCC with a variety of goals in mind; some students are uncertain of the course of study they would like to pursue, while others enter with the intent to transfer as a goal. The chart above informs us that 7.82% of our students transfer to other institutions to pursue their degrees. Recognizing this, our degrees are designed to be highly transferrable to meet student success goals beyond WCCC. To support those students, WCCC has eleven articulation or transfer agreements with four-year colleges and universities and is presently working on three additional agreements. We also have active block transfer agreements with the University of Maine for our associate in arts degree. The college employs a transfer counselor who specializes in working with students to optimize their pre-transfer time at WCCC. These mechanisms provide the resources and flexibility students need for success in their educational goals.

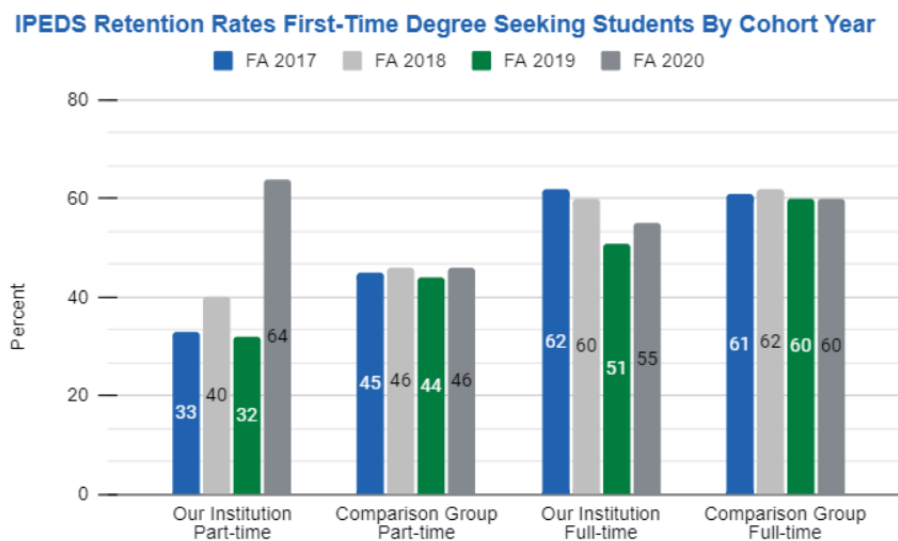
The following data represents cohorts of degree-seeking students who entered in the fall of the academic year. Fall-to-Spring represents the number of students who returned after the fall semester for the spring semester, and Fall-to-Fall represents those students who returned for the fall of the second year. The rate is the number of students retained as a percentage of the total students in the cohort.



For all degree-seeking students, the Fall-to-Spring rates are generally higher than the Fall-to-Fall rates, indicating a greater challenge in retaining students over a longer period. A gradual decrease in each consecutive year for Fall-to-Spring indicates a sustained trend in reduced retention. The Fall-to-Fall rates had a significant drop in 2019-2020, which can be attributed to the pandemic as changes influencing student persistence. To address the overall persistence and retention trends, the college is using the guided pathways approach initiated in the Spring of 2023. Students now have one-on-one advisors starting during the onboarding process who provide direct support and an individualized success plan. Previously, one-on-one advising started during the first semester of matriculation.

By analyzing the data on persistence retention rates for both full-time and part-time students over a five-year period, several observations can be made regarding the lower rates of persistence retention for part-time students. While there is variability in the full-time student persistence and retention rates, they have remained relatively stable. However, part-time students exhibit a wider range in Fall-to-Spring persistence rates. There is an overall upward trend in Fall-to-Fall persistence rates for part-time students, with a low of 31% in 2018-2019 and an increase to 42% in 2022-2023. The improvement in Fall-to-Fall rates suggests the potential positive impact of the college's strategies and interventions implemented during this period. The overall trends suggest the need for ongoing refinement of persistence and retention strategies, such as onboarding advising and co-curricular and student engagement activities to enhance student persistence, especially Fall-to-Spring, with a particular focus on addressing the unique challenges faced by part-time students. In recognition of the similarities of our overall part-time student population to our FFD cohort population with higher persistence rates, we opened the SARC to mitigate barriers and challenges faced by our part-time students. Based on the analysis of this data, we commit to exploring additional financial resources to scale these proven strategies.

The IPEDS graph below shows retention rates of first-time degree/certificate seeking students from the Fall 2020 cohort, illustrating WCCC's performance relative to the comparison group of institutions.



**Goals:** At least 45% of part-time students retained and 60% of full-time students retained.

### Early College Success

Early College Headcount				
	2019-2020	2020-2021	2021-2022	2022-2023
Concurrent	78	68	103	114
Dual	6	17	44	44

Early College Course Success Rates - High School Students				
	2019-2020	2020-2021	2021-2022	2022-2023
All Modalities	81.8%	91.1%	87.9%	91.5%
In-Person	81.9%	93.1%	92.2%	92.7%
Online	80.0%	78.9%	70.5%	85.7%

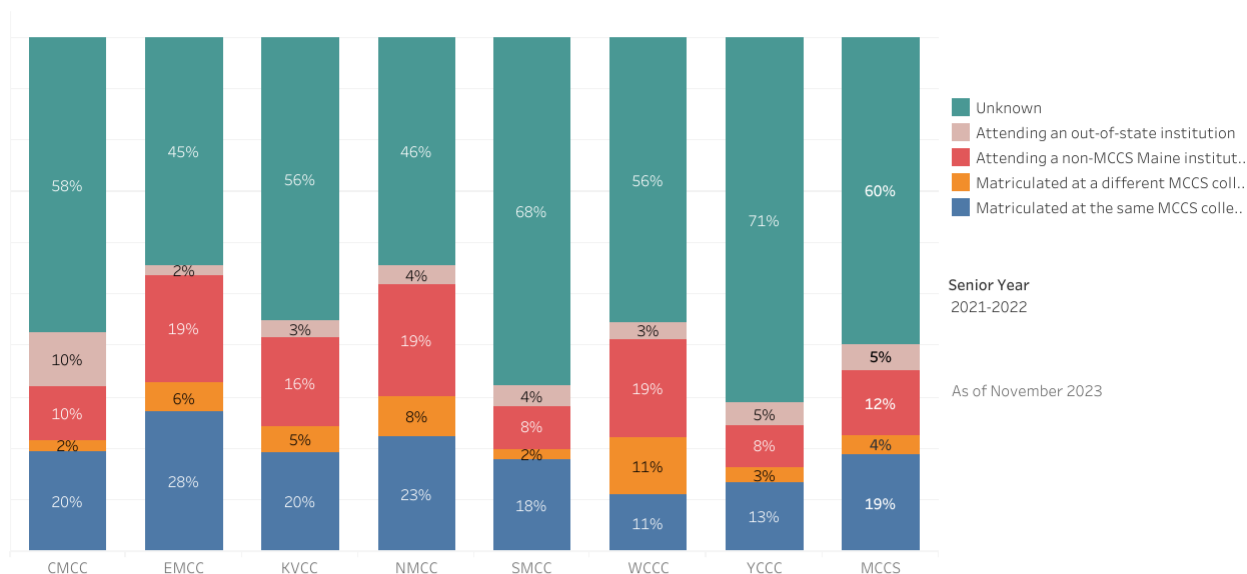
Overall Student Body Success Rates for Comparison				
	2019-2020	2020-2021	2021-2022	2022-2023
All Modalities	75.1%	72.5%	73.9%	70.8%
In-Person	75.3%	76.7%	76.1%	70.7%
Online	72.8%	69.9%	71.7%	70.8%

As evidenced in the above data for online modality success rates, we experienced a decline during the 2020-21 and 2021-22 academic years. This was largely due to the nature of secondary learning's shift to an all-remote modality for learning during the pandemic. WCCC's data is not unique, as learning loss and engagement declined across all segments of education in our region, state, and nation during this timeframe. The data shows WCCC's ability to improve upon this decline once pandemic restrictions were eased and the return to live instruction occurred at the secondary level. Notably, the only time we saw the online modality success rate for the early college population dip below the matriculated student populations was in the 2021-2022 academic cycle, which was at the height of the pandemic. This decline is directly attributable to the national data in relation to high school student burnout with remote learning.

Goal: At least 90% success rates in Early College Online Modality courses in 2023-2024.

Dual Enrollment Outcomes One Year after High School Graduation

Senior Year: **2021-2022**



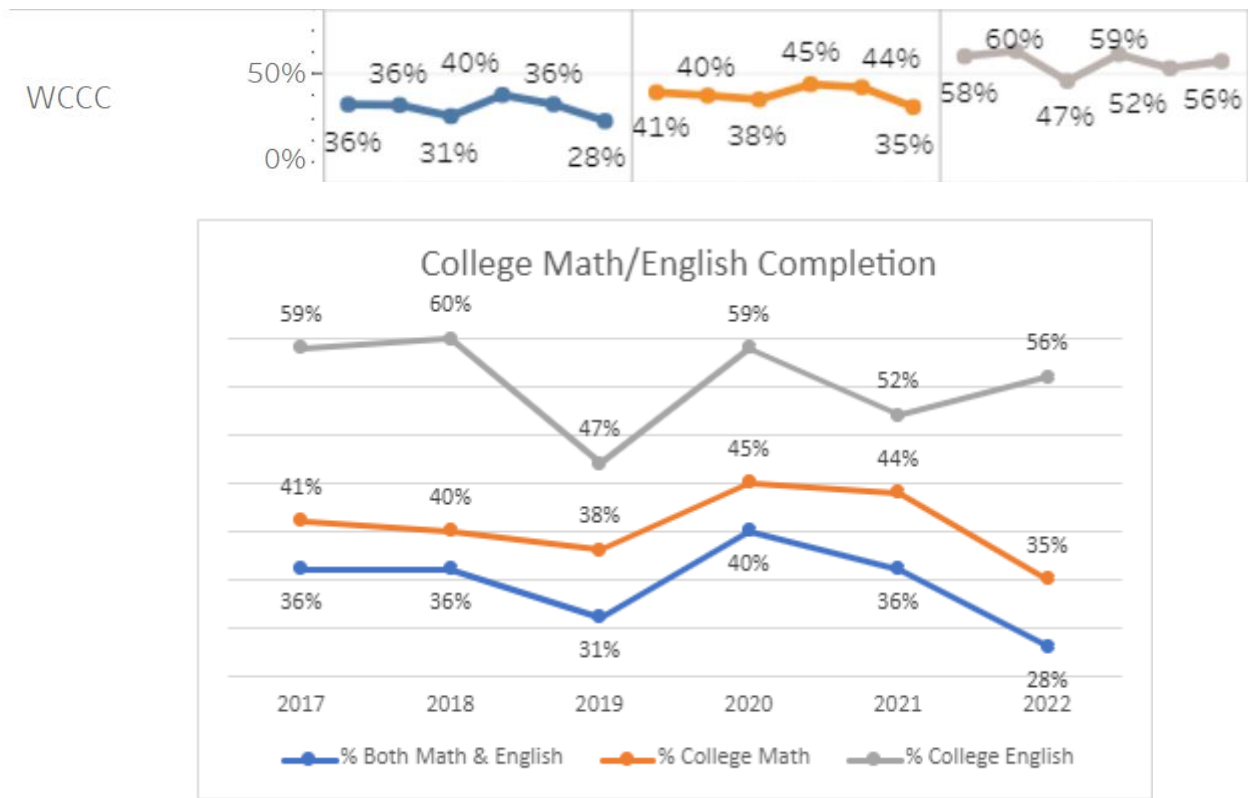
As we see increases in WCCC's dual and concurrent enrollment, we also see the success rates of our high school students rival or surpass the success rate of our overall student body. WCCC's plans to use a guided pathways model will provide greater advising to students at the high school level and provide opportunities for them to continue after high school as community college students and parlay their success as dual and concurrent students into further success as degree-seeking college students. Currently, 44% of WCCC dual and

concurrent enrolled students continue their postsecondary education within one year of graduating high school. While this is higher than the comprehensive MCCS rate, we recognize a future area of growth in working with the unknown category of students. Increased and ongoing communication and marketing opportunities within this population, guided pathways, the continuation of Maine’s Free College initiative for two more years, and connections to short-term workforce development offerings leading to matriculation will assist the college with reconnecting students with postsecondary educational opportunities to improve the persistence from dual and concurrent enrollment to matriculation. **Goal:** We anticipate an increase from the current rate of 44% to 50% over the next five years.

**Gateway Math and English Completion**

College Math/English Completion

- % Both Math and English
- % College Math
- % College English



With the inception of the free college initiative, a great number of high school graduates are applying and coming to college. When comparing the Fall 2021 and Fall 2023 semesters, there was a 42.7% increase of recent high school graduates. Many of these students completed their formative high school learning under the unconventional pandemic learning environment. WCCC is finding these students are placing lower on the preparedness for college entrance and need additional academic support. We suspect this is a long-term trend for the next five years and beyond as COVID learners work their way through the higher education system. WCCC piloted a mandatory corequisite English lab during the 2020 and 2021 academic years and then tried a voluntary corequisite English lab during the 2022 academic year. The participation and outcome data from the voluntary lab model reflects a need for the college to return to a mandatory corequisite English lab to correspond with our College Composition gateway course. In reviewing the above success decline for English, in Spring of 2024, a proposal will be presented at ACC to change this course from the current structure to a four-credit mandatory English class with lab. Our math department continues to provide developmental-level



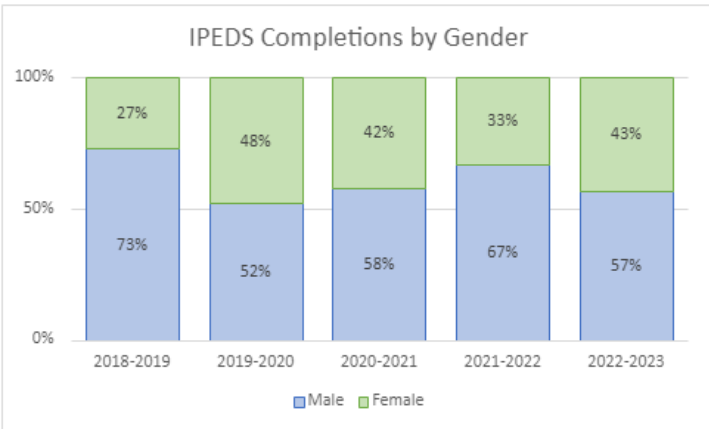
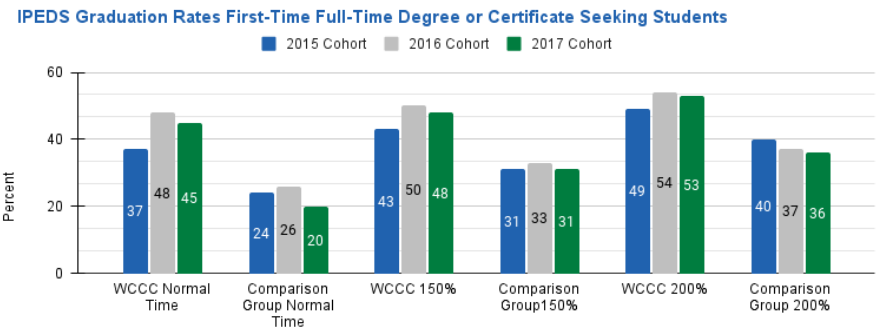
coursework as opposed to corequisite coursework. We are currently discussing the need for adapting a different developmental vs. corequisites model to better meet student needs.

**Goal 1:** Move to co-requisite model for math courses. **Goal 2:** Increase math success rates to 40% in 2024 and 45% in 2025. **Goal 3:** Increase English success rates to 60% in 2024 and 62% in 2025.

**Graduation/Completion Rates**

A statewide Institutional Research (IR) Office with representatives for institutional research on each of the Maine Community College campuses was created in 2018. The state IR office draws information from each of the seven campuses’ databases into a central location at their office on the SMCC campus. The state IR office brings consistency and accuracy to data collection capabilities at WCCC and the six other campuses in the Maine Community College System. IPEDS collections and peer comparison data are regularly generated by the state office, and data is provided to WCCC and the other MCCS campuses through Tableau Online Software. The state office can handle unique data needs; they create polling scripts in SQL that can be edited and used by each campus to extract data from the databases. The new IPEDS requirement for Educational Outcomes, for example, a difficult data report to create and generate at the campus level, is being created at the system level for each campus. Since 2018, WCCC’s Dean of Academic Affairs has served as our campus representative on the MCCS statewide institutional research group. A further step to improve the WCCC’s educational effectiveness is the addition of a new full-time Director of Institutional Effectiveness, who replaced the Dean at statewide IR meetings. This individual will work closely with the Associate Dean of Teaching and Learning and the entire senior team to leverage data for institutional decision making and student success.

To the right are the IPEDS graduation rates of full-time, first-time degree- or certificate-seeking undergraduate students within normal time, 150%, and 200% of normal time to program completion from 2015-2017 cohorts. For all cohort years and timeframes, the graduation rates for WCCC are consistently higher than those for the comparison group. In general, as the timeframe increases (from normal time to 150% to 200% of normal time), the graduation rates increase, which is expected. Examples of some of the specific strategies that directly correlate to these high graduation rates are guided pathways admissions and advising, cohort-based learning, barrier removal, engagement and connection, and personalized and individualized attention. Goal: Increase normal time and 150%-time graduation rate to 50%, and 200%-time to 55%.

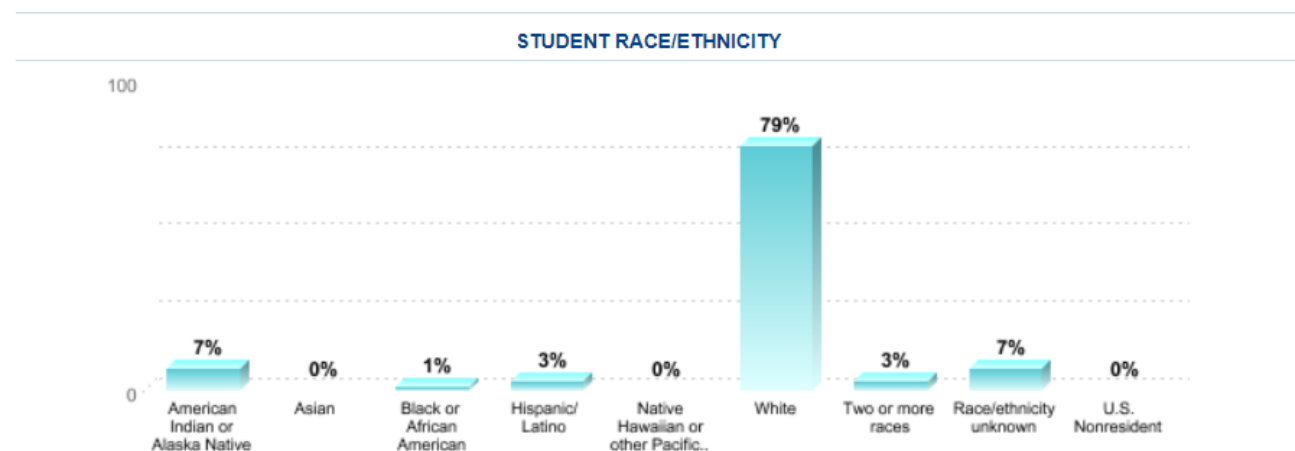


The distribution of completions by gender fluctuates over the years, indicating shifts in enrollment patterns. There is a notable shift in the distribution, with a decrease in male completions and an increase in female completions from 33% to 43% by 2022-2023. Currently, most certificate credentialed programs are trade-related and tend to traditionally attract male students, such as Automotive, Welding, and Heavy Equipment. In contrast, most of our associate degree programs are career- and academic-related and tend to attract female students, such as Human Services, Medical Assisting, and Education. The College uses Perkins funding to support gender equity initiatives. The

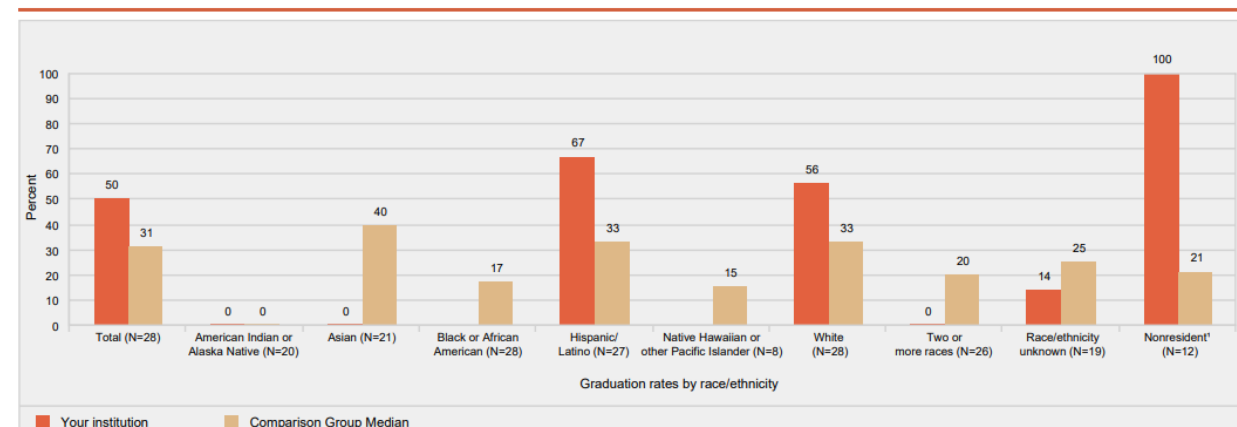
Dean of Enrollment Management and Student Services works with the Student Navigator to support new enrollment initiatives to recruit and retain nontraditional students. The enrollment management office continues to provide diverse marketing, and the Student Navigator position continues to support an expanding group of nontraditional students with academic advising and barrier removal. The Student Advocacy & Resource Center (SARC) has been open since Fall 2021. We will use Perkins funds in the Spring 2024 semester to support staff salaries for planning and coordinating part-time project-based events out of the SARC. Gender equity-focused events are planned and scheduled through the SARC, and the Student Navigator shares information with students about enrollment into nontraditional programs. Disproportionally, parent students tend to be females. When approved by NECHE, our substantive change for distance education will create additional opportunities for parent students to enter the college in a wider variety of traditional and non-traditional program pathways. We anticipate that the increase in female enrollees, with appropriate barrier removal supports, will translate to a more gender equitable completion rate. Goal: Attract additional female students into trade-related certificate programs, thereby increasing the female student completion rate to 48% for 2023-2024.

The graph below shows graduation rates of full-time, first-time degree- or certificate-seeking undergraduate students within 150% of normal time to program completion, by race/ethnicity, for the 2018 cohort for both WCCC and the comparison group of institutions.

### Student Race Ethnicity Breakdown (IPEDS, Fall 2022 All Undergraduate Students)



### Graduation Rates of FT/FT Degree and Certificate Seeking Undergraduates within 150% of Normal Time by Race/Ethnicity (IPEDS, 2018 Cohort)



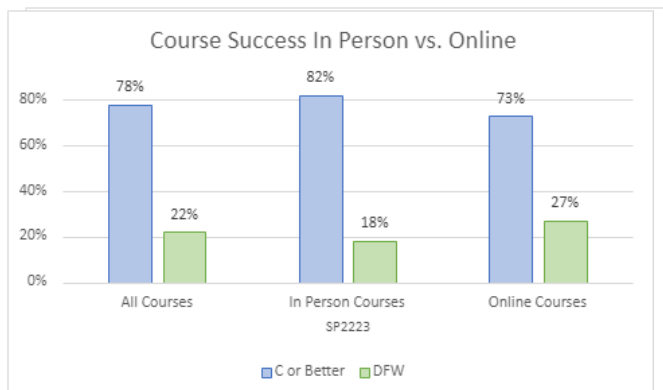
Based on most recent IPEDS completions by race/ethnicity (regardless of time as a variable), white students make up 82% of the WCCC student graduates, with all other races/ethnicities at 18%. This has been a consistent measurement over the last four years, with a 3% increase in diversity from FY22 to FY23 which correlates with the start of athletics at the institution. The Washington County region has a predominantly Caucasian demographic (91% White, 5% Native American, 3% Hispanic, and 1% African American). WCCC continues to actively pursue marketing and onboarding processes to diversify the student population, as is evidenced by an 18% non-white graduate population of students compared to a 9% community population according to the 2023 US Census Bureau. While we recognize the Washington County region is not indicative of the diverse population we seek to enroll, we strive to serve underrepresented groups through strategies that expand access to higher education such as enhanced distance education offerings, Prison Education Programming, FFD, and intercollegiate athletics. **Goal 1:** Increase non-white graduate population of students to 20% by the 2024-2025 academic year. **Goal 2:** Increase representation of faculty and staff to align with student demographics more closely.

IPEDS Completions by Age				
	<18	18-24	25-39	40 & Above
2018-2019	0	90	25	8
2019-2020	0	77	35	9
2020-2021	0	55	22	7
2021-2022	0	57	20	10
2022-2023	1	59	24	14

The completion rate of students by age shows that over the past five years, the non-traditional graduate numbers have fluctuated while the traditional graduate numbers decreased, and we are seeing a slight rise in the 2022-2023 academic year. We attribute the adult learner completion increases to the addition of fully online and virtual distance education program options that were not available prior to the 2019-2020 academic year. As we continue to strategically expand access opportunities for through distance education in the future, we expect to experience continued enrollment growth and student success for our adult learner population. **Goal:** Increase adult learner completions (age 25 and above) to fifty completers by the 2025-2026 academic year.

### **Course Success Data by Modality**

Nationwide, students at community colleges are unsuccessful in their courses, defined as achieving a grade lower than a 'C,' 30% of the time. Course modality at WCCC indicates the live, hybrid, and Zoom (synchronous courses) were successful 78% of the time compared to the online asynchronous courses with a success rate of 73%. Utilizing the national student success measure above, WCCC student success rates exceed the national average by a range of three to eight percent regardless of course modality.



Course completion trends by modality findings suggest that, on average, online courses have the highest DFW rate and, inversely, have a lower rate of students scoring a 'C' or higher. Hybrid and Zoom courses have the lowest DFW rate, and their 'C' or higher rate is higher than that of all other modalities. In-person courses, which include Hybrid and Zoom, have an intermediate DFW rate and a relatively high rate of students scoring 'C' or higher. This implies that courses that would be considered multiple modalities; such as hybrid courses, which combine

synchronous and asynchronous delivery, and Zoom courses, which combine live and remote delivery; provide students with a wider range of options to address various learning styles, thereby increasing the likelihood for success. **Goal:** Increase online course success rate to 75% for 2024-2025, 78% for 2025-2026, and 80% for 2026-2027.

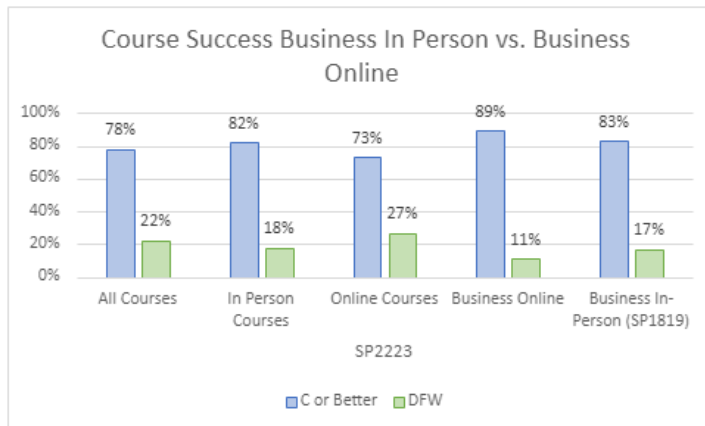
The exception for lower success in online-only courses is in the Business Management program.

These findings suggest that online business courses have a notably lower rate of DFW grades and a higher rate of students scoring a 'C' or higher compared to all online courses. The Business Management courses were specifically redesigned to be delivered online in a fully asynchronous environment, while other online courses are generally imported and amended from their live version. This data shows that specifically designed online courses, such as Business courses, have a higher success rate than those designed for in-person delivery but also offered online. The pandemic

necessitated moving traditionally face-to-face courses into an online environment. The urgency of this did not always allow adequate redesign of the material to support the online environment. Given the adoption of MCCS online standards, the college will review its online course offerings to ensure adherence to the standards and maximize course success. As we move to providing more 100% online programs, the College will redesign the courses in those programs using the design standards.

The student success rate in the Business Program is higher than the success rate for the overall in-person and other online course offerings. Moving business courses online provides greater educational opportunities for a wider scope of students, and it generates greater success with those students in comparison to the rest of the college students in any modality. The college believes that the success of the online Business Management and Entrepreneurship Programs demonstrates the potential for replication within the Criminal Justice, Human Services, and Education programs. The expansion of these programs into an online modality will provide access to a more diverse student population.

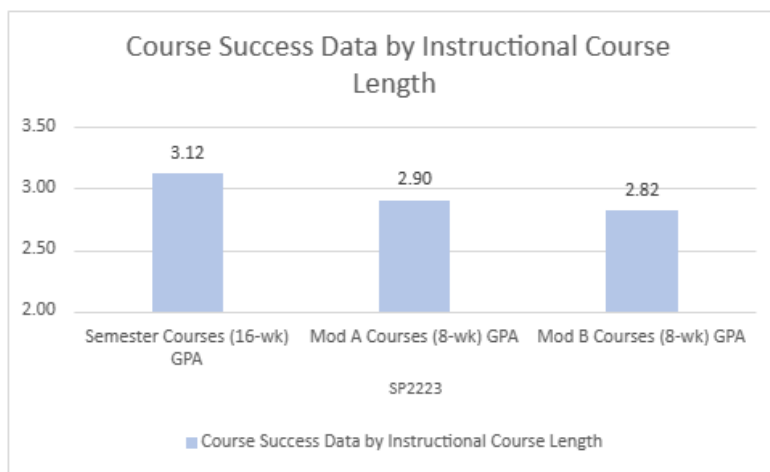
This comparison between the Business Management Program and other online offerings shows that when we specifically design and market a program for online delivery, it generates greater student success. This indicates that students would benefit from WCCC developing more programs specifically for online delivery.



### Course Success Data by Instructional Course Length

The data to the right represents students' GPAs in 16-week, semester-long courses versus students' GPAs in accelerated 8-week modules.

When comparing GPAs for students completing 16-week courses vs. the 8-week module A or B courses, the overall GPA for 16-week courses is 3.12, which is successful with a B average. However, the GPA for Mod A (8-week) courses is 2.90, and for Mod B (8-week) courses, it is 2.82. Both are lower than the semester course GPA. However, this slight decline in semester length GPA is mitigated by the increased access that accelerated courses



provide for adult learners who might otherwise not participate. Albeit the data implies that students encounter difficulties achieving the same level of performance in shorter 8-week courses compared to the 16-week ones, a

deeper analysis is warranted to determine the demographics of students that achieve higher GPA's to determine necessary student support interventions. WCCC will scrutinize the content and structure of Mod A and Mod B courses to pinpoint factors influencing lower GPAs and assess whether the condensed format or other factors impact student success in 8-week courses. **Goal: Increase accelerated 8-week courses to 3.0 GPA by 2024-2025.**

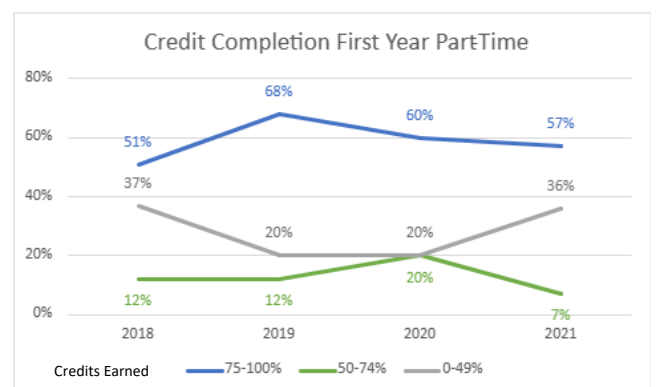
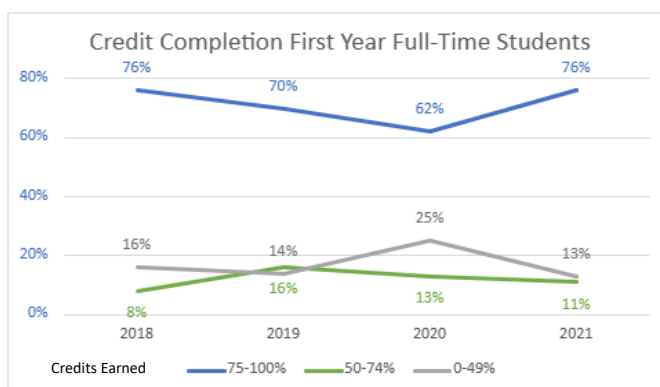
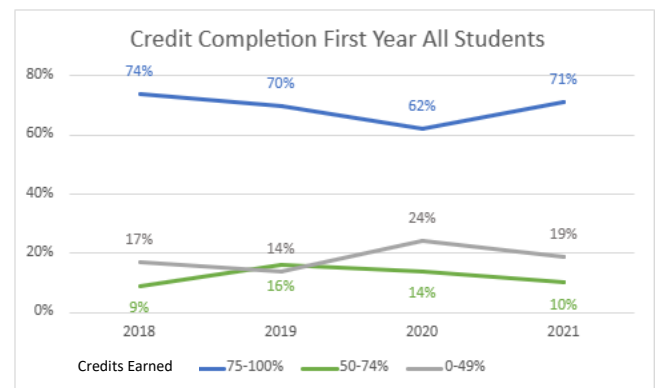
### Average Time to Credential Completion by Academic Year

While the average time to complete an associate degree remained relatively stable, the average time to complete a certificate has shown a more noticeable fluctuation, with a substantial decrease over the past three years. This decrease represents a move from students needing three semesters to complete a certificate to two semesters. In the calendar years 2020-2021, we saw a higher rate of part-time students for a variety of pandemic-related reasons. Goal: Increase success in gateway math and English courses, thereby reducing time to credential completion.

Average Time to Credential by Year					
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Associates	2.9	2.4	2.7	2.9	2.9
Certificates	1.0	1.7	1.6	1.4	1.1

### Credit Completion By Cohort Year

Credit Completions are degree-seeking students who entered in the fall of a given academic year as first-time or transfer-in students and students with full- and part-time enrollment status. The chart shows the percentage of the total number of credit hours students earned, with a grade of C or better, compared to the percentage of credit hours attempted over a 4-year time period. During pandemic years, degree seeking students enrolled at a part-time status at a higher level than typical, resulting in a greater propensity to complete. The 2021 part-time student data now aligns with our pre-pandemic level of success as more students intentionally enroll part-time instead of electing to reduce credits attempted due to pandemic uncertainties. The overall trends suggest the need for ongoing refinement of academic support strategies, such as advising, tutoring, and engagement activities to enhance credit attempted success rates with a particular focus on addressing the unique challenges faced by part-time students. Some of the strategies we will employ to increase the credit hour completion rates of our part-time students are awareness campaigns to stimulate engagement with services, guided pathways advising support, enhanced communication with advisors and support staff, and emergency funding and other support mechanisms for the mitigation of unique barriers faced by part-time students who are often parent students, adult learners, and working adults. Goal: Increase the percentage of students completing 75% or more of credits attempted to 75% by 2024-2025.



## **Future Plans**

Future plans for the assessment of student learning at WCCC include the following:

1. Academic Affairs will create course templates for all courses that are instructed by adjunct faculty to ensure program outcomes are added and aligned to assessment measures within the course. This will ensure the course is appropriately delivered with our pre-approved outcomes and assessments.
2. The past few years of focusing on outcomes and assessments shows that a significant number of our Institutional Learning Outcomes are addressed and assessed in the Liberal Arts program. We recognize that our Liberal Studies program outcomes are very similar to many of our ILOs. Moving forward, we will focus on aligning our institutional learning outcomes with our newly reviewed program and course learning outcomes and our strategic plan to reduce redundancy and improve interdisciplinary collaboration.
3. The systemic, sustainable process for the assessment committee begins a yearly endeavor of collection, review, and feedback to guide curriculum enhancements and modifications of teaching tools and techniques in our classrooms. We will collect and review program and institutional outcomes annually instead of a five-year cycle for program reviews.
4. To improve educational effectiveness, our goal is to continue to increase our block transfer agreements and to update our nursing, education, computer technology, human services, and medical assisting programs from associate in applied science to associate in science, thereby increasing the likelihood of a consistent student transfer process. This goal is intended to increase persistence and retention and to enhance student transfer agreements to public and private 4-year institutions.
5. Upon final review of the research project, we will determine the appropriateness of creating a process that utilizes AI in course and program learning outcome revision to improve consistency and measurability and faculty and staff efficiency.
6. We will expand faculty-driven participation in our Assessment Committee to continue its mission to extend our learning outcome and assessment process.
7. Ongoing, in-depth professional development on the technological use of assessment and outcome tools for faculty and student services will ensure effective use of Brightspace and Anthology.
8. We will expand understanding and transparency of the data value proposition, including data collection and analysis and faculty collaboration around reviewing and improving student academic achievement.
9. Course level learning outcomes will be posted on the college website and updated regularly for each course the college offers.
10. We will continue promoting consistent use of outcome assessment technology by all faculty across all courses and providing training to do so. A substantial goal is to create shared rubrics, syllabi, and curricula that support successful student outcomes across all programs. This will help ensure continuous improvements to our systematic process of assessment.

# INSTITUTIONAL PLANS FOR THE NEXT FIVE YEARS

Over the next five years, Washington County Community College (WCCC) is poised for a significant transformation. This transformation is focused on upholding the College's mission of providing quality education and creating innovative programs that cater to the needs of employers and learners. WCCC recognizes that workplaces are constantly evolving; as such, the college is committed to adapting its programs to ensure they remain relevant and attractive to employers, employees, and learners.

With a record-breaking enrollment in Fall 2023 and an expectation of continued growth, WCCC is currently



strategizing on how to meet student demand and continue providing exceptional service. The college recognizes that students' needs are diverse and ever-changing, and as such, it is looking to expand and create personalized support programs to meet the needs of each student. This personalized approach ensures that students get the most out of their education and graduate with the necessary skills to succeed in their chosen career path.

Furthermore, WCCC is also committed to attracting and retaining employees who are passionate about providing quality education to students. The college recognizes its employees are its greatest asset, and as such, it is committed to creating a work environment conducive to growth and development. This ensures the college retains its excellent faculty and staff, who, in turn, provide exceptional service to students.

### **Fiscal Management**

Over the years, the college has demonstrated continued success in securing funding for various programs and supporting positions. As we move forward, we aim to further expand our funding options by diversifying our sources through grants and fundraising. This enables us to continue prioritizing the growth and development of the college.

To achieve our goal of diversifying funding sources for the college, potential implementation strategies include:

- Establishing an endowment fund: An endowment fund is a long-term investment in which the principal amount is invested to generate income that can be used to support the College's programs and initiatives. By establishing an endowment fund, we can ensure a steady flow of income for the College's long-term sustainability.
- Developing corporate partnerships: We plan to reach out to local businesses and corporations to establish beneficial alliances. These partnerships can come in the form of sponsorships, donations, or even internships for our students. By collaborating with local businesses, we enhance meaningful relationships that support the College's mission.
- Hosting fundraising events: We plan to organize fundraising events such as galas, auctions, or charity runs to generate funds and create awareness about the College's programs. These events can also serve as networking opportunities for the College and its supporters.
- Applying for grants from private foundations: We will continue to apply for grants from private foundations that align with the College's mission and values. By securing grants from private foundations, we expand the College's programs and initiatives without burdening students with additional costs.

By implementing these strategies, we are confident we can diversify our funding sources and continue to prioritize the growth and development of the College.

### **Assessment and Data Transparency for Institutional Improvement**

To foster an enhanced culture of assessment, the organization will undertake several improvements. A priority is to simplify access to data, making it easier to collect and disseminate information. WCCC will increase the regularity and depth of data collection to provide comprehensive data. Through these steps and the expansion of the IR department, the organization will be positioned to have improved resources supporting decisions and planning.

The organization will revise its academic program review process to include improved tracking of steps for continuous improvement, status updates, and resulting changes. This process is in the implementation stage and supports ongoing improvements. Additionally, we will develop and disseminate an updated graduation survey. Improving the timeline and process for the collection and access to the data is an ongoing priority. Lastly, administrative departments will develop a data-driven written annual assessment plan. This plan will be used to determine successes and areas of improvement and to inform resource allocation. Overall, these advancements enable the organization to produce accurate data, make informed decisions, and foster a culture of assessment.

To continue fostering a culture of assessment, the organization commits to the following additional improvements:

- Providing training and resources to staff: It is important staff members develop the necessary skills to collect and analyze data effectively. The organization provides training on data collection and analysis tools, as well as resources like data dictionaries and best practices for data management.
- Engaging stakeholders: The success of the assessment program relies on the participation of all stakeholders. The organization engages students, faculty, and staff in the assessment process by soliciting feedback on data collection and analysis methods and involving them in the development of assessment plans and goals.
- Using data visualization tools: Data visualization tools help stakeholders understand complex data sets and identify trends and patterns. The organization continues to invest in data visualization software and training to enable stakeholders to create and interpret visualizations of assessment data.
- Collaborating with other institutions: To benchmark performance and identify areas for improvement, the organization's collaboration with other institutions and participation in national or international assessment programs is encouraged. Valuable insights into best practices and emerging trends in assessment are implemented at WCCC.

By implementing these improvements, the organization's robust and sustainable culture of assessment that supports ongoing improvement and informs decision-making at all levels is enhanced.

### **Updated 5-Year Strategic Plan**

Starting in Fall of 2022, the WCCC senior leadership team began the process of seeking feedback to inform future strategic planning. Feedback was received from several committees, focus groups, a SWOT analysis, all-employee in-service days, online feedback, surveys, and constituent working groups, all of which provided a forum for feedback from faculty, staff, students, community partners, and administration.

As described in more detail in Standard One, work on strategic planning for 2025-2030 and updating our mission and vision is ongoing with the goal of continually developing, implementing, and maintaining a comprehensive institutional plan based on continuous improvement, organizational efficiency, and student success.

With confirmation of general approval from NECHE, the college would plan to expand our 100% online programs to include Criminal Justice, Early Childhood Education, Education, and Human Services. Even though we would choose to move these programs in a 100% format, we will continue to offer the ability to pursue the course in a live format as well. Recently, we began adding live business courses back to our course schedule to meet the demand of students seeking a live option. The success of the online program precipitated a fourfold increase in student enrollment, which renewed interest in live course work.

2023 marks the first year that WCCC participated as a member of the United States Collegiate Athletic Association (USCAA). Currently, we field a men's league basketball team and a women's league club basketball team. We will expand these opportunities for students over the next five years to raise the women's club team to a league team and to add golf and cross country as a collegiate sport for both men and women.

## APPENDIX

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

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

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

URL	<a href="https://www.wccc.me.edu/admissions-aid/admissions/transfer-wccc">https://www.wccc.me.edu/admissions-aid/admissions/transfer-wccc</a>
Print Publications	WCCC College Catalog 2023-2024, page 45 (articulation) and page 48 (transfer)
Self-study/Fifth-year Report Page Reference	Page 26

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

URL	<a href="https://www.wccc.me.edu/student-complaint-process">https://www.wccc.me.edu/student-complaint-process</a> <a href="https://portal.wccc.me.edu/ICS/icsfs/2021-2022_Student_Handbook.pdf?target=3e53f0e6-a24c-43b6-a6a4-65340b28abfe">https://portal.wccc.me.edu/ICS/icsfs/2021-2022_Student_Handbook.pdf?target=3e53f0e6-a24c-43b6-a6a4-65340b28abfe</a>
Print Publications	Student Handbook and WCCC Catalog
Self-study/Fifth-year Report Page Reference	Page 32

- 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	Username and password
Self-study/Fifth-year Report Page Reference	Page 26

- 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 Washington County Community College meets the above federal requirements relating to Title IV program participation, including those enumerated above.

Chief Executive Officer: Susan L. Mingo

Date: 01/10/2024

March, 2016, June 2020, August 2021




# Maine Community College System

(A Component Unit of the State of Maine)

FINANCIAL STATEMENTS  
and  
SUPPLEMENTARY INFORMATION

June 30, 2023 and 2022  
With Independent Auditor's Report



**MAINE COMMUNITY COLLEGE SYSTEM  
(A Component Unit of the State of Maine)**

**Financial Statements**

**Years Ended June 30, 2023 and 2022**

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Maine Community College System

### Report on the Audit of the Financial Statements

#### ***Opinions***

We have audited the accompanying financial statements of the business-type activities, the aggregate discretely presented component units, and the fiduciary fund of the Maine Community College System (the System), a component unit of the State of Maine, as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the System's basic financial statements as listed in the table of contents.

In our opinion, based on our audits and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities, the aggregate discretely presented component units, and the fiduciary fund of the System as of June 30, 2023 and 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with U.S. generally accepted accounting principles (U.S. GAAP).

We did not audit the financial statements of certain foundations within the aggregate discretely-presented component units, which represent 44%, and 55%, respectively, of the assets and revenues of the aggregate discretely-presented component units as of June 30, 2023, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion on the aggregate discretely-presented component units, insofar as it relates to the amounts included for these certain foundations, is based solely on the reports of the other auditors.

#### ***Basis for Opinions***

We conducted our audits in accordance with U.S. generally accepted auditing standards (U.S. GAAS) and *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the System and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Changes in Accounting Principles***

As discussed in Note 1 to the financial statements, during the year ended June 30, 2023, the System adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* and GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. Our opinion is not modified with respect to these matters.

#### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. GAAP; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.



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

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

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

In performing an audit in accordance with U.S. GAAS and *Government Auditing Standards*, we:

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

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

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

U.S. GAAP require that Management's Discussion and Analysis and the information listed under 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 GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, and/or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the System's basic financial statements. The Schedule of Activities is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Activities is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. GAAS. In our opinion, the Schedule of Activities is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated October 13, 2023 on our consideration of the System'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 System'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 System's internal control over financial reporting and compliance.

*Berry Dunn McNeil & Parker, LLC*

Manchester, New Hampshire  
October 13, 2023

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

**Introduction**

The following report is Management's Discussion and Analysis (MD&A) of the financial results for the year ended June 30, 2023, with comparative information for the prior two years. The MD&A should be read in conjunction with the financial statements and related notes that are presented with this report. The MD&A is unaudited supplemental information required by the Governmental Accounting Standards Board (GASB). The purpose of the MD&A is to enhance the understandability and usefulness of the financial statements by providing an objective analysis of the financial activities based on currently known facts, decisions, and conditions. The financial statements, footnotes, and MD&A are management's responsibility.

**General Information about the Maine Community College System**

The history of Maine's community colleges dates to 1946 and the creation of the Maine Vocational Technical Institute within the Maine Department of Education. During the 1960s, five more vocational technical institutes were created, and in 1986 the Maine Vocational Technical Institute System was established as a quasi-governmental organization and autonomous public instrumentality. In 1989, the name was changed to the Maine Technical College System. A seventh college was added in 1994, and on July 1, 2003, the Legislature expanded the System's mission and changed its name to the Maine Community College System (MCCS or the System).

Maine's seven community colleges offer more than 300 degree and certificate options in over 140 occupational fields. More than 75 percent are the only ones of their kind in the state. In all, over 28,000 Maine people are served by the state's community colleges each year, through degree programs, customized training, and credit and non-credit offerings.

The seven-college system consists of Central Maine Community College in Auburn (CMCC), Eastern Maine Community College in Bangor (EMCC), Kennebec Valley Community College in Fairfield and Hinckley (KVCC), Northern Maine Community College in Presque Isle (NMCC), Southern Maine Community College in South Portland and Brunswick (SMCC), Washington County Community College in Calais (WCCC), and York County Community College in Wells (YCCC). Off-campus centers are located in East Millinocket, Dover-Foxcroft, Damariscotta, and Houlton. The System's central office, located in Augusta, Maine, was established by legislation to provide statewide coordination and leadership to the seven colleges.

The System also operates two state-wide programs; Embark and the Maine Quality Centers (MQC). Embark is a comprehensive high school-to-college transition program offered in partnership with secondary schools throughout the state. Embark provides selected students with scholarships to community colleges, access to college courses to juniors and seniors in high school, and advising and support throughout a student's high school and community college experience. The MQC program is an economic development program established by the Legislature in 1994. The program provides customized workforce training grants for Maine employers seeking to locate or expand their operations in Maine or who are interested in providing training to their incumbent workers. The training is coordinated and delivered by the seven community colleges through the Alfond Center for the Advancement of Maine's workforce.

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

**Using the Financial Statements**

In addition to this MD&A, the System's financial report includes a Statement of Net Position; Statement of Revenues, Expenses, and Changes in Net Position; and a Statement of Cash Flows, together with related footnotes. These financial statements are presented in accordance with GASB principles, which establish the standard for external financial reporting for public colleges and universities. The GASB standards require that the financial statements focus on the System as a whole.

In order to provide a more comprehensive understanding of the resources supporting the mission of the MCCS, the GASB also requires that the MCCS report on the assets, liabilities, and activities of organizations that are not owned or managed by the MCCS but that exist for the sole purpose of benefiting the System or its colleges. Accordingly, these financial statements include a Balance Sheet and Statement of Activities for the Maine Community College Educational Foundations (MCCEF) and a Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position for the Maine Community College System Other Post-Employment Benefit Trust (MCCS OPEB Trust or Trust). The MCCEF includes six foundations established to support individual colleges and their students. It also includes The Foundation for Maine's Community Colleges which was established in November of 2009 to provide broad based support to all seven of the state's community colleges. The MCCS OPEB Trust was established under Section 115 of the Internal Revenue Code as an irrevocable trust to manage the assets contributed by the System to fund its long-term obligation to pay the health care and life insurance benefit costs for certain employees after their retirement.

The Statement of Net Position depicts the financial position of the System as of June 30, 2023, with comparative data from June 30, 2022, and includes all of the assets, liabilities, deferred inflows, and deferred outflows of the System. Assets represent what the System owns, plus what is owed to MCCS. Liabilities constitute obligations to make payment to others, plus what the System has collected in advance of providing the related services. Net position represents the residual interest in the MCCS assets after liabilities are deducted, net of deferred inflows and outflows, and the positive or negative change in net position over time is an indicator of the relative financial health of the System. The net position is divided into three primary categories:

*Net investment in capital assets* represent the land, buildings, and equipment that the System has acquired over its life and still uses. Net capital assets are presented after deductions for accumulated depreciation and the outstanding debt incurred to acquire or construct them. This category includes deposits held with bond trustee to service outstanding debt.

*Restricted* net position has inherent limitations and can only be expended for the purposes stipulated by the individual, institution, or governmental unit that directed the resources to the System. *Restricted expendable* net position is available to be used for the intended purpose while *nonexpendable* assets are invested in perpetuity, and the investment income is used for the intended purpose.

*Unrestricted* net position is available for general operations of the System and for dedicated purposes such as capital projects for renewal and replacement, MQC training initiatives, and working capital maintained for departmental and auxiliary enterprise activities. While there are no external constraints on unrestricted net position, MCCS has set aside certain unrestricted net position for future use.

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

The Statement of Revenues, Expenses, and Changes in Net Position presents the operating, non-operating, and other activities of the System for the full fiscal year which runs from July 1<sup>st</sup> to June 30<sup>th</sup>. Two years of revenues, expenses, and changes in net position are presented for comparative purposes.

This statement reports the amounts received from tuition, State appropriations, residential life fees, grants, and services and other items of income against all the costs and outlays incurred in order to operate the System. The costs incurred include salaries and benefits, supplies and overhead expenses, insurances, utilities, and depreciation. The expenses are categorized according to the activity that generated the cost.

The Statement of Cash Flows examines the changes in cash position resulting from a year of operations. Cash flows are separated by the nature of the activity and include operating activities, noncapital financing activities, capital and related financing activities, and investing activities.

Operating activities involve activities relating to the delivery of education and related services. Common examples of cash flows provided by operating activities include tuition, fees, grants, and bookstore and food service sales. Cash flows used in operating activities include payments to employees, vendors, and suppliers.

Noncapital financing activities include appropriations from state government and noncapital grants and gifts.

Capital and related financing activities include those activities relating to the generation and repayment of funds provided by and paid to lenders as well as grants for acquisition of capital assets. There were a number of capital projects across the system using reserves for renewal and replacement. In FY23 these projects included: instruction lab upgrades and equipment; building automation system, door access, electrical upgrades at Rangeley Hall, and new lighting in instructional labs. Grant funds were utilized to upgrade instructional lab equipment across many programs.

Investing activities include funds used to purchase marketable securities and funds provided from the sale of marketable securities.

**Highlights and Trends Impacting Financial Results**

As a publicly funded institution of higher education, MCCS receives appropriations from the State of Maine partially subsidizing the cost of attendance at one of the seven community colleges. In 2023 State appropriations for operations increased \$4.7 million, or 6.3 percent. This included a 3.1 percent increase in general appropriation and \$2.5 million of funding to expand the nursing programs system-wide.

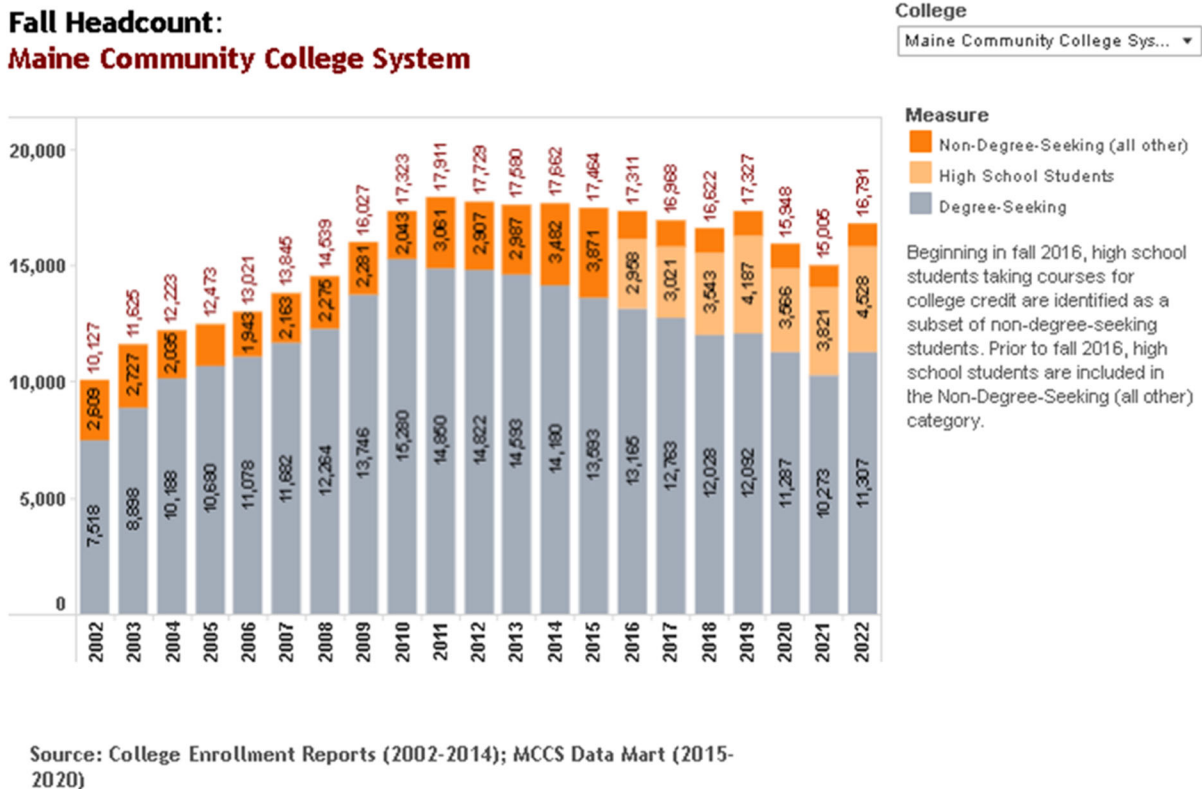
In 2022, State appropriations for operations increased \$2.2 million, or 3 percent, and the general operation curtailment was re-established in the base. The increase in appropriation was offset by the elimination of \$2.5 million in one-time MQC funding that was approved in the supplemental budget passed in March 2020 and received in FY21. Live Fires Service Training Facilities Funds of \$0.25 million were also eliminated in FY22.

**MAINE COMMUNITY COLLEGE SYSTEM  
(A Component Unit of the State of Maine)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

The effect of Maine Free College on enrollment resulted in headcount of 16,791 in the fall 2022 (fiscal 2023) compared to 15,005 in the fall of 2021, an increase of 12 percent. The increase came across all categories of student: degree seeking, non-degree seeking, and high school students. In 2023, degree seeking and non-degree seeking students increased 10 percent and 5 percent, respectively. High school students taking courses for college credit increased 19 percent.



After making the transition from technical to community colleges in 2003, enrollment system-wide grew to an all-time high in 2011 of 17,911, a 76.9 percent increase. The enrollment growth was partially attributable to the expanded mission of the institutions with more students enrolling in liberal studies programs and taking advantage of transfer agreements to four-year institutions. The decline in recent years in degree seeking enrollments is the result of a fewer students graduating from Maine high schools and a strong job market. The recovery in enrollment in 2023 was due to the State of Maine passing the Maine Free College program which served nearly 6,400 potentially eligible students (unduplicated headcount for Fall and Spring).

The state unemployment rate for June 2023 was a record low of 2.4 percent. The current rate is down from June 2022, when it was 3.0 percent, and lower than the June 2019 pre-pandemic rate of 3.2 percent.

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

MCCS implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions* (GASB 68) in 2015. GASB 68 requires MCCS to report the System's proportionate share of the State's net pension liability. MCCS's proportionate share of the State's net pension liability as of June 30, 2023 was \$39.0 million, compared to \$26.4 million as of June 30, 2022, and \$51.0 million as of June 30, 2021. The System incurred expense related to pension benefits of \$4,074,843 in 2023, \$692,457 in 2022, \$6,323,873 in 2021, and \$6,554,054 in 2020, recognized income related to pension benefits of \$35,891 in 2019 and \$1.2 million in 2018, and incurred expense of \$5.2 million in 2017, and \$7.4 million in 2016.

The impact of GASB 68 results from a change in accounting for pension benefits administered by the Maine Public Employees Retirement System (MainePERS), not a change resulting from operations. MCCS is not directly responsible for the payment of retirement pensions earned by employees who are members of MainePERS.

In 2018, MCCS implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB 75). GASB 75 changed the method of accounting for the System's responsibility to pay for Other Post-employment Benefits (OPEB) for qualified retirees. As a result, the System recorded a reduction in net assets of \$15.1 million and reported a net OPEB liability of \$12.1 million as of June 30, 2018. The net OPEB liability as of June 30, 2019 was \$3.2 million and was \$2.4 million as of June 30, 2020. The System reported a net OPEB liability of \$3.1 million as of June 30, 2023, \$2.6 million as of June 30, 2022, and \$5.3 million as of June 30, 2021, with over funding coming from investment income exceeding expectations and decreasing healthcare costs.

MCCS implemented GASB Statement No. 87, *Leases* (GASB 87) in 2022. GASB 87 changed the method of accounting for the System's capital leases and required a restatement of net position. GASB 87 required MCCS to report leases by lessee and lessor and recognized outflows and inflows of resources based on the payment provisions of the lease contract. The System reported right-of-use asset on System Office space of \$755,484 as of June 30, 2023, \$871,859 as of June 30, 2022, and \$968,422 as of June 30, 2021. Lease obligations were \$781,325 as of June 30, 2023, \$890,103 as of June 30, 2022, and \$979,296 as of June 30, 2021.

In 2023, the implementation of GASB statement No. 96, *Subscription-Based Information Technology Arrangements (SBITA)* (GASB 96). GASB 96 changed the method of accounting for the System's subscription-based information technology arrangements that convey control of the right to use another party's information technology software. The subscription term includes the period during which MCCS has a noncancellable right to use the underlying assets. GASB 96 required MCCS to recognize a subscription liability and an intangible right-to-use asset associated with the implementation of a new Student Information System (SIS). MCCS reported subscription assets of \$15,619,593 as of June 30, 2023 and \$376,313 as of June 30, 2022. Subscription liabilities were \$11,873,635 as of June 30, 2023 and \$387,913 as of June 30, 2022.



**MAINE COMMUNITY COLLEGE SYSTEM  
(A Component Unit of the State of Maine)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

**College Results and Combined Operating Results**

Maine's seven community colleges serve very different regions of the state. The different locations face very different demographic conditions in their local communities and, as a result, it is difficult to compare the results of operations between the colleges.

In addition, MCCS is quasi-centralized. The System Office provides certain services to all the colleges and administers a pool of expenses that cannot be effectively allocated to the colleges.

Central services, for which the colleges are not charged, or allocated fees include legal, certain human resource functions, and some information technology services. The colleges manage their own budgets based on guidance from the System Office, but cash and investments are managed centrally. Tuition is set by the Board of Trustees as a rate per credit hour.

The colleges are responsible for responding to their community's business and enrollment needs. They also respond to grant opportunities based on the needs of the individual college. The 2023 and 2022 statements of revenues, expenses, and changes in net position for the individual colleges are as follows:



**MAINE COMMUNITY COLLEGE SYSTEM**  
(A Component Unit of the State of Maine)

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

	June 30, 2023							
<u>Year ended June 30, 2023</u> (in millions)	<u>CMCC</u>	<u>EMCC</u>	<u>KVCC</u>	<u>NMCC</u>	<u>SMCC</u>	<u>WCCC</u>	<u>YCCC</u>	<u>All Colleges</u>
Student tuition and fees	\$ 7.8	\$ 5.3	\$ 4.6	\$ 1.8	\$ 15.6	\$ 0.9	\$ 3.1	\$ 39.1
Residential life	3.1	1.9	-	0.6	5.7	0.4	0.3	12.0
Less: scholarships	<u>(10.0)</u>	<u>(6.2)</u>	<u>(5.9)</u>	<u>(2.7)</u>	<u>(16.0)</u>	<u>(1.5)</u>	<u>(3.4)</u>	<u>(45.7)</u>
Tuition and residential life	0.9	1.0	(1.3)	(0.3)	5.3	(0.2)	(0.0)	5.4
Federal grants and contracts	7.5	6.0	5.1	3.8	10.6	2.6	3.2	38.8
Grants and other revenue	<u>2.8</u>	<u>2.7</u>	<u>2.7</u>	<u>1.1</u>	<u>8.5</u>	<u>0.8</u>	<u>2.1</u>	<u>20.7</u>
Total operating revenues	<u>11.2</u>	<u>9.7</u>	<u>6.5</u>	<u>4.6</u>	<u>24.4</u>	<u>3.2</u>	<u>5.3</u>	<u>64.9</u>
Instruction	9.7	10.0	7.2	6.9	21.4	3.3	3.5	62.0
Public service	-	0.1	-	0.1	1.1	-	-	1.3
Academic support	1.9	1.3	2.6	1.0	5.4	1.2	2.2	15.6
Student services	3.3	2.6	1.9	1.7	5.7	1.4	1.2	17.8
Institutional support	1.9	3.3	2.2	2.4	4.4	1.0	2.2	17.4
Operations and maintenance	1.7	2.0	1.7	2.1	5.5	0.9	0.9	14.8
Student aid	0.1	0.6	0.2	0.3	0.1	0.1	-	1.4
Auxiliary enterprises	1.7	1.2	-	0.8	2.3	0.4	0.4	6.8
Depreciation	<u>2.4</u>	<u>1.6</u>	<u>1.6</u>	<u>1.4</u>	<u>4.0</u>	<u>0.7</u>	<u>1.2</u>	<u>12.9</u>
Total operating expenses	<u>22.7</u>	<u>22.7</u>	<u>17.4</u>	<u>16.7</u>	<u>49.9</u>	<u>9.0</u>	<u>11.6</u>	<u>150.0</u>
Operating loss	<u>(11.5)</u>	<u>(13.0)</u>	<u>(10.9)</u>	<u>(12.1)</u>	<u>(25.5)</u>	<u>(5.8)</u>	<u>(6.3)</u>	<u>(85.1)</u>
State appropriations	10.2	10.9	8.5	9.7	17.9	6.3	6.0	69.5
HEERF	2.3	1.6	2.3	0.4	-	0.1	0.2	6.9
Other state revenue	2.2	1.4	0.7	0.6	5.4	0.5	1.0	11.8
Gifts	-	-	-	0.6	0.1	0.1	-	0.8
Net investment loss	<u>(0.1)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(0.1)</u>	<u>-</u>	<u>-</u>	<u>(0.2)</u>
Net nonoperating revenues	<u>14.6</u>	<u>13.9</u>	<u>11.5</u>	<u>11.3</u>	<u>23.3</u>	<u>7.0</u>	<u>7.2</u>	<u>88.8</u>
Income (loss) before other	<u>3.1</u>	<u>0.9</u>	<u>0.6</u>	<u>(0.8)</u>	<u>(2.2)</u>	<u>1.2</u>	<u>0.9</u>	<u>3.7</u>
Capital grants and gifts	-	-	-	-	0.1	-	-	0.1
Proceeds from State for capital asset acquisition	-	0.4	-	-	-	-	-	0.4
Inter-campus transfers	<u>0.3</u>	<u>0.1</u>	<u>0.1</u>	<u>0.2</u>	<u>0.5</u>	<u>0.2</u>	<u>0.3</u>	<u>1.7</u>
Total other revenue and gains	<u>0.3</u>	<u>0.5</u>	<u>0.1</u>	<u>0.2</u>	<u>0.6</u>	<u>0.2</u>	<u>0.3</u>	<u>2.2</u>
Change in net position	3.4	1.4	0.7	(0.6)	(1.6)	1.4	1.2	5.9
Net position-beginning / year	<u>38.6</u>	<u>26.5</u>	<u>29.6</u>	<u>28.1</u>	<u>74.9</u>	<u>17.1</u>	<u>19.4</u>	<u>234.2</u>
Net position-end / year	<u>\$ 42.0</u>	<u>\$ 27.9</u>	<u>\$ 30.3</u>	<u>\$ 27.5</u>	<u>\$ 73.3</u>	<u>\$ 18.5</u>	<u>\$ 20.6</u>	<u>\$ 240.1</u>

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

June 30, 2023

<u><b>Year ended June 30, 2023</b></u> <i>(in millions)</i>	<u><b>All Colleges</b></u>	<u><b>System- Wide</b></u>	<u><b>System Office</b></u>	<u><b>State's UAAL</b></u>	<u><b>MCCS</b></u>
Student tuition and fees	\$ 39.1	\$ -	\$ -	\$ -	\$ 39.1
Residential life	12.0	-	-	-	12.0
Less: scholarships	<u>(45.7)</u>	<u>(2.8)</u>	<u>(0.1)</u>	-	<u>(48.6)</u>
Net tuition and residential life	5.4	(2.8)	(0.1)	-	2.5
 Federal grants and contracts	 38.8	 -	 0.4	 -	 39.2
Grants and other revenue	<u>20.7</u>	<u>7.6</u>	<u>6.0</u>	-	<u>34.3</u>
Total operating revenues	<u>64.9</u>	<u>4.8</u>	<u>6.3</u>	-	<u>76.0</u>
 Instruction	 62.0	 -	 -	 (3.8)	 58.2
Public service	1.3	-	-	-	1.3
Academic support	15.6	-	6.8	(1.0)	21.4
Student services	17.8	-	0.1	(1.2)	16.7
Institutional support	17.4	3.7	6.1	(1.4)	25.8
Operations and maintenance	14.8	-	0.1	(0.6)	14.3
Student aid	1.4	-	-	-	1.4
Auxiliary enterprises	6.8	-	-	(0.1)	6.7
Depreciation and amortization	<u>12.9</u>	<u>1.8</u>	<u>0.1</u>	-	<u>14.8</u>
Total operating expenses	<u>150.0</u>	<u>5.5</u>	<u>13.2</u>	<u>(8.1)</u>	<u>160.6</u>
 Operating (loss) income	 <u>(85.1)</u>	 <u>(0.7)</u>	 <u>(6.9)</u>	 <u>8.1</u>	 <u>(84.6)</u>
 State appropriations	 69.5	 <u>0.7</u>	 8.5	 -	 78.7
HEERF	6.9	-	-	-	6.9
Other state revenue	11.8	-	-	-	11.8
Gifts	0.8	-	-	-	0.8
Net investment (loss) income	<u>(0.2)</u>	<u>4.2</u>	-	-	<u>4.0</u>
Net nonoperating revenues	<u>88.8</u>	<u>4.9</u>	<u>8.5</u>	-	<u>102.2</u>
 Income before other	 <u>3.7</u>	 <u>4.2</u>	 <u>1.6</u>	 <u>8.1</u>	 <u>17.6</u>
 Capital grants and gifts	 0.1	 -	 -	 -	 0.1
Proceeds from State for capital asset acquisition	0.4	-	-	-	0.4
Inter-campus transfers	<u>1.7</u>	<u>(1.2)</u>	<u>(0.5)</u>	-	-
Total other revenue, gains, or (losses)	<u>2.2</u>	<u>(1.2)</u>	<u>(0.5)</u>	-	<u>0.5</u>
 Change in net position	 5.9	 3.0	 1.1	 8.1	 18.1
Net position-beginning / year	<u>234.2</u>	<u>33.0</u>	<u>11.5</u>	<u>(55.6)</u>	<u>223.1</u>
 Net position-end / year	 <u>\$240.1</u>	 <u>\$ 36.0</u>	 <u>\$ 12.6</u>	 <u>\$ (47.5)</u>	 <u>\$241.2</u>

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

<i>Year ended June 30, 2022</i> <i>(in millions)</i>	<i>CMCC</i>	<i>EMCC</i>	<i>KVCC</i>	<i>NMCC</i>	<i>SMCC</i>	<i>WCCC</i>	<i>YCCC</i>	<i>All Colleges</i>
Student tuition and fees	\$ 6.1	\$ 4.6	\$ 4.4	\$ 1.6	\$ 13.3	\$ 0.9	\$ 2.6	\$ 33.5
Residential life	2.0	1.0	-	0.4	3.8	0.3	-	7.5
Less: scholarships	<u>(6.7)</u>	<u>(4.0)</u>	<u>(4.8)</u>	<u>(2.1)</u>	<u>(9.5)</u>	<u>(1.3)</u>	<u>(2.2)</u>	<u>(30.6)</u>
Tuition and residential life	1.4	1.6	(0.4)	(0.1)	7.6	(0.1)	0.4	10.4
Federal grants and contracts	5.5	3.3	4.3	2.4	8.3	1.3	1.9	27.0
Grants and other revenue	<u>2.2</u>	<u>2.3</u>	<u>2.3</u>	<u>0.8</u>	<u>7.1</u>	<u>0.8</u>	<u>1.7</u>	<u>17.2</u>
Total operating revenues	<u>9.1</u>	<u>7.2</u>	<u>6.2</u>	<u>3.1</u>	<u>23.0</u>	<u>2.0</u>	<u>4.0</u>	<u>54.6</u>
Instruction	8.3	8.0	6.5	6.0	19.1	2.8	3.7	54.4
Public service	-	0.1	-	-	0.8	0.1	-	1.0
Academic support	1.8	1.0	2.1	0.8	4.1	1.1	1.4	12.3
Student services	2.7	2.1	1.7	1.6	4.8	1.3	1.0	15.2
Institutional support	2.3	2.4	2.5	2.5	4.4	1.1	2.7	17.9
Operations and maintenance	1.6	1.8	1.7	1.7	4.8	0.8	0.8	13.2
Student aid	4.0	3.5	2.6	1.2	6.0	0.7	1.2	19.2
Auxiliary enterprises	1.2	1.1	-	0.8	1.5	0.5	-	5.1
Depreciation	<u>2.3</u>	<u>1.7</u>	<u>1.6</u>	<u>1.4</u>	<u>4.0</u>	<u>0.6</u>	<u>1.0</u>	<u>12.6</u>
Total operating expenses	<u>24.2</u>	<u>21.7</u>	<u>18.7</u>	<u>16.0</u>	<u>49.5</u>	<u>9.0</u>	<u>11.8</u>	<u>150.9</u>
Operating loss	<u>(15.1)</u>	<u>(14.5)</u>	<u>(12.5)</u>	<u>(12.9)</u>	<u>(26.5)</u>	<u>(7.0)</u>	<u>(7.8)</u>	<u>(96.3)</u>
State appropriations	9.6	9.8	8.0	9.4	16.7	6.1	5.8	65.4
Higher Education Emergency Relief Funds	6.0	4.8	4.1	2.1	9.8	1.5	2.6	30.9
Gifts	-	-	-	1.7	0.3	-	-	2.0
Net investment loss	<u>(0.2)</u>	<u>(0.4)</u>	<u>-</u>	<u>(0.1)</u>	<u>(0.5)</u>	<u>(0.1)</u>	<u>(0.2)</u>	<u>(1.5)</u>
Net nonoperating revenues	<u>15.4</u>	<u>14.2</u>	<u>12.1</u>	<u>13.1</u>	<u>26.3</u>	<u>7.5</u>	<u>8.2</u>	<u>96.8</u>
Income (loss) before other	<u>0.3</u>	<u>(0.3)</u>	<u>(0.4)</u>	<u>0.2</u>	<u>(0.2)</u>	<u>0.5</u>	<u>0.4</u>	<u>0.5</u>
Proceeds from State for capital asset acquisition	0.2	0.4	0.1	-	0.8	0.4	0.3	2.2
Inter-campus transfers	<u>0.5</u>	<u>0.3</u>	<u>0.3</u>	<u>0.4</u>	<u>1.1</u>	<u>0.4</u>	<u>0.5</u>	<u>3.5</u>
Total other revenue and gains	<u>0.7</u>	<u>0.7</u>	<u>0.4</u>	<u>0.4</u>	<u>1.9</u>	<u>0.8</u>	<u>0.8</u>	<u>5.7</u>
Change in net position	1.0	0.4	0.0	0.6	1.7	1.3	1.2	6.2
Net position-beginning / year	<u>37.6</u>	<u>26.1</u>	<u>29.6</u>	<u>27.5</u>	<u>73.2</u>	<u>15.8</u>	<u>18.2</u>	<u>228.0</u>
Net position-end / year	<u><b>\$ 38.6</b></u>	<u><b>\$ 26.5</b></u>	<u><b>\$ 29.6</b></u>	<u><b>\$ 28.1</b></u>	<u><b>\$ 74.9</b></u>	<u><b>\$ 17.1</b></u>	<u><b>\$ 19.4</b></u>	<u><b>\$ 234.2</b></u>

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

<u>Year ended June 30, 2022</u> <u>(in millions)</u>	<u>All</u> <u>Colleges</u>	<u>System-</u> <u>Wide</u>	<u>System</u> <u>Office</u>	<u>State's</u> <u>UAAL</u>	<u>MCCS</u>
Student tuition and fees	\$ 33.5	\$ -	\$ -	\$ -	\$ 33.5
Residential life	7.5	-	-	-	7.5
Less: scholarships	<u>(30.6)</u>	<u>(2.5)</u>	<u>-</u>	<u>-</u>	<u>(33.1)</u>
Net tuition and residential life	10.4	(2.5)	-	-	7.9
 Federal grants and contracts	 27.0	 -	 0.2	 -	 27.2
Grants and other revenue	<u>17.2</u>	<u>3.0</u>	<u>2.4</u>	<u>-</u>	<u>22.6</u>
Total operating revenues	<u>54.6</u>	<u>0.5</u>	<u>2.6</u>	<u>-</u>	<u>57.7</u>
 Instruction	 54.4	 -	 -	 (4.0)	 50.4
Public service	1.0	-	-	-	1.0
Academic support	12.3	-	2.7	(1.2)	13.8
Student services	15.2	-	0.1	(1.3)	14.0
Institutional support	17.9	0.6	6.1	(1.6)	23.0
Operations and maintenance	13.2	-	0.1	(0.9)	12.4
Student aid	19.2	-	-	-	19.2
Auxiliary enterprises	5.1	-	-	(0.2)	4.9
Depreciation and amortization	<u>12.6</u>	<u>0.1</u>	<u>0.1</u>	<u>-</u>	<u>12.8</u>
Total operating expenses	<u>150.9</u>	<u>0.7</u>	<u>9.1</u>	<u>(9.2)</u>	<u>151.5</u>
 Operating (loss) income	 <u>(96.3)</u>	 <u>(0.2)</u>	 <u>(6.5)</u>	 <u>9.2</u>	 <u>(93.8)</u>
 State appropriations	 65.4	 0.7	 7.9	 -	 74.0
HEERF	30.9	-	-	-	30.9
Gifts	2.0	-	-	-	2.0
Net investment loss	<u>(1.5)</u>	<u>(7.0)</u>	<u>-</u>	<u>-</u>	<u>(8.5)</u>
Net nonoperating revenues	<u>96.8</u>	<u>(6.3)</u>	<u>7.9</u>	<u>-</u>	<u>98.4</u>
 Income (loss) before other	 <u>0.5</u>	 <u>(6.5)</u>	 <u>1.4</u>	 <u>9.2</u>	 <u>4.6</u>
 Proceeds from State for capital asset acquisition	 2.2	 -	 -	 -	 2.2
Inter-campus transfers	<u>3.5</u>	<u>(1.5)</u>	<u>(2.0)</u>	<u>-</u>	<u>-</u>
Total other revenue, gains, or (losses)	<u>5.7</u>	<u>(1.5)</u>	<u>(2.0)</u>	<u>-</u>	<u>2.2</u>
 Change in net position	 6.2	 (8.0)	 (0.6)	 9.2	 6.8
Net position-beginning / year	<u>228.0</u>	<u>41.0</u>	<u>12.1</u>	<u>(64.8)</u>	<u>216.3</u>
 Net position-end / year	 <u>\$234.2</u>	 <u>\$ 33.0</u>	 <u>\$ 11.5</u>	 <u>\$ (55.6)</u>	 <u>\$223.1</u>

**MAINE COMMUNITY COLLEGE SYSTEM  
(A Component Unit of the State of Maine)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

In November of 2018, the voters of the State of Maine approved a \$15 million Chap. 465 P.L. 2017 General Purpose Bond. The bond funds were allocated to all seven colleges and, during FY23, the colleges spent \$0.4 million on instruction lab upgrades and equipment, and residence hall ADA renovations.

The colleges are not required to budget for depreciation expenses but do budget for capital expenditures funded through operations. As a result, each of the seven colleges ended 2023 with a surplus. With approval from the System Office, the colleges can reserve a portion of the earned surplus for future capital investments (discussed below, in the section on Net Position), but the unobligated net position is not available to the colleges for discretionary spending.

Colleges in more rural areas of Maine have lower enrollments and, therefore, earn less in student tuition and fees, but the proportion of State appropriation tends to be higher.

**Economic Factors Affecting Maine's Community Colleges**

Free Community College launched in April 2022, the one-time State investment of \$20 million benefited the pandemic-era high school graduates from 2020 – 2023. This is a last-dollar scholarship, meaning eligible students must first accept grants or scholarship awarded to them, with the last dollar costs of tuition and mandatory fees covered by the free college scholarships. In the first year of the program, 6,400 students attended community college tuition-free. In July 2023, Governor Mills signed the budget passed by the legislature which extended to two more graduating high school classes tuition-free community college in Maine. The \$15 million investment will allow students graduating from high school or its equivalent in 2024 and 2025 to attend any Maine community college without paying any tuition or mandatory fees, a value of more than \$3,800 a year.

Post pandemic, Maine people with education and technical skills have gained economic opportunity. But those lacking the essential skills needed to get a job in the modern economy are losing hope. Data collected by Opportunity Insights indicated that, in Maine, almost 40% of low-income jobs have gone away, while moderate- and high-income jobs that require skills have increased substantially.

Students at the fringe of academic success and students who learn by working with their hands suffered incredible learning loss and emotional setbacks in recent years. For many, mental health and housing and food insecurity challenges their ability to get the education they need.

Pandemic relief funds from both the State of Maine and the federal government were a crucial resource that allowed Maine's community colleges to continue providing education and training as well and expand support for struggling students. These funds are time-limited in nature, and MCCS continues to invest those dollars in short-term training and immediate needs in compliance with state and federal requirements.

In July 2021, the Maine State Legislature approved the Maine Jobs and Recovery Plan (MJRP). LD1733 included \$35 million in one-time American Rescue Plan Act federal funding under State and Local Fiscal Recovery Funds for workforce development initiatives to provide training for 8,500 Maine residents in the following targeted industry sectors: Healthcare, The Green Economy, Manufacturing, Hospitality, Education, Computer Technology, and the trades.

**MAINE COMMUNITY COLLEGE SYSTEM**  
(A Component Unit of the State of Maine)

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

The business plan for the MJRP grant was approved by the State on December 29, 2021. This allowed the work to begin and for the colleges to start implementation and recruitment. Through FY23, 2,756 Mainers were provided financial assistance for education training programs through MJRP, representing \$6.7 million in funding. Additional training opportunities continue to be developed for completion under MJRP funding throughout the grant award period, which ends December 2024.

In April 2022, the Governor signed the supplemental budget which included a \$2.5 million in ongoing allocation to MCCS for expansion of the nursing programs across the State in FY23. The \$2.5 million was matched by healthcare providers MaineHealth and Northern Light Health. This allows Maine's community colleges to double the number of nursing program graduates from approximately 240 people per year to 480 per year. These funds are a significant investment in addressing the nursing shortage in Maine.

**Appropriation**  
(in millions)

	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Base appropriation	\$72.0	\$73.8	\$ 74.0	\$78.8	\$78.8
New funding for ongoing operations	0.0	2.2	2.3	3.5	7.3
New funding for strategic initiatives	<u>2.5</u>	<u>(2.7)</u>	<u>2.4</u>	<u>0.0</u>	<u>0.0</u>
Curtailment	(0.7)	0.7	0.0	0.0	0.0
New appropriation	<u>73.8</u>	<u>74.0</u>	<u>78.8</u>	<u>82.3</u>	<u>86.1</u>
Special one-time MJRP funding	0.0	15.0	20.0	0.0	0.0
Special one-time Free College Funding	<u>0.0</u>	<u>0.0</u>	<u>20.0</u>	<u>7.5</u>	<u>7.5</u>
Appropriation with special one-time funding	<u>\$73.8</u>	<u>\$89.0</u>	<u>\$118.8</u>	<u>\$89.8</u>	<u>\$93.6</u>

MCCS was allocated a total of \$65.7 million in Higher Education Emergency Relief Funds (HEERF) under the Coronavirus Aid, Relief, and Economic Security (CARES) Act in March 2020, the Coronavirus Response and Relief Supplemental Appropriation (CRRSA) disbursed in January 2021, the American Rescue Plan Act (ARPA) passed in March 2021, and most recently the Supplemental Support American Rescue Plan awarded in July 2022. The HEERF allocations included \$26.5 million for emergency financial aid grants to students and \$39.2 million of institutional funds for COVID-19 response expenses. The major change with the ARPA was under the use of institutional funds for lost revenue. This allowed MCCS to recover lost revenue due to COVID-19.



**MAINE COMMUNITY COLLEGE SYSTEM  
(A Component Unit of the State of Maine)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

In 2023, MCCS spent \$6.9 million of the remaining HEERF funds, \$0.9 million in student emergency aid, and \$6.0 million on institutional expenditures, expending all but a small balance of the federal funds. In 2022, MCCS spent \$30.9 million of the HEERF funds, \$18.7 million in student emergency aid, and \$12.2 million on institutional expenditures, including \$7.1 million in lost revenue. When added to the expenditures from 2020 and 2021, the total HEERF expended is \$65.5 million through June 30, 2023. This represents \$38.3 million of institutional aid expended from all three pieces of funding, and a total of \$27.2 million disbursed in student emergency aid since the start of the pandemic.

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

In 2023, MCCS saw an increase in net position of \$18.1 million. This increase is due to \$6.9 million in HEERF during the fiscal year, down from \$30.9 million in 2022. Operating revenue increased \$18.3 million due to an increase in federal grants of \$12.0 million, increase in residential life of \$4.5 million due to more students returning to campus from the previous year, an increase in state and local grants of \$0.9 million, and \$5.7 million increase in nongovernmental grants and contracts attributed to the Harold Alfond Foundation (HAF) grant. Operating expenses increased \$9.1 million due to increased enrollment and inflationary increases in operating expenses. Year-over-year, nonoperating revenue increased in 2023 by \$3.8 million due to a \$12.5 million increase in investment income, \$4.7 million increase in appropriation, and \$11.8 in new Free Community College funding from the State, offset by a \$24.0 million decrease in HEERF and \$1.2 million decrease in gifts. Other revenue decreased \$1.7 million with a decline in Chap. 465 P.L. 2017 General Purpose Bond funds.

In 2022, MCCS recorded an increase in net position of \$6.8 million. This increase is due to \$30.9 million in HEERF during the fiscal year, up from \$25.0 million in 2021. Operating revenue increased \$4.6 million due to an increase in residential life of \$3.5 million due to more students returning to campus from the previous year, an increase in state and local grants of \$4.8 million and \$1.2 million increase in nongovernmental grants and contracts. Operating expenses increased \$14.3 million with \$12.6 million of the increase in HEERF student emergency aid. Year-over-year, nonoperating revenue decreased in 2022 by \$11.1 million due to a \$18.1 million decrease in investment income, offset by a \$5.9 million increase in HEERF and \$1 million increase in gifts. Other revenue decreased \$2.8 million with a decline in Chap. 465 P.L. 2017 General Purpose Bond funds.

MCCS saw an increase in net position of \$30.4 million in 2021. This increase was due largely to an increase in nonoperating revenue of \$30.4 million. The nonoperating revenue growth is predominantly from an increase of \$22.3 million in HEERF and higher investment income of \$7.1 million over 2020.

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**June 30, 2023**

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

<i>(in millions)</i>	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>
Operating revenues	<b>\$ 76.0</b>	\$ 57.7	\$ 53.1
Operating expenses	<u><b>160.6</b></u>	<u>151.5</u>	<u>137.2</u>
Operating loss	<u><b>(84.6)</b></u>	<u>(93.8)</u>	<u>(84.1)</u>
Nonoperating revenues	<u><b>102.2</b></u>	<u>98.4</u>	<u>109.5</u>
Income before other revenue	<b>17.6</b>	4.6	25.4
Other revenue, net	<u><b>0.5</b></u>	<u>2.2</u>	<u>5.0</u>
Increase in net position	<u><b>\$ 18.1</b></u>	<u>\$ 6.8</u>	<u>\$ 30.4</u>

**Operating Revenues**

In 2023, operating revenues increased by \$18.3 million, or 31.7 percent. Net tuition and residential life fees declined \$5.4 million as enrollment grew 12 percent during the first year of Free Community College funding. Student tuition and fees were up \$5.6 million or 16.7 percent, residential life fees increase \$4.5 million or 60.0 percent with students returning to on campus housing and increased occupancy rates from 2022. Scholarship allowances also increased \$15.5 million or 46.8 percent with the Free Community College program.

Federal grants and contracts increased \$12.0 million due to increased activity in federal State and Local Fiscal Recovery Funds (SLFRF) available through the Maine Jobs and Recovery Program, and higher enrollments driving higher financial aid grants. State and local grants and contracts increased by \$0.9 million due to increases in Maine State Grants, Racino, and Aspirations revenue. Nongovernmental grants and contracts increased \$5.7 million with HAF grant activity. Sales and service, auxiliary enterprises revenue, and other operating revenues increase \$4.9 million.

In 2022, operating revenues decreased by \$4.6 million, or 8.7 percent. Net tuition and residential life fees declined \$0.7 million as enrollment declined 6 percent. Student tuition and fees were down \$2.3 million or 6.4 percent, residential life fees increase \$3.5 million or 87.5 percent with students returning to on campus housing and increased occupancy rates from 2021. Scholarship allowances also increased \$1.9 million or 6.1 percent.

Federal grants and contracts decreased \$1.1 million due to federal financial aid declined with lower enrollments. State and local grants and contracts increased by \$4.8 million due to increases in Maine State Grants, Racino, and Aspirations revenue. Nongovernmental grants and contracts, sales and service, and other operating revenues increase \$1.8 million, offset by \$0.2 million decline in auxiliary enterprises revenue.

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Operating revenues decreased by \$6.4 million in 2021. Net tuition and residential life fees were down \$3.0 million. This was due to enrollment declines which resulted in student tuition and fees being down \$4.3 million. Residential life fees were down \$6.6 million as colleges reduced occupancy to enable social distancing. These decreases along with \$7.8 million decrease in scholarship allowances resulted in the 25.6% decrease in net tuition and residential life fees.

Federal grants and contracts decreased \$3 million due to federal financial aid declining with smaller enrollments and lower awards. Decreases in state and local grants and contracts account for the balance of the decrease in operating revenues experienced in 2021.

Changes in the sources of grants fluctuate between Federal, state, and nongovernment entities based on the opportunities the colleges pursue, but in the current environment do not reflect any meaningful pattern or strategic change beyond the HEERF allocated in response to COVID-19, which are included in the nonoperating revenue section of the Statement of Revenues, Expenses, and Changes in Net Assets. Workforce development training funds were received in 2022 from the Maine Jobs and Recovery Fund and HAF, and work under these grants increased significantly in 2023.

**Nonoperating Revenue**

Nonoperating revenues are primarily comprised of the appropriations from the State of Maine, HEERF, gifts, and investment gains and losses. In 2023, nonoperating revenue increased \$3.8 million due to \$4.7 million increase in appropriation for general operations and expanding MCCS nursing programs. \$11.8 million in Free Community College state revenue was also reported in 2023. Investment income increased \$13.2 million with favorable market returns. Increases were offset by a decrease of \$24.0 million in HEERF revenue, a \$1.2 million decrease in gifts received at colleges for renovations and program equipment. Interest on capital asset debt also decreased \$0.6 million.

In 2022, nonoperating revenue decreased \$11.1 million due to \$18.1 million decrease in investment income caused by market volatility. The loss in investment income was offset by an increase of \$5.9 million in HEERF revenue, a \$1 million increase in gifts received at colleges for renovations and program equipment, and small increases in appropriation and interest on capital asset debt. State appropriation increased in 2022 \$0.1 million general fund appropriation, net of the additional \$2.5 million in one-time workforce development funds that was received in 2021, and the elimination of \$0.25 million in one-time Live Fire Service Training Facilities Funds. State appropriation for on-going funding increased \$2.9 million in general fund appropriation with the re-established curtailment added back to the base, and a 3% increase approved in the Governor's Change Package LD221.

In 2021, nonoperating revenue increased \$30.4 million due largely to an expansion of HEERF. The addition of two relief packages passed during calendar year 2020 and the beginning of calendar year 2021 allocated additional funding to the colleges and modifications to allowable uses now include lost revenue. This provided the colleges with a vehicle to recapture some operating revenue lost due to the pandemic in 2021 and resulted in an increase of \$22.3 million in HEERF revenue. Investment income increased \$7.1 million in 2021 due to market gains and realized gains due to capital asset allocation changes.

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**June 30, 2023**

State appropriation increased in 2021 \$1.8 million after a one percent curtailment in general fund appropriation and an additional \$2.5 million in one-time workforce development funds. Gifts decreased \$0.9 million in 2021.

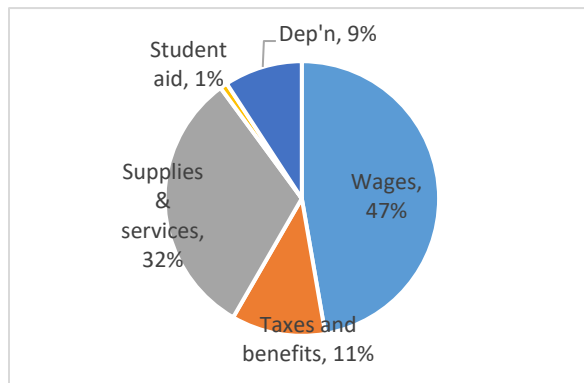
**Operating Expenses**

Like most colleges and universities, MCCS's largest expense is payroll. Wages, benefits, and wage-related taxes accounted for between 55 and 64 percent of expenditures in each of the last three years. Over 90 percent of MCCS employees are represented by one of six collective bargaining agreements. Contractually, wages increased an average of 4.5 percent in 2023 to bring wages closer to market level. Wages increased 4.5 percent in 2022, and 3 percent in 2021. In 2023, positions were added to address increased enrollment and student support. Additional positions for increased grant activity were also filled in 2023. In 2022, vacant positions remained open longer as labor market pressures reduced qualified applicant pools which had a slight effect on the aggregate increase and reduced it to 4.4 percent. In 2021, vacant positions were unfilled due to the unknown financial effect of the pandemic, which reduced the aggregate effect to one percent. The adjustment for GASB 75 pension expense reduced the overall cost of benefits offsetting a healthcare increase of 2.6 percent in 2023. Taxes and benefits increased \$3.4 million in 2023 due to the GASB 75 adjustment and the State of Maine Health Commission implementation of four months of health insurance premium holiday, in which neither the employee or employer paid health insurance premiums. Taxes and benefits decreased \$6.8 million in 2022 due to the GASB 75 adjustment and the State of Maine Health Commission implementation of two months of health insurance premium holiday. Taxes and benefits decreased \$3.9 million in 2021.

Pension plans for MCCS retirees represent the largest benefit expense for the System. Two-thirds of the System's employees participate in the State Employee and Teacher Retirement Plan, a multiple-employer, cost-sharing plan administered by MainePERS. For employees enrolled in the MainePERS, the System was required to contribute 22.24 percent of payroll for 2023. Healthcare benefits for current members and retirees purchased from the Maine Bureau of Employee Health also contributed to the cost of benefits which added 16.5 percent (up from 15 percent) to the cost of compensation for these employees.

Expenses by natural class are as follows:

<i>(in millions)</i>	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
Wages	<b>\$ 75.9</b>	\$ 69.1	\$ 66.2
Taxes and benefits	<b><u>17.8</u></b>	<u>14.4</u>	<u>21.2</u>
Wages and benefits	<b>93.7</b>	83.5	87.4
Supplies and services	<b>50.7</b>	36.0	31.1
Student aid	<b>1.4</b>	19.2	6.6
Depreciation	<b><u>14.8</u></b>	<u>12.8</u>	<u>12.1</u>
Total expenses	<b><u>\$160.6</u></b>	<u>\$151.5</u>	<u>\$137.2</u>



**MAINE COMMUNITY COLLEGE SYSTEM  
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The distribution of expenses by functional area has shifted over the three-year period ending June 30, 2023. Instruction and academic support accounted for 50 percent of the operating expenditures in 2023. Most functional areas experienced increases except for a decrease of 92.7 percent in student aid due to the reduction of HEERF student emergency aid. Increases in expense over 2022 reflect increased expenditures in response to enrollment increases.

Auxiliary enterprises saw a 37 percent increase, or \$1.8 million, due to the return of dorm occupancy and the number of students living and dining on campus.

In 2023, expenses were offset by \$8.1 million of GASB adjustments to record decreased pension liability for OPEB and MainePERS. GASB adjustments accounted for decreases in instruction of \$3.8 million, academic support \$1.0 million, student services \$1.2 million, instructional support \$1.4 million, and operations and auxiliary enterprises \$0.7 million.

Instruction and academic support accounted for 42 percent of the operating expenditures in 2022. Most functional areas experienced increases except for a decrease of 2.3 percent in instruction and 6.9 percent in institutional support, or \$2.9 million together. The decrease in expense is from 2021 inflated spending for remote learning supports. Auxiliary enterprises saw a 44 percent increase, or \$1.5 million, due to the return of dorm occupancy and the number of students living and eating on campus. Student aid increased \$12.6 million due to HEERF student emergency aid disbursed in response to the COVID-19 pandemic.

In 2022, expenses were offset by \$9.2 million of GASB adjustments to record decreased pension liability for OPEB and MainePERS. GASB adjustments accounted for decreases in instruction of \$4 million, academic support \$1.2 million, student services \$1.3 million, instructional support \$1.6 million, and operations and auxiliary enterprises \$1.1 million.

Instruction and academic support account for 46.6 percent of the operating expenditures in 2021. An increase of 13.8 percent in instructional support is due in large part to continued spending required by the system to pivot to remote work and learning. This work started in 2020 with an 8.6 percent increase in instruction and 17.8 percent increase in institutional support. These expenditures included technology and equipment. Student aid increased \$6.1 million due to HEERF student emergency aid disbursed in response to the COVID-19 pandemic. Auxiliary enterprises saw a sharp decline of \$2.3 million, or 40.4 percent, due to the reduction in dorm occupancy and the number of students living and eating on campus.

Expense was offset by \$4.1 million of GASB adjustments to record decreased liability for OPEB. GASB adjustments account for decreases in instruction of \$1.9 million, academic support \$0.5 million, student services \$0.6 million, instructional support \$0.7 million, and operations and auxiliary enterprises \$0.4 million.

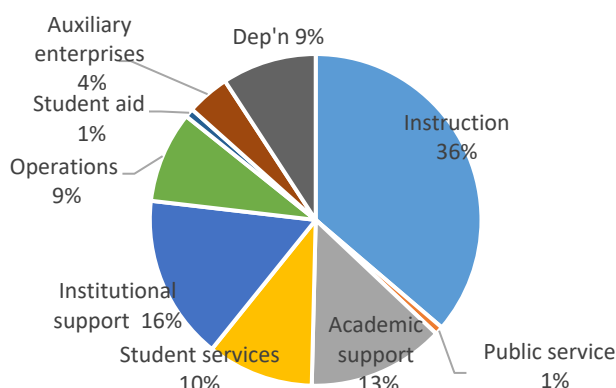
**MAINE COMMUNITY COLLEGE SYSTEM**  
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**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

Expenses by function are as follows:

<i>(in millions)</i>	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>
Instruction	<b>\$ 58.2</b>	\$ 50.4	\$ 51.6
Public service	<b>1.3</b>	1.0	0.8
Academic support	<b>21.4</b>	13.8	12.3
Student services	<b>16.7</b>	14.0	13.5
Institutional support	<b>25.8</b>	23.0	24.8
Operations	<b>14.3</b>	12.4	12.1
Student aid	<b>1.4</b>	19.2	6.6
Auxiliary enterprises	<b>6.7</b>	4.9	3.4
Depreciation	<b><u>14.8</u></b>	<u>12.8</u>	<u>12.1</u>
Total	<b><u>\$160.6</u></b>	<u>\$151.5</u>	<u>\$137.2</u>



**Other Revenues, Expenses, Gains, and Losses**

Other revenues, expenses, gains, and losses are primarily the net result of capital activity paid through state-funded bonds, which the System has no obligation to repay, and capital gifts and grants, including the transfer of land and buildings from other public entities.

	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>
Other revenues, net	<b>\$ 0.5</b>	\$ 2.2	\$ 5.0

The System generated proceeds from the State for grants and capital asset acquisition of \$0.4 million in 2023, \$2.2 million in 2022, and \$5.0 million in 2021, as some colleges continued spending the Chap. 465 P.L. 2017 General Purpose Bond.

Capital grants and gifts increased \$122,000 in 2023, decreased \$17,000 in 2022, and decreased in 2021 by \$1.0 million, due to fluctuations in donor activity.

**Statement of Net Position**

In 2023, net position increased \$18.1 million. Assets and deferred outflows increased \$37.9 million while liabilities and deferred inflows increased \$19.8 million in 2023 with the implementation of GASB 96 Subscription Based Information Technology Agreements (SBITA). The assets increase was from noncurrent assets increasing \$25.9 million, the result of increases in prepaid post-employment benefit plans of \$9.7 million, endowment investments of \$0.8 million, and capital assets of \$0.2 million. Current assets also increased \$15.8 million from cash and cash equivalents increasing \$11.8 million, short-term investments increasing \$3.9 million, and accounts receivable increasing \$5.3 million. Asset increases were offset by a decrease in HEERF receivable of \$7 million, a decrease in deferred outflows of resources from the defined benefit pension plan of \$2.5 million, and other post-retirement benefit plans decrease of \$1.2 million.

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**

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The \$19.8 million increase in liabilities and deferred inflows of resources was the result of liabilities increasing \$35.4 million and deferred inflows of resources decreasing \$15.6 million. Increases of \$12.6 million in net pension liability, \$11.5 million in subscription liabilities, \$9.3 million in unearned revenue, and \$2.5 million in accrued expense, including accounts payable were offset by decreases of \$1 million in long-term debt and small decreases in lease obligations. Decreases in deferred inflows of resources were the result of \$19.6 million of defined benefit pension plan offset by other post-employment benefit plan increase of \$4.0 million.

In 2022, net position increased \$6.8 million. Assets and deferred outflows increased \$5.1 million while liabilities and deferred inflows decreased \$1.7 million in 2022. The assets increase was the result of an increase in deferred outflows of resources from the defined benefit pension plan of \$6.0 million and other post-retirement benefit plans of \$4.2 million. The noncurrent assets decreased \$8.1 million, the result of decreases in prepaid post-employment benefit plans of \$2.8 million, endowment investments of \$3.6 million, and capital assets of \$1.6 million.

The \$1.7 million decrease in liabilities and deferred inflows of resources was the result of liabilities decreasing \$24.9 million and deferred inflows of resources increasing \$23.3 million. Decreases of \$24.6 million in net pension liability, \$1 million in long-term debt, \$0.4 million in other post-employment benefit plans, and \$0.1 million in lease obligations were offset by \$1 million increase in accrued expenses. Increases in deferred inflows of resources were from \$24 million of defined benefit pension plan increases offset by other post-employment benefit plan decreased of \$0.7 million

Net position increased in 2021 \$30.4 million. Assets and deferred outflows increased \$39.1 million while liabilities and deferred inflows increased \$8.7 million in 2021. The assets increase was the result of a \$22.3 million increase in HEERF, \$7.7 million increase in prepaid post-employment benefit plans, an increase in investment income of \$7.1 million, and \$0.9 million in lease obligations. The State appropriation increase of \$1.8 million was offset by a \$0.9 million decrease in gift revenue. Increases in deferred inflows of resources from other post-employment benefit plans were \$8.6 million offset by a decrease in deferred inflows of resources from the defined benefit pension plan of \$2.8 million. Noncurrent liabilities increased by \$1.9 million, the result of a \$2.8 million increase in net pension liability offset by a decrease of \$1 million in long-term debt.



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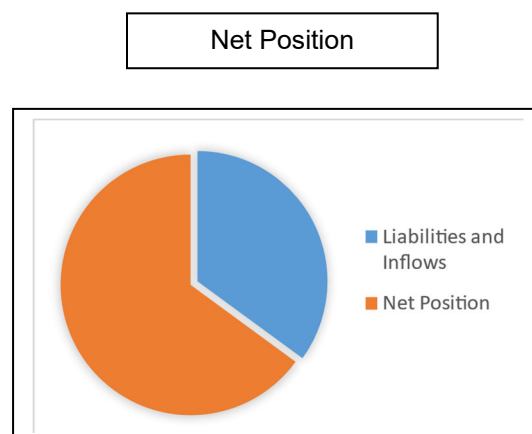
**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

**Net Position**

(In millions)

	<u>2023</u>	<u>2022</u>	<u>2021</u>
Current assets	\$117.7	\$101.9	\$ 99.0
Noncurrent assets	230.7	204.8	212.5
Deferred outflows	<u>22.9</u>	<u>26.7</u>	<u>16.4</u>
Total assets and deferred outflows	<u>\$371.3</u>	<u>\$333.4</u>	<u>\$327.9</u>
Current liabilities	\$ 32.7	\$ 19.9	\$ 18.5
Noncurrent liabilities	67.0	44.5	70.5
Deferred inflows	<u>30.4</u>	<u>45.9</u>	<u>22.6</u>
Total liabilities and deferred inflows	<u>\$130.1</u>	<u>\$110.3</u>	<u>\$111.6</u>
Investment in capital assets	\$172.7	\$167.6	\$168.2
Net restricted position	25.7	24.2	26.7
Net unrestricted position	<u>42.8</u>	<u>31.3</u>	<u>21.4</u>
Total net position	<u>\$241.2</u>	<u>\$223.1</u>	<u>\$216.3</u>



**Current Assets and Current Liabilities**

Current assets increased \$15.8 million, and current liabilities increased \$12.8 million, in 2023, improving liquidity. Cash increased \$11.8 million and short-term investments increased \$3.9 million due to favorable returns realized in 2023.

Accounts receivable increased \$5.3 million in 2023, due in large part to the MJRP training program and HAF grant activity. Due from state decreased \$0.3 million and other assets each increased \$2.2 million.

In 2023, the \$12.8 million increase in current liabilities is related to a \$9.3 million increase in unearned revenue due largely to Free Community College funding, \$1.6 million increase in accrued expenses, \$0.9 million increase in accounts payable, and \$0.9 million due to adoption of GASB 96.

Current assets increased \$2.9 million, and current liabilities increased \$1.3 million, in 2022, improving liquidity. Cash increased \$8.9 million and short-term investments decreased \$4.3 million. Cash was generated from operations and noncapital financing activities, while the decrease in investments is related to negative returns. Accounts receivable increased \$1.1 million and HEERF receivable decreased \$3.4 million in 2022. Due from state and other assets increased \$0.4 million and \$0.4 million, respectively.

In 2022, the \$1.3 million increase in current liabilities is related to increases in accrued expenses of \$1.1 million. The balance is from small increases in current portion of long-term liabilities, accounts payable, and unearned revenue.

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**June 30, 2023**

Current assets increased \$21.7 million, and current liabilities increased \$0.2 million, in 2021, improving liquidity. Cash increased \$0.3 million and short-term investments increased \$12.7 million, generated from favorable returns realized in 2021 and capital asset allocation changes.

Accounts receivable increased \$10.8 million in 2021. Revenue recognized at year-end from HEERF caused this increase. Due from State and other assets each decreased \$1.4 million and \$0.6 million, respectively.

In 2021, the increase in current liabilities is related to small increases in accrued liabilities and the current portion of long-term liabilities of \$0.5 million in total, offset by a decrease of \$0.4 million in accounts payable and unearned revenue combined.

**Noncurrent Assets and Long-term Liabilities**

Noncurrent assets increased \$25.9 million and long-term liabilities increased \$22.5 million in 2023. The increase in noncurrent assets is due to the adoption of GASB 96 resulting in \$15.2 million increase. In 2023, increases in prepaid post-employment benefit plans of \$9.7 million and endowment investments and capital assets of \$0.8 million and \$0.2 million, respectively, were also reported.

Long-term liabilities increased in 2023, the result of a \$12.6 million increase in net pension liability, \$10.5 million increase in SBITA obligations, and \$0.5 million other post-employment benefit plans offset by a \$1.0 million decrease in long-term debt. MCCS made scheduled payments on existing debt and did not incur any new debt.

In 2022, noncurrent assets decreased \$8.1 million and long-term liabilities decreased \$26.2 million. The decrease in noncurrent assets is due to a \$3.6 million decrease in endowment investments, \$2.8 million in prepaid post-employment benefit plans, and a \$1.6 million decrease in capital assets due in part to less spending of Chap. 465 P.L. 2017 General Purpose Bond. Long-term liabilities decreased \$24.7 million in net pension liability, \$0.4 million in OPEB liability, \$1.0 million in long-term debt, and \$0.1 million in lease obligations. MCCS made scheduled payments on existing debt (see Note 8) and did not incur any new debt.

Noncurrent assets increased \$12.4 million and long-term liabilities increased \$2.8 million in 2021. The increase in noncurrent assets is due to an increase of \$7.7 million in prepaid post-employment benefit plans, \$0.9 million in newly recognized lease obligations, a \$3.5 million increase in endowment investments, and an increase in MCCS investment in capital assets due in part to spending of Chap. 465 P.L. 2017 General Purpose Bond of \$0.2 million.

Long-term liabilities increase in 2021 was the result of a \$2.9 million increase in net pension liability offset by a \$1.0 million decrease in long-term debt. MCCS made scheduled payments on existing debt and did not incur any new debt.

**MAINE COMMUNITY COLLEGE SYSTEM  
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**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

**Costs and Obligations of Retirement Plans**

Regular employees of the System have two retirement plan options: participation in TIAA/CREF, a defined contribution plan, and MainePERS, a defined benefit plan. MainePERS is an independent public agency of the State of Maine that administers retirement programs for State employees and other public entities including MCCS. MainePERS is responsible for the payment of retirement benefits to participants in that plan.

Participants in both the defined benefit and the defined contribution plan are eligible for retiree health insurance after vesting.

In 2015, the System implemented GASB 68. As a result, MCCS's proportionate share of the State's Unfunded Actuarially Accrued Liability (UAAL) for pension benefits was \$39.0 million as of June 30, 2023, \$26.4 million as of June 30, 2022, \$51.0 million as of June 30, 2021, and \$48.2 million as of June 30, 2020. The plan is administered by MainePERS. The System does not manage the defined benefit plan assets or directly control the benefits, but the System is required to fund its share of the plan so that it remains viable and able to honor the commitments made to retired employees. Therefore, the presentation of MCCS's proportionate share of the MainePERS UAAL, 4.21 percent as of the last reporting date, an increase of 0.12 percent from the proportion measured as of June 30, 2021, chronicles an important understanding of the System's fully formed financial condition and the totality of its obligations.

The UAAL is determined by actuaries, not staff or the System's auditors. Certain estimates used by actuaries, including investment returns, salary increases, mortality rates, and cost of living benefits will impact the valuation of the liability. Note 9 to the financial statements includes a required disclosure that demonstrates the impact of changing one assumption (the discount rate) by an increase or decrease of one percent.

In 2018, the System adopted GASB 75 which requires recognition of the total OPEB liability and retroactive restatement of net position. In 2009, the System created the MCCS OPEB Trust. The Trust Agreement allows the Trust to accept contributions from MCCS to fund future retiree benefits and limits the trustees to prudent investment of trust assets and payment of retiree health and life insurance benefit costs. MCCS's recognized income for other post-employment benefits was \$2.1 million in 2023, \$0.8 million in 2022, \$1.9 million in 2021, and \$0.3 million in 2020. MCCS's total expense for other post-employment benefits was \$.8 million in 2019, \$2.1 million in 2018, and \$1.7 million in 2017. The actuarially accrued obligation for retiree health and life insurance in 2023 was \$36.8 million, a decrease of \$4.7 million from 2022 obligation of \$41.5 million. In 2022, the actuarially accrued obligation was \$41.5 million, a \$6.3 million decrease from 2021 obligation of \$47.8 million. The 2021 obligation was up \$4.1 million from \$43.7 million in 2020, and 2020 was an increase of \$1.3 million from 2019. In 2019 it was \$42.4 million, down \$6.8 million from 2018. The actuarially accrued obligation was \$49.2 million in 2018.

Trust assets were valued at \$52.0 million on June 30, 2023, \$47.0 million on June 30, 2022, \$56.1 million on June 30, 2021, \$44.3 million on June 30, 2020, \$42.2 million on June 30, 2019, and \$39.9 million on June 30, 2018. Accordingly, the net OPEB (asset) liability was \$(15,195,636) on June 30, 2023, \$(5,500,483) on June 30, 2022, \$(8,315,520) on June 30, 2021, \$(629,822) on June 30, 2020, \$240,950 on June 30, 2019, and \$9.3 million on June 30, 2018.

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

**Endowments**

Noncurrent assets also include \$15.7 million in endowment investments; an increase of \$0.8 million, or 5.3 percent from 2022. In 2022, noncurrent assets included \$14.9 million in endowment investments; a decrease of \$3.6 million, or 19.6 percent from 2021. In 2021, endowment investment were \$18.6 million, an increase from 2020 of \$3.5 million, or 23.2 percent.

Endowment investments earned 10.9 percent in 2023, lost 15.5 percent in 2022, and earned 28.2 percent in 2021.

The largest shares of the endowment are comprised of gifts from the Bernard Osher Foundation. The Osher Endowments are comprised of four donations that total \$7.0 million. The State and the System have added \$3.0 million in matching funds. The gifts support scholarships and emergency financial assistance for full-time matriculated associate degree students.

The Board of Trustees adopted an investment policy using a long-term investment strategy, and investment results are compared to a blended benchmark index that is a composite made up of 40 percent Morgan Stanley Capital International—All Country World Index (MSCI-ACWI), 12.5 percent S&P 500, 15 percent of the Bloomberg Barclays US Aggregate Bond Index (BC Agg), 15 percent Bloomberg Barclays Intermediate US Government/Credit, 10 percent of the Russell 2000, and 2.5 percent Morgan Stanley Capital International Emerging Markets, and 5 percent Russell 1000 value. Endowment investments are pooled with the System's long-term investments and are allocated based upon a percentage of the total investment pool.

**Net Position**

MCCS's net position represents the value of its assets and deferred outflows of resources after subtracting its liabilities and deferred inflows of resources. Net investment in capital assets is the value of nonexpendable, capital assets after subtracting the related debt on facilities and equipment. Restricted net assets are assets owned by MCCS, but, by agreement with grantors or donors, the assets can only be used for purposes specified in grant or donor agreements. As such, those assets are not available to meet the general obligations of operations. Unrestricted net assets are those assets, net of liabilities, which have accumulated over time, are free of restrictions and are expendable at the Trustees' direction. MCCS has designated unrestricted net position as follows (in millions):

	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>
Funds committed to OPEB	<b>\$ 3.1</b>	\$ 2.6	\$ (3.0)
Funds carried from prior years for programs	<b>24.5</b>	25.0	20.0
Funds committed to property, plant, and equipment renewal	<b>34.4</b>	28.3	29.2
Funds on deposit with bond trustee	<b>1.2</b>	1.2	1.2
Unobligated net position	<b>11.4</b>	10.5	16.9
Proportionate share of the State's net pension liability	<u><b>(31.8)</b></u>	<u>(36.3)</u>	<u>(42.9)</u>
Total unrestricted net position	<u><b>\$ 42.8</b></u>	<u>\$ 31.3</u>	<u>\$ 21.4</u>

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**MANAGEMENT'S DISCUSSION AND ANALYSIS**

**June 30, 2023**

The narrative on costs and obligations of retirement plans notes that MCCS has appropriately recorded its proportionate share of the net pension liability (NPL) administered by MainePERS, but that the System does not manage any aspect of the plan. The results of operations and impact of GASB 68 are as follows:

(in millions)	<u>2023</u>			<u>2022</u>		
	<i>Before NPL</i>	<i>State's NPL</i>	<i>MCCS</i>	<i>Before NPL</i>	<i>State's NPL</i>	<i>MCCS</i>
Current assets	\$117.7	\$ -	\$117.7	\$101.9	\$ -	\$101.9
Noncurrent assets	230.7	-	230.7	204.8	-	204.8
Deferred outflows—pension	<u>8.7</u>	<u>14.2</u>	<u>22.9</u>	<u>10.0</u>	<u>16.7</u>	<u>26.7</u>
Total assets and deferred outflows	<u>\$357.1</u>	<u>\$ 14.2</u>	<u>\$371.3</u>	<u>\$316.7</u>	<u>\$ 16.7</u>	<u>\$333.4</u>
Current liabilities	\$ 32.7	\$ -	\$ 32.7	\$ 19.9	\$ -	\$ 19.9
Noncurrent liabilities	28.0	39.0	67.0	18.1	26.4	44.5
Deferred inflows	<u>23.4</u>	<u>7.0</u>	<u>30.4</u>	<u>19.3</u>	<u>26.6</u>	<u>45.9</u>
Total liabilities and deferred inflows	<u>\$ 84.1</u>	<u>\$ 46.0</u>	<u>\$130.1</u>	<u>\$ 57.3</u>	<u>\$ 53.0</u>	<u>\$110.3</u>
Investment in capital assets	\$172.7	\$ -	\$172.7	\$167.6	\$ -	\$167.6
Net restricted position	25.7	-	25.7	24.2	-	24.2
Net unrestricted position	<u>74.6</u>	<u>(31.8)</u>	<u>42.8</u>	<u>67.6</u>	<u>(36.3)</u>	<u>31.3</u>
Total net position	<u>\$273.0</u>	<u>\$(31.8)</u>	<u>\$241.2</u>	<u>\$259.4</u>	<u>\$(36.3)</u>	<u>\$223.1</u>

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**Statements of Net Position**

**June 30, 2023 and 2022**

**ASSETS**

	<u><b>2023</b></u>	<u><b>2022</b></u>
Current assets		
Cash and cash equivalents	\$ 47,604,737	\$ 35,849,801
Short-term investments	53,971,488	50,114,804
Accounts receivable, net	10,866,329	5,599,360
Higher Education Emergency Relief Funds receivable	547,275	7,526,932
Due from State of Maine	1,373,674	1,730,981
Prepaid expenses and other current assets	<u>3,331,352</u>	<u>1,123,381</u>
Total current assets	<u><b>117,694,855</b></u>	<u><b>101,945,259</b></u>
Noncurrent assets		
Prepaid post-employment benefit plans	15,195,636	5,500,483
Deposit with bond trustee	1,233,528	1,196,459
Endowment investments	15,742,192	14,949,873
Right-of-use asset, net	755,484	871,859
Subscription assets, net	15,619,593	376,313
Capital assets, net	<u>182,129,243</u>	<u>181,869,564</u>
Total noncurrent assets	<u><b>230,675,676</b></u>	<u><b>204,764,551</b></u>
Total assets	<u><b>\$ 348,370,531</b></u>	<u><b>\$ 306,709,810</b></u>

**DEFERRED OUTFLOWS OF RESOURCES**

Defined benefit pension plan	\$ 14,215,505	\$ 16,747,677
Other post-retirement benefit plans	<u>8,688,214</u>	<u>9,924,570</u>
Total deferred outflows of resources	<u><b>\$ 22,903,719</b></u>	<u><b>\$ 26,672,247</b></u>

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

## LIABILITIES

	<u>2023</u>	<u>2022</u>
Current liabilities		
Accounts payable	\$ 4,501,656	\$ 3,609,616
Accrued expenses	13,631,010	12,043,482
Unearned revenue	12,445,251	3,082,885
Current portion of lease obligation	111,373	131,246
Current portion of subscription liabilities	1,118,958	187,913
Current portion of long-term debt	<u>935,000</u>	<u>895,000</u>
Total current liabilities	<u>32,743,248</u>	<u>19,950,142</u>
Long-term liabilities		
Long-term debt, excluding current portion	13,453,768	14,516,188
Lease obligation, excluding current portion	669,952	758,857
Subscription liabilities, excluding current portion	10,754,677	200,000
Net pension liability	39,038,376	26,390,375
Other post-employment benefit plans	<u>3,109,401</u>	<u>2,591,142</u>
Total long-term liabilities	<u>67,026,174</u>	<u>44,456,562</u>
Total liabilities	<u>\$ 99,769,422</u>	<u>\$ 64,406,704</u>

## DEFERRED INFLOWS OF RESOURCES

Defined benefit pension plan	\$ 6,996,200	\$ 26,566,421
Other post-employment benefit plans	22,985,174	18,914,086
Deferred gain on bond refunding	<u>363,087</u>	<u>391,017</u>
Total deferred inflows of resources	<u>\$ 30,344,461</u>	<u>\$ 45,871,524</u>

## NET POSITION

Net investment in capital assets	\$ 172,682,519	\$ 167,624,994
Restricted for:		
Nonexpendable:		
Scholarships and fellowships	11,848,038	11,847,820
Expendable:		
Scholarships and fellowships	10,296,322	9,155,863
Instructional department uses	3,515,248	3,169,093
Other	57,315	59,588
Unrestricted	<u>42,760,925</u>	<u>31,246,471</u>
Total net position	<u>\$ 241,160,367</u>	<u>\$ 223,103,829</u>

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**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

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

**Years Ended June 30, 2023 and 2022**

	<u><b>2023</b></u>	<u><b>2022</b></u>
Operating revenues		
Student tuition and fees	\$ 39,142,117	\$ 33,516,812
Residential life fees	11,954,305	7,476,022
Less scholarship allowances	<u>(48,569,764)</u>	<u>(33,089,253)</u>
Net tuition and residential life fees	2,526,658	7,903,581
Federal grants and contracts	39,223,304	27,197,747
State and local grants and contracts	14,599,096	13,664,566
Nongovernmental grants and contracts	12,181,774	6,499,623
Sales and services of educational departments	634,019	488,251
Auxiliary enterprises	454,586	362,532
Other operating revenues	<u>6,336,383</u>	<u>1,566,542</u>
Total operating revenues	<u><b>75,955,820</b></u>	<u><b>57,682,842</b></u>
Operating expenses		
Instruction	58,204,592	50,372,111
Public service	1,325,546	1,020,804
Academic support	21,458,871	13,835,165
Student services	16,686,823	13,990,796
Institutional support	25,760,123	22,972,630
Operations and maintenance	14,302,155	12,365,984
Student aid	1,382,428	19,162,755
Auxiliary enterprises and residential life	6,695,058	4,936,412
Depreciation and amortization	<u>14,766,376</u>	<u>12,847,787</u>
Total operating expenses	<u><b>160,581,972</b></u>	<u><b>151,504,444</b></u>
Operating loss	<u><b>(84,626,152)</b></u>	<u><b>(93,821,602)</b></u>
Nonoperating revenues (expenses)		
State appropriations	78,663,179	73,982,507
Higher Education Emergency Relief Funds	6,861,420	30,851,315
State appropriations - Maine Free College Program	11,797,184	-
Gifts	772,320	1,997,989
Investment income (loss), net of investment expenses	5,286,462	(7,873,988)
of \$281,973 in 2023 and \$346,295 in 2022	<u>(1,184,933)</u>	<u>(552,202)</u>
Interest on capital asset-related debt	<u>(1,184,933)</u>	<u>(552,202)</u>
Net nonoperating revenues	<u><b>102,195,632</b></u>	<u><b>98,405,621</b></u>
Income before other revenues, gains, or (losses)	<b>17,569,480</b>	4,584,019

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

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

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

**Years Ended June 30, 2023 and 2022**

	<u><b>2023</b></u>	<u><b>2022</b></u>
Other revenues, gains, or (losses)		
Capital grants and gifts	\$ <b>132,250</b>	\$ 10,575
Appropriation from State for grants and capital asset acquisition	<b>369,659</b>	2,254,307
Loss on disposals of capital assets—other	<b>(15,069)</b>	(64,839)
Additions to permanent endowments	<u><b>218</b></u>	<u>68</u>
Net other revenues, gains, or (losses)	<u><b>487,058</b></u>	<u>2,200,111</u>
Increase in net position	<b>18,056,538</b>	6,784,130
Net position, beginning of year	<u><b>223,103,829</b></u>	<u>216,319,699</u>
Net position, end of year	<u><b>\$ 241,160,367</b></u>	<u>\$ 223,103,829</u>

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

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**Statements of Cash Flows**

**Years Ended June 30, 2023 and 2022**

	<u><b>2023</b></u>	<u><b>2022</b></u>
Cash flows from operating activities		
Receipts from tuition and residential life fees	\$ 3,004,750	\$ 4,619,176
Receipts from grants and contracts	69,540,776	47,543,868
Receipts from bookstore	138,965	385,683
Payments to suppliers and vendors	(52,982,708)	(43,876,114)
Payments for employees' salaries and benefits	(97,796,956)	(100,709,102)
Payments for funding of Other Post-Employment Benefit Trust (OPEB)	(1,713,730)	(1,541,526)
Other sales and services	597,345	484,551
Other receipts	<u>5,932,609</u>	<u>2,338,296</u>
Net cash used by operating activities	<u>(73,278,949)</u>	<u>(90,755,168)</u>
Cash flows from noncapital financing activities		
State appropriations	78,663,179	73,982,507
Gifts and grants received for other than capital purposes		
Nonoperating private gifts	311,326	1,378,279
Higher Education Emergency Relief Funds	<u>13,841,077</u>	<u>34,277,222</u>
Net cash provided by noncapital financing activities	<u>92,815,582</u>	<u>109,638,008</u>
Cash flows from capital and related financing activities		
Payments on long-term liabilities	(2,089,501)	(939,193)
Proceeds from state grants for capital asset acquisition	12,223,260	3,008,403
Capital grants and gifts received	36,050	-
Purchase of capital assets	(12,785,934)	(11,525,244)
Purchase of subscription assets	(4,404,430)	-
Proceeds from sale of capital assets	201	48,666
Increase in deposit with bond trustee	(37,069)	(25,320)
Interest paid on capital debt and leases	<u>(1,361,733)</u>	<u>(705,110)</u>
Net cash used by capital and related financing activities	<u>(8,419,156)</u>	<u>(10,137,798)</u>
Cash flows from investment activities		
Proceeds from sales and maturities of investments	1,065,461	1,197,548
Investments purchased	(2,288,649)	(2,232,127)
Interest and dividends received	<u>1,860,647</u>	<u>1,154,956</u>
Net cash provided by investing activities	<u>637,459</u>	<u>120,377</u>
Net increase in cash and cash equivalents	11,754,936	8,865,419
Cash and cash equivalents, beginning of year	<u>35,849,801</u>	<u>26,984,382</u>
Cash and cash equivalents, end of year	<u><b>\$ 47,604,737</b></u>	<u><b>\$ 35,849,801</b></u>

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

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**Statements of Cash Flows (Concluded)**

**Years Ended June 30, 2023 and 2022**

	<u><b>2023</b></u>	<u><b>2022</b></u>
Reconciliation of operating loss to net cash used by operating activities		
Operating loss	<b>\$ (84,626,152)</b>	\$ (93,821,602)
Adjustments to reconcile operating loss to net cash used		
by operating activities		
Bad debts provision	<b>1,137,661</b>	188,929
Depreciation and amortization	<b>14,766,376</b>	12,847,787
Noncash pension credit	<b>(4,390,048)</b>	(6,693,577)
Noncash OPEB expense (credit)	<b>5,825,703</b>	(5,331,943)
Noncash donations of supplies	<b>461,212</b>	619,778
Decrease (increase) in		
Accounts receivable, net	<b>(6,404,630)</b>	(1,243,881)
Due from State of Maine	<b>300,891</b>	(1,160,819)
Prepaid expenses and other current assets	<b>(2,207,971)</b>	(414,853)
Prepaid post-employment benefit plans	<b>(9,695,153)</b>	2,815,036
Increase in		
Accounts payable	<b>581,820</b>	265,261
Accrued expenses, net of accrued interest on capital debt	<b>1,608,976</b>	1,081,284
Unearned revenue	<b><u>9,362,366</u></b>	<u>93,432</u>
Net cash used by operating activities	<b><u><u>\$ (73,278,949)</u></u></b>	<b><u><u>\$ (90,755,168)</u></u></b>
Supplemental disclosure of noncash capital and related financing activities		
Donated capital assets	<b><u><u>\$ 96,200</u></u></b>	<b><u><u>\$ 10,575</u></u></b>
Capital asset purchases recorded in accounts payable	<b><u><u>\$ 380,834</u></u></b>	<b><u><u>\$ 70,614</u></u></b>
Summary of noncash investing activities		
Net gains (losses) related to investments	<b><u><u>\$ 3,425,815</u></u></b>	<b><u><u>\$ (9,028,944)</u></u></b>

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

**MAINE COMMUNITY COLLEGE SYSTEM  
(A Component Unit of the State of Maine)**

**MAINE COMMUNITY COLLEGE EDUCATIONAL FOUNDATIONS  
(Component Units)**

**Balance Sheets**

**June 30, 2023 and 2022**

**ASSETS**

	<u><b>2023</b></u>	<u><b>2022</b></u>
Current assets		
Cash and cash equivalents	\$ <b>9,426,144</b>	\$ 9,497,290
Investments	<b>16,976,144</b>	15,061,687
Pledges receivable, current portion	<b>4,350,290</b>	3,163,403
Beneficial interest in assets held by others	<b>1,241,609</b>	1,175,195
Other assets	<u><b>36,815</b></u>	<u>6,629</u>
Total current assets	<b>32,031,002</b>	28,904,204
Pledges receivable, net of allowance for uncollectible pledges and discounts to net present value	<u><b>2,290,789</b></u>	<u>9,741,824</u>
Total assets	<u><b>\$ 34,321,791</b></u>	<u><b>\$ 38,646,028</b></u>

**LIABILITIES AND NET ASSETS**

Liabilities		
Accounts payable and accruals	\$ <u><b>1,237,101</b></u>	\$ <u>1,255,274</u>
Net assets		
Without donor restrictions	<b>3,601,344</b>	2,746,978
With donor restrictions	<u><b>29,483,346</b></u>	<u>34,643,776</u>
Total net assets	<u><b>33,084,690</b></u>	<u>37,390,754</u>
Total liabilities and net assets	<u><b>\$ 34,321,791</b></u>	<u><b>\$ 38,646,028</b></u>

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

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**MAINE COMMUNITY COLLEGE EDUCATIONAL FOUNDATIONS**  
**(Component Units)**

**Statement of Activities**

**Year Ended June 30, 2023**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues, gains, and other support			
Gifts and contributions	\$ 208,777	\$ 3,787,934	\$ 3,996,711
Contributed services	158,955	-	158,955
Contributed nonfinancial assets	177,764	-	177,764
Net investment income	332,986	1,240,090	1,573,076
Other	<u>405,615</u>	<u>40,845</u>	<u>446,460</u>
	1,284,097	5,068,869	6,352,966
Net assets released from restrictions	<u>10,229,299</u>	<u>(10,229,299)</u>	<u>-</u>
Total revenues, gains, and other support	<u>11,513,396</u>	<u>(5,160,430)</u>	<u>6,352,966</u>
Expenses			
Program expenses			
Scholarships	1,809,258	-	1,809,258
Support	7,809,887	-	7,809,887
Fundraising			
Personnel costs	104,206	-	104,206
Special events	56,509	-	56,509
Miscellaneous	157,426	-	157,426
Management and general			
Wages and benefits	417,414	-	417,414
Professional services	97,010	-	97,010
General operating	138,418	-	138,418
Miscellaneous	<u>68,902</u>	<u>-</u>	<u>68,902</u>
Total expenses	<u>10,659,030</u>	<u>-</u>	<u>10,659,030</u>
Change in net assets	854,366	(5,160,430)	(4,306,064)
Net assets, beginning of year	<u>2,746,978</u>	<u>34,643,776</u>	<u>37,390,754</u>
Net assets, end of year	<u>\$ 3,601,344</u>	<u>\$ 29,483,346</u>	<u>\$ 33,084,690</u>

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

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**MAINE COMMUNITY COLLEGE EDUCATIONAL FOUNDATIONS**  
**(Component Units)**

**Statement of Activities**

**Year Ended June 30, 2022**

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>Total</u>
Revenues, gains, and other support			
Gifts and contributions	\$ 294,094	\$ 17,846,243	\$ 18,140,337
Contributed nonfinancial assets	151,561	-	151,561
Net investment loss	(76,083)	(1,919,188)	(1,995,271)
Other	<u>400,086</u>	<u>37,896</u>	<u>437,982</u>
	769,658	15,964,951	16,734,609
Net assets released from restrictions	<u>5,818,383</u>	<u>(5,818,383)</u>	<u>-</u>
Total revenues, gains, and other support	<u>6,588,041</u>	<u>10,146,568</u>	<u>16,734,609</u>
Expenses			
Program expenses			
Scholarships	1,804,108	-	1,804,108
Support	3,871,011	-	3,871,011
Fundraising			
Special events	143,310	-	143,310
Miscellaneous	153,496	-	153,496
Management and general			
Wages and benefits	256,709	-	256,709
Professional services	88,395	-	88,395
General operating	104,676	-	104,676
Miscellaneous	<u>36,299</u>	<u>-</u>	<u>36,299</u>
Total expenses	<u>6,458,004</u>	<u>-</u>	<u>6,458,004</u>
Increase in net assets	130,037	10,146,568	10,276,605
Net assets, beginning of year	<u>2,616,941</u>	<u>24,497,208</u>	<u>27,114,149</u>
Net assets, end of year	<u>\$ 2,746,978</u>	<u>\$ 34,643,776</u>	<u>\$ 37,390,754</u>

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



**MAINE COMMUNITY COLLEGE SYSTEM  
(A Component Unit of the State of Maine)**

**MAINE COMMUNITY COLLEGE SYSTEM POST-EMPLOYMENT BENEFIT TRUST**

**Statements of Fiduciary Net Position**

**June 30, 2023 and 2022**

	<b><u>2023</u></b>	<b><u>2022</u></b>
Assets		
Cash	<b>\$ 147,669</b>	<b>\$ 2,000</b>
Investments	<b><u>51,865,699</u></b>	<b><u>47,018,753</u></b>
Total assets	<b><u>52,013,368</u></b>	<b><u>47,020,753</u></b>
Net position held in trust for benefits	<b><u>\$ 52,013,368</u></b>	<b><u>\$ 47,020,753</u></b>

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

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**MAINE COMMUNITY COLLEGE SYSTEM POST-EMPLOYMENT BENEFIT TRUST**

**Statements of Changes in Fiduciary Net Position**

**Years Ended June 30, 2023 and 2022**

	<u><b>2023</b></u>	<u><b>2022</b></u>
Additions (losses)		
Interest income	\$ 21	\$ 3
Employer contributions	1,713,730	1,541,526
Investment income (loss), net of investment expense of \$293,571 in 2023 and \$375,714 in 2022	<u>4,846,947</u>	<u>(9,015,803)</u>
Total additions (losses)	<u><b>6,560,698</b></u>	<u><b>(7,474,274)</b></u>
Deductions		
Benefits	1,513,083	1,583,221
Administrative expenses	<u>55,000</u>	<u>55,015</u>
Total deductions	<u><b>1,568,083</b></u>	<u><b>1,638,236</b></u>
Net increase (decrease)	<b>4,992,615</b>	(9,112,510)
Fiduciary net position held in trust for benefits, beginning of year	<u><b>47,020,753</b></u>	<u>56,133,263</u>
Fiduciary net position held in trust for benefits, end of year	<u><b>\$ 52,013,368</b></u>	<u><b>\$ 47,020,753</b></u>

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

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**Notes to Financial Statements**

**June 30, 2023 and 2022**

**1. Summary of Significant Accounting Policies**

The significant accounting policies followed by the Maine Community College System (the System) are set forth below:

**Basis of Presentation**

The System is Maine's comprehensive two-year college system and offers certificate, diploma, and associate degree programs. The financial statements of the System include the activity of its seven colleges and the central administrative office.

The System is included in the financial statements of the State of Maine (the State) as a discretely-presented component unit. This financial performance is based primarily on the State's appointment of the System Board of Trustees, the level of revenues derived from State appropriations, and the ability of the State to influence the operational decisions of the System.

The accompanying financial statements have been prepared in accordance with U.S. generally accepted accounting principles (U.S. GAAP) as prescribed by the Governmental Accounting Standards Board (GASB) using the economic resources measurement focus and the accrual basis of accounting. In accordance with GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, the System follows all applicable GASB pronouncements.

The following elements are included with these general purpose financial statements:

- Management's Discussion and Analysis (as required supplementary information);
- Basic financial statements, which include the Statements of Net Position, Statements of Revenues, Expenses, and Changes in Net Position, Statements of Cash Flows, Balance Sheets & Statements of Activities for the Maine Community College System Educational Foundation, and Statements of Fiduciary Net Position & Changes in Fiduciary Net Position for the Maine Community College System Post-employment Benefit Trust;
- Notes to the Financial Statements;
- Required Supplementary Information; and
- Schedule of Activities.

The System follows the "business-type activities" (BTA) requirements of GASB Statement No. 35, *Basic Financial Statements—and Management's Discussion and Analysis—for Public Colleges and Universities*. BTAs are defined as those that are financed in whole or in part by fees charged to external parties for goods or services.

The financial statements are reported on a consolidated basis and the System classified resources into the following net position categories:

- **Net investment in capital assets**—Capital assets, at historical cost or fair market value on the date of gift, net of accumulated depreciation, plus deposit with trustee; reduced by outstanding principal balances of debt; increased by deferred outflows of resources, and decreased by deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets.

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**Notes to Financial Statements**

**June 30, 2023 and 2022**

**1. Summary of Significant Accounting Policies (Continued)**

- **Restricted nonexpendable**—Net position subject to externally-imposed stipulations that is invested permanently by the System. The amount is affected by new nonexpendable gifts.
- **Restricted expendable**—Net position whose use by the System is subject to externally-imposed stipulations. Such assets include the accumulated net gains/losses on true endowment funds as well as the fair market value of restricted funds functioning as endowments, restricted funds loaned to students, restricted gifts and endowment income, and other similar restricted funds.
- **Unrestricted**—All other categories of net position. Unrestricted net position may be designated by actions of the System's Board of Trustees.

The System determines on a case-by-case basis whether to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net positions are available. However, the System generally encourages the use of restricted resources first.

**Reporting Entity**

The financial reporting entity consists of the primary government (the System), its component units, which consist of the seven Foundations of the System's Colleges (the Foundations), and the Maine Community College System Post-Employment Benefit Trust (the Trust).

The Trust is a separate legal entity established in 2009 to accumulate funds to pay, at least in part, the System's obligations under the post-employment healthcare plan. See Note 10 for more information.

The Foundations are legally separate, tax-exempt component units of the System. The Foundations act primarily as fundraising organizations to supplement the resources that are available to the System by raising money for endowed scholarships, technology, and teaching resources. The Foundations are self-perpetuating and their donors consist of graduates and friends of the Colleges. Although the System does not control the timing or amount of receipts from the Foundations, the majority of resources, and income thereon, that the Foundations hold and invest are restricted to the activities of the System by the donors. Because these resources held by the Foundations can only be used by, or for the benefit of, the System, the Foundations are considered component units of the System. The Foundations are reported in separate financial statements.

The Foundations are private, not-for-profit organizations that report their financial results in accordance with private, non-governmental accounting standards. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. No modifications have been made to the Foundation's financial information in the System's financial reporting entity for these differences. Significant note disclosures to the Foundations' financial statements have been incorporated into the System's notes to the financial statements in Note 16.

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**Notes to Financial Statements**

**June 30, 2023 and 2022**

**1. Summary of Significant Accounting Policies (Continued)**

**Cash Equivalents**

Cash equivalents are carried at cost, which approximates fair value, and consist principally of money market funds and other pooled funds with maturities of three months or less at the date of purchase.

**Investments**

Investments are reported at fair value. Realized gains and losses are calculated on a specific identification basis.

The System invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the financial statements.

**Endowment Investments**

Endowed investments consist of funds received from donors with the stipulation that the original principal remain invested in perpetuity to produce income, which is to be expended for the purposes specified by the donor. All endowments have been established for the purpose of granting scholarships to students.

Individual endowment funds are invested on a pooled basis. Total endowment investment yield received for the year is ratably allocated to fund accounts.

**Accounts Receivable**

Accounts receivable consist principally of tuition receivable from students and third-party payors and various state and federal grants.

Student accounts receivable are carried at the unpaid balance of the original amount billed to students, net of an estimate made for doubtful accounts based on a review of all outstanding amounts. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Student accounts are written off when deemed uncollectible. Recoveries of student accounts previously written off are recorded when received.

**MAINE COMMUNITY COLLEGE SYSTEM  
(A Component Unit of the State of Maine)**

**Notes to Financial Statements**

**June 30, 2023 and 2022**

**1. Summary of Significant Accounting Policies (Continued)**

A student account receivable is generally considered to be past due if any portion of the receivable balance is outstanding at the beginning of a semester, at which point late charges may be assessed and are recognized when charged. Interest is not charged on past-due accounts.

**Capital Assets**

Capital assets funds, derived from appropriations and the System funds so designated by the Board of Trustees, may be used to meet expenditures for construction of additional facilities, major renovations, and retirement of indebtedness arising there from. Designated funds are unrestricted funds for which the Board of Trustees or administration stipulates a specific use, thereby designating them for that purpose. However, the Board of Trustees may at any time redesignate the funds for other use. Total designated capital assets funds included in unrestricted net position amounted to \$31,326,532 and \$28,308,189 at June 30, 2023 and 2022, respectively.

Land, buildings, equipment, and fixtures are stated at cost at the date of acquisition, or fair market value at the date of donation in the case of gifts. Expenditures for maintenance, repairs, and assets with a cost of under \$5,000 are expensed as incurred. Upon sale or retirement of an asset, the cost and related accumulated depreciation are removed from the accounts and any resulting gain or loss is included in the statements of revenues, expenses, and changes in net position. Assets are depreciated on a straight-line basis according to the following estimated useful lives:

Buildings	40 years
Improvements	10 years
Furniture and equipment	3—10 years
Library books and periodicals	5 years

**Defined Benefit Pension Plan**

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 State Employee and Teacher Retirement Plan (the SET Pension Plan), and additions to/deductions from the SET Pension Plan's fiduciary net position, has been determined on the same basis as it is reported by the SET Pension Plan. 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.

**MAINE COMMUNITY COLLEGE SYSTEM  
(A Component Unit of the State of Maine)**

**Notes to Financial Statements**

**June 30, 2023 and 2022**

**1. Summary of Significant Accounting Policies (Continued)**

**Other Post-Employment Benefits (OPEB)**

For purposes of measuring the 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 Group Life Insurance Plan for Retired State Employees and Teachers (the SET OPEB Plan), and additions to/deductions from the SET OPEB Plan's fiduciary net position, has been determined on the same basis as it is reported by the SET OPEB Plan. 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.

**Deferred Outflows and Inflows of Resources**

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, the System has recorded deferred outflows and inflows of resources relative to its pension plan and OPEB plans and deferred gain on bond refunding.

An analysis of deferred outflows of resources, deferred inflows of resources, and net position at June 30 is as follows:

	<b>2023</b>		
	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>	<b><u>Net (Asset) Liability</u></b>
Maine Public Employees Retirement System Pension Plan	\$ 14,215,505	\$ 6,996,200	\$ 39,038,376
Maine Community College System Post-employment Health Insurance Plan	7,912,001	22,683,458	(15,195,637)
Maine Public Employees Retirement System OPEB Plan	776,213	301,716	3,109,401
Deferred gain on bond refunding	-	363,087	-
Total	<u>\$ 22,903,719</u>	<u>\$ 30,344,461</u>	<u>\$ 26,952,140</u>
	<b>2022</b>		
	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>	<b><u>Net (Asset) Liability</u></b>
Maine Public Employees Retirement System Pension Plan	\$ 16,747,677	\$ 26,566,421	\$ 26,390,375
Maine Community College System Post-employment Health Insurance Plan	9,352,081	18,255,882	(5,500,484)
Maine Public Employees Retirement System OPEB Plan	572,489	658,204	2,591,142
Deferred gain on bond refunding	-	391,017	-
Total	<u>\$ 26,672,247</u>	<u>\$ 45,871,524</u>	<u>\$ 23,481,033</u>



**MAINE COMMUNITY COLLEGE SYSTEM  
(A Component Unit of the State of Maine)**

**Notes to Financial Statements**

**June 30, 2023 and 2022**

**1. Summary of Significant Accounting Policies (Continued)**

**Compensated Absences**

The System accrues amounts for compensated absences as earned. As of June 30, 2023 and 2022, the System had accrued \$3,435,835 and \$3,397,937, respectively. These accrued balances represent vacation and earned time amounts available to be used or payable to employees upon termination of employment.

**Revenue Recognition**

Tuition and fees revenues are recognized when the services are performed. Unrestricted gifts of securities and other noncash assets are recognized as revenue based on the fair value at the date of donation; restricted grants and gifts are recognized as revenue based on the fair value when eligibility requirements have been met; state appropriations are recognized in the year the State appropriates the funds.

Unearned revenue consists primarily of unrestricted tuition and student fees related to future fiscal years.

Investment income consists of interest and dividend income recognized on the accrual method, as well as realized and unrealized gains or losses on investments.

Auxiliary enterprises furnish goods or services to students, faculty, or staff, and charge a fee directly related to the cost of the goods or services. Revenues from auxiliary enterprises are primarily earned from college stores and are recognized as the services are performed or the goods are delivered.

**Operating Revenues and Expenses**

Operating revenues substantially consist of tuition and fees; federal, state, and other grants and contracts for noncapital purposes; sales and services of education activities; and auxiliary enterprises revenues. Operating expenses include instruction, public service, academic support, student services, institutional support, operations and maintenance, student aid, auxiliary enterprises and residential life, and depreciation and amortization. All other revenues and expenses of the System are reported as other or nonoperating revenues and expenses, including state general appropriations, noncapital gifts, investment income, interest expense, and capital additions and deductions. Revenues are recognized when earned and expenses are recognized when incurred. Restricted grant revenue is recognized only to the extent eligibility requirements have been met, primarily representing funds spent for expenditure driven grants.

**MAINE COMMUNITY COLLEGE SYSTEM  
(A Component Unit of the State of Maine)**

**Notes to Financial Statements**

**June 30, 2023 and 2022**

**1. Summary of Significant Accounting Policies (Continued)**

**Tax Status**

The System is exempt from income taxes because it is an instrumentality of the State of Maine. The Foundations are exempt from income taxes because they are 501(c)(3) organizations. The Trust is exempt from income taxes by virtue of the exempt status of the System.

If an exempt organization regularly carries on a trade or business not substantially related to its exempt purpose, except that it provides funds to carry out that purpose, the organization is subject to tax on its income from that unrelated trade or business. The System has evaluated the positions taken on its business activities and has concluded no unrelated business income tax exists at June 30, 2023 and 2022.

**Custodial Funds**

Custodial funds are cash held by an institution acting as custodian or fiscal agent, but not assets or liabilities of the institution. The cash is deposited with the institution for safekeeping, to be used or withdrawn by the depositor at will. As of June 30, 2023 and 2022, the System held assets totaling \$1,694,684 and \$1,504,192, respectively, consisting primarily of Student Union Activity Funds, which are not reflected in the accompanying statements of net position.

**Risk Management**

The System is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental, and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

**Use of Estimates**

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities, as well as the reported amounts of revenues and expenses. These estimates include, but are not limited to, the valuation of accounts and pledges receivable and the actuarial assumptions used in determining the post-employment benefit expenses and related balances. Actual results could differ from those estimates.

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**Notes to Financial Statements**

**June 30, 2023 and 2022**

**1. Summary of Significant Accounting Policies (Continued)**

**New Accounting Pronouncements Not Yet Effective**

In June 2022, GASB issued Statement No. 100, *Accounting Changes and Error Corrections—An Amendment of GASB No. 62*. This Statement provides guidance on accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. This Statement defines accounting changes and outlines parts of the description for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. This Statement requires disclosure in notes to the financial statements of descriptive information about the changes and error corrections, such as their nature and the quantitative effects on the beginning balances. Furthermore, the Statement addresses how information is affected by the change in accounting principle or error correction should be presented in the required supplementary information (RSI), and supplementary information (SI). This Statement is effective for reporting periods beginning after June 15, 2023, and earlier application is encouraged. Management is currently evaluating the impact this Statement will have on the System's financial statements.

In June 2022, GASB issued Statement No. 101, *Compensated Absences*. This Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. This Statement requires liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. Compensated absences including parental leave, military leave, and jury duty leave, are not to be recognized until the leave commences. For financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditure be recognized for the amount that normally would be liquidated with expendable available financial resources. This Statement is effective for reporting periods beginning after December 15, 2023, and earlier application is encouraged. Management is currently evaluating the impact this Statement will have on the System's financial statements.

**New Accounting Pronouncement**

As of June 30, 2023, the System adopted new accounting guidance, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The adoption of the statement and related guidance during the year ended June 30, 2023 did not have a material impact of the financial statements of the System.

As of June 30, 2023, the System adopted the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This Statement was applied retrospectively resulting in restatement of the 2022 balances.

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**Notes to Financial Statements**

**June 30, 2023 and 2022**

**1. Summary of Significant Accounting Policies (Concluded)**

**Subscription-Based Information Technology Arrangements**

The System is party to five SBITAs. The System recognizes a subscription liability and an intangible right-of-use subscription asset (subscription asset) in the statements of net position. The System reports SBITA current expenditures in the statements of revenues, expenditures, and changes in net position. The System recognizes subscription liabilities with an initial term greater than 12 months. Remaining subscription terms range from 1 to 11 years with fixed payments due monthly and annually. For SBITAs with a maximum possible term of 12 months or less at commencement, the System recognizes expenses/expenditures based on the provisions of the arrangement.

At the commencement of a SBITA, the System initially measures the subscription liability at the present value of expected subscription payments to be made over the SBITA term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial measurement of the subscription liability, adjusted for payments associated with the SBITA contract made to the vendor at the commencement of the subscription term, plus any capitalizable initial implementation costs, less any vendor incentives received at the commencement of the subscription term. Subsequently, the subscription asset is amortized on a straight-line basis over the shorter of the useful life of the SBITA asset or subscription term.

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

The System uses prime rate at the commencement date of the contract as the discount rate. The subscription term includes the noncancellable period during which the System has a noncancellable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend if reasonably certain the System or vendor will exercise that option or to terminate if it is reasonably certain that the System or vendor will not exercise that option. Subscription payments included in the measurement of the subscription liability are composed of fixed payments only.

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

Subscription assets are reported with noncurrent assets and subscription liabilities are reported with long-term liabilities on the statements of net position.

The impact of the adoption of the new accounting standards as of June 30, 2022 was as follows:

Net position at June 30, 2022, as previously reported before	
adoption of new accounting principle	\$ 223,115,429
Cumulative effect of change in accounting principle	<u>(11,600)</u>
Net position at June 30, 2022, after adoption of the accounting principle	<u>\$ 223,103,829</u>

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**Notes to Financial Statements**

**June 30, 2023 and 2022**

**2. Cash and Cash Equivalents**

The carrying amounts, which represent both cost and fair value, of cash and cash equivalents for the System at June 30, 2023 and 2022 are presented below:

	<u><b>2023</b></u>	<u><b>2022</b></u>
Cash in bank	\$ <b>19,159,634</b>	\$ 9,375,836
Deposits in transit (outstanding checks)	<b>20,305</b>	(31,187)
State Treasurer's Cash Pool	<u><b>28,424,798</b></u>	<u>26,505,152</u>
	<u><b>\$ 47,604,737</b></u>	<u>\$ 35,849,801</u>

The bank account balances are covered by depository insurance up to \$250,000 at each bank at June 30, 2023 and 2022. The cash in bank in excess of depository insurance is collateralized by a \$1,000,000 stand-by letter of credit with the Federal Home Loan Bank. Cash in bank in excess of \$1,250,000 is uncollateralized. The System has established internal procedures to monitor credit risk relating to deposits in financial institutions.

The State Treasurer's Cash Pool (the Pool), established by the Maine State Treasurer, is not rated by a nationally recognized statistical rating organization. However, the Pool is limited by State law to invest in obligations of the U.S. Treasury and its agencies and instrumentalities that mature within 36 months; repurchase agreements that are secured by obligations of the U.S. Government and its agencies and instrumentalities and mature within 12 months; prime commercial paper; tax-exempt municipal obligations rated no less than AA; corporate bonds rated AAA; money market funds; bankers' acceptances not exceeding 180 days; and time certificates of deposit not exceeding two years.

The System's management considers this investment to be a money market instrument and carries the amounts at cost, which approximates fair value.

**3. Investments**

The fair value of investments for the System at June 30, 2023 and 2022 is as follows:

	<u><b>2023</b></u>	<u><b>2022</b></u>
Management account investments		
Investments at net asset value (NAV)		
Equity	\$ <b>29,973,621</b>	\$ 26,357,971
Fixed-income	<u><b>39,733,620</b></u>	<u>38,701,294</u>
Total management account investments	<b>69,707,241</b>	65,059,265
Other investments	<u><b>6,439</b></u>	<u>5,412</u>
Total investment balance	<u><b>\$ 69,713,680</b></u>	<u>\$ 65,064,677</u>

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**Notes to Financial Statements**

**June 30, 2023 and 2022**

**3. Investments (Continued)**

The System's investments are reported in the financial statements at June 30, 2023 and 2022 as follows, based on the portfolios underlying fund investments:

	<u>2023</u>	<u>2022</u>
Short-term investments	\$ <b>53,971,488</b>	\$ 50,114,804
Endowment investments	<u><b>15,742,192</b></u>	<u>14,949,873</u>
	<u><b>\$ 69,713,680</b></u>	<u>\$ 65,064,677</u>

**Interest Rate Risk**

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

**Credit Risk**

The System limits its exposure to credit risk in its investment policy by investing in highly diversified fixed-income funds. Collectively taken, the majority of the underlying holdings in these funds in which the System may invest are investment grade as rated by a nationally recognized statistical rating organization (NRSRO). The System further reduces potential credit risk by not investing directly in individual fixed-income securities. Management periodically reviews the exposure to securities that are unrated or below investment grade in its portfolios to ensure the System limits its credit risk.

A summary of fixed-income investments and their related interest rate and credit risks as of June 30, 2023 and 2022 are as follows:

<u>Rating</u>	<u>2023</u>		<u>2022</u>	
	<u>Amount</u>	<u>Maturity</u>	<u>Amount</u>	<u>Maturity</u>
AA	<u><b>\$ 39,733,620</b></u>	<b>6.1 years</b>	<u><b>\$ 38,701,294</b></u>	4.9 years

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

**MAINE COMMUNITY COLLEGE SYSTEM  
(A Component Unit of the State of Maine)**

**Notes to Financial Statements**

**June 30, 2023 and 2022**

**3. Investments (Continued)**

**Concentration of Credit Risk**

The System has not defined a limit in its investment policies regarding the amount that can be placed in one issuer. However, the investment policy defines that the portfolio should be well diversified as to limit exposure to one issuer or security. Also, within the individual funds, the net credit exposure to any single issuer is not to represent 5% or more of the fund with the exception of U.S. Treasuries and Agencies and investment grade Organization for Economic Co-operation and Development member countries and their instrumentalities. As of June 30, 2023 and 2022, individual investments representing more than 5% of the System's investments were as follows:

	<u>Percentage of Investments</u>	
	<u>2023</u>	<u>2022</u>
Wellington Trust Co. (WTC)-Common Trust Funds (CTF)		
Ultra Short Duration	<b>10.8 %</b>	21.9 %
WTC-CTF Intermediate Bond	<b>28.5</b>	18.7
WTC-CTF Global Opportunities Equity Fund	<b>18.1</b>	16.2
WTC-CTF Enduring Assets Equity Fund	<b>4.8</b>	5.1
WTC-CTF Core Bond Plus	<b>17.7</b>	18.8
WTC-CTF Research Equity	<b>9.7</b>	8.9

**Custodial Credit Risk**

All of the System's investments are held with a third-party custodian in the System's name.

**Fair Value Measurement**

GASB Statement No. 72, *Fair Value Measurement and Application*, defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. GASB No. 72 also establishes a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

**Level 1:** Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

**Level 2:** Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

**Level 3:** Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

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**June 30, 2023 and 2022**

**3. Investments (Continued)**

At June 30, 2023 and 2022, certain investments were measured at NAV, which is fair value estimated by management using values provided by the investment managers. Management does not anticipate that these funds will be liquidated, although relative positions are rebalanced periodically.

Assets measured at fair value on a recurring basis are summarized below:

<b><u>Fair Value Measurements at June 30, 2023, Using:</u></b>				
	<b><u>Total</u></b>	<b><u>Level 1</u></b>	<b><u>Level 2</u></b>	<b><u>Level 3</u></b>
Investments				
Cash and short-term investments	\$ 6,439	\$ <u>6,439</u>	\$ <u>-</u>	\$ <u>-</u>
Investments at NAV				
Equity funds	29,973,621			
Fixed-income funds	<u>39,733,620</u>			
	<b><u>\$ 69,713,680</u></b>			
<b><u>Fair Value Measurements at June 30, 2022, Using:</u></b>				
	<b><u>Total</u></b>	<b><u>Level 1</u></b>	<b><u>Level 2</u></b>	<b><u>Level 3</u></b>
Investments				
Cash and short-term investments	\$ 5,412	\$ <u>5,412</u>	\$ <u>-</u>	\$ <u>-</u>
Investments at NAV				
Equity funds	26,357,971			
Fixed-income funds	<u>38,701,294</u>			
	<b><u>\$ 65,064,677</u></b>			

Assets measured at NAV at June 30, 2023 and 2022 are as follows:

	<b><u>2023</u></b>	<b><u>2022</u></b>	<b><u>Redemption</u></b>	<b><u>Redemption</u></b>
	<b><u>Fair Value</u></b>	<b><u>Fair Value</u></b>	<b><u>Frequency</u></b>	<b><u>Notice Period</u></b>
Equity funds:				
CTF Enduring Assets (a)	\$ 3,361,263	\$ 3,307,626	Daily	On redemption date
CTF Global Quality Growth (b)	2,808,702	2,583,917	Daily	On redemption date
CTF Global Opportunities (c)	12,601,296	10,522,167	Daily	On redemption date
CTF Quality Value (d)	2,188,588	2,049,759	Daily	On redemption date
CTF Emerging Markets Research				10 days prior to
Equity (e)	400,118	424,654	Weekly	redemption date
CTF Research Equity (f)	6,743,651	5,765,161	Daily	On redemption date
CTF Small Cap Opportunities (g)	<u>1,870,003</u>	<u>1,704,687</u>	Daily	On redemption date
	<b><u>\$ 29,973,621</u></b>	<b><u>\$ 26,357,971</u></b>		



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**June 30, 2023 and 2022**

**3. Investments (Continued)**

	<b><u>2023</u></b> <b><u>Fair Value</u></b>	<b><u>2022</u></b> <b><u>Fair Value</u></b>	<b><u>Redemption</u></b> <b><u>Frequency</u></b>	<b><u>Redemption</u></b> <b><u>Notice Period</u></b>
Fixed-income funds:				
CTF Core Bond Plus (h)	<b>\$ 12,346,403</b>	\$ 12,223,132	Daily	On redemption date
CTF Intermediate Bond (i)	<b>19,854,148</b>	12,198,757	Daily	On redemption date
CTF Ultra Short Duration (j)	<b><u>7,533,069</u></b>	<u>14,279,405</u>	Daily	On redemption date
	<b><u>\$ 39,733,620</u></b>	<b><u>\$ 38,701,294</u></b>		

- (a) This fund invests in companies with long-lived physical assets that exhibit low levels of earnings volatility and is managed on a total return basis.
- (b) This fund invests in high quality growth companies to provide long-term total returns above the Morgan Stanley Capital International (MSCI) Index and is managed on a total return basis.
- (c) This fund invests primarily in common stock to provide long-term total return in excess of the MSCI All Country World Index and is managed on a total return basis.
- (d) This fund invests primarily in large-capitalization companies to provide long-term total return in excess of the Russell 1000 Value Index over full market cycles and it managed on a total return basis.
- (e) This fund invests in real estate securities, convertible bonds, preferred stock, exchange-traded funds, and similar liquid investments and is managed to provide a long-term total return in excess of the MSCI Emerging Markets Index.
- (f) This fund invests primarily in equity securities issued by companies incorporated or exercising a predominant part of their economic activities in the U.S. The fund may also invest up to 10% of the fund's assets in non-U.S. companies.
- (g) This fund invests in common stocks of U.S. companies with a market cap between \$100 million and \$3 billion. Up to 15% of the Portfolio's assets may be invested in non-US securities and less than 5% will be invested in cash (maximum of 10%).
- (h) This fund invests in U.S. Government and Agency securities, mortgage securities, municipal securities, and other similar assets to provide long-term total return in excess of the U.S. bond market represented by the Barclays Aggregate Bond Index. The fund also purchases debt obligations meeting similar risk and is managed on a total return basis.
- (i) This fund invests in investment-grade, U.S. dollar-denominated debt obligations of U.S. and non-U.S. issuers to provide long-term return in excess of the Barclays Capital Intermediate Government/Credit Bond Index and is managed on a total return basis.

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**June 30, 2023 and 2022**

**3. Investments (Concluded)**

(j) This fund invests in investment grade, U.S. dollar-denominated debt obligations of U.S. and non-U.S. issuers to provide long-term total return in excess of the Barclays Capital 9 – 12 Month Treasury Index while maintaining liquidity and preserving capital. It is managed on a total return basis.

**4. Accounts Receivable**

Accounts receivable at June 30, 2023 and 2022 consisted of the following:

	<u>2023</u>	<u>2022</u>
Grants and contracts	\$ 7,724,784	\$ 3,980,839
Student and general	4,651,126	2,395,057
Allowance for doubtful accounts	<u>(1,509,581)</u>	<u>(776,536)</u>
Total accounts receivable, net	<u>\$ 10,866,329</u>	<u>\$ 5,599,360</u>

**5. Capital Assets**

Capital assets activity for the year ended June 30, 2023 is summarized as follows:

	<u>Balance</u> <u>July 1, 2022</u>	<u>Additions</u>	<u>Retirements/ Reductions</u>	<u>Balance</u> <u>June 30, 2023</u>
Non-depreciated assets:				
Land	\$ 3,963,348	\$ -	\$ -	\$ 3,963,348
Construction in process	<u>3,826,591</u>	<u>3,866,404</u>	<u>(1,739,984)</u>	<u>5,953,011</u>
	<u>7,789,939</u>	<u>3,866,404</u>	<u>(1,739,984)</u>	<u>9,916,359</u>
Depreciated assets:				
Buildings	155,653,701	-	-	155,653,701
Improvements	139,346,940	6,434,550	-	145,781,490
Furniture and equipment	86,126,669	4,583,735	(204,044)	90,506,360
Library books and periodicals	<u>3,758,755</u>	<u>36,498</u>	<u>(4,898)</u>	<u>3,790,355</u>
	<u>384,886,065</u>	<u>11,054,783</u>	<u>(208,942)</u>	<u>395,731,906</u>
Accumulated depreciation:				
Buildings	\$ (85,130,793)	\$ (3,239,149)	\$ -	\$ (88,369,942)
Improvements	(48,782,435)	(4,352,324)	-	(53,134,759)
Furniture and equipment	(73,233,472)	(5,267,369)	188,326	(78,312,515)
Library books and periodicals	<u>(3,659,740)</u>	<u>(46,964)</u>	<u>4,898</u>	<u>(3,701,806)</u>
	<u>(210,806,440)</u>	<u>(12,905,806)</u>	<u>193,224</u>	<u>(223,519,022)</u>
Capital assets, net	<u>\$ 181,869,564</u>	<u>\$ 2,015,381</u>	<u>\$ (1,755,702)</u>	<u>\$ 182,129,243</u>

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**June 30, 2023 and 2022**

**5. Capital Assets (Concluded)**

Capital assets activity for the year ended June 30, 2022 is summarized as follows:

	<u>Balance</u> <u>July 1, 2021</u>	<u>Additions</u>	<u>Retirements/ Reductions</u>	<u>Balance</u> <u>June 30, 2022</u>
Non-depreciated assets:				
Land	\$ 3,830,705	\$ 132,643	\$ -	\$ 3,963,348
Construction in process	<u>6,698,413</u>	<u>3,740,710</u>	<u>(6,612,532)</u>	<u>3,826,591</u>
	<u>10,529,118</u>	<u>3,873,353</u>	<u>(6,612,532)</u>	<u>7,789,939</u>
Depreciated assets:				
Buildings	155,404,620	249,081	-	155,653,701
Improvements	131,179,513	8,316,881	(149,454)	139,346,940
Furniture and equipment	82,221,930	5,275,269	(1,370,530)	86,126,669
Library books and periodicals	<u>3,811,622</u>	<u>25,384</u>	<u>(78,251)</u>	<u>3,758,755</u>
	<u>372,617,685</u>	<u>13,866,615</u>	<u>(1,598,235)</u>	<u>384,886,065</u>
Accumulated depreciation:				
Buildings	\$ (81,943,129)	\$ (3,253,096)	\$ 65,432	\$ (85,130,793)
Improvements	(44,679,477)	(4,135,754)	32,796	(48,782,435)
Furniture and equipment	(69,400,700)	(5,098,022)	1,265,250	(73,233,472)
Library books and periodicals	<u>(3,681,376)</u>	<u>(56,616)</u>	<u>78,252</u>	<u>(3,659,740)</u>
	<u>(199,704,682)</u>	<u>(12,543,488)</u>	<u>1,441,730</u>	<u>(210,806,440)</u>
Capital assets, net	<u>\$ 183,442,121</u>	<u>\$ 5,196,480</u>	<u>\$ (6,769,037)</u>	<u>\$ 181,869,564</u>

**6. Leases**

The System entered into a 10-year operating lease, effective February 1, 2020, for the building in which the central administrative office of the System is currently located. Each year the annual rent may be adjusted by an inflation factor. There was a 6% and 2% adjustment in 2023 and 2022, respectively. The amount of rent paid in excess of amortization for 2023 was \$10,294. There were no amounts of rent paid in excess of amortization for 2022.

The following table presents the lease-related assets and liabilities as of the years ended June 30:

	<u>2023</u>	<u>2022</u>
Right-of-use asset	\$ 1,100,615	\$ 1,100,615
Accumulated amortization on right of use asset	<u>(345,131)</u>	<u>(228,756)</u>
Right-of-use asset, net	<u>\$ 755,484</u>	<u>\$ 871,859</u>
Lease obligation—current portion	\$ 111,373	\$ 131,246
Lease obligation—long-term portion	<u>669,952</u>	<u>758,857</u>
Total lease obligation	<u>\$ 781,325</u>	<u>\$ 890,103</u>

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**June 30, 2023 and 2022**

**6. Leases (Concluded)**

A maturity analysis of the annual undiscounted cash flows reconciled to the carrying value of the lease obligation, and certain other statistical data related to these leases, follows:

2024	\$ 128,673
2025	128,673
2026	128,673
2027	128,673
2028	128,673
Thereafter	<u>201,198</u>
Total	844,563
Less discount	<u>(63,238)</u>
Total	<u><u>\$ 781,325</u></u>
Weighted-average discount rate	2.00 %
Weighted average remaining lease term	7 years

**7. Software Subscriptions**

The total subscription assets were \$15,619,593 and \$376,313 as of June 30, 2023 and 2022, respectively. In 2022, the System had one SBITA subject to GASB Statement No. 96. In 2023, the System initiated four additional SBITAs increasing the SBITA right-to-use assets by \$17,751,701 and included implementation costs of \$4,404,430. During the years ended June 30, 2023 and 2022, the System incurred \$1,744,196 and \$188,157, respectively, in SBITA amortization expense.

The following is a schedule by year of future minimum SBITA payments as of June 30, 2023:

<u>Year</u>	<u>Payment</u>	<u>Interest</u>	<u>Principal</u>
2024	\$ 1,800,603	\$ 681,645	\$ 1,118,958
2025	1,610,484	622,163	988,321
2026	1,544,049	557,649	986,400
2027	1,567,508	492,770	1,074,738
2028	1,591,354	422,185	1,169,169
2029 – 2033	<u>7,460,531</u>	<u>924,482</u>	<u>6,536,049</u>
Total minimum lease payments	<u><u>\$ 15,574,529</u></u>	<u><u>\$ 3,700,894</u></u>	<u><u>\$ 11,873,635</u></u>

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**June 30, 2023 and 2022**

**8. Long-Term Debt**

Long-term debt activity for the year ended June 30, 2023 is summarized as follows:

	<b>2023</b>					
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Payments</u>	<u>Premium Accretion</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Notes payable	<u>\$15,411,188</u>	<u>\$ -</u>	<u>\$ 895,000</u>	<u>\$ 127,420</u>	<u>\$14,388,768</u>	<u>\$ 935,000</u>

Long-term debt activity for the year ended June 30, 2022 is summarized as follows:

	<b>2022</b>					
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Payments</u>	<u>Premium Accretion</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Notes payable	<u>\$16,388,609</u>	<u>\$ -</u>	<u>\$ 850,000</u>	<u>\$ 127,421</u>	<u>\$15,411,188</u>	<u>\$ 895,000</u>

Notes payable consist of the following at June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Notes payable to Maine Health and Higher Educational Facilities Authority (MHHEFA) in conjunction with revenue bonds:		
Series 2016A (including original issue premium of \$2,548,411), which bears interest at rates ranging from 3.00% to 5.00%; annual principal payments due in amounts ranging from \$245,000 to \$1,470,000. The notes will be paid in full in fiscal 2036.	<u>\$ 14,388,768</u>	<u>\$ 15,411,188</u>

In June of 2016, the System issued revenue bonds with a par value of \$19,010,000 through MHHEFA (direct borrowing) with an average annual interest rate of 4.7% and a final maturity in July 2035. MHHEFA requires that \$1,527,700 of the bond proceeds be transferred to a debt reserve fund. The amount transferred to the debt reserve fund is retained by MHHEFA in an interest bearing account and is to be used by MHHEFA to make the final payment of principal and interest in 2035. Accordingly, funds transferred to MHHEFA are not included as assets and are deducted from the amounts owed in the System's statement of net position. The bonds were issued at a premium of \$2,548,411. These revenue bonds were used to refund the MHHEFA Series 2006F revenue bonds originally issued in September 2006.

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**June 30, 2023 and 2022**

**8. Long-Term Debt (Concluded)**

The notes are collateralized by the gross receipts of the System. The System is required to make monthly deposits of principal and interest of amounts sufficient to make the semi-annual interest payments and annual principal payments and to maintain a ratio of income available for debt service to annual debt service of at least 1.20 for each fiscal year. At June 30, 2023, the System met the debt service ratio.

At June 30, 2023, future payments in conjunction with the notes payable to MHHEFA related to the Series 2016A revenue bonds are as follows for the years ending June 30:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 935,000	\$ 567,750	\$ 1,502,750
2025	980,000	525,350	1,505,350
2026	960,000	485,800	1,445,800
2027	1,050,000	441,900	1,491,900
2028	1,070,000	390,450	1,460,450
2029 – 2033	6,130,000	1,167,225	7,297,225
2034 – 2037	<u>1,607,300</u>	<u>105,825</u>	<u>1,713,125</u>
Total payments	12,732,300	\$ <u>3,684,300</u>	\$ <u>16,416,600</u>
Unamortized premium	<u>1,656,468</u>		
Total	<u>\$ 14,388,768</u>		

**9. Other Long-Term Liabilities**

A summary of changes in other long-term liabilities for the years ended June 30, 2023 and 2022 is as follows:

	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2023</u>	<u>Current Portion</u>
Lease obligation (Note 6)	\$ 890,103	\$ -	\$ (108,778)	\$ 781,325	\$ 111,373
Subscription liabilities (Note 7)	387,913	12,571,445	(1,085,723)	11,873,635	1,118,958
Net pension liability (Note 10)	26,390,375	12,648,001	-	39,038,376	-
Net OPEB liability (Note 11)	<u>2,591,142</u>	<u>518,259</u>	<u>-</u>	<u>3,109,401</u>	<u>-</u>
	<u>\$ 30,259,533</u>	<u>\$ 25,737,705</u>	<u>\$ (1,194,501)</u>	<u>\$ 54,802,737</u>	<u>\$ 1,230,331</u>

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**June 30, 2023 and 2022**

**9. Other Long-Term Liabilities (Concluded)**

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Current Portion
Lease obligation (Note 6)	\$ 979,296	\$ -	\$ (89,193)	\$ 890,103	\$ 131,246
Subscription liabilities (Note 7)	-	564,470	(176,557)	387,913	187,913
Net pension liability (Note 10)	51,040,842	-	24,650,467	26,390,375	-
Net OPEB liability (Note 11)	<u>2,992,572</u>	<u>-</u>	<u>(401,430)</u>	<u>2,591,142</u>	<u>-</u>
	<u>\$ 55,012,710</u>	<u>\$ 564,470</u>	<u>\$25,317,647)</u>	<u>\$ 30,259,533</u>	<u>\$ 319,159</u>

**10. Retirement Plans**

**Defined Benefit Pension Plan**

The System participates in the SET Pension Plan, a multiple-employer cost sharing plan administered by the Maine Public Employees Retirement System (the MainePERS). The MainePERS provides pension benefits to its members, which include employees of the State, certain public school employees, and employees of local municipalities and other public entities in Maine. There are approximately 239 employers in the SET Pension Plan. All state employees and teachers become members of the SET Pension Plan as a condition of their employment.

The MainePERS is established and administered under the Maine State Retirement System Laws, Title 5 M.R.S.A., C.421, 423, and 425. The MainePERS issues a publicly available financial report that includes financial statements and required supplementary information for the SET Pension Plan. That report is available online at [www.maineopers.org](http://www.maineopers.org) or may be obtained by writing to the Maine Public Employees Retirement System, PO Box 349, Augusta, Maine 04332-0349.

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**June 30, 2023 and 2022**

**10. Retirement Plans (Continued)**

The SET Pension Plan provides defined retirement benefits based on members' average final compensation and creditable service. Vesting occurs upon the earning of five years of service credit or the earning of one year of service credit immediately preceding retirement at or after normal retirement age (prior to October 1, 1999, the service credit requirement is ten years); normal retirement age for the SET Pension Plan is age 60, 62, or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by Maine statute.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits. The annual rate of interest credited to members' accounts is set by the MainePERS Board of Trustees and is currently 1.52%.

***Contributions***

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost and by earnings on investments. In accordance with Maine statute, members are required to contribute 7.65% of their earnable compensation to the SET Pension Plan. The System is required to contribute at an actuarially-determined rate (22.24% and 22.11% of annual payroll for fiscal years 2023 and 2022, respectively) that, when combined with the contributions of other reporting entities, will be adequate to fund the SET Pension Plan.

The contribution rate is determined using an entry-age normal actuarial funding method for retirement benefits and a term-cost method for ancillary benefits. The System may be required to make contributions to fund the SET Pension Plan's pooled unfunded actuarial liability, if any. The contribution requirements of the SET Pension Plan members and the System are established by, and may be amended by, the State legislature.

Total System and employee contributions (which equal the actuarially-required contributions) to the SET Pension Plan are as follows:

	<u><b>2023</b></u>	<u><b>2022</b></u>
System	\$ <b>8,466,766</b>	\$ 7,386,034
Employee	<u><b>2,826,199</b></u>	<u>2,475,957</u>
Total	<u><b>\$ 11,292,965</b></u>	<u><b>\$ 9,861,991</b></u>



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**June 30, 2023 and 2022**

**10. Retirement Plans (Continued)**

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Inflows of Resources Related to the SET Pension Plan***

At June 30, 2023 and 2022, the System reported a liability for its proportionate share of the net pension liability of the SET Pension Plan. At June 30, 2023 and 2022, the net pension liability was measured as of June 30, 2022 and 2021, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of those dates. The System's proportionate share of the net position liability was based on a projection of the System's long-term share of contributions to the SET Pension Plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, 2022, the System's proportion was 4.21%, which was an increase of 0.12% from its proportion measured as of June 30, 2021.

The System recognized pension expense of \$4,074,843 and \$692,457 for the years ended June 30, 2023 and 2022, respectively. At June 30, 2023 and 2022, the System reported deferred outflows of resources and deferred inflows of resources related to the SET Pension Plan from the following sources:

	<b>2023</b>		<b>2022</b>	
	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Difference between expected and actual experience	\$ 589,790	\$ -	\$ 893,136	\$ -
Changes in assumptions	4,358,523	-	8,468,507	-
Net difference between projected and actual earnings on SET Pension Plan investments	-	6,227,073	-	23,880,796
Changes in proportion and differences between System contributions and proportionate share of contributions	800,426	769,127	-	2,685,625
System contributions subsequent to the measurement date	<u>8,466,766</u>	<u>-</u>	<u>7,386,034</u>	<u>-</u>
	<b><u>\$ 14,215,505</u></b>	<b><u>\$ 6,996,200</u></b>	<b><u>\$ 16,747,677</u></b>	<b><u>\$ 26,566,421</u></b>

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**June 30, 2023 and 2022**

**10. Retirement Plans (Continued)**

The deferred outflows of resources resulting from the System's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the SET Pension Plan will be recognized as a reduction of or addition to pension expense as follows for the years ending June 30:

2024	\$ 1,698,754
2025	(1,993,255)
2026	(3,898,513)
2027	2,945,553

***Actuarial Methods and Assumptions***

The total pension liability in the June 30, 2022 actuarial valuation was determined using the following methods and assumptions, applied to all periods included in the measurement:

*Actuarial Cost Method*—The entry age normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each member. This rate is determined by taking the value, as of age at entry into the SET Pension Plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of his/her expected future salary.

The normal cost for each member is the product of his/her pay and his/her normal cost rate. The normal cost for the group is the sum of the normal costs for all members. Experience gains and losses (i.e., decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions) affect the unfunded actuarial-accrued liability.

*Asset Valuation Method*—The actuarial valuation employs a technique for determining the actuarial value of assets which dampens the swing in the market value. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

*Amortization*—The net pension liability is amortized on a level percentage of payroll over the amortization period then in effect under Maine statutory and constitutional requirements.

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**June 30, 2023 and 2022**

**10. Retirement Plans (Continued)**

Significant actuarial assumptions employed by the actuary in the actuarial valuation and for funding purposes as of June 30, 2022 and 2021 are as follows:

*Investment Rate of Return*—6.50% per annum for the years ended June 30, 2022 and 2021, compounded annually.

*Salary Increases, Merit and Inflation*—3.26% – 9.43%, including inflation of 2.75%.

*Mortality Rates*—For active members and non-disabled retirees, the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table is used, for males and females, projected generationally using the REC\_2020 model.

*Cost of Living Benefit Increases*—2.20% per annum. All service and disability retirement and survivor benefits are adjusted each year that there is a percentage change in the Consumer Price Index, based on the index. The maximum annual increase is 3%. If the percentage change is negative, then no adjustment is made in that year. In subsequent years, the adjustment that would have been made will be adjusted downward to the extent necessary to recoup the full actuarial value of not having made the previous year's negative adjustment. The process of adjustments may occur over a multi-year period if needed to recoup the full value of the negative changes in the index.

The long-term expected rate of return on the SET Pension Plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of geometric real rates of return for each major asset class included in the SET Pension Plan's target asset allocation as of June 30, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public equities	30.0 %	6.0 %
U.S. Government	7.5	2.3
Private equity	15.0	7.6
Real assets		
Real estate	10.0	5.2
Infrastructure	10.0	5.3
Natural resources	5.0	5.0
Traditional credit	7.5	3.2
Alternative credit	5.0	7.4
Diversifiers	10.0	5.9

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**June 30, 2023 and 2022**

**10. Retirement Plans (Continued)**

*Discount Rate*—The discount rate used to measure the collective total pension liability was 6.50% for 2022 and 2021. The projection of cash flows used to determine the discount rate assumed that SET Pension Plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the SET Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on SET Pension Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table shows how the System's proportionate share of the net pension liability as of June 30, 2022 and 2021 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate.

	<b>1% Decrease (5.50%)</b>	<b>Current Discount Rate (6.50%)</b>	<b>1% Increase (7.50%)</b>
<b><u>2022</u></b>			
The System's proportionate share of the net pension liability	<b><u>\$ 68,641,773</u></b>	<b><u>\$ 39,038,376</u></b>	<b><u>\$ 15,480,918</u></b>
	<b>1% Decrease (5.50%)</b>	<b>Current Discount Rate (6.50%)</b>	<b>1% Increase (7.50%)</b>
<b><u>2021</u></b>			
The System's proportionate share of the net pension liability	<b><u>\$ 53,787,170</u></b>	<b><u>\$ 26,390,375</u></b>	<b><u>\$ 3,384,107</u></b>

Changes in the net pension liability are recognized in pension expense with the following exceptions:

*Differences between Expected and Actual Experience*—The differences between expected and actual experience with regard to economic or demographic factors are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members. For the 2022 and 2021 actuarial valuations, this was three years.

*Differences between Projected and Actual Investment Earnings*—Differences between projected and actual investment earnings are recognized in pension expense using a straight-line amortization method over a closed five-year period.

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**10. Retirement Plans (Concluded)**

*Changes in Assumptions*—Differences due to changes in assumptions about future economic or demographic factors or other inputs are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members.

*Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions*—Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions are recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer-specific liability.

*Rationale for Assumptions*—The assumptions were adopted by the SET Pension Plan trustees as a result of the latest experience study covering the period July 1, 2015 through June 30, 2020.

**Defined Contribution Plan**

Certain employees participate in an optional defined contribution plan with TIAA-CREF, a defined contribution plan. In defined contribution plans, benefits depend solely on amounts contributed, plus investment earnings. Only confidential employees and, as of July 1999, Maine Education Association (MEA) Administrators and faculty are eligible to participate in the TIAA-CREF defined contribution plan. The System contributes 12.88% and 6.04% of total salaries for eligible confidential and MEA employees, respectively. The System contribution is funded as it accrues and, along with the contributions of the employees, is immediately vested. Employees make contributions at an average of 7.49% of total salaries (7.75% in 2022). Total employer contributions to the TIAA-CREF program in fiscal years 2023 and 2022, respectively, amounted to \$1,836,846 and \$1,724,615, which consisted of \$569,800 and \$553,385 for confidential employees and \$1,267,046 and \$1,171,230 for MEA employees, respectively. MEA employee contributions amounted to \$1,902,526 and \$1,552,792 in 2023 and 2022, respectively.

Total salaries and wages for covered employees participating in TIAA-CREF were \$25,401,490 and \$23,687,690 for fiscal years 2023 and 2022, respectively. Subject to applicable bargaining agreements, the Board of Trustees of the System is the authority under which benefits and contribution rates are established and may be amended.

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**11. OPEB—Maine Public Employees Retirement System**

**Plan Description**

In addition to providing pension benefits, MainePERS administers cost-sharing multiple-employer defined post-employment life insurance plans. The SET OPEB Plan is a multiple-employer cost sharing plan. As of June 30, 2022 there were approximately 228 employers, including the State, participating in the plan. The Group Life Insurance Plan provides basic group life insurance benefits, during retirement, to retirees who participated in the SET OPEB Plan prior to retirement for a minimum of 10 years. The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life insurance is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or \$2,500. For participants who become disabled, the 10-year participation requirement does not apply and the amount of basic life insurance will be in full force until retirement age then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or \$2,500. The MainePERS Board of Trustees is the authority under which benefit terms and contribution rates are established or may be amended.

***Contributions***

Premium rates are those determined by the MainePERS' Board of Trustees to be actuarially sufficient to pay anticipated claims. For state employees, the premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage while participants are active members. The rate for fiscal year 2023 was \$0.42 per \$1,000 of coverage.

Premiums for basic life insurance coverage for retired teachers are paid by the State as the total dollar amount of each year's annual required contribution.

***Net OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to the SET OPEB Plan***

At June 30, 2023 and 2022, the System reported a liability for its proportionate share of the net OPEB liability. The net OPEB liability is measured as of June 30, 2022 and 2021, and was determined by an actuarial valuation performed as of June 30, 2022 and 2021. The System's proportionate share of the net OPEB liability was based on a projection of the System's long-term share of contributions to the SET OPEB Plan relative to the projected contributions of all participating employers, actuarially determined. At June 30, the System's proportion of the net OPEB liability was as follows:

	<b>2023</b>	<b>2022</b>
SET OPEB Plan net OPEB liability	<b>\$ 73,371,797</b>	\$ 63,274,101
The System's share of the net OPEB liability	<b>\$ 3,109,401</b>	\$ 2,591,142
The System's proportion of the net OPEB liability	<b>4.24 %</b>	4.10 %

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**June 30, 2023 and 2022**

**11. OPEB—Maine Public Employees Retirement System (Continued)**

The System recognized OPEB expense of \$241,719 and \$129,109 for the years ended June 30, 2023 and 2022, respectively. The System reported deferred outflows of resources and deferred inflows of resources related to the SET OPEB Plan from the following sources at June 30:

	<b>2023</b>		<b>2022</b>	
	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>	<b><u>Deferred Outflows of Resources</u></b>	<b><u>Deferred Inflows of Resources</u></b>
Difference between projected and actual earnings on SET OPEB Plan investments	\$ 147,809	\$ -	\$ -	\$ 293,483
Difference between expected and actual experience	31,098	30,754	42,664	-
Changes in proportion	110,742	270,962	46,003	364,721
Changes in assumption	135,259	-	162,258	-
System contributions subsequent to the measurement date	<u>351,305</u>	<u>-</u>	<u>321,564</u>	<u>-</u>
	<u>\$ 776,213</u>	<u>\$ 301,716</u>	<u>\$ 572,489</u>	<u>\$ 658,204</u>

The deferred outflows of resources resulting from the System's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the SET OPEB Plan will be recognized as a reduction of (increase in) SET OPEB Plan expense as follows for the years ending June 30:

2024	\$ (4,303)
2025	21,133
2026	1,584
2027	94,839
2028	1,720
Thereafter	8,219

**Actuarial Methods and Assumptions**

The total SET OPEB Plan liability in the June 30, 2022 actuarial valuation was determined using the following methods and assumptions, applied to all periods included in the measurement:

*Inflation:* 2.75%

*Salary increases:* Individual and aggregate salary increases 3.26% – 9.43%

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**June 30, 2023 and 2022**

**11. OPEB—Maine Public Employees Retirement System (Continued)**

*Mortality rates:* For active members and non-disabled retirees of the SET OPEB Plan, the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table is used, for males and females, projected generationally using the REC\_2020 model.

The long-term expected rate of return on SET OPEB Plan assets of 6.50% was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of SET OPEB Plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the SET OPEB Plan's target asset allocation as of June 30, 2022 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public equities	70 %	6.0 %
Real estate	5	5.2
Traditional credit	15	3.0
U.S. Government securities	10	2.3

*Discount rate:* The discount rate used to measure the total SET OPEB liability was 6.50% in 2022 and 2021. The projection of cash flows used to determine the discount rate assumed that SET OPEB Plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the fiduciary net position was projected to be available to make all projected future benefit payments to current SET OPEB Plan members. Therefore, the long-term expected rate of return on SET OPEB Plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.



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**11. OPEB—Maine Public Employees Retirement System (Concluded)**

The following table shows how the System's proportionate share of the SET OPEB plan liability as of June 30, 2022 and 2021 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate.

	<b>1% Decrease (5.50%)</b>	<b>Current Discount Rate (6.50%)</b>	<b>1% Increase (7.50%)</b>
<b><u>2022</u></b>			
The System's proportionate share of the net OPEB liability	<b><u>\$ 3,831,818</u></b>	<b><u>\$ 3,109,401</u></b>	<b><u>\$ 2,519,879</u></b>
	<b>1% Decrease (5.50%)</b>	<b>Current Discount Rate (6.50%)</b>	<b>1% Increase (7.50%)</b>
<b><u>2021</u></b>			
The System's proportionate share of the net OPEB liability	<b><u>\$ 3,256,343</u></b>	<b><u>\$ 2,591,142</u></b>	<b><u>\$ 2,048,393</u></b>

*Rationale for Assumptions:* The assumptions were adopted by the SET OPEB Plan trustees as a result of the latest experience study covering the period June 30, 2015 through June 30, 2020.

The MainePERS issues a publicly available financial report that includes financial statements and required supplementary information for the SET OPEB Plan. That report is available online at [www.maineopers.org](http://www.maineopers.org) or may be obtained by writing to the Maine Public Employees Retirement System, PO Box 349, Augusta, Maine 04332-0349.

**12. Other Post-Employment Health Insurance Benefit Plan and Trust**

The System established and administers a defined benefit post-employment healthcare plan, a single employer defined benefit plan, used to provide post-employment benefits other than pensions. This plan covers all employees who retire and participate in MainePERS or TIAA-CREF and provides healthcare benefits for retirees. Benefits are provided through a third-party insurer and the full cost of the benefits is covered by the plan.

The System records an expense for the post-employment healthcare plan as costs are incurred for current employees while the employees are performing services for the System. The amount in future years will be based on a calculation related solely to the System's employees and retirees. The System's contributions cover retirees only; additional family members are paid for by the retirees. Subject to applicable bargaining agreements, the Board of Trustees of the System is the authority under which benefits and contribution rates are established and may be amended. The System is required to contribute at an actuarially determined rate that will be adequate to fund the Plan. The System does not issue a stand-alone financial report for this plan.

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**Notes to Financial Statements**

**June 30, 2023 and 2022**

**12. Other Post-Employment Health Insurance Benefit Plan and Trust (Continued)**

*Employees covered by benefit terms:* At December 31, 2022 (the census date), the benefit terms covered the following employees:

<u>Category</u>	<u>Count</u>
Active employees	875
Inactive employees, spouses, or beneficiaries currently receiving benefit payments	398

***Net OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to the Plan***

The System's net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date. The System recognized OPEB income of \$2,113,767 and \$848,018 for the years ended June 30, 2023 and 2022, respectively. The System reported deferred outflows of resources and inflows of resources related to the OPEB plan from the following sources at June 30:

	<u>2023</u>		<u>2022</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between projected and actual experience	\$ -	\$ 20,546,522	\$ -	\$ 15,459,511
Change in assumptions	5,547,178	2,136,936	4,489,596	2,796,371
Net difference between projected and actual earnings in OPEB plan investments	<u>2,364,823</u>	<u>-</u>	<u>4,862,485</u>	<u>-</u>
	<u>\$ 7,912,001</u>	<u>\$ 22,683,458</u>	<u>\$ 9,352,081</u>	<u>\$ 18,255,882</u>

Amounts reported as deferred inflows of resources related to the OPEB plan will be recognized as a reduction of OPEB plan expense as follows for the years ending June 30:

2024	\$ (3,257,579)
2025	(3,354,317)
2026	(1,126,482)
2027	(2,339,047)
2028	(1,807,028)
Thereafter	(2,887,004)

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**June 30, 2023 and 2022**

**12. Other Post-Employment Health Insurance Benefit Plan and Trust (Continued)**

*Actuarial assumptions:* The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

*Salary increases:* Individual and aggregate salary increases 3.00%—Annual Service Cost is a constant percentage of a participant's salary that is assumed to increase according to the salary increases.

*Healthcare cost trend rates:* 7.5% in the first year, trending down to 4.5% by fiscal year 2032 for Pre-65. 6.5% in the first year, trending down to 4.5% by fiscal year 2032 for Post-65.

*Mortality Table:* In 2023, the Mortality table for healthy retirees has been updated from SOA RPH-2006 Total Dataset Mortality Table fully generational using Scale MP-2020 to SOA RPH-2006 Total Dataset Mortality Table fully generational using Scale MP-2021.

*Discount rate:* The discount rate used to measure the total OPEB liability was 6.07% and 6.18% for June 30, 2023 and June 30, 2022, respectively. The System is expected to continue contributing the Actuarially Determined Contribution and paying the pay-as-you-go cost from the OPEB Trust. Under this arrangement, the OPEB Trust is expected to be able to pay for all future benefit payments.

*Rationale for Assumptions:* The assumptions were adopted by the trustees as a result of the latest experience study covering the period July 1, 2005 through June 30, 2009.

The long-term expected rate of return on plan assets was 6.07% and 6.18% for June 30, 2023 and June 30, 2022, respectively, and was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2023, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global equities	35.0 %	7.2 %
U.S. large cap equities	17.5	6.6
U.S. small cap equities	10.0	8.0
Emerging market equities	2.5	8.1
Infrastructure equities	5.0	7.2
Intermediate bonds	15.0	3.4
Core bonds	15.0	3.5

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**June 30, 2023 and 2022**

**12. Other Post-Employment Health Insurance Benefit Plan and Trust (Continued)**

Changes in the net OPEB liability (asset) for the year ended June 30, 2023 are as follows:

	<u>Increases (Decreases)</u>		
	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability (Asset)</u>
Balance as of June 30, 2021	\$ <u>47,817,743</u>	\$ <u>56,133,263</u>	\$ <u>(8,315,520)</u>
Change for the year:			
Service cost	1,421,779	-	1,421,779
Interest	2,956,037	-	2,956,037
Changes in assumptions	(423,017)	-	(423,017)
Differences between expected and actual experience	(8,669,051)	-	(8,669,051)
Benefit payments	(1,583,221)	(1,583,221)	-
Employer contributions	-	1,541,526	(1,541,526)
Net investment loss	-	(9,015,815)	9,015,815
Administrative expenses	-	(55,000)	55,000
Net changes	<u>(6,297,473)</u>	<u>(9,112,510)</u>	<u>2,815,037</u>
Balance as of June 30, 2022	<u>41,520,270</u>	<u>47,020,753</u>	<u>(5,500,483)</u>
Change for the year:			
Service cost	1,217,391	-	1,217,391
Interest	2,595,134	-	2,595,134
Changes in assumptions	2,063,826	-	2,063,826
Differences between expected and actual experience	(9,065,806)	-	(9,065,806)
Benefit payments	(1,513,083)	(1,513,083)	-
Employer contributions	-	1,713,730	(1,713,730)
Net investment income	-	4,846,968	(4,846,968)
Administrative expenses	-	(55,000)	55,000
Net changes	<u>(4,702,538)</u>	<u>4,992,615</u>	<u>(9,695,153)</u>
Balance as of June 30, 2023	<u>\$ 36,817,732</u>	<u>\$ 52,013,368</u>	<u>\$ (15,195,636)</u>

At June 30, 2023 and 2022, the plan fiduciary net position as a percentage of the total OPEB liability was 141.3% and 113.2%, respectively.

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**Notes to Financial Statements**

**June 30, 2023 and 2022**

**12. Other Post-Employment Health Insurance Benefit Plan and Trust (Continued)**

The net OPEB liability (asset) of the System, as well as what the System's net OPEB asset would be if it were calculated using a discount rate that is 1% point lower or 1% point higher, follows:

	<b>1% Decrease (5.07%)</b>	<b>Current Discount Rate (6.07%)</b>	<b>1% Increase (7.07%)</b>
<b><u>2023</u></b>			
Net OPEB liability (asset)	<b><u>\$ (10,302,703)</u></b>	<b><u>\$ (15,195,636)</u></b>	<b><u>\$ (19,254,181)</u></b>
	<b>1% Decrease (5.18%)</b>	<b>Current Discount Rate (6.18%)</b>	<b>1% Increase (7.18%)</b>
<b><u>2022</u></b>			
Net OPEB liability (asset)	<b><u>\$ 295,811</u></b>	<b><u>\$ (5,500,483)</u></b>	<b><u>\$ (10,277,374)</u></b>

The net OPEB asset of the System, as well as what the System's net OPEB asset would be if it were calculated using healthcare cost trend rates that are 1% point lower or 1% point higher than current healthcare cost trend rates, follows:

	<b>1% Decrease (6.50% Decreasing to 3.50%)</b>	<b>Trend Rate (7.50% Decreasing to 4.50%)</b>	<b>1% Increase (8.50% Decreasing to 5.50%)</b>
<b><u>2023</u></b>			
Net OPEB (asset)	<b><u>\$ (19,079,916)</u></b>	<b><u>\$ (15,195,636)</u></b>	<b><u>\$ (10,400,807)</u></b>
	<b>1% Decrease (6.00% Decreasing to 3.50%)</b>	<b>Trend Rate (7.00% Decreasing to 4.50%)</b>	<b>1% Increase (8.00% Decreasing to 5.50%)</b>
<b><u>2022</u></b>			
Net OPEB (asset) liability	<b><u>\$ (10,489,821)</u></b>	<b><u>\$ (5,500,483)</u></b>	<b><u>\$ 722,821</u></b>

**Post-Employment Benefit Trust**

The System established the Post-Employment Benefit Trust as an irrevocable trust for the sole purpose of accumulating assets to provide funding for certain of the System's post-employment benefits. The System was named Trustee of the Trust. The effective date of the establishment of the Trust was June 30, 2009.

Plan assets include amounts in the Post-Employment Benefit Trust relating to current year annual required contributions.

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**Notes to Financial Statements**

**June 30, 2023 and 2022**

**12. Other Post-Employment Health Insurance Benefit Plan and Trust (Continued)**

The significant accounting policies followed by the Trust are set forth below:

***Basis of Accounting***

The Trust follows the accrual basis of accounting as set forth by GASB.

***Cash***

Cash held by the trust in a financial institution at June 30, 2023 was fully covered by federal depository insurance. Bank balances were \$147,669 and \$2,000 at June 30, 2023 and 2022, respectively.

***Investments***

The fair value of investments in the Trust at June 30, 2023 and 2022 is as follows:

	<u>2023</u>	<u>2022</u>
Investments measured at NAV		
Fixed-income	\$ 14,232,618	\$ 14,135,655
Equity	<u>37,633,081</u>	<u>32,883,098</u>
	<u>\$ 51,865,699</u>	<u>\$ 47,018,753</u>

***Revenue Recognition***

Contributions are recognized as additions in the period when they become due, pursuant to formal commitments or statutory or contractual requirements; supplemental contributions are recognized when received. Investment and interest income and loss are recognized on the accrual basis when earned or incurred.

***Net Position***

Net position at June 30, 2023 and 2022 was for funding certain post-employment benefits.

***Administrative Expenses***

Substantially all administrative expenses of the Trust are paid by the Trust.

***Interest Rate Risk***

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

**MAINE COMMUNITY COLLEGE SYSTEM  
(A Component Unit of the State of Maine)**

**Notes to Financial Statements**

**June 30, 2023 and 2022**

**12. Other Post-Employment Health Insurance Benefit Plan and Trust (Continued)**

***Credit Risk***

The Trust limits its exposure to credit risk in its investment policy by investing in highly diversified fixed-income funds. Collectively taken, the majority of the underlying holdings in these funds in which the Trust may invest are investment grade as rated by an NRSRO. The Trust further reduces potential credit risk by not investing directly in individual fixed-income securities. Management periodically reviews the exposure to securities that are unrated or below investment grade in its portfolio to ensure the Trust limits its credit risk.

A summary of fixed-income investments and their related interest rate and credit risks follows:

<u>Rating</u>	<u>2023</u>		<u>2022</u>	
	<u>Amount</u>	<u>Maturity</u>	<u>Amount</u>	<u>Maturity</u>
A	<u>\$14,232,618</u>	9.07 years	<u>\$14,135,655</u>	4.97 years

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

***Concentration of Credit Risk***

The Trust has not defined a limit in its investment policies regarding the amount that can be placed in one issuer. However, the investment policy states that the portfolio should be well-diversified as to limit exposure to one issuer or security.

***Custodial Credit Risk***

All of the Trust's investments are held with a third-party custodian in the Trust's name.

***Fair Value Measurement***

Assets measured at fair value on a recurring basis are summarized below according to the level of input described in Note 3.

At June 30, 2023, all investments were measured at NAV, which is fair value estimated by management using values provided by the investment managers. Management does not anticipate that these funds will be liquidated, although relative positions are rebalanced periodically.

**MAINE COMMUNITY COLLEGE SYSTEM**  
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**Notes to Financial Statements**

**June 30, 2023 and 2022**

**12. Other Post-Employment Health Insurance Benefit Plan and Trust (Concluded)**

Assets measured at NAV are as follows at June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Cash	\$ 147,669	\$ 2,000
Fixed-income:		
CTF Core Bond Plus	7,118,561	7,070,153
CTF Intermediate Bond	7,114,057	7,065,502
Equity:		
CTF Enduring Assets	2,434,709	2,396,120
CTF Global Quality Growth	8,030,379	7,078,532
CTF Global Opportunities	11,194,727	9,318,500
CTF Quality Value	2,526,896	2,355,100
CTF Research Equity	6,954,332	5,901,696
CTF Emerging Markets Research Equity	1,149,976	1,163,177
CTF Small Cap Opportunities	<u>5,342,062</u>	<u>4,669,973</u>
	<u>\$ 52,013,368</u>	<u>\$ 47,020,753</u>

See Note 3 for additional disclosures.

***Rate of Return***

All of the Trust's investments are held with a third-party custodian in the Trust's name. For the year ended June 30, 2023, the annual money-weighted rate of return on investments, net of investment expense, was 11%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

**13. Commitments and Contingencies**

The System is covered by a commercial insurance policy for workers' compensation. The State of Maine has the primary obligation for self-insured claims and reimburses the System for payments made. In 2023 and 2022, the System made payments of \$49,796 and \$47,328, respectively, which were reimbursed by the State of Maine. The contingent liability for estimated unpaid workers' compensation claims at June 30, 2023 and 2022 is \$1,152,000 and \$1,082,000, respectively.

The System owns property with a book value of approximately \$14.9 million in Brunswick, Maine for the use of the Southern Maine Community College. This property must be used solely and continuously for educational programs until November 2041 under the terms by which the property was donated.

From time-to-time, the System is named as a defendant in legal actions and other claims incident to the normal conduct of its operations. Management does not expect to suffer any material liability by reason of such actions, nor does it expect that such actions will have a material effect on the financial position of the System.



**MAINE COMMUNITY COLLEGE SYSTEM**  
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**Notes to Financial Statements**

**June 30, 2023 and 2022**

**13. Commitments and Contingencies (Concluded)**

The System has entered into various construction and renovation contracts. The System has outstanding commitments under these contracts of approximately \$1.7 million at June 30, 2023.

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

The System entered into a three-year contract on July 1, 2019 to receive net energy billing credits. This contract is to be completed no later than June 30, 2022, with two one-year extensions. The first one-year extension was executed for fiscal year 2023.

**14. Proceeds from State for Grants and Capital Asset Acquisition**

In November 2017, a State of Maine general-purpose bond issue was authorized; the System's portion of the bond is \$15,000,000 and is to be used for facility repairs, improvements, information technology infrastructure upgrades, and capital equipment. The System is not required by the State of Maine to assume the bond liability when activities are complete. Through June 30, 2023, the System has spent \$14,684,275 on these projects. Revenues recognized from the State in fiscal years 2023 and 2022 amounted to \$369,659 and \$2,254,307, respectively, and are included as other revenues in the statements of revenues, expenses, and changes in net position.

**15. State Appropriations**

During the years ended 2023 and 2022, the System's State appropriations revenue was unrestricted. These appropriations include general appropriations as well as special appropriations.

**16. Maine Community College Educational Foundations**

The significant accounting policies followed by the Maine Community College Educational Foundations (the Foundations), as set forth below, are governed by the Financial Accounting Standards Board (FASB). As such, certain revenue and expense recognition criteria and presentation requirements differ from GASB. No modifications have been made to the Foundations' financial information included here for these differences.

**MAINE COMMUNITY COLLEGE SYSTEM  
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**Notes to Financial Statements**

**June 30, 2023 and 2022**

**16. Maine Community College Educational Foundations (Continued)**

**Basis of Accounting**

The Foundations follow the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when incurred.

**Cash and Cash Equivalents**

For the purpose of reporting cash flows, cash and cash equivalents include cash on hand and all liquid investments with an original maturity of three months or less, except for cash to be invested in funds of perpetual duration. The Foundations maintain cash accounts with various financial institutions. At times, amounts held exceed federally insured limits.

**Subsequent Events**

For the purposes of recognition and disclosure in these financial statements, management of the Foundations has evaluated subsequent events through October 13, 2023, which is the date these financial statements were available to be issued.

**Pledges**

Pledges receivable are recorded at their net present value and net of allowance for uncollectible amounts. Pledges receivable at June 30, 2023 and 2022 are substantially all due within five years. Pledges receivable are comprised of the following at June 30:

	<u>2023</u>	<u>2022</u>
Due within one year	\$ 4,350,290	\$ 3,163,403
Due after one year and within five years	<u>2,637,123</u>	<u>10,770,383</u>
	<b>6,987,413</b>	13,933,786
Less allowance for uncollectible pledges	<b>(167,312)</b>	(363,696)
Less discount to reflect present value	<u><b>(179,022)</b></u>	<u>(664,863)</u>
Net pledges receivable	<u><b>\$ 6,641,079</b></u>	<u><b>\$ 12,905,227</b></u>

**Appreciation on Endowments**

The Boards of Directors have interpreted State of Maine law as requiring the preservation of the fair value of the original gift of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. The expendable portion of income on such assets is reported in the statement of activities as investment income with donor restrictions and reclassified to net assets without donor restrictions when the stipulated donor restriction is accomplished.

**MAINE COMMUNITY COLLEGE SYSTEM**  
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**Notes to Financial Statements**

**June 30, 2023 and 2022**

**16. Maine Community College Educational Foundations (Continued)**

**Investments**

Investments held by the Foundations at June 30, 2023 and 2022, which are carried at fair value, consisted of the following:

	<u>2023</u>	<u>2022</u>
U.S. government securities	\$ 3,074,467	\$ 1,483,108
Corporate bonds	3,201,910	2,904,352
Common stock	5,953,379	5,644,129
Mutual funds	2,706,092	2,301,814
Investments measured at NAV		
Fixed-income	392,502	391,570
Equity	1,034,961	904,897
Money market funds and certificates of deposit	<u>612,833</u>	<u>1,431,817</u>
	<u>\$ 16,976,144</u>	<u>\$ 15,061,687</u>

The fair value of investments is primarily based on quoted prices in active markets; certificates of deposit are carried at cost which approximates fair value.

The Foundations each have their own investment policies that allow for a range of investment options.

Endowment investments by class of net assets at June 30 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>
<b><u>2023</u></b>		
Donor-restricted	\$ -	\$ 15,784,796
Board designated	<u>1,081,141</u>	<u>-</u>
	<u>\$ 1,081,141</u>	<u>\$ 15,784,796</u>
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>
<b><u>2022</u></b>		
Donor-restricted	\$ -	\$ 14,414,012
Board designated	<u>647,675</u>	<u>-</u>
	<u>\$ 647,675</u>	<u>\$ 14,414,012</u>

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**Notes to Financial Statements**

**June 30, 2023 and 2022**

**16. Maine Community College Educational Foundations (Continued)**

Changes in endowment net assets and a summary of investment return for the years ended June 30 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Investments</u>
Endowment net assets, June 30, 2022	\$ 647,675	\$ 14,414,012	\$ 15,061,687
Investment income, net	97,143	1,179,882	1,277,025
Deposits	63,254	1,888,618	1,951,872
Appropriated withdrawals	<u>273,069</u>	<u>(1,697,716)</u>	<u>(1,424,647)</u>
Endowment net assets, June 30, 2023	<u>\$ 1,081,141</u>	<u>\$ 15,784,796</u>	<u>\$ 16,865,937</u>
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total Investments</u>
Endowment net assets, June 30, 2021	\$ 712,844	\$ 16,598,121	\$ 17,310,965
Investment loss, net	(108,874)	(1,783,989)	(1,892,863)
Deposits	24,689	1,505,203	1,529,892
Appropriated withdrawals	<u>19,016</u>	<u>(1,905,323)</u>	<u>(1,886,307)</u>
Endowment net assets, June 30, 2022	<u>\$ 647,675</u>	<u>\$ 14,414,012</u>	<u>\$ 15,061,687</u>

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**Notes to Financial Statements**

**June 30, 2023 and 2022**

**16. Maine Community College Educational Foundations (Continued)**

**Fair Value Measurement**

FASB Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurement*, defines fair value, establishes a framework for measuring fair value in accordance with U.S. GAAP, and expands disclosures about fair value measurements.

FASB ASC Subtopic 820-10-20 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. FASB ASC Subtopic 820-10-20 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value:

**Level 1:** Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

**Level 2:** Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

**Level 3:** Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

Assets measured at fair value on a recurring basis are summarized below.

Fair Value Measurements at June 30, 2023				
	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Beneficial interest in assets held by others	\$ <u>1,241,609</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>1,241,609</u>
Money market funds and certificates of deposit	\$ 612,833	\$ 612,833	\$ -	\$ -
Common stock	5,953,379	5,953,379	-	-
Fixed income				
Corporate bonds	3,201,910	2,263,148	938,762	-
U.S. government securities	3,074,467	1,028,866	2,045,601	-
Mutual funds	<u>2,706,092</u>	<u>2,706,092</u>	<u>-</u>	<u>-</u>
	15,548,681	\$ <u>12,564,318</u>	\$ <u>2,984,363</u>	\$ <u>-</u>
Pooled investments at NAV as a practical expedient	<u>1,427,463</u>			
Total investments measured at fair value on a recurring basis	\$ <u>16,976,144</u>			

**MAINE COMMUNITY COLLEGE SYSTEM**  
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**Notes to Financial Statements**

**June 30, 2023 and 2022**

**16. Maine Community College Educational Foundations (Continued)**

	Fair Value Measurements at June 30, 2022			
	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Beneficial interest in assets held by others	\$ <u>1,175,195</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>1,175,195</u>
Money market funds and certificates of deposit	\$ 1,431,817	\$ 1,431,817	\$ -	\$ -
Common stock	5,644,129	5,644,129	-	-
Fixed income				
Corporate bonds	2,904,352	2,096,802	807,550	-
U.S. government securities	1,483,108	857,065	626,043	-
Mutual funds	<u>2,301,814</u>	<u>2,301,814</u>	<u>-</u>	<u>-</u>
	13,765,220	\$ <u>12,331,627</u>	\$ <u>1,433,593</u>	\$ <u>-</u>
Pooled investments at NAV as a practical expedient	<u>1,296,467</u>			
Total investments measured at fair value on a recurring basis	\$ <u>15,061,687</u>			

Assets measured at fair value on a recurring basis consist of investments which are valued using Level 1 inputs with the exception of corporate bonds which are valued using Level 2 inputs and the market approach, investments measured at NAV and beneficial interest in assets held by others. Beneficial interest in assets held by others is valued based on the fair value of underlying assets reported by the trustee. Investments measured at NAV represent the Foundation for Maine's Community College Educational Foundations' allocable portion of the System's portfolio (generally 5.5%). Assets measured at NAV are as follows at June 30:

	<u>2023</u>	<u>2022</u>
Fixed-income:		
CTF Core Bond Plus	\$ 196,302	\$ 195,847
CTF Intermediate Bond	196,200	195,723
Equity:		
CTF Enduring Assets	66,790	65,929
CTF Global Quality Growth	220,784	194,785
CTF Global Opportunities	308,202	256,436
CTF Quality Value	70,951	64,809
CTF Research Equity	189,784	162,420
CTF Emerging Markets Research Equity	31,452	32,012
CTF Small Cap Opportunities	<u>146,998</u>	<u>128,506</u>
	\$ <u>1,427,463</u>	\$ <u>1,296,467</u>

See Note 3 for additional disclosures.

**MAINE COMMUNITY COLLEGE SYSTEM  
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**Notes to Financial Statements**

**June 30, 2023 and 2022**

**16. Maine Community College Educational Foundations (Continued)**

Investments in general are exposed to various risks, such as interest rates, credit, and overall market volatility. As such, it is reasonably possible that changes could materially affect the amounts reported in the balance sheets.

**Net Assets**

The net assets of the Foundations are reported as follows:

*Net Assets without Donor Restrictions*—Net assets that are not subject to donor imposed restrictions and may be expended for any purpose in performing the primary objectives of the Foundations. These net assets may be used at the discretion of the Foundations' management and the Boards of Directors.

*Net Assets with Donor Restrictions*—Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by the actions of the Foundations or by the passage of time, at which time they are reclassified to net assets without donor restrictions. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

**Gifts and Contributions**

Gifts and contributions are recorded when an unconditional promise to give is received, or when assets are received in a contribution, whichever comes first. Contributed assets are recorded at fair value.

**Related Party Transactions**

Support consists of amounts paid to the System in support of the System's various programs. At June 30, 2023 and 2022, substantially all accounts payable and accruals are payable to the System for such support. The System also provides funding and in-kind support to the Foundations. This support totaled approximately \$352,000 and \$342,000 in 2023 and 2022, respectively, which is included in gifts and contributions revenue on the statement of activities.

**Net Assets with Donor Restrictions**

Net assets with donor restrictions consist of the following as of June 30:

	<u>2023</u>	<u>2022</u>
Subject to expenditure for specific purpose:		
Scholarships	\$ 14,946,188	\$ 20,554,503
Programs	1,735,488	1,798,885
Appreciation on funds of perpetual duration		
without purpose restrictions	1,123,843	624,970
Contributions receivable for endowment	238,225	495,907
Funds of perpetual duration	<u>11,439,602</u>	<u>11,169,511</u>
	<u>\$ 29,483,346</u>	<u>\$ 34,643,776</u>

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**Notes to Financial Statements**

**June 30, 2023 and 2022**

**16. Maine Community College Educational Foundations (Concluded)**

**Liquidity and Availability of Financial Assets**

The Foundations regularly monitor the availability of resources required to meet operating needs, while also striving to maximize the investment of its available funds. The Foundations have various sources of liquidity at their disposal, including cash and cash equivalents, investments, and pledges receivable.

The following financial assets could readily be made available within one year of the balance sheet date to meet general expenditures, which includes grants to the System:

	<u><b>2023</b></u>	<u><b>2022</b></u>
Cash and cash equivalents	\$ <b>9,426,144</b>	\$ 9,497,290
Investments	<b>16,976,144</b>	15,061,687
Pledges receivable	<b>6,641,079</b>	12,905,227
Beneficial interest in assets held by others	<u><b>1,241,609</b></u>	<u>1,175,195</u>
	<b>34,284,976</b>	38,639,399
Less net assets with donor restrictions	<u><b>(29,483,346)</b></u>	<u>(34,643,776)</u>
Financial assets available to meet cash needs for general expenditures in one year	<u><b>\$ 4,801,630</b></u>	<u><b>\$ 3,995,623</b></u>

**Contributed Nonfinancial Assets**

For the years ended June 30, 2023 and 2022, contributed nonfinancial assets recognized within the statements of activities included:

	<u><b>2023</b></u>	<u><b>2022</b></u>
Salaries and benefits	\$ <b>122,137</b>	\$ 104,654
Rent	<b>42,530</b>	33,810
Software support	<u><b>13,097</b></u>	<u>13,097</u>
	<u><b>\$ 177,764</b></u>	<u><b>\$ 151,561</b></u>

The Foundations recognized contributed nonfinancial assets within revenue and are substantially utilized within the same fiscal year the contribution occurred. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions.

Contributed services from salaries and benefits consist primarily of services provided from the System and are valued based on an estimate of fair value of current rates for similar services. The Foundations utilize space in South Portland, which is rent free, and is valued based on similar property in South Portland. Finally, software support is support paid for by the System, which is valued based on the estimated cost of the software.



**MAINE COMMUNITY COLLEGE SYSTEM  
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**Required Supplementary Information**

**Schedule of the System's Proportionate  
Share of the Net Pension Liability**

**State Employee and Teacher Plan—State Employee Portion**

**Last 10 Fiscal Years\***

**Measurement Date as of June 30  
(UNAUDITED)**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
The System's proportion of the net pension liability	4.21 %	4.09 %	4.30 %	4.61 %	4.70 %	4.61 %	4.97 %	6.64 %
The System's proportionate share of the net pension liability	\$ 39,038,376	\$ 26,390,375	\$ 51,040,842	\$ 48,215,367	\$ 49,279,510	\$ 52,462,480	\$ 66,740,128	\$ 68,006,887
The System's covered employee payroll	\$ 33,294,996	\$ 32,075,165	\$ 31,982,861	\$ 31,133,842	\$ 30,421,527	\$ 29,200,966	\$ 30,244,628	\$ 32,008,027
The System's proportionate share of the net pension liability as a percentage of its covered employee payroll	117.3 %	82.3 %	160.2 %	154.9 %	162.0 %	179.7 %	220.7 %	212.5 %
Plan fiduciary net position as a percentage of the total pension liability	84.1 %	88.6 %	77.0 %	79.4 %	78.7 %	76.1 %	76.2 %	81.2 %

\* The amounts presented for each fiscal year were determined as of the beginning of the fiscal year. Schedule is intended to show 10 years. Data has been provided for fiscal years in which the data is available.

See accompanying independent auditor's report.

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**Required Supplementary Information**

**Schedule of the System's Pension Contributions**

**State Employee and Teachers Plan**

**Last 10 Fiscal Years**

**Year Ended June 30**  
**(UNAUDITED)**

	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>	<u><b>2020</b></u>	<u><b>2019</b></u>	<u><b>2018</b></u>	<u><b>2017</b></u>	<u><b>2016</b></u>	<u><b>2015</b></u>	<u><b>2014</b></u>
Contractually-required contribution	<b>\$ 8,466,766</b>	\$ 7,386,034	\$ 7,035,912	\$ 7,029,833	\$ 7,414,754	\$ 7,347,216	\$ 6,862,506	\$ 7,367,698	\$ 8,328,072	\$ 7,805,573
Contributions in relation to the contractually-required contribution	<u><b>(8,466,766)</b></u>	<u>(7,386,034)</u>	<u>(7,035,912)</u>	<u>(7,029,833)</u>	<u>(7,414,754)</u>	<u>(7,347,216)</u>	<u>(6,862,506)</u>	<u>(7,367,698)</u>	<u>(8,328,072)</u>	<u>(7,805,573)</u>
Contribution deficiency (excess)	<u><b>\$ -</b></u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
The System's covered employee payroll	<b>\$38,069,990</b>	\$33,294,996	\$ 32,075,165	\$31,982,861	\$31,133,842	\$30,421,527	\$29,200,966	\$30,244,628	\$32,008,027	\$30,256,649
Contributions as a percentage of covered employee payroll	<b>22.24 %</b>	22.18 %	21.94 %	21.98 %	23.82 %	24.15 %	23.50 %	24.36 %	26.02 %	25.80 %

See accompanying independent auditor's report.

**MAINE COMMUNITY COLLEGE SYSTEM  
(A Component Unit of the State of Maine)**

**Required Supplementary Information**

**Schedule of the System's Proportionate  
Share of the Net OPEB Liability**

**Retired State Employees and Teachers Plan**

**Last 10 Fiscal Years\***

**Measurement Date as of June 30  
(UNAUDITED)**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Plan total OPEB liability	\$ 119,403,083	\$ 115,123,392	\$ 106,398,135	\$ 102,240,873	\$ 98,707,399
Less: Plan net fiduciary position	<u>(46,031,286)</u>	<u>(51,849,291)</u>	<u>(38,587,121)</u>	<u>(36,961,097)</u>	<u>(34,638,335)</u>
Plan net OPEB liability	\$ <u>73,371,797</u>	\$ <u>63,274,101</u>	\$ <u>67,811,014</u>	\$ <u>65,279,776</u>	\$ <u>64,069,064</u>
The System's proportionate share of the net OPEB liability	\$ 3,109,401	\$ 2,591,142	\$ 2,992,572	\$ 2,998,031	\$ 2,849,172
The System's proportion of the net OPEB liability	4.24 %	4.10 %	4.41 %	4.59 %	4.45 %
The System's covered employee payroll	\$ 30,935,681	\$ 28,824,906	\$ 30,231,881	\$ 28,188,961	\$ 26,565,023
The System's proportionate share of the net OPEB liability as a percentage of its covered employee payroll	10.1 %	9.0 %	9.9 %	10.6 %	10.7 %
Plan fiduciary net position as a percentage of the total OPEB liability	38.6 %	45.0 %	36.3 %	36.2 %	35.1 %

\* The amounts presented for each fiscal year were determined as of the beginning of the fiscal year. Schedule is intended to show 10 years. Data has been provided for fiscal years in which the data is available.

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See accompanying independent auditor's report.

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine) Required Supplementary Information**

**Schedule of Changes in the Net OPEB Liability and Related Ratios**  
**Post-Employment Health Insurance Plan**

**Last 10 Fiscal Years\***

**June 30, 2023**  
**(UNAUDITED)**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Total OPEB liability							
Service cost	\$ 1,217,391	\$ 1,421,779	\$ 1,233,815	\$ 1,221,424	\$ 1,624,172	\$ 1,607,490	\$ 1,431,234
Interest	2,595,134	2,956,037	3,082,496	2,993,988	3,498,015	3,484,152	3,315,490
Differences between expected and actual experience	(9,065,806)	(8,669,051)	(4,348,283)	(1,157,551)	(5,346,242)	(3,243,432)	(3,617,568)
Changes of assumptions	2,063,826	(423,017)	5,986,128	-	(4,852,463)	-	5,915,472
Benefit payments	<u>(1,513,083)</u>	<u>(1,583,221)</u>	<u>(1,845,275)</u>	<u>(1,767,775)</u>	<u>(1,675,995)</u>	<u>(1,658,023)</u>	<u>(1,647,873)</u>
Net change in total OPEB liability	<b>(4,702,538)</b>	(6,297,473)	4,108,881	1,290,086	(6,752,513)	190,187	5,396,755
Total OPEB liability, beginning of year	<u>41,520,270</u>	<u>47,817,743</u>	<u>43,708,862</u>	<u>42,418,776</u>	<u>49,171,289</u>	<u>48,981,102</u>	<u>43,584,347</u>
Total OPEB liability, end of year	<u><b>36,817,732</b></u>	<u>41,520,270</u>	<u>47,817,743</u>	<u>43,708,862</u>	<u>42,418,776</u>	<u>49,171,289</u>	<u>48,981,102</u>
Plan fiduciary net position							
Contributions—System	1,713,730	1,541,526	1,493,107	1,525,122	2,142,140	2,096,898	2,090,345
Net investment income (loss)	4,846,968	(9,015,815)	12,201,762	2,458,551	1,873,651	2,836,346	4,769,443
Benefit payments	(1,513,083)	(1,583,221)	(1,845,275)	(1,767,775)	(1,675,995)	(1,658,023)	(1,647,873)
Administrative expense	<u>(55,000)</u>	<u>(55,000)</u>	<u>(55,015)</u>	<u>(55,040)</u>	<u>(55,000)</u>	<u>(55,000)</u>	<u>(55,150)</u>
Net change in plan fiduciary net position	<b>4,992,615</b>	(9,112,510)	11,794,579	2,160,858	2,284,796	3,220,221	5,156,765
Plan fiduciary net position, beginning of year	<u>47,020,753</u>	<u>56,133,263</u>	<u>44,338,684</u>	<u>42,177,826</u>	<u>39,893,030</u>	<u>36,672,809</u>	<u>31,516,044</u>
Plan fiduciary net position, end of year	<u><b>52,013,368</b></u>	<u>47,020,753</u>	<u>56,133,263</u>	<u>44,338,684</u>	<u>42,177,826</u>	<u>39,893,030</u>	<u>36,672,809</u>
Net OPEB (asset) liability—end of year	<u><b>\$ (15,195,636)</b></u>	<u><b>\$ (5,500,483)</b></u>	<u><b>\$ (8,315,520)</b></u>	<u><b>\$ (629,822)</b></u>	<u><b>\$ 240,950</b></u>	<u><b>\$ 9,278,259</b></u>	<u><b>\$ 12,308,293</b></u>
Plan fiduciary net position as a percentage of the total OPEB liability	141.3 %	113.2 %	117.4 %	101.4 %	99.4 %	81.1 %	74.9 %
Covered employee payroll	<b>\$ 55,376,047</b>	\$ 49,593,349	\$ 48,762,264	\$ 47,919,193	\$ 46,733,530	\$ 47,627,297	\$ 46,240,094
Net OPEB (asset) liability as a percentage of covered employee payroll	<b>(27.4)%</b>	(11.1)%	(17.1)%	(1.3)%	0.5 %	19.5 %	26.6 %

\* Schedule is intended to show 10 years. Data has been provided for fiscal years in which the data is available.

See accompanying independent auditor's report.

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine) Required Supplementary Information**

**Required Supplementary Information**

**Schedule of Contributions**  
**Post-Employment Health Insurance Plan**

**June 30, 2023**  
**(UNAUDITED)**

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Actuarially determined contribution	\$ <b>954,936</b>	\$ 1,016,104	\$ 1,280,107	\$ 1,413,409	\$ 2,303,706	\$ 2,456,206	\$ 2,289,969	\$ 1,814,116
Contributions in relation to the actuarially determined contribution	<u><b>1,713,730</b></u>	<u>1,541,526</u>	<u>1,493,107</u>	<u>1,525,122</u>	<u>2,142,140</u>	<u>2,096,898</u>	<u>2,090,345</u>	<u>2,187,091</u>
Contribution (excess) deficiency	\$ <u><b>(758,794)</b></u>	\$ <u>(525,422)</u>	\$ <u>(213,000)</u>	\$ <u>(111,713)</u>	\$ <u>161,566</u>	\$ <u>359,308</u>	\$ <u>199,624</u>	\$ <u>(372,975)</u>
Covered employee payroll	\$ <b>55,376,047</b>	\$ 49,593,349	\$ 48,762,264	\$ 47,919,193	\$ 46,733,530	\$ 47,627,297	\$ 46,240,094	\$ 46,887,000
Contributions as a percentage of covered employee payroll	<b>3.1 %</b>	3.1 %	3.1 %	3.2 %	4.6 %	4.4 %	4.5 %	4.7 %

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See accompanying independent auditor's report.

**MAINE COMMUNITY COLLEGE SYSTEM**

**Required Supplementary Information**

**Schedule of Investment Returns  
Post-Employment Health Insurance Plan**

**Last 10 Fiscal Years\***

**June 30, 2023  
(UNAUDITED)**

	<u><b>2023</b></u>	<u><b>2022</b></u>	<u><b>2021</b></u>	<u><b>2020</b></u>	<u><b>2019</b></u>	<u><b>2018</b></u>	<u><b>2017</b></u>
Annual money-weighted rate of return (loss), net of investment expense	<b>10.97 %</b>	(15.45)%	29.78 %	5.45 %	4.70 %	7.73 %	15.15 %

\* Schedule is intended to show 10 years. Data has been provided for fiscal years in which the data is available.

**MAINE COMMUNITY COLLEGE SYSTEM**  
**(A Component Unit of the State of Maine)**

**Notes to Required Supplementary Information**

**June 30, 2023**  
**(UNAUDITED)**

Factors that significantly affect the identification of trends in the amounts reported in the schedules are:

*Schedule of System's Proportionate Share of the Net Pension Liability and Schedule of the System's Pension Contributions*

The discount rate decreased to 6.50% in 2021, down from 6.75% in 2020 through 2018, 7.5% in 2017 and 7.125% in both 2016 and 2015.

*Schedules of Funding Progress and Employer's Contributions—Post-Employment Health Insurance Plan*

The Plan was established in 2009.

In 2023, the per capita costs were calculated using current enrollment and aging factors and the mortality table was changed from SOA RPH-2006 Total Dataset Mortality Table fully generational using Scale MP-2021. Actuarially determined contributions were determined using a discount rate of 6.07%, a payroll growth factor of 3.00% and entry age normal as the actuarial cost method.

In 2021, the per capita costs were calculated using current enrollment and aging factors and the mortality table was changed from SOA RPH-2018 Total Dataset Mortality Table fully generational using Scale MP-2018 to SOA RPH-2018 Total Dataset Mortality Table fully generational using Scale MP-2020. This change caused a decrease in liabilities. Actuarially determined contributions were determined using a discount rate of 6.10%, a payroll growth factor of 3.00% and entry age normal as the actuarial cost method.

In 2019, the per capita costs were increased using current enrollment and aging factors and the mortality table was changed from RPH-2015 Total Dataset Mortality Table Fully Generational using Scale MP-2015 to RPH-2018 Total Dataset Mortality Table Fully Generational using Scale MP-2018. Actuarially determined contributions were determined using a discount rate of 7.00%, a payroll growth factor of 3.00% and entry age normal as the actuarial cost method.

In 2017, the per capita costs were increased using current enrollment and aging factors and the mortality table was changed from RPH-2014 Total Dataset Mortality Table Fully Generational using Scale MP-2014 to RPH-2015 Total Dataset Mortality Table Fully Generational using Scale MP-2015. Actuarially determined contributions were determined using a discount rate of 7.00% as of July 1, 2021 and 6.10% as of June 30, 2020, a payroll growth factor of 3.00% and entry age normal as the actuarial cost method.

In 2015, the per capita costs were increased using current enrollment and aging factors and the mortality table was changed from RP-2000 Combined Mortality Table Fully Generational using Scale AA to RPH-2014 Total Dataset Mortality Table Fully Generational using Scale MP-2014. There were no changes in 2016.

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See accompanying independent auditor's report.

**MAINE COMMUNITY COLLEGE SYSTEM  
(A Component Unit of the State of Maine)**

**Schedule of Activities**

**Year Ended June 30, 2023**

**(Dollars in Thousands)**

Functions/Programs	Program Revenues					Net Revenue (Expense) and Changes in Net Assets			
	Expenses	Charges for Services	Investment Income	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government Business-Type Activities	Total	Component Units
Primary government									
Business-type activities									
Education	\$ 161,766	\$ 3,615	\$ -	\$ 66,004	\$ 502	\$ -	\$ (91,645)	\$ (91,645)	\$ -
Total primary government	\$ 161,766	\$ 3,615	\$ -	\$ 66,004	\$ 502	-	(91,645)	(91,645)	-
Component units	\$ 10,659	\$ -	\$ 1,573	\$ 4,780	\$ -	-	-	-	(4,306)
General revenues									
Unrestricted interest and investment gains						-	5,286	5,286	-
Non-program specific grants, contributions, and appropriations						-	98,094	98,094	-
Miscellaneous income						-	6,321	6,321	-
Total general revenues and extraordinary items						-	109,701	109,701	-
Change in net position						-	18,056	18,056	(4,306)
Net position, beginning of year						-	223,104	223,104	37,391
Net position, end of year						\$ -	\$ 241,160	\$ 241,160	\$ 33,085

See accompanying independent auditor's report.





Board of Trustees  
Maine Community College System

We have audited the financial statements of the business-type activities, the aggregate discretely presented component units and the fiduciary fund of the Maine Community College System (the System) as of and for the year ended June 30, 2023, and have issued our report thereon dated October 13, 2023. Professional standards require that we communicate to you the following information related to our audit.

**Our Responsibility under U.S. Generally Accepted Auditing Standards (U.S. GAAS). Government Auditing Standards and Title 2 U.S. Code of Federal Regulations Part 200. Uniform Administrative Requirements. Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)**

As stated in our engagement letter dated May 16, 2023, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements, prepared by management with your oversight, are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles (U.S. GAAP). Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the System's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on the major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the System's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with the Uniform Guidance, we examined, on a test basis, evidence about compliance with the types of compliance requirements described in the Uniform Guidance applicable to each of its major federal programs for the purpose of expressing an opinion on the System's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the System's compliance with those requirements.

We applied certain limited procedures to management's discussion and analysis (MD&A), the schedule of the System's proportionate share of the net pension liability, schedule of the System's pension contributions, schedule of the System's proportionate share of the net OPEB liability, schedule of changes in the net OPEB liability and related ratios—post-employment health insurance plan, schedule of contributions—post-employment health insurance plan, schedule of investment returns—post-employment health insurance plan, and the related notes which are required supplementary information (RSI) that supplements the financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

We have reported on the Schedule of Activities and the Schedule of Expenditures of Federal Awards, which accompany the financial statements, but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with U.S. GAAP and the Uniform Guidance, the method of preparing it has not changed from the prior period and the information is appropriate and complete in relation to our audit of the financial statements. Our procedures included comparing and reconciling the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We did not audit a significant portion of the financial statements that consolidate into the discretely-presented component unit, Maine Community College Educational Foundations (the Foundations), as of and for the year ended June 30, 2023. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Foundations audited by the other auditors, is based on the report of the other auditors.

### **Significant Risks**

In our engagement letter, we identified the risks we expected would meet the definition of “significant risks” pursuant to U.S. generally accepted auditing standards (U.S. GAAS), which are risks toward the upper end of the risk spectrum based on their likelihood and potential magnitude. Through conclusion of our audit of the financial statements, additional significant risks identified include existence and valuation of investments.

### **Significant Audit Matters**

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

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

During the year ended June 30, 2023, the System adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements* (GASB 96). The changes made to the financial statements to comply with GASB 96 have been reported as an adjustment as of the beginning of the year ended June 30, 2022. The impact of the adoption of GASB 96 for the year ended June 30, 2022 was as an increase in assets of \$376,312 and liabilities of \$387,912 and a reduction of net position of \$11,600.

As disclosed in Note 1, the System also adopted new accounting guidance, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The adoption of this statement during the year ended June 30, 2023 did not have a material impact of the financial statements of the System.

No other new accounting policies were adopted and the application of existing policies was not otherwise changed during 2023. We noted no transactions entered into by the System during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements were:

- The estimates used in the calculation of the net other post-employment benefit (OPEB) liabilities, deferred inflows of resources and deferred outflows of resources and expense (income) related to the OPEB plans, which are based on an actuarial study,
- The allowance for uncollectible student accounts receivable, which is based on historical collection data,
- The estimates used in the calculation of the net pension liability, deferred inflows of resources and deferred outflows of resources, and expense related to the pension plan, which are based on an actuarial study,
- The valuation of investments, which is based on methods described in Note 3,
- The calculation of depreciation expense, which is based on the expected lives of the related capital assets, and
- Amounts receivable for pledges at the Foundations, which are based on historical experience.

We evaluated the key factors and assumptions used to develop the above estimates in determining that they are reasonable in relation to the financial statements taken as a whole. As noted above, our opinion related to the amounts included for the Foundations is based in part on the report of the other auditors.

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

- The disclosures of the cost-sharing multiple-employer defined benefit pension plan required by GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, in Note 10;
- The disclosures of the OPEB plans as required by GASB Statement No. 75, *Accounting and Reporting for Post-employment Benefits other than Pensions*, in Notes 11 and 12; and
- The disclosure of commitments and contingencies in Note 13.

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

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

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

### ***Corrected and Uncorrected Misstatements***

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes an uncorrected misstatement of the financial statements. Management has determined that its effects are immaterial to the financial statements taken as a whole. The uncorrected misstatement or the matters underlying it could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatement is immaterial to the financial statements under audit.

### ***Disagreements with Management***

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

### ***Management Representations***

We have requested certain representations from management that are included in the management representation letter dated as of the date of this letter.

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

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

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

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

## **INTERNAL CONTROL MATTERS**

In planning and performing our audit of the financial statements of the business-type activities, the aggregate discretely presented component units and the fiduciary fund of the System as of and for the year ended June 30, 2023, in accordance with U.S. GAAS, we considered the System's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, we do not express an opinion on the effectiveness of the System's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the System's financial statements will not be prevented, or detected and corrected on a timely basis.

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

\* \* \* \* \*

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

*Berry Dunn McNeil & Parker, LLC*

Manchester, New Hampshire  
October 13, 2023

**Maine Community College System**

Year End: June 30, 2023

Passed Adjusting Journal Entries

Date: 7/1/2022 To 6/30/2023

150

Preparer	Reviewer	Reviewer/PIC
MP 9/7/2023	JEB 9/25/2023	
PIC	2P	
RSS 9/28/2023		

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
PAJE01	6/30/2023	ALLOW FOR DBTFL ACCTS & NOTES	1-1-2-00000-1410 0	805	125,015.57			
PAJE01	6/30/2023	DOUBTFUL ACCOUNTS	1-1-2-62010-7370 0	805		125,015.57		
To adjust the allowance for AR								
					125,015.57	125,015.57		
Net Income (Loss)			23,174,170.22					

## Standard 1: Mission and Purposes

Attach a copy of the current mission statement.

Document	Website Location	Date Approved by the Governing Board
Institutional Mission Statement	<a href="https://www.wccc.me.edu/about-wccc">https://www.wccc.me.edu/about-wccc</a>	September 28, 2011

## Standard 2: Planning and Evaluation

### PLANNING

#### Strategic Plans

Immediately prior Strategic Plan

Current Strategic Plan

Next Strategic Plan

Year approved by governing board	Effective Dates	Website location
2013	9/1/2013	<a href="https://www.wccc.me.edu/institutional-strategic-plan/">https://www.wccc.me.edu/institutional-strategic-plan/</a>
2019	2019-2024	<a href="https://www.wccc.me.edu/institutional-strategic-plan/">https://www.wccc.me.edu/institutional-strategic-plan/</a>
Pending	2025-2030	

#### Other institution-wide plans\*

Master plan

Academic plan

Financial plan

Technology plan

Enrollment plan

Development plan

Year completed	Effective Dates	Website location
2017	2017-2027	Not published on the website.
2022	2022-2029	see appendix
		Not a stand-alone plan but included in the Strategic Plan
2019	2019-2024	<a href="https://www.wccc.me.edu/wp-content/uploads/WCCC-Enrollment-Plan.docx">https://www.wccc.me.edu/wp-content/uploads/WCCC-Enrollment-Plan.docx</a>

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

N/A			

### EVALUATION

#### Academic program review

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

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

\*Insert additional rows, as appropriate.

Website location
<a href="https://mymccs.me.edu/ICS/icsfs/Policy_306.pdf?target=61dcfe9-b959-4abe-bc07-bbf0ed95aebc">https://mymccs.me.edu/ICS/icsfs/Policy_306.pdf?target=61dcfe9-b959-4abe-bc07-bbf0ed95aebc</a>
<a href="https://mymccs.me.edu/ICS/Academics/">https://mymccs.me.edu/ICS/Academics/</a>

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

Please attach to this form:

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

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

Name of the sponsoring entity

Website location of documentation of relationship

Maine Community College System
<a href="https://www.mccs.me.edu/">https://www.mccs.me.edu/</a>

#### Governing Board

By-laws

Board members' names and affiliations

Website location
<a href="https://mymccs.me.edu/ICS/icsfs/Policy_105.pdf?target=61dcfe9-b959-4abe-bc07-bbf0ed95aebc">https://mymccs.me.edu/ICS/icsfs/Policy_105.pdf?target=61dcfe9-b959-4abe-bc07-bbf0ed95aebc</a>
<a href="https://www.mccs.me.edu/about-mccs/system-">https://www.mccs.me.edu/about-mccs/system-</a>

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	Enrollment*		
			2 years prior (FY21 )	1 year prior (FY 22 )	Current year (FY 23 )
<input checked="" type="checkbox"/> Main campus	Calais, Maine	8/1/1969	572	697	731
<input checked="" type="checkbox"/> Other principal campuses					
<input checked="" type="checkbox"/> Branch campuses (US)					
<input checked="" type="checkbox"/> Other instructional locations (US)					
<input checked="" type="checkbox"/> Branch campuses (overseas)					
<input checked="" type="checkbox"/> Other instructional locations (overseas)					

#### Educational modalities

	Number of programs	Date First Initiated	Enrollment*		
			2 years prior (FY21 )	1 year prior (FY 22 )	Current year (FY 23 )
Distance Learning Programs					
Programs 50-99% on-line					
Programs 100% on-line	5 majors, 3 AAS and 2 Certificate	9/1/20	47	62	86
<input checked="" type="checkbox"/> Correspondence Education					
Low-Residency Programs					
Competency-based Programs					
Dual Enrollment Programs					
Contractual Arrangements involving the award of credit					

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

Please enter any explanatory notes in the box below

Current year is only the FA 23 semester count.



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

Fall Enrollment\* by location and modality, as of Census Date Fall 2023

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	134	n/a	n/a	n/a	n/a	n/a	n/a	134
Main Campus PT	18	n/a	n/a	n/a	n/a	n/a	n/a	18
Other Principal Campus FT								0
Other Principal Campus PT								0
Branch campuses FT								0
Branch campuses PT								0
Other Locations FT								0
Other Locations PT								0
Overseas Locations FT								0
Overseas Locations PT								0
Distance education FT	41	n/a	n/a	n/a	n/a	n/a	n/a	41
Distance education PT	60	n/a	n/a	n/a	n/a	n/a	n/a	60
Correspondence FT								0
Correspondence PT								0
Low-Residency FT								0
Low-Residency PT								0
Unduplicated Headcount Total	253	0	0	0	0	0	0	253
Total FTE	208.10							208.10
Enter FTE definition:	3122/15=208.1							
Degrees Awarded, Most Recent Year								0

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

**Standard 4: The Academic Program**  
**(Summary - Non-degree seeking Enrollment and Awards)**

Fall Enrollment\* by location and modality, as of Census Date Fall 2023

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	76	0	n/a	76	134	210
Main Campus PT	32	113	n/a	145	18	163
Other Principal Campus FT				0		0
Other Principal Campus PT				0		0
Branch campuses FT				0		0
Branch campuses PT				0		0
Other Locations FT				0		0
Other Locations PT				0		0
Overseas Locations FT				0		0
Overseas Locations PT				0		0
Distance education FT	16	0	n/a	16	41	57
Distance education PT	20	175	n/a	195	60	255
Correspondence FT				0		0
Correspondence PT				0		0
Low-Residency FT				0		0
Low-Residency PT				0		0
Unduplicated Headcount Total	144	288	0	432	253	685
Total FTE	121.2	82.9	0.0	204.1	208.1	412.2
Enter FTE definition:	1819/15 = 121.2	1244/15 = 82.9			3122/15=208.1	6185/15 = 412
Certificates Awarded, Most Recent Year						

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

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

	3 Years Prior	2 Years Prior	1 Year Prior	Current Year	Next Year Forward (goal)
	(Fall 2020)	(Fall 2021)	(Fall 2022)	(Fall 2023)	(Fall 2024)
For Fall Term, as of Census Date					
<b>Certificate</b>	59	67	86	144	168
<b>Associate</b>	169	163	187	253	310
<b>Baccalaureate</b>	n/a	n/a	n/a	n/a	n/a
<b>Total Undergraduate</b>	228	230	273	397	478

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

	3 Years Prior	2 Years Prior	1 Year Prior	Current Year	Next Year Forward (goal)
	(Fall 2020)	(Fall 2021)	(Fall 2022)	(Fall 2023)	(Fall 2024)
For Fall Term, as of Census Date					
<b>Master's</b>	n/a	n/a	n/a	n/a	n/a
<b>Doctorate</b>	n/a	n/a	n/a	n/a	n/a
<b>First Professional</b>	n/a	n/a	n/a	n/a	n/a
<b>Other</b>	n/a	n/a	n/a	n/a	n/a
<b>Total Graduate</b>	0	0	0	0	0

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

	3 Years Prior	2 Years Prior	1 Year Prior	Current Year	Next Year Forward (goal)
	(Fall 2020)	(Fall 2021)	(Fall 2022)	(Fall 2023)	(Fall 2024)
<b>Undergraduate</b>	3049	2876	3289	4941	5022
<b>Graduate</b>	n/a	n/a	n/a	n/a	n/a
<b>Total</b>	3,049	2,876	3,289	4,941	5,022

**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					
<b>URL of Information Literacy Reports</b>					

Please enter any explanatory notes in the box below

## Standard 5: Students

### (Admissions, Fall Term)

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

?

Credit Seeking Students Only - Including Continuing Education

	3 Years Prior (FY 2020)	2 Years Prior (FY 2021)	1 Year Prior (FY 2022)	Current Year (FY 2023)	Goal (specify year) (FY 2024)
<b>Freshmen - Undergraduate</b>	?				
Completed Applications	383	359	378	444	543
Applications Accepted	278	254	255	281	481
Applicants Enrolled	173	171	161	212	336
% Accepted of Applied	72.6%	70.8%	67.5%	63.3%	88.6%
% Enrolled of Accepted	62.2%	67.3%	63.1%	75.4%	69.9%
Percent Change Year over Year					
Completed Applications	na	-6.3%	5.3%	17.5%	22.3%
Applications Accepted	na	-8.6%	0.4%	10.2%	71.2%
Applicants Enrolled	na	-1.2%	-5.8%	31.7%	58.5%
Average of statistical indicator of aptitude of enrollees: (define below)	?				
<b>Transfers - Undergraduate</b>	?				
Completed Applications	78	80	101	133	141
Applications Accepted	43	43	61	76	134
Applications Enrolled	30	33	50	51	94
% Accepted of Applied	55.1%	53.8%	60.4%	57.1%	95.0%
% Enrolled of Accepted	69.8%	76.7%	82.0%	67.1%	70.1%
<b>Master's Degree</b>	?				
Completed Applications					
Applications Accepted					
Applications Enrolled					
% Accepted of Applied	-	-	-	-	-
% Enrolled of Accepted	-	-	-	-	-
<b>First Professional Degree</b>	?				
Completed Applications					
Applications Accepted					
Applications Enrolled					
% Accepted of Applied	-	-	-	-	-
% Enrolled of Accepted	-	-	-	-	-
<b>Doctoral Degree</b>	?				
Completed Applications					
Applications Accepted					
Applications Enrolled					
% Accepted of Applied	-	-	-	-	-
% Enrolled of Accepted	-	-	-	-	-

Please enter any explanatory notes in the box below

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

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

Credit-Seeking Students Only - Including Continuing Education

		3 Years Prior (FY 2020)	2 Years Prior (FY 2021)	1 Year Prior (FY 2022)	Current Year (FY 2023)
<b>UNDERGRADUATE</b>					
First Year	Full-Time Headcount	112	103	113	213
	Part-Time Headcount	29	46	63	93
	Total Headcount	141	149	176	306
	Total FTE	137	132	151	266
Second Year	Full-Time Headcount	45	46	44	46
	Part-Time Headcount	42	35	53	45
	Total Headcount	87	81	97	91
	Total FTE	66	60	68	63
Third Year	Full-Time Headcount				
	Part-Time Headcount				
	Total Headcount	0	0	0	0
	Total FTE				
Fourth Year	Full-Time Headcount				
	Part-Time Headcount				
	Total Headcount	0	0	0	0
	Total FTE				
Unclassified	Full-Time Headcount	0	9	10	1
	Part-Time Headcount	67	86	118	135
	Total Headcount	67	95	128	136
	Total FTE	25	35	37	34
Total Undergraduate Students					
	Full-Time Headcount	157	158	167	260
	Part-Time Headcount	138	167	234	273
	Total Headcount	295	325	401	533
	Total FTE	228	226	257	363
	% Change FTE Undergraduate	na	-0.7%	13.4%	41.5%
<b>GRADUATE</b>					
	Full-Time Headcount				
	Part-Time Headcount				
	Total Headcount	0	0	0	0
	Total FTE				
	% Change FTE Graduate	na	-	-	-
<b>GRAND TOTAL</b>					
	Grand Total Headcount	295	325	401	533
	Grand Total FTE	228	226	257	363
	% Change Grand Total FTE	na	-0.7%	13.4%	41.5%

Please enter any explanatory notes in the box below

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

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

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

<https://www.wccc.me.edu/about-wccc/>

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

2018	2019	2020
7.3	11.2	0
	0	41.5

? Student Financial Aid

Total Federal Aid

Grants

Loans

Work Study

Total State Aid

Total Institutional Aid

Grants

Loans

Total Private Aid

Grants

Loans

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

\$1,301,632	\$899,173	\$830,234	\$1,022,939	\$1,056,160
\$974,900	\$734,851	\$719,144	\$825,445	\$856,394
\$305,811	\$164,322	\$98,038	\$182,199	\$182,577
\$20,921	\$0	\$13,052	\$15,295	\$17,189
\$171,000	\$146,625	\$265,625	\$304,375	\$304,375
\$323,598	\$245,222	\$343,782	\$481,796	\$502,755
\$0	\$0	\$0	\$0	\$0
\$39,398	\$0	\$2,998	\$0	\$0

### Student Debt

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

Undergraduates

Graduates

First professional students

25%	19%	3%	18%	17%
0%	0%	0%	0%	0%
0%	0%	0%	0%	0%

For students with debt:

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

Undergraduates

Graduates

First professional students

\$4,168	\$4,809	\$2,802	\$5,011	\$5,000
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

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

Undergraduates

Graduate Students

First professional students

\$5,500	\$5,500	\$5,500	\$5,500	\$5,000
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

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

English as a Second/Other Language

English (reading, writing, communication skills)

Math

Other


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	2 Years Prior	1 Year Prior	Current Year
(FY 2021)	(FY 2022)	(FY 2023)	(FY 2024)

**? Number of Faculty by category**

Full-time	22	22	22	23
Part-time	0	0	0	0
Adjunct	16	18	24	31
Clinical	0	0	0	0
Research	0	0	0	0
Visiting	0	0	0	0
Other; specify below:	0	0	0	0
Total	38	40	46	54

**Percentage of Courses taught by full-time faculty**

--	--	--	--

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

Professor	0	0	0	0
Associate	0	0	0	0
Assistant	0	0	0	0
Instructor	38	40	46	54
Other; specify below:	0	0	0	0
Total	38	40	46	54

**? Number of Academic Staff by category**

Librarians	1	1	1	1
Advisors				
Instructional Designers				
Other; specify below:				
Total	1	1	1	1

Please enter any explanatory notes in the box below

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

**Number of Faculty Appointed**

Professor  
Associate  
Assistant  
Instructor  
No rank  
Other  
Total

3 Years Prior		2 Years Prior		1 Year Prior		Current Year	
(FY 2021)		(FY 2022)		(FY 2023)		(FY 2024)	
FT	PT	FT	PT	FT	PT	FT	PT
0	11	0	7	3	11	3	10
0	11	0	7	3	11	3	10

**Number of Faculty in Tenured Positions**

Professor  
Associate  
Assistant  
Instructor  
No rank  
Other  
Total

0	0	0	0	0	0	0	0

**Number of Faculty Departing**

Professor  
Associate  
Assistant  
Instructor  
No rank  
Other  
Total

0	6	1	12	0	2	1	2
0	6	1	12	0	2	1	2

**Number of Faculty Retiring**

Professor  
Associate  
Assistant  
Instructor  
No rank  
Other  
Total

0	0	0	0	1	0	1	0
0	0	0	0	1	0	1	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](https://surveys.nces.ed.gov/IPEDS/Downloads/Forms/package_1_43.pdf)

	3 Years Prior			2 Years Prior			1 Year Prior			Current Year		
	(FY 21 )			(FY 22 )			(FY 23 )			(FY 24 )		
	FT	PT	Total	FT	PT	Total	FT	PT	Total	FT	PT	Total
Instructional Staff	22	16	38	22	18	40	22	24	46	23	31	54
Research Staff	0	0	0	0	0	0	0	0	0	0	0	0
Public Service Staff	0	0	0	0	0	0	0	0	0	0	0	0
Librarians	0	0	0	0	0	0	0	0	0	0	0	0
Library Technicians	1	0	1	1	0	1	1	0	1	1	0	1
Archivists, Curators, Museum staff	0	0	0	0	0	0	0	0	0	0	0	0
Student and Academic Affairs	8	1	9	8	0	8	8	0	8	10	0	10
Management Occupations	7	0	7	9	0	9	8	0	8	10	0	10
Business and Financial Operations	2	0	2	2	0	2	2	0	2	3	0	3
Computer, Engineering and Science	2	0	2	1	0	1	1	0	1	0	0	0
Community, Social Service, Legal, Arts, Design, Entertainment, Sports, and Media	3	0	3	3	0	3	2	0	2	2	0	2
Healthcare Practitioners and Technical	0	0	0	0	0	0	0	0	0	0	0	0
Service Occupations	5	1	6	4	0	4	4	0	4	5	1	6
Sales and Related Occupations	0	0	0	0	0	0	0	0	0	0	0	0
Office and Administrative Support	4	0	4	4	1	5	3	1	4	4	1	5
Natural Resources, Construction, Maintenance	1	0	1	2	0	2	2	0	2	2	0	2
Production, Transportation, Material Moving	0	0	0	0	0	0	0	0	0	0	0	0
Total	55	18	73	56	19	75	53	25	78	60	33	93

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: ( 06 /30 )		2 Years Prior (FY 21 )	1 Year Prior (FY 22 )	Most Recent Year (FY 23)	Percent Change	
					2 yrs-1 yr prior	1 yr-most recent
<b>ASSETS (in 000s)</b>						
?	Cash and Short Term Investments	\$7,546,726	\$7,367,462	\$7,488,805	-2.4%	1.6%
?	Cash held by State Treasurer				-	-
?	Deposits held by State Treasurer				-	-
?	Accounts Receivable, Net	\$295,021	\$505,535	\$1,156,946	71.4%	128.9%
?	Contributions Receivable, Net				-	-
?	Inventory and Prepaid Expenses	\$1,203	\$2,145	\$5,205	78.3%	142.7%
?	Long-Term Investments	\$449,585	\$364,015	\$383,945	-19.0%	5.5%
?	Loans to Students				-	-
?	Funds held under bond agreement				-	-
?	Property, plants, and equipment, net	\$8,818,606	\$9,909,646	\$10,909,041	12.4%	10.1%
?	Other Assets				-	-
	<b>Total Assets</b>	<b>\$17,111,141</b>	<b>\$18,148,803</b>	<b>\$19,943,942</b>	<b>6.1%</b>	<b>9.9%</b>
<b>LIABILITIES (in 000s)</b>						
?	Accounts payable and accrued liabilities	\$1,199,379	\$874,861	\$1,378,755	-27.1%	57.6%
?	Deferred revenue & refundable advances	\$21,490	\$30,080	\$47,978	40.0%	59.5%
?	Due to state				-	-
?	Due to affiliates				-	-
?	Annuity and life income obligations				-	-
?	Amounts held on behalf of others				-	-
?	Long-term investments				-	-
?	Refundable government advances				-	-
?	Other long-term liabilities				-	-
	<b>Total Liabilities</b>	<b>\$1,220,869</b>	<b>\$904,941</b>	<b>\$1,426,733</b>	<b>-25.9%</b>	<b>57.7%</b>
<b>NET ASSETS (in 000s)</b>						
	Unrestricted net assets					
	Institutional	\$15,178,007	\$16,615,535	\$17,864,674	9.5%	7.5%
?	Foundation				-	-
	<b>Total</b>	<b>\$15,178,007</b>	<b>\$16,615,535</b>	<b>\$17,864,674</b>	<b>9.5%</b>	<b>7.5%</b>
	Temporarily restricted net assets					
	Institutional	\$376,313	\$292,375	\$316,583	-22.3%	8.3%
?	Foundation				-	-
	<b>Total</b>	<b>\$376,313</b>	<b>\$292,375</b>	<b>\$316,583</b>	<b>-22.3%</b>	<b>8.3%</b>
	Permanently restricted net assets					
	Institutional	\$335,952	\$335,952	\$335,952	0.0%	0.0%
?	Foundation				-	-
	<b>Total</b>	<b>\$335,952</b>	<b>\$335,952</b>	<b>\$335,952</b>	<b>0.0%</b>	<b>0.0%</b>
	<b>Total Net Assets</b>	<b>\$15,890,272</b>	<b>\$17,243,862</b>	<b>\$18,517,209</b>	<b>8.5%</b>	<b>7.4%</b>
	<b>TOTAL LIABILITIES and NET ASSETS</b>	<b>\$17,111,141</b>	<b>\$18,148,803</b>	<b>\$19,943,942</b>	<b>6.1%</b>	<b>9.9%</b>

Please enter any explanatory notes in the box below

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

Fiscal Year ends - month& day: ( 06 /30 )		3 Years Prior (FY21 )	2 Years Prior (FY22 )	Most Recently Completed Year (FY 23 )	Current Year (FY 24 )	Next Year Forward (FY 25 )
<b>OPERATING REVENUES (in 000s)</b>						
?	Tuition and fees	\$907,478	\$909,234	\$918,801	\$944,694	
?	Room and board	\$220,916	\$256,157	\$384,315	\$408,560	
?	Less: Financial aid	-\$1,016,459	-\$1,220,687	-\$1,467,728	-\$1,695,020	
	Net student fees	\$111,935	-\$55,296	-\$164,612	-\$341,766	\$0
?	Government grants and contracts	\$1,267,687	\$1,527,970	\$2,889,356	\$2,496,861	
?	Private gifts, grants and contracts	\$103,413	\$413,449	\$473,250	\$727,017	
?	Other auxiliary enterprises	\$15,087	\$19,224	\$24,377	\$12,500	
	Endowment income used in operations					
?	Other revenue (specify):					
	Other revenue (specify): Room Rentals/Student Membership	\$25,449	\$20,716	\$48,254	\$46,895	
	Net assets released from restrictions					
	<b>Total Operating Revenues</b>	<b>\$1,523,571</b>	<b>\$1,926,063</b>	<b>\$3,270,625</b>	<b>\$2,941,507</b>	<b>\$0</b>
<b>OPERATING EXPENSES (in 000s)</b>						
?	Instruction	\$2,604,054	\$2,814,137	\$3,344,745	\$3,098,429	
?	Research					
?	Public Service	\$40,133	\$53,967	\$47,470	\$35,870	
?	Academic Support	\$939,642	\$1,056,854	\$1,163,860	\$1,123,156	
?	Student Services	\$1,219,970	\$1,359,917	\$1,351,524	\$1,449,941	
?	Institutional Support	\$1,174,957	\$1,113,312	\$1,043,132	\$1,191,134	
	Fundraising and alumni relations					
?	Operation, maintenance of plant (if not allocated)	\$717,634	\$821,821	\$942,056	\$1,024,858	
?	Scholarships and fellowships (cash refunded by public institution)	\$213,989	\$654,967	\$64,729	\$210,659	
?	Auxiliary enterprises	\$474,570	\$462,439	\$457,107	\$553,059	
?	Depreciation (if not allocated)	\$533,789	\$587,770	\$710,948	\$672,318	
?	Other expenses (specify):					
	Other expenses (specify):					
	<b>Total operating expenditures</b>	<b>\$7,918,738</b>	<b>\$8,925,184</b>	<b>\$9,125,571</b>	<b>\$9,359,424</b>	<b>\$0</b>
	<b>Change in net assets from operations</b>	<b>-\$6,395,167</b>	<b>-\$6,999,121</b>	<b>-\$5,854,946</b>	<b>-\$6,417,917</b>	<b>\$0</b>
<b>NON OPERATING REVENUES (in 000s)</b>						
?	State appropriations (net)	\$5,878,914	\$6,094,428	\$6,774,236	\$7,078,309	
?	Investment return	\$127,950	-\$89,855	\$50,825	\$15,464	
?	Interest expense (public institutions)					
	Gifts, bequests and contributions not used in operations	\$28,657	\$60,435	\$67,664	\$0	
?	Other (specify): HEERF	\$763,560	\$1,509,634	\$79,941	\$0	
	Other (specify): Proceeds from state for capital assets	\$373,643	\$424,755		\$0	
	Other (specify): Inter-campus transfers	\$439,650	\$347,813	\$155,626	-\$138,407	
	Other (specify): Gain on disposal of fixed assets		\$5,501	\$1		
	<b>Net non-operating revenues</b>	<b>\$7,612,374</b>	<b>\$8,352,711</b>	<b>\$7,128,293</b>	<b>\$6,955,366</b>	<b>\$0</b>
	<b>Income before other revenues, expenses, gains, or losses</b>	<b>\$1,217,207</b>	<b>\$1,353,590</b>	<b>\$1,273,347</b>	<b>\$537,449</b>	<b>\$0</b>
?	Capital appropriations (public institutions)					
?	Other (specify):					
	<b>TOTAL INCREASE/DECREASE IN NET ASSETS</b>	<b>\$1,217,207</b>	<b>\$1,353,590</b>	<b>\$1,273,347</b>	<b>\$537,449</b>	<b>\$0</b>

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

FISCAL YEAR ENDS month & day ( 06/30 )		3 Years Prior (FY21 )	2 Years Prior (FY22 )	Most Recently Completed Year (FY 23 )	Current Year (FY 24 )	Next Year Forward (FY 25 )
	<b>Long-term Debt</b>					
	Beginning balance	\$0	\$0	\$0	\$0	\$0
	Additions					
	Reductions					
	Ending balance	\$0	\$0	\$0	\$0	\$0
	Interest paid during fiscal year					
	Current Portion	\$0	\$0	\$0	\$0	\$0
	<b>Bond Rating</b>					
	<b>Debt Service Coverage</b> Operating Income / (Annual Interest + Current Portion of Debt)					
	<b>Debt to Net Assets Ratio</b> Long-term Debt / Total Net Assets					
	<b>Debt to Assets Ratio</b> Long-term Debt / Total Assets					
<b>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.</b>						
None.						
<b>Line(s) of Credit: List the institutions line(s) of credit and their uses.</b>						
None.						
<b>Future borrowing plans (please describe).</b>						
None.						

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

FISCAL YEAR ENDS month & day ( 06/30 )		3 Years Prior (FY21 )	2 Years Prior (FY22 )	Most Recently Completed Year (FY 23 )	Current Year (FY 24 )	Next Year Forward (FY 25 )
<b>NET ASSETS</b>						
	Net assets beginning of year	\$14,673,065	\$15,890,272	\$17,243,862	\$18,517,209	\$19,054,658
	Total increase/decrease in net assets	\$1,217,207	\$1,353,590	\$1,273,347	\$537,449	
	Net assets end of year	\$15,890,272	\$17,243,862	\$18,517,209	\$19,054,658	\$19,054,658
<b>FINANCIAL AID</b>						
	Source of funds					
	Unrestricted institutional	\$98,224	\$167,645	\$103,709		
	Federal, state and private grants	\$910,647	\$966,127	\$1,133,679		
	Restricted funds	\$15,908	\$112,455	\$218,873		
	Total	\$1,024,779	\$1,246,227	\$1,456,261	\$0	\$0
	% Discount of tuition and fees					
?	% Unrestricted discount					
	Net Tuition Revenue per FTE					
?	<b>FEDERAL FINANCIAL RESPONSIBILITY COMPOSITE SCORE</b>					
<b>Please indicate your institution's endowment spending policy:</b> Endowments are managed for a total return consistent with prudent care; do not assume any undue investment risks; and use acceptable spending rate guidelines over a normal market cycle. To assist in the long-term growth of both income and principal, a responsible and balanced asset allocation of income and growth funds is used. All endowment funds are managed on a pooled basis unless otherwise restricted. Refer to MCCS policy 706, Investments, at <a href="https://mymccs.me.edu/ICS/MCCS_Policies/">https://mymccs.me.edu/ICS/MCCS_Policies/</a>						
<b>Please enter any explanatory notes in the box below.</b> <div style="height: 100px;"></div>						

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

FISCAL YEAR ENDS month & day (06/30)	3 Years Prior (FY21 )	2 Years Prior (FY22 )	Most Recently Completed Year (FY 23 )	Current Year (FY 24 )	Next Year Forward (FY 25 )
<b>CASH FLOW</b>					
Cash and Cash Equivalents beginning of year	\$6,320,258	\$7,417,297	\$7,259,603	\$7,377,524	
Cash Flow from Operating Activities	(\$5,464,733)	(\$7,169,848)	(\$5,544,862)		
Cash Flow from Investing Activities	\$13,444	\$17,285	\$27,473		
Cash Flow from Financing Activities	\$6,548,328	\$6,994,869	\$5,635,310		
Cash and Cash Equivalents end of year	<b>\$7,417,297</b>	<b>\$7,259,603</b>	<b>\$7,377,524</b>	<b>\$7,377,524</b>	<b>\$0</b>
<b>LIQUIDITY RATIOS</b>					
Current Assets	\$7,842,950	\$7,875,142	\$8,650,956		
Current Liabilities	\$1,220,869	\$904,941	\$1,426,733		
Current Ratio	6.42	8.70	6.06	0.00	0.00
Days Cash on Hand ((Cash and Cash Equivalents / [Operating Expenses + Depreciation and other noncash expenses]) / 365)	366.60	317.81	320.01		
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 stat's authority.					
No. None.					
Please enter any explanatory notes in the box below.					

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

Student Success Measures/ Prior Performance and Goals	3 Years Prior (FY 2020)	2 Years Prior (FY 2021)	1 Year Prior (FY 2022)	Current Year (FY 2023)	Next Year Forward (goal) (FY 2024)
<b>IPEDS <u>Retention</u> Data</b>					
Associate degree students	59%	57%	59%	pending	61%%
Bachelors degree students	n/a	n/a	n/a		
<b>? IPEDS <u>Graduation</u> Data (150% of time)</b>					
Associate degree students	48%	50%	42%	pending	50%%
Bachelors degree students	n/a	n/a	n/a		
<b>? IPEDS <u>Outcomes Measures</u> Data</b>					
<b>First-time, full time students</b>					
Awarded a degree within six years	41%	54%	pending		
Awarded a degree within eight years	41%	54%	pending		
Not awarded within eight years but still enrolled	0%	0%	pending		
<b>First-time, part-time students</b>					
Awarded a degree within six years	6%	1%	pending		
Awarded a degree within eight years	6%	1%	pending		
Not awarded within eight years but still enrolled	0%	0%	pending		
<b>Non-first-time, full-time students</b>					
Awarded a degree within six years	71%	47%	pending		
Awarded a degree within eight years	71%	47%	pending		
Not awarded within eight years but still enrolled	0%	0%	pending		
<b>Non-first-time, part-time students</b>					
Awarded a degree within six years	0%	9%	pending		
Awarded a degree within eight years	0%	9%	pending		
Not awarded within eight years but still enrolled	0%	0%	pending		
<b>? Other Undergraduate Retention/Persistence Rates (Add definitions/methodology in #1 below)</b>					
1 Retention is the percent of Associate Degree students enrolled					
2					
3					
4					
5					
<b>? Other Undergraduate Graduation Rates (Add definitions/methodology in # 2 below)</b>					
1					
2					
3					
4					
5					
<b>Definition and Methodology Explanations</b>					
1					
2					

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

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

		Bachelor Cohort Entering		Associate Cohort Entering	
Category of Student/Outcome Measure		6 years ago	4 years ago	6 years ago	4 years ago
<b>First-time, Full-time Students</b>					
	Degree from original institution	n/a	n/a	49%	40%
	Not graduated, still enrolled at original institution			3%	3%
	Degree from a different institution			2%	1%
	Transferred to a different institution			2%	4%
	Not graduated, never transferred, no longer enrolled			45%	53%
<b>First-time, Part-time Students</b>					
	Degree from original institution	n/a	n/a	9%	4%
	Not graduated, still enrolled at original institution			3%	8%
	Degree from a different institution			10%	6%
	Transferred to a different institution			8%	12%
	Not graduated, never transferred, no longer enrolled			70%	70%
<b>Non-first-time, Full-time Students</b>					
	Degree from original institution	n/a	n/a	38%	45%
	Not graduated, still enrolled at original institution			0%	10%
	Degree from a different institution			8%	0%
	Transferred to a different institution			13%	5%
	Not graduated, never transferred, no longer enrolled			42%	40%
<b>Non-first-time, Part-time Students</b>					
	Degree from original institution	n/a	n/a	0%	0%
	Not graduated, still enrolled at original institution			0%	0%
	Degree from a different institution			0%	0%
	Transferred to a different institution			0%	0%
	Not graduated, never transferred, no longer enrolled			0%	0%

Measures of Student Achievement and Success/Institutional Performance and Goals					
	3 Years Prior	2 Years Prior	1 Year Prior	Current Year	Next Year Forward (goal)
	(FY 2020)	(FY 2021)	(FY 2022)	(FY 2023)	(FY 2024)

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

1					
2					
3					
4					

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

1					
2					
3					
4					

**Definition and Methodology Explanations**

1	
2	



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

	3-Years Prior	2 Years Prior	1 Year Prior	Most Recent Year
	(FY 2019 )	(FY 2020)	(FY 2021)	(FY 2022)

**? 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	Maine Journeyman Electrician	14	6	7	2	15	9	9	5
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	Certified Medical Assisting Exam	5	4	16	14	8	5	3	0
2									
3									
4									
5									

**? Job Placement Rates**

	Major/time period	*	# of grads	# with jobs	# of grads	# with jobs	# of grads	# with jobs	# of grads	# with jobs
1										
2										
3										
4										
5										

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

Web location of gainful employment report (if applicable)

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

	3 Years Prior	2 Years Prior	1 Year Prior	Current Year	Next Year Forward
	(FY 2020)	(FY 2021)	(FY 2022)	(FY 2023)	(FY 2024)

**? Completion Rates**

1					
2					
3					
4					
5					

**? Placement Rates**


1					
2					
3					
4					
5					

Please enter any explanatory notes in the box below

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

Student Success Measures/ Prior Performance and Goals	3 Years Prior	2 Years Prior	1 Year Prior	Current Year	Next Year Forward (goal)
	(FY 2020)	(FY 2021)	(FY 2022)	(FY 2023)	(FY 2024)
<b>Master's Programs (Add definitions/methodology in #1 below)</b>					
Retention rates first-to-second year	n/a	n/a	n/a	n/a	n/a
Graduation rates @ 150% time					
Average time to degree					
Other measures, specify:					
<b>Doctoral Programs (Add definitions/methodology in #2 below)</b>					
Retention rates first-to-second year	n/a	n/a	n/a	n/a	n/a
Graduation rates @ 150% time					
Average time to degree					
Other measures, specify:					
<b>First Professional Programs (Add definitions/methodology in #3 below)</b>					
Retention rates first-to-second year	n/a	n/a	n/a	n/a	n/a
Graduation rates @ 150% time					
Average time to degree					
Other measures, specify:					
<b>Distance Education (Add definitions/methodology in #4 below)</b>					
Course completion rates					
Retention rates					
Graduation rates					
Other measures, specify:					
<b>Branch Campus and Instructional Locations (Add definitions/methodology in #5 below)</b>					
Course completion rates					
Retention rates					
Graduation rates					
Other measures, specify:					
<b>Definition and Methodology Explanations</b>					
1					
2					
3					
4					
5					

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


 Policies	Last Updated	Website location where policy is posted	Responsible Office or Committee
Academic honesty	2023	<a href="#">WCCC-Catalog-2023-2024-New-Cover-Version.docx (live.com)</a>	Academic Affairs
Intellectual property rights			
Conflict of interest	2009	<a href="https://mymccs.me.edu/ICS/icsfs/Policy_410.pdf?target=76229781-6c75-477f-8687-9ca89ffbc2e5">https://mymccs.me.edu/ICS/icsfs/Policy_410.pdf?target=76229781-6c75-477f-8687-9ca89ffbc2e5</a>	Human Resources
Privacy rights	2016	<a href="https://mymccs.me.edu/ICS/icsfs/Policy_502.pdf?target=5fccf974-cdc6-4e41-b546-10b896fb2f6a">https://mymccs.me.edu/ICS/icsfs/Policy_502.pdf?target=5fccf974-cdc6-4e41-b546-10b896fb2f6a</a>	Student Services
Fairness for students	2023	<a href="https://mymccs.me.edu/ICS/icsfs/Policy_501.pdf?target=a35c2b11-2218-49f2-9327-3b2d782220dc">https://mymccs.me.edu/ICS/icsfs/Policy_501.pdf?target=a35c2b11-2218-49f2-9327-3b2d782220dc</a>	Student Services
	2021	<a href="https://mymccs.me.edu/ICS/icsfs/MEA_Faculty_CBA_2021-2024.FINAL.03.31.22_signed.pdf?target=429e1ebf-4592-4243-a725-b60e6f559a96">https://mymccs.me.edu/ICS/icsfs/MEA_Faculty_CBA_2021-2024.FINAL.03.31.22_signed.pdf?target=429e1ebf-4592-4243-a725-b60e6f559a96</a>	
Fairness for faculty	2023	<a href="https://mymccs.me.edu/ICS/icsfs/MSEA_Adjunct_Faculty_Contract_2023-2024_Final_Sign.pdf?target=86ee094b-bbcf-4df0-a9fe-9fec7762f29e">https://mymccs.me.edu/ICS/icsfs/MSEA_Adjunct_Faculty_Contract_2023-2024_Final_Sign.pdf?target=86ee094b-bbcf-4df0-a9fe-9fec7762f29e</a>	Human Resources
	2023	<a href="https://mymccs.me.edu/ICS/icsfs/AFSCME_2023-2025_Final_Contract_with_Signatures.pdf?target=a61e3938-0fc8-404d-b286-72b075da3eb0">https://mymccs.me.edu/ICS/icsfs/AFSCME_2023-2025_Final_Contract_with_Signatures.pdf?target=a61e3938-0fc8-404d-b286-72b075da3eb0</a>	
	2021	<a href="https://mymccs.me.edu/ICS/icsfs/MEA_Administrators_2021-2023.Final_-_signed.pdf?target=ba2921ae-a9ec-4eb9-b0f6-a3409198ad30">https://mymccs.me.edu/ICS/icsfs/MEA_Administrators_2021-2023.Final_-_signed.pdf?target=ba2921ae-a9ec-4eb9-b0f6-a3409198ad30</a>	
	2021	<a href="https://mymccs.me.edu/ICS/icsfs/MSEA_Supervisory_Contract_2021-2023_Final_v_signed.pdf?target=efcfaf49-77f1-4156-9068-72ce7f3b9792">https://mymccs.me.edu/ICS/icsfs/MSEA_Supervisory_Contract_2021-2023_Final_v_signed.pdf?target=efcfaf49-77f1-4156-9068-72ce7f3b9792</a>	
Fairness for staff	2021	<a href="https://mymccs.me.edu/ICS/icsfs/2021-2023_MSEA_Support_Contract_Final_-_signed.pdf?target=c2cd5067-07fb-4f18-a6b2-0b8efb92b1dd">https://mymccs.me.edu/ICS/icsfs/2021-2023_MSEA_Support_Contract_Final_-_signed.pdf?target=c2cd5067-07fb-4f18-a6b2-0b8efb92b1dd</a>	Human Resources
Academic freedom	2021	<a href="https://mymccs.me.edu/ICS/icsfs/MEA_Faculty_CBA_2021-2024.FINAL.03.31.22_signed.pdf?target=429e1ebf-4592-4243-a725-b60e6f559a96">https://mymccs.me.edu/ICS/icsfs/MEA_Faculty_CBA_2021-2024.FINAL.03.31.22_signed.pdf?target=429e1ebf-4592-4243-a725-b60e6f559a96</a>	Human Resources
Research			
Title IX	2023	<a href="https://mymccs.me.edu/ICS/icsfs/Policy_201_Sept.2023.pdf?target=e1ea570a-2038-4dc9-99c2-2aa1ec68085f">https://mymccs.me.edu/ICS/icsfs/Policy_201_Sept.2023.pdf?target=e1ea570a-2038-4dc9-99c2-2aa1ec68085f</a>	Human Resources
Other; specify			

**Non-discrimination policies**

Recruitment and admissions	2023	<a href="https://mymccs.me.edu/ICS/icsfs/Policy_201_Sept.2023.pdf?target=e1ea570a-2038-4dc9-99c2-2aa1ec68085f">https://mymccs.me.edu/ICS/icsfs/Policy_201_Sept.2023.pdf?target=e1ea570a-2038-4dc9-99c2-2aa1ec68085f</a>	Human Resources
Employment	2023	<a href="https://mymccs.me.edu/ICS/icsfs/Policy_201_Sept.2023.pdf?target=e1ea570a-2038-4dc9-99c2-2aa1ec68085f">https://mymccs.me.edu/ICS/icsfs/Policy_201_Sept.2023.pdf?target=e1ea570a-2038-4dc9-99c2-2aa1ec68085f</a>	Human Resources
Evaluation	2023	<a href="https://mymccs.me.edu/ICS/icsfs/Policy_201_Sept.2023.pdf?target=e1ea570a-2038-4dc9-99c2-2aa1ec68085f">https://mymccs.me.edu/ICS/icsfs/Policy_201_Sept.2023.pdf?target=e1ea570a-2038-4dc9-99c2-2aa1ec68085f</a>	Human Resources
Disciplinary action	2023	<a href="https://mymccs.me.edu/ICS/icsfs/Policy_201_Sept.2023.pdf?target=e1ea570a-2038-4dc9-99c2-2aa1ec68085f">https://mymccs.me.edu/ICS/icsfs/Policy_201_Sept.2023.pdf?target=e1ea570a-2038-4dc9-99c2-2aa1ec68085f</a>	Human Resources
Advancement	2023	<a href="https://mymccs.me.edu/ICS/icsfs/Policy_201_Sept.2023.pdf?target=e1ea570a-2038-4dc9-99c2-2aa1ec68085f">https://mymccs.me.edu/ICS/icsfs/Policy_201_Sept.2023.pdf?target=e1ea570a-2038-4dc9-99c2-2aa1ec68085f</a>	Human Resources
Other; specify			

**Resolution of grievances**

Students	2023	<a href="https://mymccs.me.edu/ICS/icsfs/Policy_309.pdf?target=0bcc3bd2-63c3-4414-bd66-1298093e8203">https://mymccs.me.edu/ICS/icsfs/Policy_309.pdf?target=0bcc3bd2-63c3-4414-bd66-1298093e8203</a>	Academic Affairs
	2021	<a href="https://mymccs.me.edu/ICS/icsfs/MEA_Faculty_CBA_2021-2024.FINAL.03.31.22_signed.pdf?target=429e1ebf-4592-4243-a725-b60e6f559a96">https://mymccs.me.edu/ICS/icsfs/MEA_Faculty_CBA_2021-2024.FINAL.03.31.22_signed.pdf?target=429e1ebf-4592-4243-a725-b60e6f559a96</a>	
Faculty	2023	<a href="https://mymccs.me.edu/ICS/icsfs/MSEA_Adjunct_Faculty_Contract_2023-2024_Final_Sign.pdf?target=86ee094b-bbcf-4df0-a9fe-9fec7762f29e">https://mymccs.me.edu/ICS/icsfs/MSEA_Adjunct_Faculty_Contract_2023-2024_Final_Sign.pdf?target=86ee094b-bbcf-4df0-a9fe-9fec7762f29e</a>	Human Resources
	2023	<a href="https://mymccs.me.edu/ICS/icsfs/AFSCME_2023-2025_Final_Contract_with_Signatures.pdf?target=a61e3938-0fc8-404d-b286-72b075da3eb0">https://mymccs.me.edu/ICS/icsfs/AFSCME_2023-2025_Final_Contract_with_Signatures.pdf?target=a61e3938-0fc8-404d-b286-72b075da3eb0</a>	
	2021	<a href="https://mymccs.me.edu/ICS/icsfs/MEA_Administrators_2021-2023.Final_-_signed.pdf?target=ba2921ae-a9ec-4eb9-b0f6-a3409198ad30">https://mymccs.me.edu/ICS/icsfs/MEA_Administrators_2021-2023.Final_-_signed.pdf?target=ba2921ae-a9ec-4eb9-b0f6-a3409198ad30</a>	
	2021	<a href="https://mymccs.me.edu/ICS/icsfs/MSEA_Supervisory_Contract_2021-2023_Final_v_signed.pdf?target=efcfaf49-77f1-4156-9068-72ce7f3b9792">https://mymccs.me.edu/ICS/icsfs/MSEA_Supervisory_Contract_2021-2023_Final_v_signed.pdf?target=efcfaf49-77f1-4156-9068-72ce7f3b9792</a>	
Staff	2021	<a href="https://mymccs.me.edu/ICS/icsfs/2021-2023_MSEA_Support_Contract_Final_-_signed.pdf?target=c2cd5067-07fb-4f18-a6b2-0b8efb92b1dd">https://mymccs.me.edu/ICS/icsfs/2021-2023_MSEA_Support_Contract_Final_-_signed.pdf?target=c2cd5067-07fb-4f18-a6b2-0b8efb92b1dd</a>	Human Resources
Other; specify			

 Other	Last Updated	Website location or Publication	Responsible Office or Committee

Please enter any explanatory notes in the box below

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

[illegible]

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.

[illegible]

<b>Date of last review of:</b>	
Print publications	Ongoing Iterative Process
Digital publications	Ongoing Iterative Process

Please enter any explanatory notes in the box below

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

Information	Website location
Institutional catalog	<a href="https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.wccc.me.edu%2Fwp-content%2Fuploads%2FWCCC-Catalog-2023-2024-New-Cover-Version.docx&amp;wdOrigin=BROWSELINK">https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.wccc.me.edu%2Fwp-content%2Fuploads%2FWCCC-Catalog-2023-2024-New-Cover-Version.docx&amp;wdOrigin=BROWSELINK</a>
Obligations and responsibilities of students and the institution	<a href="https://portal.wccc.me.edu/ICS/icsfs/2021-2022_Student_Handbook.pdf?target=3e53f0e6-a24c-43b6-a6a4-65340b28abfe">https://portal.wccc.me.edu/ICS/icsfs/2021-2022_Student_Handbook.pdf?target=3e53f0e6-a24c-43b6-a6a4-65340b28abfe</a>
Information on admission and attendance	<a href="https://www.wccc.me.edu/admissions-aid/">https://www.wccc.me.edu/admissions-aid/</a>
Institutional mission and objectives	<a href="https://www.wccc.me.edu/about-wccc/">https://www.wccc.me.edu/about-wccc/</a>
Expected educational outcomes	<a href="https://www.wccc.me.edu/about-wccc/news-info/institutional-learning-outcomes/">https://www.wccc.me.edu/about-wccc/news-info/institutional-learning-outcomes/</a>
Status as public or independent institution; status as not-for-profit or for-profit; religious affiliation	<a href="https://nces.ed.gov/collegenavigator/?q=washington+county+Community+College&amp;s=ME&amp;ct=1&amp;id=161581#general">https://nces.ed.gov/collegenavigator/?q=washington+county+Community+College&amp;s=ME&amp;ct=1&amp;id=161581#general</a>
Requirements, procedures and policies re: admissions	<a href="https://www.wccc.me.edu/admissions-aid/admissions/apply-wccc/">https://www.wccc.me.edu/admissions-aid/admissions/apply-wccc/</a>
Requirements, procedures and policies re: transfer credit	<a href="https://www.wccc.me.edu/admissions-aid/admissions/transfer-wccc/">https://www.wccc.me.edu/admissions-aid/admissions/transfer-wccc/</a>
A list of institutions with which the institution has an articulation agreement	<a href="https://www.wccc.me.edu/beyond-wccc/articulation-agreements/">https://www.wccc.me.edu/beyond-wccc/articulation-agreements/</a>
Student fees, charges and refund policies	<a href="https://www.wccc.me.edu/admissions-aid/finances/tuition-fees/">https://www.wccc.me.edu/admissions-aid/finances/tuition-fees/</a>
Rules and regulations for student conduct	<a href="https://portal.wccc.me.edu/ICS/icsfs/2021-2022_Student_Handbook.pdf?target=3e53f0e6-a24c-43b6-a6a4-65340b28abfe">https://portal.wccc.me.edu/ICS/icsfs/2021-2022_Student_Handbook.pdf?target=3e53f0e6-a24c-43b6-a6a4-65340b28abfe</a>
Procedures for student appeals and complaints	<a href="https://portal.wccc.me.edu/ICS/icsfs/2021-2022_Student_Handbook.pdf?target=3e53f0e6-a24c-43b6-a6a4-65340b28abfe">https://portal.wccc.me.edu/ICS/icsfs/2021-2022_Student_Handbook.pdf?target=3e53f0e6-a24c-43b6-a6a4-65340b28abfe</a>
Other information re: attending or withdrawing from the institution	<a href="https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.wccc.me.edu%2Fwp-content%2Fuploads%2FWCCC-Catalog-2023-2024-New-Cover-Version.docx&amp;wdOrigin=BROWSELINK">https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.wccc.me.edu%2Fwp-content%2Fuploads%2FWCCC-Catalog-2023-2024-New-Cover-Version.docx&amp;wdOrigin=BROWSELINK</a>
Academic programs	<a href="https://www.canva.com/design/DAEvGRp954o/nZ1VRkFwcvJl-7qe2rTeMA/view?website#2">https://www.canva.com/design/DAEvGRp954o/nZ1VRkFwcvJl-7qe2rTeMA/view?website#2</a>
Courses currently offered	<a href="https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.wccc.me.edu%2Fwp-content%2Fuploads%2FWCCC-Catalog-2023-2024-New-Cover-Version.docx&amp;wdOrigin=BROWSELINK">https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.wccc.me.edu%2Fwp-content%2Fuploads%2FWCCC-Catalog-2023-2024-New-Cover-Version.docx&amp;wdOrigin=BROWSELINK</a>
Other available educational opportunities	<a href="https://www.wccc.me.edu/professional-development/">https://www.wccc.me.edu/professional-development/</a>
Other academic policies and procedures	<a href="https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.wccc.me.edu%2Fwp-content%2Fuploads%2FWCCC-Catalog-2023-2024-New-Cover-Version.docx&amp;wdOrigin=BROWSELINK">https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.wccc.me.edu%2Fwp-content%2Fuploads%2FWCCC-Catalog-2023-2024-New-Cover-Version.docx&amp;wdOrigin=BROWSELINK</a>
Requirements for degrees and other forms of academic recognition	<a href="https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.wccc.me.edu%2Fwp-content%2Fuploads%2FWCCC-Catalog-2023-2024-New-Cover-Version.docx&amp;wdOrigin=BROWSELINK">https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.wccc.me.edu%2Fwp-content%2Fuploads%2FWCCC-Catalog-2023-2024-New-Cover-Version.docx&amp;wdOrigin=BROWSELINK</a>
List of continuing faculty, indicating department or program affiliation, degrees held, and institutions granting them	<a href="https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.wccc.me.edu%2Fwp-content%2Fuploads%2FWCCC-Catalog-2023-2024-New-Cover-Version.docx&amp;wdOrigin=BROWSELINK">https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.wccc.me.edu%2Fwp-content%2Fuploads%2FWCCC-Catalog-2023-2024-New-Cover-Version.docx&amp;wdOrigin=BROWSELINK</a>
Names and positions of administrative officers	<a href="https://www.wccc.me.edu/about-wccc/campus/campus-directory/administration/">https://www.wccc.me.edu/about-wccc/campus/campus-directory/administration/</a>
Names, principal affiliations of governing board members	<a href="https://www.mccc.me.edu/about-mccc/system-office/board-of-trustees/board-membership-2/">https://www.mccc.me.edu/about-mccc/system-office/board-of-trustees/board-membership-2/</a>
Locations and programs available at branch campuses, other instructional locations, and overseas operations at which students can enroll for a degree, along with a description of programs and services available at each location	N/A
Programs, courses, services, and personnel not available in any given academic year.	N/A
Size and characteristics of the student body	<a href="https://nces.ed.gov/collegenavigator/?s=ME&amp;zc=04619&amp;zd=0&amp;of=3&amp;id=161581#enrolmt">https://nces.ed.gov/collegenavigator/?s=ME&amp;zc=04619&amp;zd=0&amp;of=3&amp;id=161581#enrolmt</a>
Description of the campus setting	<a href="https://www.wccc.me.edu/about-wccc/campus/">https://www.wccc.me.edu/about-wccc/campus/</a>
Availability of academic and other support services	<a href="https://www.canva.com/design/DAEuheuWh8s/qVD5SUGCxxiSMm1jMd1yUQ/view?website#2:office-of-admissions">https://www.canva.com/design/DAEuheuWh8s/qVD5SUGCxxiSMm1jMd1yUQ/view?website#2:office-of-admissions</a>
Range of co-curricular and non-academic opportunities available to students	<a href="https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.wccc.me.edu%2Fwp-content%2Fuploads%2FWCCC-Catalog-2023-2024-New-Cover-Version.docx&amp;wdOrigin=BROWSELINK">https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.wccc.me.edu%2Fwp-content%2Fuploads%2FWCCC-Catalog-2023-2024-New-Cover-Version.docx&amp;wdOrigin=BROWSELINK</a>
Institutional learning and physical resources from which a student can reasonably be expected to benefit	<a href="https://www.canva.com/design/DAEuheuWh8s/qVD5SUGCxxiSMm1jMd1yUQ/view?website#2:office-of-admissions">https://www.canva.com/design/DAEuheuWh8s/qVD5SUGCxxiSMm1jMd1yUQ/view?website#2:office-of-admissions</a>
Institutional goals for students' education	<a href="https://www.wccc.me.edu/about-wccc/news-info/institutional-learning-outcomes/">https://www.wccc.me.edu/about-wccc/news-info/institutional-learning-outcomes/</a>
Success of students in achieving institutional goals including rates of retention and graduation and other measure of student success appropriate to institutional mission. Passage rates for licensure exams, as appropriate	<a href="https://www.wccc.me.edu/about-wccc/news-info/consumer-info/">https://www.wccc.me.edu/about-wccc/news-info/consumer-info/</a>
Total cost of education and net price, including availability of financial aid and typical length of study	<a href="https://www.wccc.me.edu/admissions-aid/finances/tuition-fees/">https://www.wccc.me.edu/admissions-aid/finances/tuition-fees/</a>
Expected amount of student debt upon graduation and loan payment rates	<a href="https://www.wccc.me.edu/notice-availability-institutional-financial-aid-information/">https://www.wccc.me.edu/notice-availability-institutional-financial-aid-information/</a>
Statement about accreditation	<a href="https://www.wccc.me.edu/accreditation-approval-licensure-wccc-programs/">https://www.wccc.me.edu/accreditation-approval-licensure-wccc-programs/</a>

**E-SERIES FORMS: MAKING ASSESSMENT MORE EXPLICIT**  
**OPTION E1: PART A. INVENTORY OF EDUCATIONAL EFFECTIVENESS INDICATORS**  
**E-Series Option 1 Part A Inventory of Educational Effectiveness Indicators**

CATEGORY	(1)	(2)	(3)	(4)	(5)
	Where are the learning outcomes for this level/program published?  (Please specify and include URLS where appropriate.	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)	Who interprets the evidence? What is the process?  (e.g., annually by the curriculum committee)	What changes have been made as a result of using the data/evidence?	Date of most recent program review  (For general education and each degree program)
At the institutional level:	<p>Yes, these outcomes were created and have applied for the past nine years in the outcome and assessment work completed by the college. They are found in our printed college catalog and on our website homepage.</p> <p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Institutional Learning Outcomes</a></p>	<p>Graduation rates Licensure achievement Competencies achieved Program reviews Program outcome completion Capstone and internship courses</p>	<p>Institutional and Academic leaders Staff &amp; Faculty Strategic Planning Process</p>	<p>A new program review process has been implemented which incorporates the analysis of data, strengths and weaknesses of the program, and plans for continuous improvement.</p> <p>Professional development and analysis and alignment of program outcomes and assessments. Program outcome statements were reviewed and mapped across the institution to determine student success measurement and identify assessment items for each program.</p> <p>ENG 101 – added 1 credit lab, redoing course level outcomes to better align with institutional level outcomes.</p> <p>Through D2L Brightspace, we have been able to enter ILO and have discovered the technology allows us to input the information but is weak on the analysis component. We expect a systemwide upgrade to Anthology as the SIS will remedy this. This should correct the issue of course level outcomes not feeding correctly into the ILO.</p>	<p>The most recent program reviews:</p> <p>Computer Technology 2023 Early Childhood Education 2023 Heavy Equipment Maintenance 2022 Automotive Technology 2022 Educational 2021 Criminal Justice &amp; Conservation Law 2021 Human Services 2021 Liberal Studies 2020 Adventure Recreation Tourism 2020 Product Technology 2020 Heating and Plumbing 2020 Residential and Commercial Electricity 2018</p> <p>Upcoming Program Reviews:</p> <p>Business Management 2024 Business Management – International Commerce 2024 Business Management – Entrepreneurship 2024 Heavy Equipment Operation Technology 2024 Outdoor Leadership 2024</p>
For general education if undergraduate institution:	<p>Liberal Studies is our general education program. The learning outcomes are published in our printed college catalog and on our website</p> <p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Liberal Studies Website Link</a></p> <p>Factsheet:</p>	<p>Completion of competencies and program outcomes that align with block transfer institutions for preparation for a bachelor’s degree</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy</p>	<p>1.The UMaine-MCCS block transfer agreement provides our Liberal Studies students with the opportunity to transfer to the University of Maine System by providing them with set courses to transfer into a bachelor’s degree program. Additionally, the Liberal Studies program holds several articulation agreements throughout Maine. In the planning stages of the block transfer agreement, Liberal Studies faculty collaborated with colleagues across the system to determine common learning outcomes for students enrolled in the</p>	<p><a href="#">Program Review Liberal Studies</a> September 2020</p>

E-SERIES FORMS: MAKING ASSESSMENT MORE EXPLICIT

OPTION E1: PART A. INVENTORY OF EDUCATIONAL EFFECTIVENESS INDICATORS

	<a href="#">Liberal Studies Factsheet</a>		faculty and academics)  Academics (through Program Review process)  MCCS (through Program Review process)	Associate of Arts degree program. They mapped the Liberal Studies curricula to identify where each of those learning outcomes is introduced, reinforced, and assessed, as well as assessment rubrics (based on the VALUE rubrics) to lay the foundation for systematic assessment of those outcomes. The block transfer work prompted Liberal Studies faculty to revise the program course matrix, as well, in order to make students’ options as clear as possible. 2. The department will also continue to complete program learning outcomes assessment. Specifically, we will create a rotating schedule for assessing each of the learning outcomes associated with the block transfer agreement. This will include the systematic collection and assessment of artifacts, as well as analysis of the resulting data. The last step will be using the data for planning and improving curricula. 3. <a href="#">Liberal Studies Outcomes and Assessment Tables</a> Analysis and alignment of the program outcomes and assessments. Reviewed program outcome statements and mapped program outcomes across Liberal Studies courses to determine student success measurement and identify assessment items. Adjustments and updates were made to the program map.	
List each degree program:					
1. Automotive Technology (C)	Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a>  Website: <a href="#">Automotive Technology Website Link</a>  Factsheet: <a href="#">Automotive Technology Factsheet</a>	Automotive Service Excellence (ASE) Education Foundation Certifications  Maine State Inspection Certificate  Completion of competencies and program outcomes that align with industry standards for job-specific readiness in the automotive technical areas of brakes, electrical electronic systems, engine performance, suspension & steering, engine repair, automatic transmissions, manual transmissions, drivelines and heating and air conditioning  Program Review data and success rates  Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes  Graduation rates	Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)  Faculty review of course completion of requirements and curriculum mapping  Advisory Committee (through meeting with industry experts)  Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)  Academics (through Program Review process)  MCCS (through Program Review process)	A new hybrid electric vehicle was added to our Automotive Technology Program to provide instruction on maintenance and repair of hybrid and electric vehicles due to the expected exponential increase in the use of hybrid electric vehicles in the next 10 years.	<a href="#">Program Review Automotive Technology 2021</a>

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2. Business Management (AAS)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Business Management Website Link</a></p> <p>Factsheet: <a href="#">Business Management Factsheet</a></p>	<p>Completion of competencies and program outcomes that align with industry standards for job-specific readiness in small business and/or to prepare for a bachelor’s degree</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>	<p>Faculty Outcome &amp; Assessment Work Link: <a href="#">Business Management Program Outcome &amp; Assessment Map</a></p> <p>Course learning outcomes for Business Management I were analyzed and revised to align with the program learning outcomes.</p>	<p>New Program Review for Business Management scheduled February 2024</p>



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3. Career Studies (AAS)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Career Studies Website Link</a></p>	<p>Completion of competencies and program outcomes that align with industry standards for job-specific readiness in chosen specific area of study as well as to prepare for a bachelor’s degree</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>	As the courses in career studies are parts of other programs, the data/evidence used is noted there.	The Career Studies program is an individualized and flexible program that incorporates courses from our Liberal Studies program as well as technical programs and student work experiences. Therefore, it does not have its own program review, but its courses are found in several program reviews.
4. Coastal Fisheries and Marine Technology	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Coastal Fisheries &amp; Marine Technology Website Link</a></p> <p>Factsheet: <a href="#">Coastal Fisheries &amp; Marine Technology Factsheet</a></p>	<p>Completion of competencies and program outcomes that align with industry standards for job-specific readiness in the field of commercial fishing and aquaculture</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy</p>	The Coastal Fisheries and Marine Technology Program is being modified to meet student and community needs into the Aquaculture Program and development is ongoing.	

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			faculty and academics)  Academics (through Program Review process)  MCCS (through Program Review process)		
5.Computer Technology (AAS)	Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a>  Website: <a href="#">Computer Technology Website Link</a>  Factsheet: <a href="#">Computer Technology Factsheet</a>	Completion of competencies and program outcomes that align with industry standards for job-specific readiness in the broad-based field of computer technology and/or to prepare for a bachelor’s degree  Program Review data and success rates  Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes  Graduation rates and enrollment data	Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)  Faculty review of course completion of requirements and curriculum mapping  Advisory Committee (through meeting with industry experts)  Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)  Academics (through Program Review process)  MCCS (through Program Review process)	Computer Technology added software and hardware upgrades such as Windows 11, simulation of our networking courses (CISCO packet tracer) and moved from windows server 2016 to windows server 2019 to keep in line with industry standards.  Specialized laptops have been purchased and made available using remote access VPN to allow remote students access to our classroom networks.  Future training is planned in cyber security which could become an academic offering.	<a href="#">Program Review Computer Technology</a> September 2023

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6.Criminal Justice (AAS)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Criminal Justice Website Link</a></p> <p>Factsheet: <a href="#">Criminal Justice Factsheet</a></p>	<p>Required Licensure achievement Wilderness First Responder (WFR), American Canoe Association Level2 and Level 3, Leave No Trace Certification, National Association of Interpretation Certified Interpretive Guide, Professional Climbing Instructor Association Climbing Site Belayer Certification</p> <p>Completion of competencies and program outcomes that align with industry standards for job-specific readiness in law enforcement and law enforcement support careers as police officers, federal law enforcement, detectives and criminal investigators, correctional officers and jailers, forensic science technicians and protective service workers including TSA agents, security systems personnel, homeland security officers, reserve officer, safety officers, intake worker positions, jail transport officers and/or to prepare for a bachelor’s degree in law enforcement</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>	<p>Criminal Justice added appropriate course work to expand the program to benefit our students and prepare them to potentially enter the Maine Criminal Justice Academy.</p> <p><a href="#">Criminal Justice Program Learning Outcome &amp; Assessment Map</a></p> <p>Course learning outcomes for Criminal Justice were analyzed and revised to align with the program learning outcomes. Some outcomes were reworded to reflect measurable language.</p>	<p><a href="#">Program Review Criminal Justice</a> March 2021</p>
7.Conservation Law (AAS)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website:</p>	<p>Required Licensure achievement Wilderness First Responder (WFR), American Canoe Association Level2 and Level 3, Leave No Trace Certification, National Association of</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of</p>	<p>Conservation Law added appropriate course work to expand the program to benefit our students and prepare them to potentially enter the Maine Criminal Justice Academy.</p>	<p><a href="#">Program Review Conservation Law</a> March 2021</p>

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	<p><a href="#">Conservation Law Website Link</a></p> <p>Factsheet: <a href="#">Conservation Law Factsheet</a></p>	<p>Interpretation Certified Interpretive Guide, Professional Climbing Instructor Association Climbing Site Belay Certification</p> <p>Completion of competencies and program outcomes that align with industry standards for job-specific readiness in conservation law enforcement and support careers as Fish &amp; Wildlife Enforcement Officer, Wildlife Refuge Officer, Park Ranger, Natural Resource Officer, Marine Enforcement Officer, and Conservation Park Security Guard and/or to prepare for a bachelor's degree in conservation law</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>	<p><a href="#">Conservation Law Program Learning Outcomes Assessment Map</a></p> <p>Course learning outcomes for Conservation Law were analyzed and revised to align with the program learning outcomes with assessment.</p>	
8.Diesel and Automotive Engine Overhaul (C)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Diesel &amp; Automotive Engine Overhaul Website Link</a></p> <p>Factsheet: <a href="#">Diesel &amp; Automotive Engine Overhaul Factsheet</a></p>	<p>Automotive Service Excellence (ASE) Education Foundation Certifications</p> <p>Completion of competencies and program outcomes that align with industry standards for job-specific readiness in technical areas of overhaul, electrical and electronic systems, and fuel systems</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>	<p>Extensive work has been completed by the Diesel &amp; Automotive Engine Overhaul Program to continually analyze, revise, and align expected program and course outcomes with assessment.</p> <p><a href="#">Diesel &amp; Auto Engine Overhaul Program Learning Outcomes Assessment Tables</a></p>	<p><a href="#">Program Review Mechanical Tech &amp; Pass Veh Svc Jan 2022</a> January 2022</p>

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9.Early Childhood Education (AAS)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Early Childhood Education Website Link</a></p> <p>Factsheet: <a href="#">Early Childhood Education Factsheet</a></p>	<p>Maine Department of Education for an Education Technician II certification</p> <p>Completion of competencies and program outcomes that align with industry standards established by the National Association for Education of Young Children (NAEYC) and the credentialing guidelines for the Child Development Associate (CDA) for job-specific readiness as early childhood teachers or childcare center directors in a variety of public and private childcare facilities, Head Start or other federally supported childcare institutions, as well as a pathway to Educational Technician III certification and/or bachelor’s degree and teaching certification</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>	<p>Course learning outcomes for Early Childhood Education were analyzed and revised to align with the program learning outcomes with assessment.</p> <p><a href="#">Early Childhood Education Program Learning Outcomes Assessment Map</a></p>	<p><a href="#">Program Review Early Childhood Education June 2023</a></p>

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10.Education (AS)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Education Website Link</a></p> <p>Factsheet: <a href="#">Education Factsheet</a></p>	<p>Maine Department of Education for an Education Technician II certification</p> <p>Internship</p> <p>Completion of competencies and program outcomes that align with Maine State Teaching Standards for job-specific readiness as Ed Tech II, one-on-one positions in schools and child and family facilities as community or behavioral aides. as well as a pathway to Educational Technician III certification and/or bachelor’s degree and teaching certification</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>	<p>Education Program has mapped and aligned course outcomes, program outcomes and institutional learning outcomes. Course learning outcomes for the Education Program were analyzed and revised to align with the program learning outcomes with assessment. Specifically, using a rotating schedule for assessing each of the learning outcomes associated with the program, the institution and block transfer agreement including a systematic collection and assessment of artifacts, as well as analysis of the resulting data.</p> <p><a href="#">Education Program Learning Outcomes &amp; Assessment Map</a></p>	<p><a href="#">Program Review Education</a> January 2021</p>
11.Electromechanical Instrumentation Technology (AAS)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Electromechanical Instrumentation Technology Website Link</a></p> <p>Factsheet: <a href="#">Electromechanical Instrumentation</a></p>	<p>Completion of competencies and program outcomes that align with industry standards of the National Electrical Code for job-specific readiness in operating manufacturing facilities with computer controlled programmable logic circuits as well as electronic, computer and pneumatic controls, and/or to prepare for a bachelor’s degree in engineering</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p>	<p>Extensive work has been completed by the Electromechanical Instrumentation Technology Program analyzed, revised, and aligned expected program and course outcomes with assessments.</p> <p><a href="#">Electromechanical Instrumentation Technology Program Outcome and Assessment Map</a></p>	<p><a href="#">Electromechanical Instrumentation Technology Program Review</a> April 2023</p>

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	<a href="#">Technology Factsheet</a>	<p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>		
12. Entrepreneurship (C)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Entrepreneurship Website Link</a></p> <p>Factsheet: <a href="#">Entrepreneurship Factsheet</a></p>	<p>Completion of competencies and program outcomes that align with industry standards for employer/employee laws, payroll, accounts receivable/payable, marketing, lending and business planning for job-specific readiness in starting a new venture, operating a current business or economic development</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>	<p>Extensive work has been completed by the Electromechanical Instrumentation Technology Program analyzed, revised, and aligned expected program and course outcomes with assessments. <a href="#">Entrepreneurship Program Outcome and Assessment Map</a></p>	



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13. Heating Technology (C)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Heating Technology Website Link</a></p> <p>Factsheet: <a href="#">Heating Technology Factsheet</a></p>	<p>State of Maine Journeyman Oil Burner License</p> <p>Natural Gas &amp; Propane Basic Principles and Practices for Propane Examination</p> <p>Natural Gas &amp; Propane Appliance Service Examination</p> <p>Natural Gas &amp; Propane Appliance Installation Examination</p> <p>Completion of competencies and program outcomes that align with industry standards for assembly, maintenance, and repair of heating systems according to the code specifications of the National Fire Protection Association for job-specific readiness in heating contracting, fuel oil companies, heating maintenance or sales</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>	<p>The Heating Technology Program analyzed, revised, and aligned expected program and course outcomes.</p> <p><a href="#">Heating Technology Program Outcome Alignment Map</a></p>	<p><a href="#">Program Review Heating Technology</a> June 2020</p>
14.Heavy Equipment Maintenance (C)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Heavy Equipment Maintenance Website Link</a></p> <p>Factsheet: <a href="#">Heavy Equipment Maintenance Factsheet</a></p>	<p>OSHA 30-hour Safety Certification Forklift Certification, Maine Department of Labor First Aid Certification CPR Certification</p> <p>Completion of competencies and program outcomes that align with industry standards for repair and maintenance heavy equipment drive train, running gear, external engine components, and hydraulic systems, for job-specific readiness in operations and maintenance jobs in the forestry, trucking,</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy</p>	<p>The Heavy Equipment Maintenance Program analyzed, revised, and aligned expected program and course outcomes with assessments.</p> <p><a href="#">Heavy Equipment Maintenance Program Outcome Assessment Map</a></p>	<p><a href="#">Program Review Heavy Equipment Maintenance</a> June 2022</p> <p>New Program Review scheduled for April 2024</p>



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		earth-moving, and construction industries.  Program Review data and success rates  Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes  Graduation rates	faculty and academics)  Academics (through Program Review process)  MCCS (through Program Review process)		
15.Heavy Equipment Operation (C)	Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a>  Website: <a href="#">Heavy Equipment Operation Website Link</a>  Factsheet: <a href="#">Heavy Equipment Operation Factsheet</a>	OSHA 30-hour Safety Certification Forklift Certification, Maine Department of Labor First Aid Certification CPR Certification  Completion of competencies and program outcomes that align with industry standards for operation of bulldozers, front-end loaders, excavators, graders, dump trucks, pay-loaders, backhoes for job-specific readiness in operations and maintenance jobs in the forestry, trucking, earth-moving, and construction industries.  Program Review data and success rates  Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes  Graduation rates	Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)  Faculty review of course completion of requirements and curriculum mapping  Advisory Committee (through meeting with industry experts)  Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)  Academics (through Program Review process)  MCCS (through Program Review process)	The Heavy Equipment Maintenance Program analyzed, revised, and aligned expected program and course outcomes with assessments. <a href="#">Heavy Equipment Operation Program Outcome Assessment Map</a>	<a href="#">Program Review Heavy Equipment Operation</a> June 2022  New Program Review scheduled for April 2024

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16.Human Services (AAS)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Human Services Website Link</a></p> <p>Factsheet: <a href="#">Human Services Factsheet</a></p>	<p>Mental Health Rehabilitation Technician/Community (MHRT/C) Certification</p> <p>Cutler Institute for Health and Social Policy</p> <p>USM Muskie School of Public Service</p> <p>Completion of competencies and program outcomes that align with industry standards for community involvement and practical experience in counseling skills, group communication, legal and ethical responsibilities, psychological, social and economic challenges under direct supervision of professionals in local agencies for job-specific readiness in human services or medical fields as case workers, volunteer coordinators, human service specialists and substance abuse counselors and/or to prepare for a bachelor’s degree</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>		<p><a href="#">Program Review Human Services</a> November 2021</p>
17.Liberal Studies (AA)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p>	<p>Completion of competencies and program outcomes that align with block transfer</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p>	<p>1.The UMaine-MCCS block transfer agreement provides our Liberal Studies students with the opportunity to transfer to</p>	<p><a href="#">Program Review Liberal Studies</a> September 2020</p>

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	<p>Website: <a href="#">Liberal Studies Website Link</a></p> <p>Factsheet: <a href="#">Liberal Studies Factsheet</a></p>	<p>institutions for preparation for a bachelor’s degree</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>	<p>the University of Maine System by providing them with set courses to transfer into a bachelor’s degree program. Additionally, the Liberal Studies program holds several articulation agreements throughout Maine. In the planning stages of the block transfer agreement, Liberal Studies faculty collaborated with colleagues across the system to determine common learning outcomes for students enrolled in the Associate of Arts degree program. They mapped the Liberal Studies curricula to identify where each of those learning outcomes is introduced, reinforced, and assessed, as well as assessment rubrics (based on the VALUE rubrics) to lay the foundation for systematic assessment of those outcomes. The block transfer work prompted Liberal Studies faculty to revise the program course matrix, as well, in order to make students’ options as clear as possible.</p> <p>2. The department will also continue to complete program learning outcomes assessment. Specifically, we will create a rotating schedule for assessing each of the learning outcomes associated with the block transfer agreement. This will include the systematic collection and assessment of artifacts, as well as analysis of the resulting data. The last step will be using the data for planning and improving curricula.</p> <p>3.<a href="#">Liberal Studies Outcomes and Assessment Tables</a></p> <p>Analysis and alignment of the program outcomes and assessments. Reviewed program outcome statements and mapped program outcomes across Liberal Studies courses to determine student success measurement and identify assessment items. Adjustments and updates were made to the program map.</p>	
18.Liberal Studies Health Occupations (C)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Liberal Studies Health Occupations Website Link</a></p> <p>Factsheet: <a href="#">Liberal Studies Health Occupations Factsheet</a></p>	<p>Completion of competencies and program outcomes that align with block transfer institutions for preparation for a bachelor’s degree</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area</p>	<p>1.The UMaine-MCCS block transfer agreement provides our Liberal Studies students with the opportunity to transfer to the University of Maine System by providing them with set courses to transfer into a bachelor’s degree program. Additionally, the Liberal Studies program holds several articulation agreements throughout Maine. In the planning stages of the block transfer agreement, Liberal Studies faculty collaborated with colleagues across the system to determine common learning</p>	<p><a href="#">Program Review Liberal Studies</a> September 2020</p>

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			<p>modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>	<p>outcomes for students enrolled in the Associate of Arts degree program. They mapped the Liberal Studies curricula to identify where each of those learning outcomes is introduced, reinforced, and assessed, as well as assessment rubrics (based on the VALUE rubrics) to lay the foundation for systematic assessment of those outcomes. The block transfer work prompted Liberal Studies faculty to revise the program course matrix, as well, in order to make students’ options as clear as possible.</p> <p>2. The department will also continue to complete program learning outcomes assessment. Specifically, we will create a rotating schedule for assessing each of the learning outcomes associated with the block transfer agreement. This will include the systematic collection and assessment of artifacts, as well as analysis of the resulting data. The last step will be using the data for planning and improving curricula.</p> <p>3. <a href="#">Liberal Studies Outcomes and Assessment Tables</a></p> <p>Analysis and alignment of the program outcomes and assessments. Reviewed program outcome statements and mapped program outcomes across Liberal Studies courses to determine student success measurement and identify assessment items.</p>	
19.Mechanical Technology (AAS)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Mechanical Technology Website Link</a></p> <p>Factsheet: <a href="#">Mechanical Technology Factsheet</a></p>	<p>Compliance with industry standards set forth in their concentration of mechanical technology in chosen technology focus.</p> <p>Completion of competencies and program outcomes that align with industry standards chosen technology focus for job-specific readiness in the area of concentration.</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>		<p><a href="#">Program Review Mechanical Technology</a> June 2022</p> <p>New Program Review scheduled for April 2024</p>

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20.Mechanical Technology (C)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Mechanical Technology Website Link</a></p> <p>Factsheet: <a href="#">Mechanical Technology Factsheet</a></p>	<p>Compliance with industry standards set forth in their concentration of mechanical technology in chosen technology focus.</p> <p>Completion of competencies and program outcomes that align with industry standards chosen technology focus for job-specific readiness in the area of concentration.</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>		<p><a href="#">Program Review Mechanical Technology June 2022</a></p> <p>New Program Review scheduled for April 2024</p>
21.Mechanical Technology with Specialization in Passenger Vehicle (AAS)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Mechanical Technology with Passenger</a></p>	<p>Compliance with industry standards set forth in their concentration of automotive technology as vehicle service technicians.</p> <p>Completion of competencies and program</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p>	<p>The Mechanical Technology with Passenger Vehicle Program analyzed, revised, and aligned expected program and course outcomes with assessments.</p> <p><a href="#">Mechanical Tech with PV Program Outcome Assessment Map</a></p>	<p><a href="#">Program Review Mechanical Technology with Passenger Vehicle June 2022</a></p> <p>New Program Review scheduled for April 2024</p>

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	<p><a href="#">Vehicle Website Link</a></p> <p>Factsheet: <a href="#">Mechanical Technology Factsheet</a></p>	<p>outcomes that align with industry standards for testing, diagnosis, and servicing of passenger and light commercial motor vehicles for job-specific readiness in general service technician, specialty technician, diagnostic technician, automotive machinist, service writer/advisor, service manager, parts counter attendant, parts manager, and manufacturer’s service and or parts representative.</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>		
22.Medical Assisting (AAS)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Medical Assisting Website Link</a></p> <p>Factsheet: <a href="#">Medical Assisting Factsheet</a></p>	<p>Commission on Accreditation of Allied Health Education Programs (CAAHEP)</p> <p>American Association of Medical Assistants, Medical Assisting National Certification</p> <p>Completion of competencies and program outcomes that align with industry standards for administering blood pressure, greeting and scheduling patients, arranging hospital laboratory services, billing, correspondence, answering the phone, preparing exam rooms and assisting patients for job-specific readiness in medical assisting as an office manager, office assistant, medical secretary, transcriptionist, coder/abstractor, unit secretary, patient registration, receptionist, billing manager, billing clerk, medical records clerk in a physician’s office.</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>	<p>The Medical Assistance Program has aligned their program outcomes with assessments. <a href="#">Medical Assisting Program Outcome Alignment Map</a></p> <p>Course Assessments were aligned to Program Outcomes in the Program Review Process</p>	<p><a href="#">Program Review Medical Assisting</a> September 2022</p>

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		Graduation rates			
23.Medical Office Technology (C)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Medical Office Technology Website Link</a></p> <p>Factsheet: <a href="#">Medical Office Technology Factsheet</a></p>	<p>American Medical Technologist Examination</p> <p>Completion of competencies and program outcomes that align with industry standards for transcribing dictation, greeting patients, scheduling appointments, maintaining medical records, as well as billing patients and insurance companies for office visits and treatments for job-specific readiness in medical office technology as an office manager, office assistant, medical secretary, transcriptionist, coder/abstractor, unit secretary, patient registration, receptionist, billing manager, billing clerk, medical records clerk in a physician’s office.</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>	<p>The Medical Assistance Program has aligned their program outcomes with assessments. <a href="#">Medical Office Technology Program Outcome Alignment Map</a></p> <p>Course Assessments were aligned to Program Outcomes in the Program Review Process</p>	<p><a href="#">Program Review Medical Office Technology</a> September 2022</p>
24.Outdoor Leadership Adventure Recreation & Tourism (AAS)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Outdoor Leadership Adventure Recreation &amp; Tourism Website Link</a></p>	<p>Required Licensure achievement</p> <ul style="list-style-type: none"><li>• Wilderness First Responder (WFR) Certification</li><li>• American Canoe Association Certification Level 3</li><li>• Leave No Trace Trainer</li><li>• Maine Guide License, State of Maine,</li></ul>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p>	<p>Faculty Outcome &amp; Assessment Work Link: <a href="#">Outdoor Leadership Adventure Recreation &amp; Tourism Outcomes and Assessment Map</a></p> <p>Analysis and alignment of the program outcomes and assessments. Reviewed program outcome statements and mapped</p>	<p><a href="#">Program Review Adventure Recreation &amp; Tourism</a></p> <p>New Program Review scheduled for April 2024</p>



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	<p>Factsheet: <a href="#">Outdoor Leadership Adventure Therapy Factsheet</a></p>	<p>Department of Inland Fisheries &amp; Wildlife</p> <ul style="list-style-type: none"><li>• National Association of Interpretation Certified Interpretive Guide</li><li>• US Sailing Small Boat Certification</li><li>• American Red Cross First Aid Certification</li><li>• Maine Snowmobile and ATV Safety Certificate</li><li>• Maine Boating Safety Certification</li><li>• Paddle Canada Canoe certifications</li><li>• National Association for Search and Rescue SARTECH II Certification</li><li>• Professional Association of Dive Instructors Open Water Certification</li><li>• Professional Climbing Instructors Association (PCIA) Climbing Wall Instructor Certification</li></ul> <p>Completion of competencies and program outcomes that align with industry standards for job-specific readiness in outdoor recreation, adventure tourism industry and/or to prepare for a bachelor’s degree</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>	<p>program outcomes across Adeventure Recreation &amp; Tourism courses to determine student success measurement and identify assessment items. Adjustments and updates were made to the program map.</p> <p>In addition, the enrollment data indicated an expected decreased enrollment and the need to attract more students from Maine and nationwide was identified. Two efforts were made to remedy the lagging enrollment:</p> <p>1. Enhancement of ART social media outlets using a campaign that included frequent release of posts by students and faculty in the program that is coordinated through the Student Services department with the expansion of work with local outdoor clubs and area youth programs to build exposure experiences and create a sustainable recruitment pipeline from secondary programs into our program.</p> <p>2. Conservation Law was added as a program at WCCC. This major works in unison with Adventure Recreation and Tourism. Eighteen of the required credits for Conservation Law are Adventure Recreation and Tourism courses. The two programs working together have increased enrollment in courses and provided a needed boost to the ART program.</p>	
25.Outdoor Leadership Adventure Recreation & Tourism (C)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Outdoor Leadership Adventure Recreation &amp; Tourism Website Link</a></p>	<p>Required Licensure achievement</p> <ul style="list-style-type: none"><li>• Wilderness First Responder (WFR) Certification</li><li>• American Canoe Association Certification Level 3</li><li>• Leave No Trace Trainer</li><li>• Maine Guide License, State of Maine, Department of Inland Fisheries &amp; Wildlife</li><li>• National Association of Interpretation Certified Interpretive Guide</li><li>• US Sailing Small Boat Certification</li><li>• American Red Cross First Aid Certification</li><li>• Maine Snowmobile and ATV Safety Certificate</li><li>• Maine Boating Safety Certification</li><li>• Paddle Canada Canoe certifications</li><li>• National Association for Search and Rescue SARTECH II Certification</li><li>• Professional Association of Dive Instructors Open Water Certification</li><li>• Professional Climbing Instructors Association (PCIA) Climbing Wall Instructor Certification</li></ul>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>	<p>Faculty Outcome &amp; Assessment Work Link: <a href="#">Outdoor Leadership Adventure Recreation &amp; Tourism Outcomes and Assessment Map</a></p> <p>Analysis and alignment of the program outcomes and assessments. Reviewed program outcome statements and mapped program outcomes across Adeventure Recreation &amp; Tourism courses to determine student success measurement and identify assessment items. Adjustments and updates were made to the program map.</p> <p>In addition, the enrollment data indicated an expected decreased enrollment and the need to attract more students from Maine and nationwide was identified. Two efforts were made to remedy the lagging enrollment:</p> <p>1. Enhancement of ART social media outlets using a campaign that included frequent release of posts by students and faculty in the program that is coordinated through the Student Services department with the expansion of work with local outdoor clubs and area youth programs to build exposure</p>	<p><a href="#">Program Review Adventure Recreation &amp; Tourism</a> March 2020</p> <p>New Program Review scheduled for April 2024</p>



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		<p>Completion of competencies and program outcomes that align with industry standards for job-specific readiness in outdoor recreation and adventure tourism industry</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>		<p>experiences and create a sustainable recruitment pipeline from secondary programs into our program.</p> <p>2. Conservation Law was added as a program at WCCC. This major works in unison with Adventure Recreation and Tourism. Eighteen of the required credits for Conservation Law are Adventure Recreation and Tourism courses. The two programs working together have increased enrollment in courses and provided a needed boost to the ART program.</p>	
26.Outdoor Leadership Adventure Therapy (AAS)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Outdoor Leadership Adventure Therapy Website Link</a></p> <p>Factsheet: <a href="#">Outdoor Leadership Adventure Therapy Factsheet</a></p>	<p>Required Licensure achievement• Wilderness First Responder (WFR) Certification</p> <ul style="list-style-type: none"><li>• American Canoe Association Certification Level 3</li><li>• Leave No Trace Trainer</li><li>• Maine Guide License, State of Maine, Department of Inland Fisheries &amp; Wildlife</li><li>• National Association of Interpretation Certified Interpretive Guide</li><li>• US Sailing Small Boat Certification</li><li>• American Red Cross First Aid Certification</li><li>• Maine Snowmobile and ATV Safety Certificate</li><li>• Maine Boating Safety Certification</li><li>• Paddle Canada Canoe certifications</li><li>• National Association for Search and Rescue SARTECH II Certification</li><li>• Professional Association of Dive Instructors Open Water Certification</li><li>• Professional Climbing Instructors Association (PCIA) Climbing Wall Instructor Certification</li></ul> <p>Completion of competencies and program outcomes that align with industry standards for job-specific readiness in adventure therapy, adventure-based services, nature-based therapeutics and/or to prepare for a bachelor’s degree</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>	<p>Faculty Outcome &amp; Assessment Work Link: <a href="#">Outdoor Leadership Adventure Therapy Outcomes and Assessment Map</a></p> <p>Analysis and alignment of the program outcomes and assessments. Reviewed program outcome statements and mapped program outcomes across Adeventure Therapy courses to determine student success measurement and identify assessment items. Adjustments and updates were made to the program map.</p>	<p><a href="#">Program Review Adventure Recreation &amp; Tourism</a> March 2020</p> <p>Adventure Therapy does not have its own program review as it was an added concentration</p>

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27. Phlebotomy (C)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Phlebotomy Website Link</a></p> <p>Factsheet: <a href="#">Phlebotomy Factsheet</a></p>	<p>Registered Phlebotomy Technologies, American Medical Technologist</p> <p>Phlebotomy Technician Certification Exam by the American Society of Clinical Pathology (ASCP)</p> <p>Completion of competencies and program outcomes that align with industry standards for drawing blood from patients by venipuncture or dermal puncture for job-specific readiness as phlebotomist or laboratory technician in hospitals, clinics and other medical facilities.</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>		
28. Plumbing Technology (C)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Plumbing Technology Website Link</a></p> <p>Factsheet: <a href="#">Plumbing Technology Factsheet</a></p>	<p>State of Maine journeyman plumbing license examination</p> <p>Completion of competencies and program outcomes that align with industry standards for assembly, maintenance, and repair of plumbing systems according to the code specifications of the Maine State plumbing code for job-specific readiness as plumbing contractors as construction plumbers, maintenance personnel, plumbing draftspersons, plumbing warehouse workers, and salespersons</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p>	<p>The Plumbing Technology Program analyzed, revised, and aligned expected program and course outcomes.</p>	<p><a href="#">Program Review Plumbing Technology</a> June 2020</p>

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		<p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>		
29. Powersport Equipment/Small Engine Technician(C)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Powersport Equipment / Small Engine Technician Website Link</a></p> <p>Factsheet: <a href="#">Powersport Equipment / Small Engine Technician Factsheet</a></p>	<p>Completion of competencies and program outcomes that align with industry standards of the Equipment and Engine Training Council (EETC) and the outdoor Power Equipment and Engine Service Association (OPEESA) for job-specific readiness in technical areas of outdoor power propulsion and small engine technicians</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>	<p>Course learning outcomes for Engine Specialist Program were analyzed and revised to align with the program learning outcomes with assessments.</p> <p><a href="#">Powersport Equipment / Small Engine Technician Learning Outcome &amp; Assessment Map</a></p>	<p><a href="#">Program Review Powersports Equipment Small Engine Technician</a> 2022</p>

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30.Production Technician (AAS)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Production Technician Website Link</a></p> <p>Factsheet: <a href="#">Production Technician Factsheet</a></p>	<p>Manufacturing Skills Standards Council Certifications</p> <p>Completion of competencies and program outcomes that align with industry standards in agriculture, boat building, paper making, bottling plants, condiment plants and other production technician skills for job-specific readiness in technical areas of production</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>	<p>Course learning outcomes for Production Technician Program were analyzed and revised to align with the program learning outcomes with assessments.</p>	
31.Production Technician (C)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Production Technician Website Link</a></p> <p>Factsheet: <a href="#">Production Technician Factsheet</a></p>	<p>Manufacturing Skills Standards Council Certifications</p> <p>Completion of competencies and program outcomes that align with industry standards in agriculture, boat building, paper making, bottling plants, condiment plants and other production technician skills for job-specific readiness in technical areas of production</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy</p>	<p>Course learning outcomes for Production Technician Program were analyzed and revised to align with the program learning outcomes with assessments.</p>	

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		students achieved a 75% or greater in all program outcomes  Graduation rates	faculty and academics)  Academics (through Program Review process)  MCCS (through Program Review process)		
32.Residential & Commercial Electricity (D)	Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a>  Website: <a href="#">Residential &amp; Commercial Electricity Website Link</a>  Factsheet: <a href="#">Residential &amp; Commercial Electricity Factsheet</a>	State of Maine Electrical Journeyman License  Completion of competencies and program outcomes that align with industry standards of the National Electrical Code for electrical layout, assembly, installation, and troubleshooting of fixtures, devices, services, heating systems, pumps, motors, motor controls, blueprint reading, wiring, pipe bending, motor control, switching, and power circuits for job-specific readiness as an electrician.  Program Review data and success rates  Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes  Graduation rates	Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)  Faculty review of course completion of requirements and curriculum mapping  Advisory Committee (through meeting with industry experts)  Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)  Academics (through Program Review process)  MCCS (through Program Review process)	The Residential & Commercial Electricity program has aligned their program outcomes with assessments. <a href="#">Residential &amp; Commercial Electricity Program Outcome &amp; Assessment Map</a>  New Maine State Electrical Code changes are incorporated every three years	<a href="#">Residential &amp; Commercial Electricity Program Review</a> April 2023

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33.Substance Use and Recovery (C)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Substance Use &amp; Recovery Website Link</a></p> <p>Factsheet: <a href="#">Substance Use &amp; Recovery Factsheet</a></p>	<p>State of Maine Certified Alcohol and Drug Counselor</p> <p>Completion of competencies and program outcomes that align with industry standards for substance abuse and recovery including treatment screening assessment diagnosis and treatment planning. for job-specific readiness in substance abuse recovery.</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>		<p><a href="#">Program Review Human Services</a> November 2021</p>
34.Trade and Technical Occupations (AAS)	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website: <a href="#">Trade &amp; Technical Occupations Website Link</a></p>	<p>Registered Apprenticeship Program State of Maine Journeyman License</p> <p>Completion of competencies and program outcomes that align with industry standards of the Maine State Apprenticeship and Training Council, U.S. Department of Labor or Bureau of Apprenticeship Training for job-specific readiness in trade and technical occupations.</p> <p>Program Review data and success rates</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area</p>	<p>This program is adapted each time a newly registered apprenticeship program is created locally.</p>	<p>Not reviewable</p>

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		<p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>		
<p>National Automotive Technicians Education Foundation June 2016 Provide 20 hours or more of specific training in NATEF certification areas for all faculty members attached to accredited programs. Students follow a prescribed curriculum and pass national exams. February 2019 Commission on Accreditation of Allied Health Education Programs July 2016, currently in review Pending Students achieve mastery of over 300 competencies with scores of 80% or higher. Currently underway, results due May 2019 Engine &amp; Equipment Training Council January 2016 for the first time Program curriculum was adapted to meet the requirements of certification Students follow a prescribed curriculum. January 2021 American Welding Society Our former instructor was an AWS approved instructor. The program curriculum is designed to meet the requirements of certification Students follow a prescribed curriculum approved by AWS and the State of Maine. They qualify to take two national exams and earn two state certifications. Our new instructor will pursue both AWS and NCCER certification</p>					
<p>35.Welding Technology (C)</p>	<p>Catalog: <a href="#">WCCC College Catalog 2023-2024 Academic Year</a></p> <p>Website:</p>	<p>American Welding Society (AWS) Structural Stick Welding Certification</p> <p>American Welding Society (AWS) Flux Core MIC Structural Welding Certification</p>	<p>Faculty (through analysis of learning outcomes and alignment with success criteria and assessment)</p> <p>Faculty review of course completion of</p>	<p>The Welding Technology program has aligned their program outcomes with assessments. <a href="#">Welding Program Outcome &amp; Assessment Map</a></p>	<p>January 2011</p>

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	<a href="#">Website Technology Website Link</a>  Factsheet: <a href="#">Welding Technology Factsheet</a>	<p>American Standard of Mechanical Engineering Welding (ASME) Pipe Certification</p> <p>Gas Tungsten Arc Welding (GTAW) and Pipefitting Certification</p> <p>American Welding Society (AWS) Certified Welder in Construction, Shipbuilding, Fabricating, Metal and Maintenance Fields.</p> <p>Completion of competencies and program outcomes that align with industry standards of the American Welding Society for construction, shipbuilding, fabricating, mechanical and maintenance for job-specific welding careers.</p> <p>Program Review data and success rates</p> <p>Program outcome completion: 75% of students achieved a 75% or greater in all program outcomes</p> <p>Graduation rates</p>	<p>requirements and curriculum mapping</p> <p>Advisory Committee (through meeting with industry experts)</p> <p>Curriculum Committee (through collaboration and approval of content area modifications of curricula and pedagogy faculty and academics)</p> <p>Academics (through Program Review process)</p> <p>MCCS (through Program Review process)</p>		
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**E-Series Option 1 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.). *	(6) Date and nature of next scheduled review.
National Automotive Technicians Education Foundation	December 2022	ASE full approval with suggestion to apply for Master Program status.	Students follow a proscribed curriculum and pass national exams.	December 2027
Commission on Accreditation of Allied Health Education Programs	May 2019	Curriculum improvement items outlined by CAAEP have been completed.	Students achieve mastery of over 300 competencies with scores of 80% or higher.	May 2028
Engine & Equipment Training Council	December 2023	Program curriculum will adapted to meet the requirements of certification pending notification from EETC	Students follow a prescribed curriculum.	Notification pending for results of recent review
American Welding Society	Our instructor will pursue both AWS site certification	Program curriculum is designed to meet the requirements of certification	Students follow a proscribed curriculum approved by AWS and the State of Maine. They qualify to take six national exams and earn six state certifications.	Not scheduled