



Board of Trustees Public Business Meeting

Brookdale Community College

Warner Student Life Center, Navesink Rooms, 765 Newman Springs, Rd.,
Lincroft, NJ 07738 or Zoom Webinar

Apr 26, 2022 5:30 PM - Apr 26, 2022 8:30 PM EDT

Table of Contents

I. Call to Order, Reading of Statement, Roll Call and Announcement of Procedures for Making Public Comment

II. Pledge of Allegiance

III. Moment of Silence

IV. Adoption of Agenda

V. Recognition of Cathleen Kane, 2022 Coca-Cola Academic Team Gold Scholar

VI. Approval of Human Resources.....4

BOT HR April 2022 kk.docx.....4

Faculty Promotion Bios 2022 ps.docx.....19

Tenure Bios 2022.docx.....32

Promotion Tables 2022.xlsx.....39

Performance Recognition bios 2022.docx.....45

VII. Faculty Tenure Promotion & Recognition

A. Promotion Recognition - 2022

B. Promotion Recognition - 2021 & 2020

C. Tenure Recognition - 2022

D. Tenure Recognition - 2021 & 2020

VIII. Professional Staff Association Performance Recognition

A. Professional Staff Association Performance Recognition - 2022

B. Professional Staff Association Performance Recognition - 2021 & 2020

IX. Recognition of Dr. Elaine H. Olaoye

X. President's Report

A. Presentation - Collage

XI. Reports from the Board Committees and Liaisons

A. Finance & Facilities Committee

1. Capital Project Update

2. Monthly Financial Reporting	
B. Audit Committee	
C. Student Success & Educational Excellence Committee	
D. Foundation Update	
E. Student's Perspective	
F. NJCCC Update	
G. Board Retreat	
XII. Public Comment on Agenda Items	
XIII. Review of Consent Agenda	
*Any item may be removed from the consent agenda for discussion by any voting member of the Board of Trustees.	
A. Acceptance of Consent Agenda	
XIV. Approval of Public Business Meeting Minutes - March 22, 2022.....	49
BOT PBM Minutes March 22 2022 DRAFT 04-20-22.docx.....	49
Attachment A - Minutes BOT PBM March 22 2022.pdf.....	58
XV. Approval of Executive Session Meeting Minutes - March 22, 2022.....	61
Exec Session Min March 22 2022 COVID Vaccine draft.docx.....	61
Exec Session Min March 22 2022 Real Estate draft v2.docx.....	63
XVI. Approval of the Special Public Business Meeting Minutes - April 14, 2022.....	65
BOT Special PBM Minutes 4-14-2022 DRAFT.docx.....	65
XVII. Approval of Consent Agenda	
A. Application for Grants.....	69
04-2-22-2.2-Application for Grants-Career Accelerator.docx.....	69
B. Emergency Purchase in Excess of \$37,500 and New Jersey "Pay-to-Play" bids, and Pursuant to the New Jersey "Pay to Play" Process, in Excess of \$17,500 Purchase(s).....	70
4-26-22 4 2 Ratification of Emergency Purchase.doc.....	70
4-19-22 Memo to Dr. Stout - Emergency Purchase flooding.docx.....	73
Emergency Purchase Water Damage April 2022.docx.....	74
C. Purchases in Excess of \$37,500 and New Jersey "Pay-to-Play" bids, and Pursuant to the New Jersey "Pay to Play" Process, in Excess of \$17,500.....	75
4-26-22 4 2.doc.....	75
D. Open Invoice Payment Requests for Vendor, Student and Employee.....	83
4-26-22 4 2c AP Check Register Summary.doc.....	83
E. Monthly Financial Reports.....	84

4-26-22 4 1 Financial Reporting.doc.....	84
4-26-22 BRIEF - Spring Semester Financial Forecast.docx.....	89
F. Capital Project Update.....	91
04-08-2022 PROJECT STATUS REPORT T&M PROJECTS.pdf.....	91
4-19-2022 Facilities Brief M Naparło (2).docx.....	92
G. Clinical Contracts, MOUs for Credit & Professional Studies, Clinicals & Internships	93
4--20-22-Clinical Contracts rev 4.11.22 FINAL.docx.....	93
XVIII. Acceptance of FY21 WBJB Radio Audit	
XIX. Acceptance of FY21 Brookdale Community College Audited Financial.....	95
Brookdale Community College June 30, 2021 Financial Statements - DRAFT.....	95
XX. Approval of Revised Policies	
A. Approval of Revised Policy 1.7060 Code of Ethics for Trustees.....	171
1.7060 Code of Ethics for Trustees with Acknwldgmnt Form Code of Conduct for apprv April 26 2022 markup.docx.....	171
1.7060 Code of Ethics for Trustees with Acknwldgmnt Form Code of Conduct for apprv 04 26 2022 clean.docx.....	177
B. Approval of Revised Policy 2.0000-B Grants Applications and Acceptances...182	
2.0000-B Grants Application and Acceptance for approv April 26 2022.....	182
2.0000-B Grants Application and Acceptance for approv April 26 2022.....	185
XXI. Public Comment	
XXII. Old/New Business	
XXIII. Resolution to Hold a Closed Meeting	
XXIV. Motion to Re-Open the Meeting to the Public	
XXV. Adjournment	
XXVI. Appendix	187
Board Schedule, Board Committees	
Committees 2022.docx.....	187
BOT 2022 All meetings schedule v 5 draft.docx.....	188

3.1 Human Resources Recommendations

Hires, Change of Status, Separations, Faculty Promotion & Reappointments, and Performance Recognition. This month there are a total of 201 recommended items. A summary of the action items is listed below with supporting documentation attached.

A. Hires

Supervisor – Administrative Operations
Support Staff
Adjuncts
Coaches

Recommendations

1
3
4
1

B. Change of Status

Non-Supervisor – Administrative Operation
Support Staff

Recommendations

1
2

C. Separations

Faculty
Supervisor – Direct Student Contact
Non-Supervisor – Administrative Operations
Support Staff

Recommendations

2
1
1
3

**D. Reappointment of Tenured Faculty
with Promotion****13 Recommendations****E. Reappointment of Non-Tenured
Faculty to Tenure with Promotion****7 Recommendations****F. Reappointment of Non-Tenured Faculty****21 Recommendations****G. Reappointment of All Other Tenured Faculty****137 Recommendations****H. Performance Recognition****4 Recommendations**

A. HIRES**SUPERVISOR – ADMINISTRATIVE OPERATIONS**

1. Name: Prem Prakash Patel
Department: Accounts Receivable
Position: Manager, Accounts Receivable
Salary: \$79,362 to be prorated accordingly
Effective: 5/16/22, pending completion of all final contingencies

SUPPORT STAFF

1. Name: Richard D'Alco
Department: Print Shop
Position: Senior Technician
Salary: \$40,279
Effective: 5/2/22, pending completion of all final contingencies
2. Name: Melissa Doran
Department: STEM Office
Position: Senior Office Assistant
Salary: \$40,279
Effective: 5/2/22, pending completion of all final contingencies
3. Name: Megan Mullooly
Department: Human Resources
Position: Associate, Human Resources
Salary: \$43,655
Effective: 5/2/22 pending completion of all final contingencies

ADJUNCTS

1. Name: Olympia Gaglioti
Department: Biology
2. Name: Ian Trammell
Department: Business
3. Name: Vincent Vascimini
Department: Mathematics

4. Name: Robert Zampella
Department: Mathematics

ADJUNCT DEGREE SUMMARY

Masters

4

COACHES

1. Name: Michael O’Krepki
Department: Athletics & Recreation
Position: Head Coach, Women’s Volleyball
Compensation: \$6,625
Dates: 5/16/22, pending completion of all final contingencies

B. CHANGE OF STATUS**NON-SUPERVISOR – ADMINISTRATIVE OPERATIONS**

1. Name: Laura Oncea
Department: College Relations
Position: Director, Communications
Action: Change in status from interim to regular A5 position
New Salary: No change
Effective: 4/27/22, pending completion of all final contingencies

SUPPORT STAFF

1. Name: Rose Dunn
Department: Registration & Records
Position: Specialist, Scheduling & Operations
Action: Change in status from N3 to N4 position
New Salary: \$44,261
Effective: 5/1/22, pending completion of all final contingencies
2. Name: Joseph ReDavid
Department: Mathematics
Position: Academic Tutor
Action: Correction of reported annual salary
New Salary: \$47,033, to be prorated

Effective: 3/16/22 until further notice, but not later than 6/30/22

C. SEPARATIONS**FACULTY**

1. Name: Karen Sieben
Department: Philosophy
Position: Instructor
Action: End of temporary assignment
Effective: 6/30/22
2. Name: Jeanne Vloyanetes
Department: History
Position: Professor
Action: Retirement
Effective: 6/30/22, with retirement on 7/1/22

SUPERVISOR – DIRECT STUDENT CONTACT

1. Name: Paulette Simpson
Department: Brookdale at Neptune
Position: Associate Director, Regional Locations
Action: Retirement
Effective: 6/30/22, with retirement on 7/1/22

NON-SUPERVISOR – ADMINISTRATIVE OPERATIONS

1. Name: Michael Amodio
Department: Grounds
Position: Interim Supervisor, Maintenance & Grounds
Action: Resignation
Effective: 4/1/22

SUPPORT STAFF

1. Name: Ethel Brandon
Department: Library
Position: Associate, Library
Action: Retirement
Effective: 6/30/22, with retirement on 7/1/22
2. Name: Kenneth Clark

Department: Physical Plant/Utilities
Position: Senior Specialist, Mechanical
Action: Resignation
Effective: 3/31/22

3. Name: Barbara Seuffert
Department: Biology
Position: Instructional Assistant
Action: Retirement
Effective: 6/30/22, with retirement on 7/1/22

D. REAPPOINTMENT OF TENURED FACULTY WITH PROMOTION – Effective 9/1/22. Supporting documentation is provided as an attachment.

1. Name: Barbara Barrella
Department: Reading & Academic Access
Position: Professor
2. Name: Valerie Bonilla
Department: Library
Position: Professor
3. Name: Joanne Boyd
Department: Respiratory Therapy
Position: Associate Professor
4. Name: Daijuan Gao
Department: Psychology
Position: Associate Professor
5. Name: Juliette Goulet
Department: Environmental Sciences
Position: Associate Professor
6. Name: William Keith Heimann
Department: Music
Position: Professor
7. Name: Robert Martens
Department: Biology
Position: Professor
8. Name: Donna Pope
Department: English
Position: Professor
9. Name: George Reklaitis
Department: History
Position: Professor

10. Name: Rebecca Rozario
Department: Mathematics
Position: Professor
11. Name: Jacquelynn Seely
Department: Criminal Justice
Position: Associate Professor
12. Name: Christine Vasquez
Department: English
Position: Professor
13. Name: Ashley Zampogna-Krug
Department: History
Position: Associate Professor

E. REAPPOINTMENT OF NON-TENURED FACULTY TO TENURE WITH PROMOTION – Promoted to the rank of Assistant Professor, effective 9/1/22, unless otherwise indicated. Supporting documentation is provided as an attachment.

1. Name: Alexis Jankowski
Department: Business/Marketing
2. Name: Elana Maloney
Department: English
3. Name: Sabrina Mathues
Department: Innovation & Learning Resources/Student Success
4. Name: Nicolette Nicola
Department: English
5. Name: Heather Revesz
Department: English
Effective: 1/17/23
6. Name: Tara Rostron-Lorenz
Department: Nursing

7. Name: Prince Sekyi
Department: Mathematics

F. REAPPOINTMENT OF NON-TENURED FACULTY – Effective 9/1/22, unless otherwise indicated.

Fifth Year Contracts

1. Name: Charlotte Cole
Department: Nursing
Effective: 1/17/23
2. Name: Caitlin Raiten
Department: Nursing
3. Name: Chad Schoonveld
Department: Culinary Arts
4. Name: Trent Welcome
Department: Graphic Design

Fourth Year Contracts

1. Name: Matthew Kalos
Department: Anthropology
2. Name: Lisa Mannino
Department: Nursing
3. Name: Matthew Perry
Department: Business
4. Name: Shalya Ward
Department: English

Third Year Contracts

1. Name: Georgia Cassidy
Department: Nursing
2. Name: Jessica Domb
Department: Nursing

3. Name: Amy Faris
Department: Fine Arts
4. Name: Mary Grilli
Department: English
5. Name: Christine Hogan
Department: Nursing

Second Year Contracts

1. Name: Maria Bouchard
Department: Culinary
2. Name: Peter Enge
Department: Nursing
3. Name: PattyAnn Hansen
Department: Nursing
4. Name: Ryan Kearns
Department: Economics
5. Name: William Roll
Department: Culinary
6. Name: William Ryan
Department: Languages/ESL
Date: 1/17/23
7. Name: Ceaphus Stubbs
Department: Photography
8. Name: Christopher York
Department: Criminal Justice
Date: 1/17/23

G. REAPPOINTMENT OF ALL OTHER TENURED FACULTY – Effective 9/1/22

Roseanne	Alvarez	Professor	English
Ivan	Anderson	Assistant Professor	Automotive
Chad	Anderson	Professor	Communication Media
Barbara	Baron	Professor	Speech Communication
David	Bassano	Associate Professor	History
Brooke	Batchler	Associate Professor	Reading & Academic Access
Rosemarie	Bello-Truland	Assistant Professor	Sociology
Catherine	Blackburn	Professor	Speech Communication
Bettejane	Bolan-Kenney	Professor	English
Marc	Bonagura	Professor	English
Diane	Booker	Associate Professor	Nursing
William	Boyke	Associate Professor	Chemistry
Mary Beth	Boylan	Professor	Psychology
Joseph	Boyle	Professor	Sociology
Michael	Broek	Associate Professor	English
John	Bukovec	Professor	Theater
Sara	Burrill	Associate Professor	Psychology
Caroline	Calogero	Associate Professor	Sociology
Celeste	Chirichello	Professor	Interior Design
Thomas	Cioppa	Professor	Political Science
Amy	Clark	Professor	Library
James	Cody	Professor	English
Michael	Cohen	Assistant Professor	Psychology
Brent	Costleigh	Professor	Psychology
Stephen	Curto	Professor	Counseling
Nathalie	Darden	Associate Professor	Mathematics
Deborah	DeBlasio	Professor	Languages/ESL
Shay	Delcuria	Professor	Library
Eugene	DeRobertis	Professor	Psychology
Richard	Dery	Assistant Professor	English
Patricia	Dillon	Professor	Biology
Samantha	Doluweera	Assistant Professor	Mathematics
Michael	Elmes	Associate Professor	Mathematics
Bernice	Eng	Professor	Computer Science
Dara Courtney	Evans	Professor	English

Cheryl	Fencik	Associate Professor	Biology
Howard	Finkelstein	Professor	Sociology
Robert	Fiore	Assistant Professor	Mathematics
Donna	Flinn	Professor	English
Carey Ann	Fox	Professor	Biology
Marlena	Frank	Associate Professor	Psychology
Peter	Geiselman	Assistant Professor	Computer Science
Geri	Girard	Associate Professor	English
Diana	Del Console Glynn	Professor	Psychology
Eric	Goll	Professor	Chemistry
Cathleen	Goode	Professor	Counseling
Brandon	Gramer	Professor	English
Christine	Greco-Covington	Associate Professor	Psychology
Lisa	Hailey	Professor	Engineering & Technology
Michele	Halat	Assistant Professor	Nursing
Lawrence	Hartzell	Professor	History
Teresa	Healy	Professor	Mathematics
Helen	Heinmets	Professor	Nursing
Stephen	Hiamang	Assistant Professor	Mathematics
Kevin	Holl	Assistant Professor	Computer Science
Eleanor	Horgan	Professor	Counseling
Hanli	Huang	Associate Professor	Mathematics
Annmarie	Hughes	Assistant Professor	Fashion Merchandis/Marketing
Alex	Idavoy	Associate Professor	Languages/ESL
Nicole	Jackson-Walker	Associate Professor	Psychology
Barbara	Jones	Professor	Anthropology
Abdul Rahman	Kamara	Assistant Professor	Mathematics
Jennifer	Kaminski	Associate Professor	English
Thomas	Kapsak	Assistant Professor	Criminal Justice
Kathleen	Kennedy	Professor	English
Terry	Konn	Professor	Radiologic Technology
Marcia	Krefetz-Levine	Professor	English
Gitanjali	Kundu	Associate Professor	Biology
Ave	Latte	Professor	Education
Sarah	Leahy	Professor	Economics
Jess	LeVine	Professor	History
Daniel	Leyes	Professor	Speech Communication

Gregory	Liano	Professor	Mathematics
Xiaoxiang	Liu	Professor	Physics
Michele	Locandro	Assistant Professor	English
Dina	Long	Assistant Professor	English
Daniel	Lopez	Professor	Mathematics
Marie	Maber	Professor	Fine Art
Darlene	Macomber	Professor	Philosophy
Kelsey	Maki	Associate Professor	English
Laura	McCullough-Thoms	Professor	English
Martin	McDermott	Associate Professor	Speech Communication
Brian	McKeon	Professor	Mathematics
Charles	Mencel	Associate Professor	English
Howard	Miller	Professor	Speech Communication
Diditi	Mitra	Associate Professor	Sociology
Susan	Monroe	Associate Professor	Mathematics
Matthew	Montemorano	Assistant Professor	Communication Media
Jonathan	Moschberger	Professor	Political Science
Cameron	Mount	Assistant Professor	English
Sally Ann	Mulvey	Associate Professor	Mathematics
Deborah	Mura	Professor	Communication Media
Andrea	Murowski	Associate Professor	Accounting
Dominick	Nigro	Professor	Counseling
Glenn	Noe	Professor	Mathematics
Nancy	Noe	Professor	English
Michael	Nolan	Assistant Professor	Mathematics
Karina	Ochs	Assistant Professor	Mathematics
Brian	Oland	Professor	Psychology
Edward	O'Neill	Professor	Architecture
Andrew	Panitz	Associate Professor	Mathematics
Suzanne	Parker	Professor	English
Kristen	Petersen	Assistant Professor	Biology
James	Poinsett	Assistant Professor	Mathematics
Michael	Quissaunee	Professor	Engineering & Technology
Thomas	Riley	Assistant Professor	Chemistry
Joseph	Robinson	Professor	Education
Arianne	Ross	Assistant Professor	Mathematics
Franklyn	Rother	Professor	Psychology

Spyro	Roubos	Assistant Professor	Mathematics
John D	Ryan	Assistant Professor	English
Jennifer	Salvo	Assistant Professor	Reading & Academic Access
Angela	Saragusa	Professor	English
Carol	Schedel	Professor	Respiratory Therapy
Kurt	Scheffler	Professor	English
Jane	Scimeca	Professor	History
Linda	Servidio	Professor	Nursing
Thomas	Setaro	Professor	Computer Science
Phyllis	Shafer	Professor	Business Management
Mohammad	Shanehsaz	Professor	Engineering & Technology
Claire	Smuga	Associate Professor	Fine Art
Gabriela	Sprague	Associate Professor	Mathematics
Michael	Sullivan	Associate Professor	Paralegal
Kathleen	Taggart	Assistant Professor	Radiologic Technology
Ashley	Tasy	Associate Professor	Mathematics
Lauren	Tatulli	Assistant Professor	Economics
Ana	Teodorescu	Associate Professor	Mathematics
Robert	Thomas	Associate Professor	Philosophy
Lori	Uffer	Professor	Fine Art
Thomas	Vorbach	Assistant Professor	Business Management
Nambrath Rajkumari	Wesley	Professor	Psychology
Arminda	Wey	Professor	Mathematics
David	Wiseman	Professor	Psychology
Margo	Wolfson	Assistant Professor	Biology
Caroline	Wong	Associate Professor	Biology
Joseph	Zavaglia	Professor	Legal Studies
Michelle Ann	Zuppe	Professor	Culinary Arts/Hospitality Mgt

H. PERFORMANCE RECOGNITION – Effective 7/1/22. Supporting documentation is provided as attachments.

- Name: Deicy Ahmad-Chaustre
 Department: Mathematics
- Name: Christian Perez
 Department: Testing Services

3. Name: Marianne Velez
 Department: Biology
4. Name: Denise Vigil
 Department: Brookdale at Freehold

BARBARA BARRELLA

Associate Professor Barbara Barrella is recommended for promotion to full Professor. She was hired to teach Reading in 2005. Barbara earned a bachelor's degree in Elementary Education from Pace University and a master's degree in Reading from Fordham University.

TEACHING EFFECTIVENESS

During Barbara's time at Brookdale, she taught all three department courses and continually updates the curriculum. While always including the reading strategies which are important for her students, she globalized her classes by including a global issue which her students research. To enhance the curriculum, Barbara's students have been involved in FYE, Chhange events, as well as visiting exhibits at the Monmouth Museum and the CVA Gallery. Over the years she taught classes at Brookdale's regional locations and brought events to those students as well. Barbara's classes have been involved with NEA's The Big Read or focused on the Global Citizenship Project (GCP) theme every semester. Many of her students received the Global Citizenship Award over the past five years.

COLLEGE SERVICE

Over the past four years, Barbara served as the chair of the Reading Department where she enjoyed having a voice in the decision-making process for the department. She served as the coordinator of Reading on the Foundational Studies Committee where she assisted in developing multi-factor placement for students and presented at several parent information sessions as well as college-wide workshops. Over the past two years, Barbara served as co-chair of Academic Council Governance Committee which reviews new and revised curriculum.

PROFESSIONAL DEVELOPMENT

Barbara continues to enhance her teaching and leadership skills through professional development. For two years she was the membership coordinator for the National Organization for Student Success and helped to coordinate and attend three virtual conferences focusing on student success. As a member of the Association for Supervision and Curriculum Development and International Literacy Association, Barbara keeps current in the areas of Reading and Student Success. She presented on the importance of foundational studies and student placement at Scholars' Day, advising information sessions, and the STEM Institute Professional Development Day.

COMMUNITY SERVICE

Barbara has been the Assistant Scout Master for her local Boy Scout Troop since 1998. She serves as their treasurer, but more importantly she taught and coached at merit badge fairs for the Reading and Scholar Merit Badge allowing her to bring her expertise to the scouts. Barbara serves as the co-chair of her church's library which includes a large selection of children's books as well as books for adults covering a variety of topics.

VALERIE BONILLA

Associate Professor Valerie Bonilla is recommended for promotion to full Professor. She was hired as a Librarian Instructor in 2008. Valerie earned a bachelor's degree in Psychology from SUNY Oswego and a master's degree in Information and Library Science from Rutgers University.

TEACHING EFFECTIVENESS

Valerie is rated highly on Student Opinion Reports for her research instruction sessions. She received excellent evaluations from her supervisors and excellent recommendations from her peers. Valerie is the librarian liaison to the STEM Institute and to the Applied Social Science departments. She worked with faculty on curricular information literacy initiatives such as information evaluation in the era of disinformation and engaging with scholarly research within the disciplines. She works with students in the classroom and at reference appointments. Valerie further supports students through her development of library collections and the creation of online research guides related to their coursework. She teaches the First Year Seminar as a part-time faculty member in the College Success Department.

COLLEGE SERVICE

Valerie is currently serving as department chair of the Bankier Library. Under her leadership, the librarians adopted more robust technological systems to meet student research needs and to gather data to drive future decision-making. Her effective communication with the college community during the pandemic resulted in a highly successful remote services model in which student engagement with librarians increased during a time of declining enrollment. Valerie serves on the Academic Council Curriculum Committee of Governance and serves as a member of the Honors Advisory Council. As an active member of the Brookdale Community College Faculty Association, she served multiple terms as area representative, recording secretary, and corresponding secretary. She is currently serving as vice president and membership chair of the Association. Valerie coordinates the annual Outstanding Colleague Awards for full-time faculty and adjuncts.

PROFESSIONAL DEVELOPMENT

Valerie participates in professional development at the College, as well as at regional and national conferences. She has presented at several Brookdale's Scholars' Days and presented posters at both the SUNY and New Jersey Library Association annual conferences. Valerie recently completed two years as chair of the American Library Association's Annual Conference Poster Review Committee.

JOANNE BOYD

Assistant Professor Joanne Boyd is recommended for promotion to Associate Professor. She was hired to teach Respiratory Care in 2008. Joanne earned a bachelor's degree in Respiratory Care from West Chester University and a master's degree in Interdisciplinary Studies and Health Sciences in Education from Rutgers University.

TEACHING EFFECTIVENESS

Joanne provides engaged instruction, develops curricula, conducts program, course, and student outcome assessments in order to advise and support the students in their academic and professional goals. The courses she teaches are designed to provide the student with competencies such as critical thinking, problem-solving, therapeutic communication, scientific perspective, and information and technology literacy which are applied through the use of simulations, case studies, discussions and application of basic respiratory care modalities. Joanne reviews course attrition rates, graduation rates, and employment status of graduates. The on-time graduation retention percentage for the program starting in fall 2014 was 76.9%, increasing to 90% in 2016, and to 96.5% in fall 2019 with the licensure board exam pass rates averaging 88%. Joanne is committed to excellence in teaching and dedicated to the College.

COLLEGE SERVICE

From 2015-2016, the Respiratory Care Department prepared for the respiratory care reaccreditation and site visit. This would be Joanne's first time working on an accreditation process, a process that resulted in reaccreditation in 2017. From 2016-2018, Joanne served as co-chair of the Standard VII Middle States Committee - Governance, Leadership and Administration, a role she seamlessly transitioned to after the original faculty co-chair resigned from the college. After recently completing the Respiratory Care reaccreditation, Joanne felt confident sharing her expertise with the Standard VII committee. At the program level, she has been co-advisor of the Respiratory Care student club organization since 2008, a club which helps guides students to reach their organization's goals.

PROFESSIONAL DEVELOPMENT

Joanne attends all fall and spring Open Houses where her student club organization members volunteer to help faculty set up pig lungs demonstrations. She attends all faculty days, graduations, and pinning ceremonies. Each fall, Joanne accompanies second year respiratory care students to the Annual New Jersey Shore Respiratory Care Conference where students participate in the Sputum Bowl.

COMMUNITY SERVICE

Beyond teaching and office hours, Joanne developed a review course for students eligible for the Therapist Multiple Choice (TMC) exam. The focus of the course is to strengthen test taking skills and improve TMC scores to ensure students earn their Registered Respiratory Therapist (RRT) credential.

DAIJUAN GAO

Assistant Professor Daijuan Gao is recommended for promotion to Associate Professor. She was hired as a Student Development Specialist in 2006 and transitioned to teaching in the Department of Psychology and Human Services in 2015. Daijuan earned a bachelor's degree in Japanese Language and Literature from Tianjin Foreign Studies University and master's degrees in Counseling Psychology from West Chester University and in Asian Studies from Seton Hall University.

TEACHING EFFECTIVENESS

Daijuan teaches both psychology and Asian history courses. She received positive feedback on her supervisor observations and student evaluations. Daijuan believes that helping students develop critical thinking skills is the most important part of teaching. She encourages critical thinking through class discussions and research papers. Under her guidance, a student's research paper which focused on Japanese society after WWII won the Bankier Library's Research Award in spring 2020.

COLLEGE SERVICE

Daijuan served as faculty advisor for the Gateway to Japan Club and Gaming Club. Currently she is advising the Asia Society. During the past two years of the pandemic, the Asia Society hosted three highly rated college-wide events. They are Xi'an: The Ancient World's Most Cosmopolitan City, San Francisco's Chinatown, and Taiwan: Past and Future. In 2021, the Asia Society launched a campaign against Anti-Asian violence. The video created by the club was part of the campaign and is posted on the college's website and on social media. For their contributions to the cultural diversity of the college community, the club was honored with several Gold Star Awards including the Best Advisor, Best Club, Best Leader, and General Gold Star Awards in 2020 and 2021. In addition to working with the Asia Society, Daijuan served on the General Education Committee, International Education Advisory Council, Diversity Committee, and Professional Development Committee.

PROFESSIONAL DEVELOPMENT

Daijuan earned her second master's in Asian Studies in 2016. She has presented her research at the New Jersey College English Association Conference and the Mid-Atlantic Region Association for Asian Studies Conferences. Additionally, Daijuan earned several continuing education certificates such as certificates in teaching languages from STARTALK training programs sponsored by the U.S. government.

COMMUNITY SERVICE

Daijuan served on the CHHANGE Faculty Advisory Committee since 2016. She presented her research "The Schindler of China: Dr. Fengshan Ho," which is the story of a Chinese diplomat who saved thousands of Jews in Austria during the Holocaust, at CHHANGE's Annual Colloquium in 2016. To support continuing education at Brookdale, Daijuan participated in the History Department's Iconic Walls Lecture Series and presented the Great Wall of China to the community lifelong learners in 2018.

DR. JULIETTE GOULET

Assistant Professor Juliette Goulet is recommended for promotion to Associate Professor. She was hired to teach Environmental Science in 2013. Juliette earned a bachelor's degree in Ecology and Natural Resources from Rutgers University and a master's degree and doctorate degree in Ecology, Evolutionary Biology and Behavior from The City University of New York.

TEACHING EFFECTIVENESS

Student success has been Juliette's priority since day one. She defines this as not only student retention, educational attainment, academic achievement, and student advancement, but also holistic development, including the skills for acquiring and communicating knowledge, learning how to learn, how to think deeply, leadership skills, and civic engagement. She designed student-centered courses that align with these goals, where students demonstrate the ability to articulate verbally and in writing, knowledge of environmental science, including its methodologies, challenges and solutions, while formulating a clear value system which helps to guide life choices that exemplify personal character.

COLLEGE SERVICE

Juliette has been a department chair since 2013. Her responsibilities include curriculum and program development, adjunct faculty matters, student matters, communication with administration, and facilities management. The additional challenges of the COVID-19 pandemic included dealing with a greater level of uncertainty and a lack of clear information; ensuring the safety of instructors and students; engaging in meaningful virtual leadership and continuing to focus on departmental morale in a socially distanced environment; pivoting to fully online teaching and learning environments; and actively preparing for the 2020–2022 academic years (e.g., course, academic, and contingency planning).

PROFESSIONAL DEVELOPMENT

Juliette invested in professional skills, academic knowledge, and personal development to better serve, teach, and lead Brookdale students. She participated in best practice training for creating versatile and powerful academic experiences, both in person and online; as well as other professional development to increase leadership knowledge, skills, and abilities to take on greater leadership responsibilities and to become the most valuable resource in ensuring student success.

COMMUNITY SERVICE

Juliette collaborates with local organizations including the Deal Lake Commission and Saving Coastal Wildlife. She is working with individuals at Rutgers on the Large-scale CoPe: Megalopolitan Coastal Transformation Hub (MACH): Improving the Understanding and Governance of Co-Evolving Hazards, Development, and Coastal Processes grant. She participates as an Annual National Science Foundation (NSF) Panelist for the annual NSF Graduate Research Fellowship Program.

DR. WILLIAM KEITH HEIMANN

Associate Professor William Keith Heimann is recommended for promotion to full Professor. He was hired to teach music in 2001. Keith earned a bachelor's degree and master's degree in music from The Juilliard School, and a Doctor of Music Education from Boston University.

TEACHING EFFECTIVENESS

When walking past Keith's classroom, Brookdalians might hear the sounds of Vivaldi's Four Seasons or Keith on piano, or they might witness him elucidating colorful PowerPoints. His knowledge, passion, and dynamic teaching have resulted in high student retention across multiple subjects. Keith makes a lasting impact. In fact, his former students have completed B.A. and M.A. degrees and have even been hired as adjuncts at Brookdale. To keep the Music program current, Keith routinely examines curricula to modify syllabi and modernize teaching modalities. He met the challenge of teaching music remotely in the COVID era and has added interactive technology to his non-lecture music courses. He resurrected a dormant class, "The Creative Process," which enjoys high enrollment across multiple sections. With accessibility in mind, he created Open Source Textbook prototypes for each of his classes.

COLLEGE SERVICE

Keith served on the Diversity Committee, Sabbatical Committee, and Grade Appeal Committee, and he has secured a professional certification pathway for students enrolled in Music Technology. Assisting with the college's reaccreditation, he completed Middle States document research, and working with Career and Transfer Pathways, he instituted dual enrollment programs with area high schools as well as articulation agreements with four-year institutions. Keith is the LGBT club advisor and Musical Director and Stage Director for spring semester musicals. He coordinated the Brookdale Concordia Chorale, and he created the A.A.S. degree in Music Technology.

PROFESSIONAL DEVELOPMENT

Keith earned a Doctor of Music Education degree while he taught full-time, and he serves as the Executive Director of the RIdIM, or "redeem," the International Association of Music Iconography. In that capacity, Brookdale's brand has attained a large, international exposure. He presented research at international conferences, published research in various professional, peer-reviewed journals, and provided chapter contributions to three educational publications: "The World of Jim Crow America: A Daily Life Encyclopedia" "The Art of Artertainment: Nobrow, American Style", and, most recently, "Beyond Equity Into Justice: Bringing Theory Into Practice at Community Colleges" where the success of the Brookdale Concordia Chorale's success is featured.

COMMUNITY SERVICE

Keith is active in the Red Bank United Methodist Church's Food Pantry/Backpack crew and is a teacher, choir director, and church service pianist there. He was co-plaintiff in the Marriage Equality class action case in New Jersey as an advocate for civil rights.

ROBERT MARTENS

Associate Professor Robert Martens is recommended for promotion to full Professor. He was hired to teach Biology in 2006. Rob earned a bachelor's degree in Biology from The College of New Jersey and a master's degree in Biology from Georgian Court University.

TEACHING EFFECTIVENESS

Rob has always been committed to maintaining his teaching excellence. He continually updates his course materials to keep them relevant, develops new innovative ways to engage his students and has been successful in converting many of his courses to a format for virtual instruction. Rob teaches sections of six different biology courses during the fall, spring, and summer semesters and serves as course coordinator for three of them. Rob is rated highly on Student Opinion Reports and received excellent evaluations from his supervisor.

COLLEGE SERVICE

Rob served as the Biology Department Chair from 2018 through 2021 after serving as a co-chair during the three previous years. He was chairperson of the Biology 5-Year Program Review and presented the review and its findings to the Deans Council and to the Executive Leadership Team. He served as co-chairperson of the General Education Assessment Interim Committee which was charged with developing a sustainable framework for cross-curricular general education outcomes assessment at the institution level. Rob continues to be a STEM representative on the Honors Advisory Council and worked with the council to help increase STEM student participation in the Honors program. He serves as a STEM representative on the Brookdale Faculty Association Executive Board and was the Brookdale Faculty Association Elections Chair in spring 2020. Rob served as a member on four search committees during the last four years. He has been responsible for organizing and conducting an annual Biology and General Science Majors meeting to assist students in understanding their respective degree requirements and to help them plot a pathway to completing their degrees in a respectable time frame. Rob is presently serving as the supervisor to eight N5 Biology Instructional Assistants and works with them to schedule coverage of all Biology closed lab sections and the staffing of the Biology Independent Study Labs.

PROFESSIONAL DEVELOPMENT

Rob completed all required college training and is presently in the process of completing supervisor training. He attended numerous Current Topics in Biology seminars run by the Biology department. Rob is a member of the Metropolitan Association of College and University Biologists and attended their annual conference.

COMMUNITY SERVICE

Rob volunteers as a contributing member at Nottingham Ambulance Squad in Hamilton, New Jersey, and is a supporter of the Human Rights Campaign and the World Wildlife Fund for Nature.

DONNA POPE

Associate Professor Donna Pope is recommended for promotion to full Professor. She was hired to teach English in 2007, having previously worked in the Writing Center. Donna earned a Bachelor of Arts in English from Longwood University and a Master of Arts in English Rhetoric & Composition from Rutgers University. She earned certification to teach ESL and credits toward a Master of Arts in Language Education from Rutgers University Graduate School of Education.

TEACHING EFFECTIVENESS

Donna is a highly dedicated and skillful English instructor who consistently receives positive reviews from students and supervisors. Her classes stimulate thoughtful discussion and challenge students to think critically as they learn to write effectively for college and life beyond college. She fosters a space where students feel valued and grow in confidence. Donna established the English as a Second Language program (ALP-ESL), supporting second language writers. Her advocacy gives voice to the unique contributions and needs of ESL students, and she is always eager to exchange best practices with her peers.

COLLEGE SERVICE

Donna earned high praise for her leadership as Foundational Studies Chair in 2019-20 and English Foundational Studies Coordinator from 2017-2020. She led the committee during the onset of the pandemic and through the swiftest transition in student placement the college ever experienced. She played a key role on the team that completely restructured placement procedures. She helped create the Brookdale Placement Test Canvas shell, solving high-level dilemmas while managing detailed processes and back-end technology. Today, nearly every student at Brookdale begins their Brookdale experience here. Donna led the Ad-Hoc Committee on Concurrent Enrollment, which was responsible for writing, revising, and recommending two new regulations that established academic standards for students and hiring standards for instructors in K-12 partnership programs.

PROFESSIONAL DEVELOPMENT

Donna is a member of the National Council of Teachers of English (NCTE), Teachers of English as a Second Language (TESOL), and National Organization for Student Success (NOSS-NJ). She presented to colleagues and represented Brookdale at several outside conferences on her work related to *Pointed Towards the Sun*, her ALP-ESL program, and Brookdale Pandemic Placement.

COMMUNITY SERVICE

Donna edited and published *Pointed Towards the Sun*, the centerpiece for the Global Read 2019. This essay collection showcases diverse immigrant experiences of Brookdale students and faculty, inspired a series of campus and community events, and has been used in classrooms across the college and beyond. Her work earned recognition from the city of Long Branch and the Global Citizen Project. Overall, Donna is proud of the impact of her accomplishments and is incredibly grateful for this promotion.

DR. GEORGE REKLAITIS

Associate Professor George Reklaitis is recommended for promotion to full Professor. He was hired to teach History in 2004. George earned a bachelor's degree in History from Purdue University, a master's degree in History from Wake Forest University, and a Ph.D. in World History from Northeastern University.

TEACHING EFFECTIVENESS

George teaches online, hybrid, remote live, and face to face courses. He teaches all sections of the History Departments' introductory survey courses in American and World History. He also teaches upper-level courses in the History of World War II, Dimensions of the Holocaust, and History of Modern Russia. He consistently received high ratings from his supervisors and in his Student Opinion Reports. George earned high praise from students with such comments as "Best Professor Ever!" and "His Course Changed My Life!"

COLLEGE SERVICE

George served as the History Department Chair, and on a series of College Governance committees including General Education, Professional Development, Academic Standards, Academic Council, and Student Development. He served on the Outstanding Student in Business and Social Sciences Committee and the College-wide Sabbatical Committee. George is a member of IT Governance, a member of the Steering Committee, and co-chair of the Educational Technology Committee. Since 2016, he served as the Faculty Fellow for the Teaching and Learning Center. In this role, he worked as a liaison between the college faculty and the TLC conducting monthly roundtables including teaching and technology; piloting teaching technology such as classroom cameras and lightboards; and facilitating discussions and decision making on the CANVAS learning management system.

PROFESSIONAL DEVELOPMENT

George is a member of the World History Association, the American Historical Association, and the Association for the Slavic, East European and Eurasian Studies. His research in World War II and the Cold War was published in the Journal of Baltic Studies and by the Carl Beck Papers in Russian and East European Studies. He worked as a digital archivist for the Shoah Foundation.

COMMUNITY SERVICE

George gave numerous talks for the college community and Monmouth County. He taught several Summer Scholars sessions, presented for college organizations such as the History and Political Science Center, SAGE, and the International Center. In March, George presented to an audience of over one hundred attendees about the War in Ukraine as a part of Brookdale's Global Citizenship Project. When not at Brookdale, he is the coach of his sons' Luke and John's baseball and basketball teams and is his high school daughter's personal history tutor.

REBECCA ROZARIO

Associate Professor Rebecca Rozario is recommended for promotion to full Professor. She was hired to teach Mathematics in 2007. Rebecca earned bachelor's and master's degrees in Mathematics from the University of Maine.

TEACHING EFFECTIVENESS

Rebecca's classes are student-centered, and she engages students in collaborative learning through extensive group work. Supporting students as they work together helped forge a positive learning environment in Rebecca's classroom and built relationships among students where they feel comfortable sharing answers and making mistakes. Rebecca utilizes varied instructional strategies and technology in her teaching to respond to the needs of different kinds of learners. She explains concepts using multiple representations, i.e., visual, numeric, algebraic, and graphical, and this approach helps students make connections and gain a deeper understanding.

COLLEGE SERVICE

In the past four years, Rebecca's service to the college has centered around the institution's ongoing mission of educational outcomes assessment, maintaining academic standards, and eliminating the achievement gap. Rebecca is a co-chair of the General Education Assessment Committee and worked to establish a process for the administration of general education competencies that addresses Middle States requirements and concerns. She served as a member of Academic Standards and worked with the committee to review and revise significant college regulations. In her tenure as Assistant Department Chair of Curriculum, Rebecca made working with Open Educational Resources (OER) a departmental priority and led the department in transitioning its foundational studies courses and general education courses to OER, thereby targeting and mitigating barriers to student success.

PROFESSIONAL DEVELOPMENT

Rebecca is committed to professional growth and attended conferences and workshops which have enhanced her work in the department and at the college. She attended professional development events on assessment practices, OER initiatives, educational technologies, and mathematics pedagogy. Rebecca facilitated professional development events for the Math Department and STEM Institute. Additionally, Rebecca was awarded three Brookdale Innovation Grants and a Community College Opportunity Grant award.

COMMUNITY SERVICE

Rebecca supported the college community and presented at Scholars' Day in 2018 and 2019. She supports her local church and Christian radio station.

JACQUELYNN SEELY, ESQ.

Assistant Professor Jacquelynn Seely is recommended for promotion to Associate Professor. She was hired to teach Criminal Justice and Homeland Security in 2017. She earned a bachelor's degree in Political Science from Wilkes College and a Juris Doctorate from Rutgers University School of Law.

TEACHING EFFECTIVENESS

Jacquelynn draws on her wealth of experience from her former career in prosecution to bring criminal justice to life in her courses. An advocate of active learning, she uses the technique in a variety of formats in all her courses. She teaches four different courses in the Criminal Justice Department in a variety of modalities. She is the first professor in the department to teach hybrid courses and is responsible for making the Criminal Justice A.A. degree fully attainable online. Jacquelynn co-developed a Certificate of Achievement in Legal and Social Justice. She took on the role of mentor and advisor to the adjuncts in the department never hesitating to share her course materials. Jacquelynn took over the lead role in assessment for the Criminal Justice Department, conducting and preparing assessment reports for both her own courses and those taught exclusively by adjuncts. She has been instrumental in updating the department's textbooks to better align with course and program learning outcomes.

COLLEGE SERVICE

Since the fall of 2019, Jacquelynn has served as department chair for the Criminal Justice Department. She was responsible for conducting program reviews for both the Criminal Justice A.S. and A.A. degree programs and the Homeland Security and Emergency Management A.S. degree program. Jacquelynn is a faculty advisor for the Adventure Bound Club and the Criminal Justice Club. She utilizes her contacts to facilitate presentations for the Criminal Justice Club. Jacquelynn coordinated and chaperoned a variety of trips for both clubs including a trip to the 9/11 Memorial & Museum in New York City, and zipline and skiing trips. Jacquelynn promoted the Criminal Justice Department by attending Open Houses each semester and by hosting Information Sessions on the Criminal Justice degree programs. She served the college by participating in Academic Integrity and Grade Appeal hearings, hiring committees, the Honors Symposium, and the Outstanding Student Award committee.

PROFESSIONAL DEVELOPMENT

Jacquelynn is admitted to practice law in the States of New Jersey and Pennsylvania, as well as the Federal Third Circuit courts. She regularly attends continuing legal education seminars. In addition, Jacquelynn expanded her technology expertise related to teaching and learning and is certified to teach online.

COMMUNITY SERVICE

Jacquelynn is the past President and current legal advisor of the New Jersey Women in Law Enforcement. She serves on the advisory boards for the Keansburg High School Law, Public Safety, Corrections and Security Program, and the Asbury Park High School Law and Public Safety Program. Jacquelynn is a member of the Monmouth County Re-entry Task Force.

CHRISTINE ELLIOTT VASQUEZ

Associate Professor Christine Elliott Vasquez is recommended for promotion to full Professor. She was hired to teach English in 2003. Christine earned a bachelor's degree in Spanish from Lafayette College, a master's degree in English Language and Literature from University of Maryland, College Park, and a master's degree in Education from Stanford University.

TEACHING EFFECTIVENESS

Christine teaches a variety of in-person and online composition and literature courses, including The Accelerated Learning Program for English Composition, The Writing Process, Writing & Research, The Short Story, World Literature I, and World Literature II. She strives to create an inclusive learning environment that encourages active engagement and emphasizes critical thinking. She worked with the Teaching and Learning Center to earn the Quality Matters designation for her asynchronous online Writing & Research course, employing Universal Design for Learning principles and utilizing the Canvas learning management system for course learning outcomes assessment. Accessible education for all is a core value of Christine's educational philosophy and is integral to her instructional practice and her students' academic success.

COLLEGE SERVICE

Christine recently served as co-chair of the English Department. During her term, the Writing Center Committee was created, a formalized framework for departmental curriculum committees was implemented, professional development opportunities were prioritized, and the course scheduling process was streamlined. She chaired two English Department hiring committees. Additionally, she served on the department's Course Placement Subcommittee, supporting the development of a directed self-placement tool. Christine is co-chair of the Literature Curriculum Committee. She chaired the Humanities Institute Outstanding Student Award Committee. Her collegewide service included co-chairing the Interim General Education Assessment Committee and membership on the Honors Advisory Council. Christine currently serves on the Diversity Council of Governance and the Accessibility Advisory Committee.

PROFESSIONAL DEVELOPMENT

Christine conducted several workshops and facilitated roundtables, presenting to student groups, the department, and the greater college community. She presented on utilizing learning management systems for assessment at Brookdale's Scholars' Day and the Edge Annual Teaching with Technology Showcase. Christine was invited to be a plenary session panelist for the Modern Language Association MAPS Leadership Institute, speaking on the importance of access in higher education.

COMMUNITY SERVICE

Christine served as a parent volunteer at the Wolf Hill Elementary School library and is a member of the Oceanport Parent Teacher Organization.

DR. ASHLEY ZAMPOGNA-KRUG

Assistant Professor Ashley Zampogna-Krug is recommended for promotion to Associate Professor. She was hired to teach History in 2012. Ashley earned a bachelor's degree in Secondary Education Citizenship from the University of Pittsburgh at Johnstown, a master's degree in History from Youngstown State University, and a Ph.D. in History from the University of Wisconsin, Milwaukee.

TEACHING EFFECTIVENESS

Ashley is a skilled educator who routinely evaluates her teaching, shares personal improvements with members of the college, and experiments with active learning strategies and new technologies. She presented strategies for bringing modern global issues into history courses at Scholars' Day. She presented on ways to use the Poll Everywhere platform in remote live classes to her colleagues. She brings experiential learning into her courses by scheduling class tours of the CHHANGE exhibit "Journeys Beyond Genocide" and inviting Holocaust speakers to present their stories to her students. For several years she collaborated with Library faculty to assess and improve students' capabilities in information literacy in History 105 and 106.

COLLEGE SERVICE

Ashley currently serves as faculty liaison to the International Education Center, faculty advisor of the Dreamers+ student club, and chair of UndocuAlly. As a member of the Civility Week Planning Committee, she helped bring Brookdale's first ever Civility Week to successful fruition and served as co-organizer of the Human Library event. She is a 2018 graduate of Leadership Brookdale, Alpha-Gamma Cohort and participated in Brookdale's Governance as co-chair of IPEC and member of Diversity Council.

PROFESSIONAL DEVELOPMENT

Ashley gave presentations for Scholars' Day, the Global Citizenship Project, Civility Week, and Diversity and Wellness Day (2021). She wrote several articles for the Global Citizenship Project newsletter, authored reviews of recent book publications in KKK and immigration history, and served as a contributor and editor of the Brookdale publication *Pointed Towards the Sun*.

COMMUNITY SERVICE

Ashely gave presentations on DACA and contemporary immigration to students at Monmouth University, to the audiences at the Unitarian Universalist Congregation of Monmouth County, and to middle school and high school students at the Chhange Colloquium. Since 2021, she has been an active participant in the Greater Red Bank Women's Initiative Immigration Committee, an organization of women committed to supporting immigrant communities in Monmouth County. Beyond this, Ashley serves her Freehold community as a volunteer with Lasagna Love and is active in her parish, the Co-Cathedral of St. Robert Bellarmine.

ALEXIS JANKOWSKI

TENURE

Instructor Alexis Jankowski is recommended for tenure with promotion to Assistant Professor. She was hired to teach Fashion Merchandising and Marketing in 2017. Alexis earned a bachelor's degree in Apparel Design from the University of Delaware and a master's degree in Fashion Marketing from Laboratory Institute of Merchandising (LIM).

TEACHING EFFECTIVENESS

Alexis teaches seven different courses for her department and is primarily responsible for the design concentration. She developed the Fashion Illustration course and revamped the Sewing I and II courses. In Spring 2020, she converted five courses/preps to a Zoom remote live format. Alexis developed a YouTube channel, posting videos for Sewing I and II and Fashion Illustration which included over one hundred tutorials to help students succeed during the pandemic. She developed a Historic Costume Collection for her department which includes over fifty pieces of antique and vintage costume ranging from the 1800s through the 1990s and is an excellent learning resource for all students.

COLLEGE SERVICE

Alexis is active in Governance and served on the Student Development Committee from fall 2019 through spring 2021. She worked on Student Services in a Virtual Environment and Inclusive Student Environment charges. Alexis served as Fashion Club Co-Advisor from Fall 2018 to present. She is a member of the Department Fashion Design and Merchandising Advisory Board. In collaboration with CPS/Non-Credit, Alexis developed a Brookdale Fashion Camp for Middle School students which ran in the summer 2019.

PROFESSIONAL DEVELOPMENT

Alexis actively attends conferences and workshops in her discipline. She attended the Anna Sui Exhibition at the Museum of Art and Design in New York in fall 2019 and Fabulous Fashion; From Dior's New Look to Now, Philadelphia Museum of Art in fall 2018. Alexis attended the Comme Des Garson Exhibition at the Metropolitan Museum of Art in New York in fall 2017. She participated in a Fringe Workshop with Sean Kelly of Project Runway in spring 2019. Additionally, Alexis expanded her technology expertise earning Certification to Teach Fully Online Courses and taught her first fully online course in all 2020.

COMMUNITY SERVICE

Alexis serves on the Ocean County Vocational Technical Schools (OCVTS) Advisory Board for the Fashion Design and Merchandising, Craft Advisory Board. She judged the New Jersey Family, Career, and Community Leaders of America (FCCLA) student Fashion Competition in Spring 2019. She also worked with her Sewing II students on clothing designs for the Rags to Runway Competition that raised funds for Prevent Child Abuse New Jersey in 2018 through 2020.

ELANA MALONEY

TENURE

Instructor Elana Maloney is recommended for tenure with promotion to Assistant Professor. She was hired to teach English in 2017. Elana earned a bachelor's degree in Communications and a master's degree in English Education from Old Dominion University.

TEACHING EFFECTIVENESS

Elana taught classes for the English department since 1994 when she was hired as an adjunct instructor. As an adjunct and temporary full-time instructor, she taught many courses for the department including Foundational Studies, Composition, and Literature courses. Elana taught Early College Composition and Literature courses for several local high schools and teaches at the Higher Education Centers. Since being hired full-time in 2017, Elana worked to develop curriculum related to the Global Citizenship Project themes and is currently developing a Social Justice English 121 course in partnership with Long Branch High School. She received the GCP Outstanding Educator Award in 2021.

COLLEGE SERVICE

Elana served on numerous department and college-wide committees including the English 122 Curriculum Committee, Writing Center Committee, Student Development Committee of Governance, Faculty Advisory Committee, Accessibility Committee, and is a member of UndocuAlly. She is a faculty co-facilitator of the TIN student organization and is leading a study abroad to Peru in January 2023.

PROFESSIONAL DEVELOPMENT

Elana was a participant in the TLC online course review and received her online teaching certification. She was a participant in the year-long Brookdale Innovation Grant Committee for Social Emotional Learning and participated in the NORC at the University of Chicago America in the One Room Conference. Elana published several articles in the GCP newsletter. She attended webinars hosted by the Monmouth University Social Justice Academy as well as Brookdale Scholars' Day events and English department roundtables.

COMMUNITY SERVICE

Elana hosted Brookdale International Students in her home for Thanksgiving and took some of her DACA students and their families to Niagara Falls. She hosted a Fresh Air Fund student and worked with refugees with Interfaith RISE. She was active in Girl Scouts and helped a fellow Brookdale employee's niece with her Girl Scout Silver Award. Elana worked to raise funds to take students to the 75th Anniversary of D-Day events in France in 2019.

SABRINA MATHUES

TENURE

Instructor Sabrina Mathues is recommended for tenure with promotion to Assistant Professor. She was hired to teach College Success in 2017. Sabrina earned a bachelor's degree in Psychology from Temple University and a master's degree in Higher and Postsecondary Education from Arizona State University. She completed seventy-eight additional graduate credits in Communication Studies and Educational Leadership.

TEACHING EFFECTIVENESS

Sabrina developed and successfully proposed curriculum for Brookdale's College Success courses, with a special focus on addressing the needs of undecided students. She taught courses across several departments (Reading, Communication Media, and College Success), providing experiences that further inform her instruction of first year students. Sabrina's evaluations are a positive testament to her efforts in the classroom. She demonstrably values an inclusive classroom community where students feel encouraged and safe to participate in discussion. One of her students commented: "Professor Mathues genuinely cares for her students and made the class enjoyable. We talked about stressful topics, but she made sure to leave us confident about the topic, while still shedding light on how serious they were."

COLLEGE SERVICE

During her first year at Brookdale, Sabrina chaired the 5-year program review of the Humanities – Liberal Education Option A.A. degree. This project sparked an interest in assessment that led to her progressive roles as member, co-chair, and chair of the Institutional Planning and Effectiveness Committee and as co-chair of the General Education Assessment Committee. Sabrina participates in the Faculty Advisory Committee and serves as department chair.

PROFESSIONAL DEVELOPMENT

While at Brookdale, Sabrina co-authored a white paper on "Making the Case for a Guided Pathways Informed First-Year Seminar" and published a book review in the E-source on College Transitions. She subsequently authored a chapter on academic planning in Openstax's OER "College Success" textbook and co-authored a hard copy textbook: "College & Career Success: Developing Skills & Strategies." Since her hire, Sabrina led or co-led thirteen presentations at local, regional, and national conferences, including three presentations as an invited speaker.

COMMUNITY SERVICE

Sabrina served as board member and chair of the Public Relations Subcommittee for Family Promise of Southern Ocean County, volunteers as assistant coach for the Jersey Shore NFL Flag Football League and participates in Clean Ocean Action's Beach Sweeps. She recently was elected to the role of Communications Coordinator for the New Jersey Chapter of the National Organization for Student Success.

NICOLETTE NICOLA
TENURE

Instructor Nicolette Nicola is recommended for tenure with promotion to Assistant Professor. She was hired to teach English and Reading in 2017. Nicolette earned a bachelor's degree in English from Westminster College and a master's degree in Fine Arts with a concentration in Poetry from Bennington College.

TEACHING EFFECTIVENESS

From the beginning of Nicolette's teaching career in 2007 to when she took on her full-time faculty position in both English and Reading in fall of 2017, Nicolette served many instructional roles at the college, including adjunct instructor in English (teaching Foundational Studies, Composition, Research Writing and Literature), full-time Instructional Assistant positions (in the Writing and Reading Centers), instructor in the College Readiness program, instructor at the HECs (Hazlet, Long Branch and Freehold), and adjunct instructor in the English Department and Honors School at Monmouth University since 2011. Nicolette received an award from the Global Citizen Project for Outstanding Curricular Engagement for the 2017/2018 academic year.

COLLEGE SERVICE

For many years, Nicolette has been a member of Brookdale's committees, including the Student Development Committee, Foundational Studies, the Vice President's Task Force on Student Basic Needs, the Civility Week ad hoc Committee, Wellness Committee, Outstanding Student Award Committee, and several hiring committees. She was co-chair of the English Department's 122 Curriculum Committee in the 2020/2021 academic year. Nicolette is currently serving as Faculty Coordinator for Brookdale's Academic Access Department.

PROFESSIONAL DEVELOPMENT

Nicolette attended a variety of college conferences, events, research days, Open Houses, panel discussions, and roundtables. She presented at Brookdale's Scholars' Day and Global Awareness Day. In 2020, she was certified to teach online through the TLC's Certification for Online Teaching. Outside of Brookdale, Nicolette served as Poetry Editor for Post Road Magazine since 2006. She wrote and published poetry and interviews in several literary journals, including Michigan Quarterly Review and Painted Bride Quarterly. Nicolette wrote and directed three off-Broadway plays.

COMMUNITY SERVICE

Nicolette was elected President of Music Sponsors South, the parent-run nonprofit organization for music programs at Middletown High School South and served in this position for the past two years. She helped raise funds for Monmouth County SPCA, bag lunches for Lunch Break, and volunteered for numerous Middletown community events within the last 22 years of her residency.

HEATHER REVESZ

TENURE

Instructor Heather Revesz is recommended for tenure with promotion to Assistant Professor. She was hired to teach English in 2018. Heather earned a bachelor's degree in English from the University of California, Los Angeles and a master's degree in English from The College of New Jersey.

TEACHING EFFECTIVENESS

Heather had a successful career in publishing for 15 years before joining Brookdale as an administrator and an adjunct in the English department. After being hired full-time in January of 2018, Heather devoted much of her time to the department's successful Accelerated Learning Program (ALP), which allows students to learn crucial foundational skills while concurrently enrolled in a credit-level class. For the ALP program, she helped develop social-psychological interventions and writing exercises designed to foster a growth mindset and belonging, both proven to promote student success and retention. She led a department "Big Read" devised to create a reading community for both students and adjuncts. She taught a special section of ALP designed for the specific career needs of Automotive students. Heather led workshops during the pandemic to generate best practices for remote ALP instruction. She also teaches writing and research and has recently created a class specifically for Heath Science Majors that provides desirable career-related writing and research skills. She was awarded the Phi Theta Kappa Honor Society Certificate of Recognition for teaching. She teaches at the main campus as well as the Neptune and Hazlet Higher Ed Centers.

COLLEGE SERVICE

Heather served as the department's ALP Curriculum Committee Coordinator and successfully closed the loop on the department's 121 course assessment. She was recently elected to the Governance Foundational Studies Committee and is serving as the Foundational Studies English Coordinator and Chair of the Placement Committee. Heather served on the General Education Committee and General Education Assessment Committee. She was the Open House coordinator for the Humanities Institute and mentored several adjuncts in the English department.

PROFESSIONAL DEVELOPMENT

Heather received certifications from the TLC for online and remote live teaching. She participated in the TLC's online course review in 2021 to improve online course design and accessibility. Heather presented assessment information at faculty and department meetings. She attended various conferences, workshops, and roundtables dedicated to teaching composition and research. Additionally, she is an award-winning editor and author of several books.

COMMUNITY SERVICE

Heather raised money for the melanoma foundation, coordinated donations for MSPCA, and has been involved in her Red Bank Historical Neighborhood group for the twenty years she has lived there.

TARA ROSTRON-LORENZ
TENURE

Instructor Tara Rostron-Lorenz is recommended for tenure with promotion to Assistant Professor. She was hired to teach Nursing in 2017. Tara earned a bachelor's degree in Nursing from Kean University and a master's degree in Nursing from Kean University. Currently Tara is enrolled in the Nursing Ph.D. program at Widener University.

TEACHING EFFECTIVENESS

The priority goal during Tara's time at Brookdale has been to achieve teaching excellence. She aims to prepare students to become safe, skilled nurses in the community. She strives to enhance learning for students to promote their success in a rigorous program through Concept Based Learning strategies. Tara served as Simulation Coordinator where she developed simulations and worked with the TLC to implement video simulations during the pandemic to ensure learning objectives were met during remote learning.

COLLEGE SERVICE

Tara has been involved with the Professional Development Committee since her first year at Brookdale where she collaborates on the charges. This committee allowed her to be part of a team of professionals from around the college. Tara currently serves as the department chair for the Nursing Program. For the 2020-2021 year, she was enrolled in Leadership Brookdale where she was elected co-project lead. The committee worked diligently to create a "Map to Diversity" and an "Inclusion Center" with the hopes to retain minority students. They gave a presentation to the college and were asked to speak at the Diversity, Social Justice, and Mental Health Wellness Professional Development event held at the college.

PROFESSIONAL DEVELOPMENT

Tara attended nineteen webinars, which included topics such as engaging students in the classroom to motivating the unprepared student. In February 2018, she attended a Nurse Tim Conference on Concept-Based Learning. This course was instrumental in helping to implement concept-based learning in the nursing program at Brookdale. In April 2019, Tara attended a NCHASCN Conference, Developing Valid and Reliable Exams. In August 2019, she attended a two-day CNE course through Drexel University and a two-day Immersion in Simulation course at Drexel University. These courses helped to develop teaching excellence and she was able to present the content to the nursing faculty.

COMMUNITY SERVICE

In 2017, 2018, and 2019, Tara was a guest speaker at two pre-schools regarding her profession as a nurse and teacher. She developed a presentation geared towards the developmental age of her audience. She currently serves on and runs the board of The Village of Children and Families which is a non-profit for local foster children. She leads holiday events, collects and disperses donations, and provides birthday and new placement bags to local foster families and children in the area. She hosts community groups such as Girl Scout Troops and church groups to volunteer her time.

PRINCE SEKYI

TENURE

Instructor Prince Sekyi is recommended for tenure with promotion to Assistant Professor. He was hired to teach Mathematics in 2017. Prince earned a bachelor's degree in Mathematics from Kwame Nkrumah University of Science and Technology and master's degrees in Mathematics with Statistics Concentration and in Quantitative Economics and Econometrics from East Carolina University

TEACHING EFFECTIVENESS

Since the beginning of his Brookdale teaching career in 2017, Prince taught a range of mathematics courses from foundational math classes to upper-level math classes, including Prealgebra, Algebra, Statistics, and Calculus. His teaching inculcates various teaching strategies including skills obtained by observing his colleagues' classes and attending professional development programs. Prince's excellent communication skills, patience, and empathy enables him to understand the needs of his students and he is committed to helping them succeed.

COLLEGE SERVICE

Prince is the course coordinator for Math 145 which includes assisting instructors who teach the course. He worked on Math 145 Open Educational Resources (OER) Project, a project that switched the course from a publisher book to an OER book. By transitioning to OER, this increases the quality of the course and reduces the cost to the student. Prince participated in departmental review workshops such as Super Saturday, a day in which faculty conduct test review workshops for our students. He also represented the Math department at the Brookdale Open House events.

PROFESSIONAL DEVELOPMENT

Prince is a member of Mathematics Association of Two-year Colleges of New Jersey (MATYCNJ). He attended several conferences, learning and gaining insight from professors from other colleges in New Jersey. He completed an Online Teaching Certification which prepared him to teach online when most classes went remote in 2020.

COMMUNITY SERVICE

Prince is one of the leaders of the Technical and Audio-Visual committee at his church, the Pentecost International Worship Center (PIWC) in Rocky Hill, New Jersey. As a member of that committee, he is responsible for the public address system and projection.

TABLE I
ANALYSIS OF PROMOTIONS
2022-2023

TOTAL FACULTY*	178
LESS FULL PROFESSOR	82
NUMBER OF AUTOMATIC PROMOTIONS IN CONJUNCTION WITH TENURE	7
FACULTY RECOMMENDED FOR TENURE (no promotion in rank)	7
FACULTY RECOMMENDED FOR PROMOTION TO PROFESSOR	8
FACULTY RECOMMENDED FOR PROMOTION TO ASSOCIATE PROFESSOR	5
AUTOMATIC PROMOTIONS TO ASSISTANT PROFESSOR	7
TOTAL PROMOTIONS	20

TABLE II
PROMOTIONS RECOMMENDED FOR 2022-2023

<u>Business & Social Science</u>	<u>Recommended by President</u>	
	Daijuan Gao	to Associate Professor
	Alexis Jankowski	to Assistant Professor*
	George Reklaitis	to Professor
	Jacquelynn Seely	to Associate Professor
	Ashley Zampogna-Krug	to Associate Professor
<u>Educational Access & Innovation</u>	<u>Recommended by President</u>	
	Valerie Bonilla	to Professor
	Sabrina Mathues	to Assistant Professor*
<u>Health Science</u>	<u>Recommended by President</u>	
	Joanne Boyd	to Associate Professor
	Tara Rostron-Lorenz	to Assistant Professor*
<u>Humanities</u>	<u>Recommended by President</u>	
	Barbara Barella	to Professor
	William Keith Heimann	to Professor
	Elana Maloney	to Assistant Professor*
	Nicolette Nicola	to Assistant Professor*
	Donna Pope	to Professor
	Heather Revesz	to Assistant Professor*
<u>STEM</u>	Christine Elliott Vasquez	to Professor
	<u>Recommended by President</u>	
	Juliette Goulet	to Associate Professor
	Robert Martens	to Professor
	Rebecca Rozario	to Professor
	Prince Sekyi	to Assistant Professor*

***Promotion granted in conjunction with tenure**

TABLE III
SUMMARY OF FACULTY BY RANK

2022-2023

	<u>Instructor</u>	<u>Assistant Professor</u>	<u>Associate Professor</u>	<u>Professor</u>	<u>Total</u>
Rank Distribution Before Current Promotions	25	38	41	74	178
Percent	14%	21%	23%	42%	100%
Current Promotions	-7	2	-3	8	20
Rank Distribution After Current Promotions	18	40	38	82	178
Percent	10%	22%	21%	46%	100%

TABLE IV

DISTRIBUTION OF FACULTY RANK BY UNIT
BEFORE CURRENT PROMOTIONS

2022-2023

	<u>Instructor</u>	<u>Assistant Professor</u>	<u>Associate Professor</u>	<u>Professor</u>	<u>Total</u>
Business & Social Science	7 14%	10 20%	11 22%	23 45%	51 100%
Educational Access & Innovation (includes Library)	1 14%	1 14%	1 14%	4 57%	7 100%
Health Science	7 41%	5 29%	1 6%	4 24%	17 100%
Humanities	9 17%	6 12%	13 25%	24 46%	52 100%
STEM	1 2%	16 34%	15 32%	15 32%	47 100%
Student Affairs/Counseling	0 0%	0 0%	0 0%	4 100%	4 100%
TOTAL	25 14%	38 21%	41 23%	74 42%	178 100%

TABLE V

DISTRIBUTION OF FACULTY RANK BY UNIT
AFTER CURRENT PROMOTIONS

2022-2023

	<u>Instructor</u>	<u>Assistant Professor</u>	<u>Associate Professor</u>	<u>Professor</u>	<u>Total</u>
Business & Social Science	6 12%	8 16%	13 25%	24 47%	51 100%
Educational Access & Innovation (includes Library)	0 0%	2 29%	0 0%	5 71%	7 100%
Health Science	6 35%	5 29%	2 12%	4 24%	17 100%
Humanities	6 12%	9 17%	9 17%	28 54%	52 100%
STEM	0 0%	16 34%	14 30%	17 36%	47 100%
Student Affairs/Counseling	0 0%	0 0%	0 0%	4 100%	4 100%
TOTAL	18 10%	40 22%	38 21%	82 46%	178 100%

	Fall 2021 FT Faculty	Fall 2021 Adjuncts	Employee %		Sections Taught	
			FT %	PT %	FT %	PT %
Adjunct Data	192	323	37%	63%	62%	38%

TABLE VI

FACULTY PROMOTIONS - (8 year History)
Post Institutional Realignment

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Business & Social Science	2	4	4	6	3	7	5	
Health Science	1	2	3	0	0	1	2	
Humanities	7	1	4	5	4	4	7	
Educational Access & Innovations (Includes Library & Innovations-College Success)	1	0	1	0	1	1	2	
STEM	0	2	3	9	6	6	4	
Student Affairs/Counseling	1	1	0	0	0	0	0	
NON-AUTOMATIC	12	10	12	12	14	10	13	
AUTOMATIC	4	9	3	8	3	9	7	
TOTAL	16	19	15	20	17	19	20	0

Deicy Ahmd Chaustre

Deicy is always looking for ways to change the learning environment to create a more positive and interactive learning experience for students, for example, painting windows multicolor to help make math fun. The examples in her packet showed how she makes the Math Lab more interesting, participatory, and fun from her creative mind and artistic abilities. She provides tutoring to students with disabilities as well as Spanish-speaking students, does online Math tutoring and a lot of volunteering with students to help them with testing. Deicy created a math bootcamp to help the students be attentive and involved which helps them to learn.

Deicy participates in community outreach, as evidenced by her teaching in the College Readiness Program, as an Adjunct Instructor preparing high school students for college. She has presented at the Scholars Day for the STEM department and the EOF Students. Deicy has taken extensive courses pertaining to professional development and has her master's degree.

Christian Perez

Christian is an asset to his department; he is the go-to person, always positive and is flexible. He proctored tests online during Covid, gave a Lifelong Learning presentation at Scholar's Day, is the Co-Chair of Diversity Committee and Co Char of Diversity and Wellness Day and an Adjunct Instructor in Political Science.

Christian is very involved with Professional Development by attending the NJEA Convention, participating in Leadership Brookdale, Volunteering, is a part of CHHANGE, and he always promotes diversity and inclusion. You can tell by his packet that he is very passionate about that and provides such positivity to his job and the college.

MARIANNE VELEZ

Marianne Velez, Instructional Assistant in Biology, has enjoyed a long-term relationship with Brookdale, having successfully transitioned from a part-time Brookdale student to an exemplary full-time employee. The Performance Recognition Committee was impressed by Marianne's hard work and many accomplishments that have benefitted the College, its students, and its mission, as well as her demonstrated flexibility, creativity, and respect for the opinion of others.

In particular, Marianne has demonstrated a sustained and long-term practice of working above and beyond her responsibilities by creating a Master CANVAS shell for BIO-111, BIO-112, and BIO-108 in addition to creating on-line materials, practical exams, and question pools to help improve student success. Marianne has also served as a Project Manager for the Wall Campus Microbiology Lab, contributed to BIO-108 Lab Curriculum Development, and served as an adjunct Instructor for BIO-112.

Marianne also remains actively involved in professional development activities. Marianne successfully earned a master's degree in the Fall of 2019, completed Autoclave training, and frequently attends professional seminars to keep up-to-date with recent changes in the field of biology.

Closer to home, Marianne has performed volunteer work in support of Brookdale's Greenhouse, the Giving Tree, and the Biology Club. She is also the recipient of an Outstanding Staff Award and has served on several hiring committees.

Denise Vigil

Denise is the primary point of contact for students in her office. She is organized and communicates effectively. Denise has continued training and attended workshops while also cross training in the department for one stop. Denise has always made a point to go above and beyond to help students even using her lunch hour to provide availability for students to take tests when the normal hours were not good for them. Beyond her job, she is extremely active in the PSA Union; she is on the joint council, has been a chair and is on the negotiations team. Denise has provided canvas support, attended college events, been on interview committees, was on the Performance Recognition committee, and even drove students in her car to ensure they got to the extension sites for class.

BROOKDALE COMMUNITY COLLEGE

Board of Trustees Public Business Meeting Minutes

March 22, 2022

Brookdale Community College
Student Life Center, Navesink Rooms
765 Newman Springs Rd.
Lincroft, NJ 07738

And Zoom Webinar

Trustee Crupi on behalf of Chair Cram called the meeting to order at 5:30 P.M. and roll call was taken.

Present	Trustees	Administration:
	Ms. Abby-White, Trustee	Dr. Matthew Reed
	Ms. Latonya Brennan, Trustee (5:35 PM)	Dr. William Burns
	Dr. Hank Cram, Chair	Dr. Nancy Kegelman
	Mr. Paul Crupi, Trustee *	Dr. Yesenia Madas
	Ms. Dyese Davis, Trustee	Dr. Joan Scocco
	Ms. Barbara Horl, Trustee	Mr. Edward Johnson
	Mr. Bret Kaufmann, Vice Chair (5:40 PM)	Ms. Patricia Sensi
	Ms. Marta Rambaud, Trustee	Ms. Teresa Manfreda
	Dr. Les Richens, Trustee	Ms. Bonnie Passarella
	Dr. David Stout, Secretary	Ms. Kathy Kamatani
	Mr. Austin Smith, Trustee (5:35 PM)	Dr. Anita Voogt
		Ms. Bonnie Passarella
Absent		
	Ms. Natalie Watson, Trustee	Ms. Cynthia Gruskos, Recorder
College Counsel	Mr. Mitch Jacobs, Esq., General and Labor Counsel	

Ms. Gruskos read the following statement: "In compliance with the Open Public Meetings Act, N.J.S. 10:4-6 et seq., advance written notice of this meeting of the Board of Trustees was provided in the following manner:

On March 18, 2022 at 8:30 am advance written notice of this meeting was posted on the Brookdale Community College website; emailed to *The Asbury Park Press* and *the Star Ledger* and filed with the Clerk of the County of Monmouth.

Trustee Crupi led the Pledge of Allegiance.

Mr. Jacobs read the statement on giving public comment in a virtual meeting and announced that this meeting is being recorded.

Trustee Crupi read the mission statement.

Brookdale Community College empowers a diverse community by providing open access to high quality and cost-effective educational and lifelong learning options with clear paths to personal, educational, and economic success.

Dr. Stout lead a moment of silence to honor the memory of retired colleagues, John Costigan and Carole Carney. He offered condolences to their families, friends, and colleagues.

Topic and Discussion	Votes Taken	Action and Follow-up Actions
Adoption of Agenda	A motion to adopt the agenda was made by Trustee Richens and seconded by Trustee Brennan. Motion passed.	
President's Report – A. Sabbatical Presentations a. Professor Jane Scimeca – presented on her Sabbatical project to write the first draft of a biography on Geraldine Thompson during the 2022 fall semester. She gave everyone a preview of the highlights of the life of Geraldine Thompson and her impact on Monmouth County and NJ. b. David Bassano – presented on his sabbatical project to write an OER textbook for World History Since 1945 (HIST 107) during the 2023 spring semester and his vision to attract students to Brookdale through the marketing of the OER textbook. B. Chatbot – Dr. Fidel Wilson, Director One Stop and Ms. Mary Beth Reilly, Executive Director Enrollment Services, presented on the successful implementation of Chatbot which was recently launched in May 2021. Brookdale has implemented 3 features of the Chatbot which include an automated chat “JB”, a live chat and interactive texting campaigns. Since the launch of the product, there have been 44,000 interactions between Chatbot and students. Six months after the launch of the product, Ocelot recognized Brookdale as one of the most active users. If “JB” can’t answer a question, the student can participate in a live chat with a Brookdale employee from the appropriate department if they are available or fill out a form which will be followed up by the corresponding department. Our interactive texting campaigns have a 20% rate of engagement which is regarded as highly successful.		

Topic and Discussion	Votes Taken	Action and Follow-up Actions
<p>Dr. Stout thanked the Board of Trustees for their commitment for this tool to improve communication with our students.</p> <p>Human Resources – Dr. Stout recognized employees Associate Professor Maryann Smith, Professor Elaine Olaoye, Administrator Patricia Tierney and Administrator Maria Rodriguez on their retirement and thanked them for their service to the College. He also brought attention to the change in status of Dinneen Jackson who is our new Director of our Wellness Center.</p>		
<p>Reports from the Board Committees and Liaisons</p> <p>A. Finance & Facilities Committee – March 15, 2022 –Trustee Crupi reported on the Finance & Facilities Committee meeting held on March 15. He highlighted the following.</p> <ol style="list-style-type: none"> 1. Capital Project Update – Mr. Savacool, T & M Associates, reviewed his report dated March 4, 2022 <ol style="list-style-type: none"> a. Athletic Fields/Lincroft Campus – all work is completed, and the 3-year maintenance bond was submitted and accepted. The final payment has been authorized. b. MAN Rear Vestibule Slab Leakage – A construction conference was held on March 15 and they are coordinating with the College when construction will begin. 2. Capital Projects Managed by the College – Mr. Naparlo reviewed his report dated March 15 and provided an update on the following projects: <ol style="list-style-type: none"> a. Roof Replacement Phase III – work will commence in the spring. b. Atec Retaining Wall – should be wrapped up in a couple of weeks. c. Gorman Hall South Renovation – kickoff meeting took will take place this week. d. Wellness Center – pre-bid meeting was scheduled for last Friday. e. Facilities Master Plan (EMP) – VP Manfreda provided an update on the timeline schedule which is in 5 phases. f. Installation of a new power line for an emergency phone was completed. g. Solar Project – a kickoff meeting was held last week, and construction plans are available for public review. There will be a presentation at the Wall Council meeting on March 21 and construction will begin in lot 5 beginning in April. Dr. Stout will be reaching out to the Wall Council prior to their meeting to communicate about the solar project. h. Elevator Door in Arena – was completed. 3. Monthly Financial Reporting - VP Manfreda reviewed the financial reporting as of January 31, 2022, compared to the FY22 budget, as to the same time last year. She highlighted the following: <ol style="list-style-type: none"> a. Total operating revenue for the month of January was \$57.6 million, which represents 71.8% of this year’s budget. The revenue financials presented does not account for any HEERF offsets, but in March HEERF funds will be drawn down to offset revenue losses for 		

Topic and Discussion	Votes Taken	Action and Follow-up Actions
		<p>the Summer III semester. Revenue was 2.1% lower than the same time last year. Operating expenditures were \$38.3M and that is an increase of 2.2% compared to last year. Cash balance is \$33.2M which represents a \$3.6M increase over the same time last year. There were no changes to the forecast report.</p> <ol style="list-style-type: none"> 4. Purchases in Excess of \$37,500 – were reviewed and are in the packet. 5. Change Order Requests – none were requested this month. 6. HR Future Materials – 2 support staff positions were recommended to replace 2 administrative positions. The committee approved the request for searches. 7. HR – 16 recommendations were made, which include hires, change of status and separations which are all detailed in the packet. 8. Emergency Management Plan – Ms. Sensi informed the Committee that the Emergency Management Plan pursuant to the Secretary of Higher Education must be resubmitted every 5 years and the plan has been updated by Chief Kimler and will move forward for approval at tonight’s meeting. 9. Revenue – VP Kaari reviewed the recommendation to approve the acceptance of a gift of dental chairs and stools to be utilized by the Continuing Education Department within the Dental Assistant and Dental Radiology program. A recommendation was made to accept grant funds for the Small Business Development Center, which supports aspiring entrepreneurs to create and expand their business enterprises. VP Kaari reviewed the Statement of Activities and Changes in Net Assets for the month ending January 31, 2022. Total net assets are \$584,068 which is down 26 1/2%, all driven by investment income. <p>B. Governance Committee – Trustee Davis reported on the meeting held on March 15. She highlighted the following:</p> <ol style="list-style-type: none"> a. Board Policy Review – Revised policies, 2.0000B Grants Applications and Acceptance and 1.7060 Code of Ethics for Trustees of Brookdale Community College were reviewed and recommended for lodging at tonight’s meeting. Upon the final approval, the Board By-laws will need to be updated to include the revised Code of Ethics. b. Board Retreat – It was determined that the focus of the upcoming retreat will be Diversity, Equity and Inclusion and applying those principles to a case study exercise. A poll will be sent out to determine the best weekend in June or July to hold the retreat. c. Additional Professional Development - - The ACCT National Congress will be held on October 26-29th in New York City, and Trustee Davis encouraged attendance to the conference. In addition, there was a discussion of Trustees listening to assigned podcasts or webinars and then discussing key takeaways as they apply to our evergreen priorities in a Board Workshop. d. President’s evaluation – The Committee discussed amending Dr. Stout’s contract to have a more realistic evaluation timeline, which will include completing his evaluation by October 1. <p>C. Student’s Perspective – Trustee Smith reported that he spoke with the Student Life Board President, Dominic Sama on the successful Student Speak Out in the Arena. He said that students enjoyed their spring break last week.</p>

Topic and Discussion	Votes Taken	Action and Follow-up Actions
<p>D. NJCCC Update - Trustee Horl reported on the New Jersey Council of County College's and the Association of Community College Trustees (ACCT). She attended an ACCT Public Policy and Advisory Committee meeting on March 4 and the principal areas of discussion were the federal fiscal year appropriations update, which is the result of 4 months of negotiations between House and Senate leaders. She reported that there will be several moderate increases to higher education programs, which includes a \$400 million increase to Pell grants, a \$50 million increase to Strengthening Community College Training Grants, and \$110 million increase to Strengthening Institution Program grants. She also reported on the NJCCC monthly Federal Policy Committee that took place on March 11. That meeting primarily dealt with the Governor's FY23 budget and she reported on budget items that deal with Higher Education. The following items were highlighted from the budget:</p> <ul style="list-style-type: none"> a. CCOG is expanded to create a sliding scale for households up to \$80,000 which will allow 7000 additional students into the program. b. A pilot CCOG program for adult learners in programs that are joint partnerships between community colleges and post-secondary career technical programs. c. The Garden State Guarantee program. d. An Increase in EOF funding that will be administered by the Officer of Secretary of Higher Education to advance the goal of 65% of the N.J. population to attain a post-secondary degree by 2025. e. She noted that what was lacking in the budget was an increase in funding for community college operating costs. NJCCC will be actively advocating for a \$15 million increase in support. <p>E. Foundation Update – Trustee Abby-White reported that the Foundation is sponsoring a podcast challenge for all students in May. The Foundation is also looking for new Foundation members or committee members and anyone interested should contact Nancy Kaari.</p> <ul style="list-style-type: none"> 1. Honorary Degree nominations at commencement 2022 – Danny and Maria Clinch and DonnaLyn Geigerich were nominated to receive Honorary degrees. 2. Distinguished Alumni Awards at Commencement 2022 - Lauren Concar Sheehy and Dr. Thomas Shea were nominated as Distinguished Alumni. 		
<p>Public Comment on Agenda Items –</p> <p>No public comment was made.</p> <p>Ms. Gruskos confirmed that no written public comments were submitted.</p>		
<p>Review of Consent Agenda</p> <ul style="list-style-type: none"> • Any item may be removed from the consent agenda for discussion by any voting member of the Board of Trustees. <p>A. Acceptance of Consent Agenda</p>		

Topic and Discussion	Votes Taken	Action and Follow-up Actions
	<p>A motion to adopt the consent agenda was made by Trustee Horl and seconded by Trustee Abby-White.</p> <p>Motion passed.</p>	
<p>Approval of Public Business Meeting Minutes</p> <p>A. Approval of Public Business Meeting Minutes – February 22, 2022</p> <p>B. Approval of Executive Session Meeting Minutes – February 22, 2022</p>	<p>A motion to approve the minutes from the public business meeting held on February 22, 2022 was made by Trustee Richens and seconded by Trustee Davis.</p> <p>Motion Passed.</p> <p>A motion to approve the Executive Session Minutes for the meeting held on February 22, 2022 was made by Trustee Brennan and seconded by Trustee Richens.</p> <p>Motion passed.</p> <p>ABSTENTIONS: Trustees Crupi and Rambaud</p>	
<p>Consent Agenda</p> <p>A. Approval of Human Resources</p> <p>B. Acceptance of Gifts</p>	<p>A motion to approve the consent agenda was made by</p>	

Topic and Discussion	Votes Taken	Action and Follow-up Actions
<p>C. Acceptance for Grants</p> <p>D. Purchases in Excess of \$37,500 and New Jersey “Pay-to-Play” bids, and Pursuant to the New Jersey “Pay to Play” Process, in Excess of \$17,500</p> <p>E. Open Invoice Payment Requests for Vendor, Student and Employee Payments</p> <p>F. Monthly Financial Reports</p> <p>G. Capital Project Update</p>	<p>Trustee Richens and seconded by Trustee Abby-White.</p> <p>Motion passed.</p> <p>YES: Trustees Abby-White, Brennan, Crupi, Davis, Horl, Kaufmann, Rambaud, Richens, Smith, and Chair Cram</p> <p>NO: None</p> <p>ABSTENTIONS: None</p>	
<p>Authorization to present to Danny and Maria Clinch and DonnaLyn Giegerich an Honorary Associate Degree at Commencement 2022</p>	<p>A motion to authorize presenting Danny and Maria Clinch and DonnaLyn Giegerich an honorary associate degree at commencement 2022 was made by Trustee Abby-White and seconded by Trustee Horl.</p> <p>Motion passed.</p>	
<p>Lodging of Policies</p> <p>A. Policy 2.0000-B Grants Applications and Acceptance</p> <p>B. Policy 1.7060 Code of Ethics for Trustees of Brookdale Community College</p>	<p>A motion to lodge Policy 2.0000-B Grants Applications and Acceptance and Policy 1.7060 Code of Ethics for Trustees of Brookdale Community College was made by Trustee Davis and seconded by Trustee Richens.</p> <p>YES: Trustees Abby-White, Brennan, Crupi, Davis, Horl, Kaufmann, Rambaud,</p>	

Topic and Discussion	Votes Taken	Action and Follow-up Actions
	<p>Richens, Smith, and Chair Cram</p> <p>NO: None</p> <p>ABSTENTIONS: None</p>	
Re-adoption of the Emergency Management Plan	<p>A motion by resolution to re-adopt the Emergency Management Plan was made by Trustee Brennan and seconded by Trustee Abby-White.</p> <p>Motion passed.</p>	
<p>Public Comment</p> <p>No public comment was made.</p> <p>Ms. Gruskos confirmed that no public comments were submitted in writing.</p>		
<p>Old/New Business</p> <p>Trustee Crupi announced that there are revisions to the Board Calendar. The Board meeting in May has been changed from May 24 to May 31 and will take place in the Arena. The locations for the Board meeting for the June 28 meeting have been changed to the Hazlet Higher Education Center and the location for the Board meeting on August 23 has been change to the Freehold Higher Education Center.</p> <p>An Audit committee has been added on April 13 at 5:30 PM.</p> <p>The dates for the May Executive and Finance & Facilities meeting have been changed to May 25. The May Audit Committee has been changed to May 23. 2 Student Success & Educational Excellence committee meetings have been added on June 22 and August 17.</p> <p>A motion was made to adopt the revised Board calendar by Trustee Smith and seconded by Trustee Abby-White.</p> <p>Motion passed.</p>		
Resolution to Hold a Closed Meeting	<p>A motion was made to approve by resolution to hold a closed session by Trustee</p>	

Topic and Discussion	Votes Taken	Action and Follow-up Actions
College Counsel read the Resolution to hold a closed meeting (Attachment A)	Horl and seconded by Trustee Richens. Motion passed.	
Motion to Re-Open the Meeting to the Public	A motion to re-open the meeting to the public was made by Trustee Horl and seconded by Trustee Richens. Motion passed.	
Approval to Execute Broker Agreement with CBRE, Inc.	A motion to table the approval of the Broker Agreement with CBRE, Inc. was made by Trustee Horl and seconded by Trustee Smith Motion passed.	
Adjournment Meeting adjourned at 7:45 PM	A motion to adjourn the meeting was made by Trustee Richens and seconded by Trustee Brennan. Motion passed.	

BROOKDALE COMMUNITY COLLEGE BOARD OF TRUSTEES

RESOLUTION AUTHORIZING EXECUTIVE SESSION

WHEREAS, while the Sen. Byron M. Baer Open Public Meetings Act (N.J.S.A. 10:4-6 et seq.) requires all meetings of the Brookdale Community College Board of Trustees to be held in public, N.J.S.A. 10:4-12(b) sets forth nine (9) types of matters that may lawfully be discussed in "Executive Session," i.e. without the public being permitted to attend, and

WHEREAS, the Brookdale Community College Board of Trustees has determined that 2 issues are permitted by N.J.S.A. 10:4-12(b) to be discussed without the public in attendance and shall be discussed during an Executive Session to be held on **March 22, 2022 at approximately 6:30 PM** the nine (9) exceptions to open public meetings set forth in N.J.S.A. 10:4-12(b) are listed below, and next to each exception is a box which will be marked when the issues to be privately discussed fall within that exception, and after each exception is a space where additional information that will disclose as much information about the discussion as possible without undermining the purpose of the exception shall be written.

☐ "(1) Any matter which, by express provision of Federal law, State statute or rule of court shall be rendered confidential or excluded from public discussion." The legal citation to the provision(s) at issue is: _____ and the nature of the matter, described as specifically as possible without undermining the need for confidentiality is _____

☐ "(2) Any matter in which the release of information would impair a right to receive funds from the federal government." The nature of the matter, described as specifically as possible without undermining the need for confidentiality is _____

☐ "(3) Any material the disclosure of which constitutes an unwarranted invasion of individual privacy such as any records, data, reports, recommendations, or other personal material of any educational, training, social service, medical, health, custodial, child protection, rehabilitation, legal defense, welfare, housing, relocation, insurance and similar program or institution operated by a public body pertaining to any specific individual admitted to or served by such institution or program, including but not limited to information relative to the individual's personal and family circumstances, and any material pertaining to admission, discharge, treatment, progress or condition of any individual, unless the individual concerned (or, in the case of a minor or incompetent, his guardian) shall request in writing that the same be disclosed publicly." The nature of the matter, described as specifically as possible without undermining the need for confidentiality is _____

RESOLUTION
Approved: March 22, 2022

☐ "(4) Any collective bargaining agreement, or the terms and conditions of which are proposed for inclusion in any collective bargaining agreement, including the negotiation of terms and conditions with employees or representatives of employees of the public body :

☒ "(5) Any matter involving the purchase lease or acquisition of real property with public funds, the setting of bank rates or investment of public funds where it could adversely affect the public interest if discussion of such matters were disclosed." The nature of the matter, described as specifically as possible without undermining the need for confidentiality – **discussion of CBRE, Inc. agreement**

☐ "(6) Any tactics and techniques utilized in protecting the safety and property of the public provided that their disclosure could impair such protection. Any investigations of violations or possible violations of the law." The nature of the matter, described as specifically as possible without undermining the need for confidentiality is:

☒ "(7) Any pending or anticipated litigation or contract negotiation in which the public body is or may become a party. Any matters falling within the attorney-client privilege, to the extent that confidentiality is required in order for the attorney to exercise his ethical duties as a lawyer." The parties to and docket numbers of each item of litigation and/or the parties to each contract discussed are and the nature of the discussion, described as specifically as possible without undermining the need for confidentiality is: **attorney client privilege regarding COVID-19 Vaccine and Testing Policy**

☐ "(8) Any matter involving the employment, appointment, termination of employment, terms and conditions of employment, evaluation of the performance, promotion or disciplining of any specific prospective public officer or employee or current public officer or employee employed or appointed by the public body, unless all individual employees or appointees whose rights could be adversely affected request in writing that such matter or matters be discussed at a public meeting." Subject to the balancing of the public's interest and the employee's privacy rights under South Jersey Publishing Co. v. New Jersey Expressway Authority, 124 N.J. 478 (1991), the employee(s) and nature of the discussion, described as specifically as possible without undermining the need for confidentiality.

☐ "(9) Any deliberation of a public body occurring after a public hearing that may result in the imposition of a specific civil penalty upon the responding party or the suspension or loss of a license or permit belonging to the responding party as a result of an act of omission for which the responding party bears responsibility." The nature of the matter, described as specifically as possible without undermining the need for confidentiality is a

WHEREAS, the length of the Executive Session is estimated to 60 minutes after which the public (select one) ☐ meeting of the Brookdale Community College Board of Trustees shall reconvene and immediately adjourn or ☒ reconvene and proceed with business where formal action may be taken.

NOW, THEREFORE, BE IT RESOLVED that the Brookdale Community College Board of Trustees will go into Executive Session for only the above stated reasons; and

BE IT FURTHER RESOLVED that the Brookdale Community College Board of Trustees hereby declares that its discussion of the aforementioned subject(s) will be made public at a time when the public's interest in disclosure is greater than any privacy or governmental interest being protected from disclosure.

BE IT FURTHER RESOLVED that the Board Secretary, at the present public meeting, shall read aloud enough of this resolution so that members of the public in attendance can understand, as precisely as possible, the nature of the matters that will privately discussed; and

BE IT FURTHER RESOLVED that the Board Secretary, on the next business day following this meeting, shall post this Resolution on the Board website and furnish a copy of this Resolution to any member of the public who requests one at the fees allowed by N.J.S.A. 47:1A-1 et seq.

2.2 Application for Grants

Executive Summary

A. Funding Agency: Office of the Secretary of Post-Secondary Education

Program Title: Career Accelerator Internship Grant Program

Short Title: CAIGP

Goal/Purpose: to facilitate innovative connections between students and employers for internship opportunities. CAIGP will support costs related to generating connections between New Jersey's students and New Jersey employers to foster mutually beneficial internship opportunities.

Grant funds may be used for activities such as:

- Conducting Career Fairs
- Career technology tools/platforms to facilitate connections between students and internship opportunities
- Networking events to connect students with employers to identify and secure internships
- Creating marketing materials focused on recruiting students and employers for internship opportunities

Program Administrator: The Office of Career Leadership and Transfer Pathways

Total \$ Requested: \$13,613.64

Date Submitted April 11, 2022

Recommendation:

The President recommends that the Board of Trustees approve submission of the grant applications listed.

4.2 Ratification of Emergency Purchases in Excess of \$37,500 and New Jersey "Pay-to-Play" bids, and Pursuant to the New Jersey "Pay to Play" Process in Excess of \$17,500

Enclosed is a resolution with an attached item detailing a previously authorized Public Contract for Brookdale Community College in excess of \$37,500. This contract is in accordance with "County College Contracts Law," N.J.S. Chapter 64A-Title 18A, and Board of Trustees' Policy No. 4.2000, are under State contract, or are legal exceptions to the Public Contracts Law.

This request was reviewed and authorized by the President and the Board of Trustees April 19, 2022.

RESOLUTION

WHEREAS, County College Contracts Law, Chapter 64A, title 18A, requires Board approval for any purchase in excess of \$37,500, or purchases with a combined total in excess of \$37,500; and

WHEREAS, the New Jersey State “Pay-to-Play” Law, N.J.S.A. 19.44a-20.1 et seq, Chapters 51 and 271, requires Board of Trustee approval for any purchase over \$17,500, that is not awarded pursuant to a “fair and open” process; and

WHEREAS, the Vice President, Finance & Operations has validated the need and nature of the emergency purchase; and

WHEREAS, the Vice President, Finance & Operations has determined and certified in writing that the value of the acquisition will exceed \$17,500; and

WHEREAS, the vendor has completed all the required certifications and disclosures; and

BE IT FURTHER RESOLVED that the Business Disclosure Entity Certification and the Determination of Value be placed on file in the Purchasing Office with this resolution; and

WHEREAS, the Board of Trustees has reviewed the purchase attached hereto and made a part hereof; and

WHEREAS, the College certifies the availability of funds to cover the maximum dollar value of the pending contract as set forth in this resolution.

NOW THEREFORE BE IT RESOLVED by the Board of Trustees of Brookdale Community College that the Emergency Purchase as indicated on the attached list has been reviewed and the same are hereby ratified.

**Agenda for Emergency Purchase(s) in Excess of \$37,500
April 19, 2022**

Board Item No.	Vendor/Contractor	Category / Description	Basis of Award	Amount of Purchase
Operating				
1	First On Site (formerly Insurance Restoration Specialists, Inc.)	Emergency Remediation and Reconstruction Services / Exempt 18A:64A-25.10 (Joint purchases by county colleges, municipalities or counties; authority). This contract is for remediation and reconstruction services in the Student Life Center cafeteria main entrance, MLK Jr. Lounge, Bankier Library interior main areas, KEYS academy, Music Rooms 004, 005, and 006, and MAC 2nd floor hallways and two classrooms. This contract is funded by Risk Management.	Exempt	NTE \$ 90,000.00

* Estimated expense based on historical data

Unless otherwise exempt, bids were publicly advertised according to law.

TO: Dr. David Stout

FROM: Teresa Manfreda

SUBJECT: Emergency Purchase

DATE: April 19, 2022

In accordance with 18A:64A-25.6 and the College's Board Policy 4.8000 Contracts, I am approving the emergency purchase for clean-up and restoration work due to damage from water entering buildings during storm.

The following is a summarized of events as noted by Chris Otis:

- Monitoring company for water sensors called at approximately 11:41 pm
- Water was observed in SLC cafeteria, main entrance, and the MLK (Martin Luther King Lounge), throughout front and interior areas, as well as the main entrance and immediate interior of the cafeteria.
- Water was observed by LIB interior main area. Water under computer stations was found draining into the double sheet rocked ceilings for the music rooms below. Rooms 004, 005 and 006 were flooded.
- At 1:10 am Jimmy Episcopia notified VP Manfreda and authorized dewatering and remediation activation.
- At 1:52 am C Otis called First On Site and began emergency activation efforts via co-op contractor of record in addition to in house and custodial staff efforts already in progress.
- Between 2:00 am and 2:07 am, C Otis spoke with representatives from First On Site.
- Information gathering and split group campus wide emergency surveys were in progress.
- Multiple areas were identified with issues, however; the primary concerns were the LIB KEYS area, Room 123, LIB main computer common area, the LIB music department, the SLC Cafeteria and MLK lounge, as well as MAC 2nd floor halls and two classrooms.
- ACB was able to gather and focus dewatering efforts in the SLC and MAC 2nd floor area.
- At 5:14 am First On Site first crew arrived at Lot 5.

This is an urgent situation affecting the health, safety, and welfare of this area of the College. Our insurance carrier has been put on notice. The estimated cost of the remediation only is \$80,000.

I am requesting the authorization to proceed with the purchases necessary to rectify the situation before it deteriorates further.

Date: April 19, 2022

To: Dr. Hank Cram, Board Chair

From: Dr. David Stout, President

Subject: Emergency Purchase Notification, Water Damage Resulting from 4/18/22 Storm

In accordance with 18A:64A-25.6 and the College's Board Policy 4.8000 Contracts, I am approving the emergency purchase for clean-up and restoration work due to damage from water entering buildings during the storm last night. Water was observed in the following areas:

- Student Life Center cafeteria, main entrance, and the Martin Luther King Jr. Lounge;
- Bankier Library interior main area, KEYS Academy, and Music Rooms 004, 005 and 006;
- Main Academic Complex (MAC) 2nd floor halls and two classrooms.

As noted by Vice President Manfreda in her attached request, "This is an urgent situation affecting the health, safety, and welfare of this area of the College. Our insurance carrier has been put on notice. The estimated cost of the remediation only is \$80,000." Therefore, I am approving a requisition to not to exceed \$90,000 for First On Site, our co-op contractor of record, for water clean-up and remediation.

This emergency purchase will be placed on the April 26 Board of Trustees Public Business Meeting Agenda as a resolution for ratification by the Board of Trustees.

CC: Mr. Mitchel Jacobs, College Counsel
Ms. Kim Van Lew, Manager, Purchasing
Ms. Teresa Manfreda, Vice-President Finance & Operations
Board of Trustees

*4.2 Purchases in Excess of \$37,500 and New Jersey “Pay-to-Play” bids, and
Pursuant to the New Jersey “Pay to Play” Process in Excess of \$17,500*

Enclosed is a resolution with an attached list indicating proposed Public Contracts for Brookdale Community College in excess of \$37,500. These proposed contracts have been bid in accordance with “County College Contracts Law,” N.J.S. Chapter 64A-Title 18A, and Board of Trustees’ Policy No. 4.2000, are under State contract or are legal exceptions to the Public Contracts Law.

Also listed are bids and proposals over \$17,500 that met the New Jersey State “Pay-to-Play” Law, N.J.S.A. 19:44a-20.1 et seq., Chapters 51 and 271.

This report was reviewed by the President and the Finance & Facilities Committee of the Board of Trustees at a meeting held April 19, 2022.

RESOLUTION

WHEREAS, County College Contracts Law, Chapter 64A, title 18A, requires Board approval for any purchase in excess of \$37,500, or purchases with a combined total in excess of \$37,500; and

WHEREAS, the New Jersey State “Pay-to-Play” Law, N.J.S.A. 19.44a-20.1 et seq, Chapters 51 and 271, requires Board of Trustee approval for any purchase over \$17,500, that is not awarded pursuant to a “fair and open” process; and

WHEREAS, the Vice President, Finance & Operations has determined and certified in writing that the value of the acquisition will exceed \$17,500; and

WHEREAS, the vendor has completed all the required certifications and disclosures; and

BE IT FURTHER RESOLVED that the Business Disclosure Entity Certification and the Determination of Value be placed on file in the Purchasing Office with this resolution; and

WHEREAS, the Board of Trustees has reviewed the purchases on the list attached hereto and made a part hereof; and

WHEREAS, the College certifies the availability of funds to cover the maximum dollar value of the pending contract as set forth in this resolution.

NOW THEREFORE BE IT RESOLVED by the Board of Trustees of Brookdale Community College that Purchases as indicated on the attached list have been reviewed and the same are hereby approved.

**Agenda for Purchases in Excess of \$37,500
April 26, 2022**

Board Item No.	Vendor/Contractor	Category / Description	Basis of Award	Amount of Purchase
Auxiliary				
1	Middletown (Hart Halsey LLC dba Extra Duty Solution), Colts Neck, Holmdel, and Englishtown Police Departments	Security Services for Spring Events / Exempt 18A:64A-25.5.b. (Contract entered into with the United States of America, State of NJ, a county or municipality or any board, body, or officer, agency or authority or any other state or subdivision). These contracts are for security services for spring events sponsored by external vendors at the Collins Arena and Warner Student Life Center. These contracts are funded by Events Management's Revenue Generating Programs.	Exempt	\$ 40,000.00 *
Chapter 12				
2	T&M Associates	Professional Engineering Services, RFP No. 09-20 / This contract is for professional engineering services for the electrical design of the Esports Arena. This contract is funded by Chapter 12.	RFP	\$ 40,000.00
3	Automated Building Controls, Inc.	Building Automation and Control System Service, Maintenance and T&M, Bid No. 20-37 / This contract is for HVAC services on the Lincroft Campus and Regional Locations. This contract is funded by Chapter 12 and the Facilities Budget.	Bid	\$ 60,000.00 *
4	Sal Electric Co., Inc.	Electrical Services T&M, Bid No. 20-28 / This contract is for electrical services on the Lincroft Campus and the Regional Locations. This contract is funded by Chapter 12 and the Facilities Budget.	Bid	\$ 60,000.00 *
5	Burlew Mechanical, LLC	Plumbing Services T&M, Bid No. 21-17 / This contract is for plumbing services on the Lincroft Campus and the Regional Locations. This contract is funded by Chapter 12 and the Facilities Budget.	Bid	\$ 60,000.00 *
6	Magic Touch Construction Co., Inc.	Masonry Services T&M, Bid No. 21-11 / This contract is for the installation of a new handicap ramp at the Fitness Center leading to the Back Campus Walkway. This contract is funded by Chapter 12.	Bid	\$ 23,305.78

7	Magic Touch Construction Co., Inc.	Masonry Services T&M, Bid No. 21-11 / This contract is for the repair and installation of new epoxy base concrete steps at Larrison Hall. This contract is funded by Chapter 12.	Bid	\$	36,500.00	
8	Premier Enterprises, LLC	Roofing Repairs and Replacement Services, Bid No. 20-35 / This contract is for the installation of new gutters at the ATEC Building. This contract is funded by Chapter 12.	Bid	\$	12,800.00	
9	GPC, Inc.	Painting Services T&M (FY23) / Exempt 18A:64A-25.10 (Joint purchases by county colleges, municipalities or counties; authority). This is a one year contract for painting services. This contract is funded by Chapter 12 and the Facilities Budget. FY22 YTD \$9,777.	Exempt	\$	100,000.00	*
10	M&M Construction Company, Inc.	Wellness Center Renovation, Bid No. 20-14 / Notice was sent to 29 vendors, received 14 replies. This contract is for the renovation of the Wellness Center. This contract is funded by Chapter 12 and the Foundation Budget (donated funds for the Wellness Center Project). Low bid was rejected due to insufficient Bid Security. The total bid contract cost is \$1,664,000. If the College decides to accept Alternate 2 (add of \$3,500), the total will be \$1,667,500**. Alternates 1 and 3 are a deduct of \$12,000 and \$10,000 respectively.	Bid	\$	1,667,500.00	**
Grants						
11	Automated Building Controls, Inc.	Building Automation and Control System Service, Maintenance and T&M, Bid No. 20-37 / This contract is for the quarterly replacement of MERV 13 air filters in the HVAC equipment on the Lincroft Campus, Hazlet, Freehold, Wall and Long Branch Regional Locations. This contract is funded by HEERF.	Bid	\$	55,211.73	
12	Carahsoft Technology Corp.	IronNet Network Detection and Response - Cybersecurity Hardware and Services / Exempt 18A:64A-25.10 (Joint purchases by county colleges, municipalities or counties; authority). This contract is for the purchase of cybersecurity hardware and services to provide a behavioral based network detection and response (NDR) platform to analyze and detect cyber threats. This includes the IronDome Collective Defense solution to automate secure sharing and collaboration within and across sectors to enhance and speed up threat detection. The review process involved four solutions from different vendors identified through Gartner's Magic Quadrant and Gartner's Peer Insights. This contract is funded by HEERF.	Exempt	\$	37,028.32	

13	Study Abroad Association LLC	Travel Services for Short Term Faculty-Led Programs / Exempt 18A:64A-25.5.a.(23) (Expenses for travel or conferences). This contract is for the payment of additional Hospitality & Culinary students participating in the faculty-led short term program in Italy in May. The cost includes tour services, airfare, hotel accommodations, airport transportation, meals, and insurance. This contract is funded by Student Program Fees.	Exempt	\$	14,000.00	*
14	Delta Dental of New Jersey, Inc.	Dental Insurance (FY23) / Exempt 18A:64A-25.5.a.(11) (Insurance). This is the 3rd year of a 3 year contract for basic and enhanced dental insurance for college employees. The basic coverage is funded by the Operating Budget; the enhanced insurance is provided as an option for employees who pay \$73,000 for the additional coverage. This is estimated for reference, as monthly payments vary on employee headcount. FY22 YTD \$323,562.	Exempt	\$	411,000.00	*
15	UNUM	Short Term Disability Insurance (FY23) / Exempt 18A:64A-25.5.a.(11) (Insurance). This is the 2nd year of a 2 year contract for short term disability insurance and is funded by the Operating Budget. This is estimated for reference, as monthly payments vary on employee headcount. FY22 YTD \$153,275.	Exempt	\$	187,000.00	*
16	Innovative Interfaces, Inc.	Annual Millennium Maintenance (FY23) / Exempt 18A:64A-25.5.a.(6) (Library materials, books, specialized library services). This annual contract is for the maintenance of the integrated library management software known as Millennium, which consists of several modules for managing library operations, acquisitions (requisition, receipt and payment), cataloging, interlibrary loans, inventory control and a web interface to the catalog of library holdings. The annual license covers any upgrades, fixes and new releases. This contract is funded by the Library Budget. FY22 \$45,288.	Exempt	\$	50,000.00	*
17	Ebsco Subscription Services	Subscription Services (FY23) Exempt 18A:64A-25.5.a.(6) (Library materials, books, specialized library services). This annual contract provides over 400 periodical subscriptions to the library. This also includes subscriptions to scholarly journals, popular magazines and newspapers. The journals support the research needs of students and the professional development of faculty. This contract is funded by the Library Budget. FY22 YTD \$29,594.	Exempt	\$	36,000.00	*

18	Yankee Book Peddler	Library Books (FY23) / Exempt 18A:64A-25.5.a.(6) (Library materials, books, specialized library services). This is a one year contract for the purchase of books and e-books and is funded by the Library Budget. FY22 YTD \$16,378.	Exempt	\$	37,000.00	*
19	N.J. Institute of Technology/ NJEDge.Net	Electronic Library Resource Licenses (FY23) / Exempt 18A:64A-25.5.a.(6) (Library materials, books, specialized library services). This annual contract provides electronic library resources used by our students for their research assignments and is supported by the Virtual Academic Library Environment (VALE) Consortium. The resources are available from any networked BCC computer. Through the Millennium library management software, remote access is provided to these resources to currently enrolled students, as well as College employees. This contract is funded by the Library Budget. FY22 \$54,501.45.	Exempt	\$	60,000.00	*
20	West Publishing Corporation /Thomson Reuters	Subscription Services and Books (FY23) / Exempt 18:64A-25.5.a.(6) (Library materials). This is a one year contract for subscription services and purchase of books used by the Paralegal Program and the Library. This service includes printed updates to the NJ Practice Collection as they are released, as well as online access to a large variety of law materials beyond those related to New Jersey. This contract is funded by the Library Budget. FY22 YTD \$8,391.	Exempt	\$	22,000.00	*
21	Follett	Textbooks (FY23) / Exempt 18:64A-25.5.a.(6) (Textbooks). This is a one year contract for the supply and delivery of textbooks and is funded by CPS' Revenue Generating Programs, grants, and various departmental budgets. FY22 YTD \$15,667.	Exempt	\$	26,000.00	*
22	Cengage Learning, Inc. (ed2go)	Continuing Education Online Training, RFP No. 17-21 (FY23) / This is the 2nd year of a 2 year contract for continuing education online training services and is funded by CPS' Revenue Generating Programs. FY22 YTD \$17,260.	RFP	\$	33,000.00	*
23	Promineo Education LLC	Online Certificate Program for Coding and Data Engineering, RFP No. 08-21 (FY23) / This is the 2nd year of a 2 year contract for an online certificate program for coding and data engineering. This contract is funded by CPS' Revenue Generating Programs. FY22 YTD \$34,000.	RFP	\$	60,000.00	*

24	Natural Languages LLC; Christine Martin; Cheryl Lepple-Huber; Sign 4U Interpreting Service LLC; Integrity Interpreting LLC	Sign Language Interpreters, RFQ No. 04-2022 (FY23) / Notice was sent to 13 vendors, received 5 replies. This is the 1st year of the contract with an option for a 2nd year renewal for pre-qualified professionals to provide sign language interpretation services for students who have requested this service through the Office of Disability Services. Provision of services is in compliance with Subpart E of Section 504 of the Rehabilitation Act of 1973, which states it is the institution's responsibility to provide auxiliary aids and services in a timely manner to ensure effective participation by students with disabilities. These contracts are funded by the Disability Services Budget. FY22 YTD \$0.	RFQ	\$	125,000.00	*
25	Natural Languages LLC; Quick Caption; Alternative Communication Services, LLC	Communication Access Realtime Translation (CART) Services, RFQ No. 02-2021 (FY23) / This is the 2nd year of a 2 year contract for pre-qualified vendors to provide translation services for students who have requested this service through the Office of Disability Services. Provision of services is in compliance with Subpart E of Section 504 of the Rehabilitation Act of 1973, which states it is the institution's responsibility to provide auxiliary aids and services in a timely manner to ensure effective participation by students with disabilities. These contracts are funded by the Disability Services Budget. FY22 YTD \$12,212.	RFQ	\$	50,000.00	*
26	Fire Security Technologies, Inc.	Fire Alarm Inspection, Testing and Repairs, Bid No. 21-18 / This contract is for additional repairs from the year end fire alarm inspections and is funded by the Facilities Budget.	Bid	\$	20,000.00	*
27	Mazza Recycling Services, Ltd.	Trash Removal and Recycling Services, Bid No. 20-31 (FY23) / This is the 3rd year of a 3 year contract for trash removal and recycling services. This contract is funded by the Facilities Budget. FY22 YTD \$42,550.	Bid	\$	90,000.00	*
28	Ferguson Plumbing Supply	Plumbing Supplies (FY23) / Exempt 18A:64A-25.10. (Joint purchases by county colleges, municipalities or counties; authority). This is a one year contract for the supply and delivery of plumbing supplies and is funded by the Facilities Budget. FY22 YTD \$1,748.	Exempt	\$	25,000.00	*
29	Cooper Freidman Electric Supply Co.	Electrical Supplies (FY23) / Exempt 18A:64A-25.10 (Joint purchases by county colleges, municipalities or counties; authority). This is a one year contract for the supply and delivery of electrical supplies through the Monmouth County Purchasing Co-op Contract and is funded by the Facilities Budget. FY22 YTD \$2,806.	Exempt	\$	25,000.00	*

30	J. Swanton Fuel Oil Co., Inc.	Unleaded and Diesel Fuel (FY23) / Exempt 18A:64A.25.9 (State Contract). This is a one year State Contract for the supply and delivery of unleaded and diesel fuel. This contract is funded by the Facilities Budget. FY22 YTD \$18,735.	Exempt	\$	35,000.00	*
31	Grainger Inc.	Facilities Supplies (FY23) / Exempt 18A:64A-25.9 (State Contract). This is a one year State Contract for the supply and delivery of facilities supplies. This contract is funded by the Facilities Budget. FY22 YTD \$29,243.	Exempt	\$	40,000.00	*
32	Allied Fire & Safety Equipment Co., Inc.	Fire Extinguisher Services (FY23) / Exempt 18A:64A-25.10 (Joint purchases by county colleges, municipalities or counties; authority). This is a one year contract for fire extinguisher services and is funded by the Facilities Budget. FY22 YTD \$2,336.	Exempt	\$	17,500.00	*
33	PARS Environmental, Montrose Environmental Group Company	Health, Safety, and Environmental Regulatory Compliance Services, RFP No. 12-21 (FY23) / This is the 2nd year of a 2 year contract for health, safety, and environmental regulatory compliance services and is funded by the Facilities Budget. FY22 YTD \$7,135.	RFP	\$	50,000.00	*
34		Used Electrical Vehicle for Instructional Use, Bid 22-15 / (AutoTech - Perkins Funded). The College did not receive any bids; therefore, this bid has been rejected.				

* Estimated expense based on historical data

** Maximum cost with the alternate

Unless otherwise exempt, bids were publicly advertised according to law.

4.2c *Accounts Payable Check Register Summary*

The Check Register Summary reflects payments made to vendors, students, and employees in the month ending February 28, 2022, which totaled \$1,826,889.79. This summarizes all payment transactions of the College and includes payments made on previously approved purchase orders as well as travel expenses and varied monthly expenses in accordance with collective bargaining contracts.

Additional documentation for payments is available in the Accounts Payable Department.

This report was reviewed by the President and the Finance & Facilities Committee of the Board of Trustees at a meeting held April 19, 2022.

4.1 *Financial Report*

The following is the unaudited Financial Report for the month ending February 28, 2022.

This report was reviewed by the President and the Finance & Facilities Committee of the Board of Trustees at a meeting April 19, 2022.

Financial Overview at February 28, 2022

The following financial summary provides an overview of year-to-date financial performance at February 28, 2022, compared to FY22 budget, and to the same period last year.

Revenue:

Compared to Budget

Total operating revenue for the month of February 2022 was \$60.7M and represents 75.8% of the FY22 budget of \$80M.

Compared to Prior Year

Operating revenue at February 28, 2022 was 1.8% lower than the same time last year. This is mainly attributed to the decrease in tuition and fees revenue netted against the increase in CPS revenue and the full reinstatement of State funding.

Expenditures:

Compared to Budget

Total operating expenditures through February 2022 were \$43.1M or 55.9% of the \$77M FY22 budget. As a point of reference, February is the eighth month of the current fiscal year and represents 66.7% of the annual budget.

Compared to Prior Year

Total operating expenses for the same period last year were \$42.3M compared to \$43.1M this year indicating an increase of operating costs of 1.7%.

Cash Balance:

At February 2022 the College's total cash position was \$35.9M, which represents a \$4.0M increase over the same time last year.

Brookdale Community College
Current Year vs Prior Year
For the month ending February 28, 2022

	2/28/22	2/28/21	Change	% Change
Operating Revenue				
State of New Jersey	\$ 6,785,864	\$ 5,418,959	\$ 1,366,905	25.2%
County of Monmouth	13,351,346	13,351,346	-	0.0%
Student Tuition	29,032,988	31,420,302	(2,387,314)	-7.6%
Fees	9,382,548	10,089,057	(706,509)	-7.0%
Continuing & Professional Studies	1,803,133	1,234,686	568,446	46.0%
Miscellaneous	361,488	300,584	60,904	20.3%
	60,717,367	61,814,934	(1,097,567)	-1.8%
Operating Expenditures				
Academic Affairs	17,039,035	16,676,144	362,891	2.2%
Benefits	7,061,510	7,916,508	(854,997)	-10.8%
Finance & Operations	7,086,943	6,710,083	376,860	5.6%
Student Affairs	3,691,465	3,354,316	337,150	10.1%
General Expenses	2,624,834	2,720,401	(95,567)	-3.5%
Continuing & Professional Studies	1,370,206	1,295,798	74,408	5.7%
Utilities	1,284,017	1,101,168	182,849	16.6%
Human Resources & Organizational Safety	1,369,928	1,140,212	229,716	20.1%
Planning & Institutional Effectiveness	259,185	263,575	(4,390)	-1.7%
President & Board of Trustees	366,343	309,203	57,140	18.5%
Advancement Division	927,649	855,029	72,620	8.5%
	43,081,115	42,342,434	738,680	1.7%
Surplus/(deficit)	17,636,252	19,472,500	(1,836,248)	
Auxiliary				
Receipts	501,000	298,045	202,955	68.1%
Disbursements	959,365	588,693	(370,672)	-63.0%
Surplus/ (deficit) - Auxiliary	\$ (458,365)	\$ (290,648)	\$ (167,717)	

Brookdale Community College
Operating Revenue Report
For the month ending February 28, 2022

	YTD Actual	Budget	Balance	% Actual to Budget
State of New Jersey	\$ 6,785,864	\$ 10,285,798	\$ (3,499,934)	66.0%
County of Monmouth	13,351,346	20,027,019	(6,675,673)	66.7%
	20,137,210	30,312,817	(10,175,607)	66.4%
Student Tuition:				
Summer III	702,524	1,168,792	(466,268)	60.1%
Fall 15	14,127,063	14,587,236	(460,173)	96.8%
Fall 11	905,858	753,928	151,930	120.2%
Fall 7A & 7B	82,838	34,500	48,338	240.1%
Winterim	227,781	280,685	(52,904)	81.2%
Spring 15	12,061,644	12,999,568	(937,924)	92.8%
Spring 11	848,258	785,504	62,754	108.0%
Spring 7A & 7B	77,022	27,500	49,522	280.1%
Summer I	-	1,542,617	(1,542,617)	0.0%
Summer II	-	1,641,988	(1,641,988)	0.0%
	29,032,988	33,822,318	(4,789,330)	85.8%
Fees:				
Fees (Technology, Capital, Facilities)	6,896,883	8,251,378	(1,354,495)	83.6%
Application Fee	79,775	165,000	(85,225)	48.3%
Installment Plan Fee	112,670	145,000	(32,330)	77.7%
Lab Fees	2,241,241	2,374,929	(133,688)	94.4%
Late Fees	20,790	21,500	(710)	96.7%
Transcript Fee	30,799	60,000	(29,201)	51.3%
Bad Check Fee	390	1,000	(610)	39.0%
	9,382,548	11,018,807	(1,636,259)	85.2%
Continuing & Professional Studies:				
Contract Training Direct Pay	101,350	226,342	(124,992)	44.8%
Alternate Route	125,910	85,180	40,730	147.8%
Healthcare Services	730,408	840,504	(110,096)	86.9%
Business & Career Training	228,819	263,325	(34,506)	86.9%
Computer Training	111,150	135,460	(24,311)	82.1%
CTE Grant	282,490	488,766	(206,277)	57.8%
Trips / Excursions	15,540	140,599	(125,059)	11.1%
Misc. Open Enrollment Programs	147,939	300,735	(152,796)	49.2%
Summer Adventure Camps	38,838	75,000	(36,162)	51.8%
Accelerated Career & Technology	20,714	26,605	(5,891)	77.9%
	1,803,133	2,582,516	(779,383)	69.8%
Miscellaneous:				
Indirect Cost Recovery	202,848	250,000	(47,152)	81.1%
Other Departmental Revenue	873	3,500	(2,627)	25.0%
Miscellaneous	5,591	10,000	(4,409)	55.9%
International Center	131,482	350,000	(218,518)	37.6%
Reserves	-	1,715,000	(1,715,000)	0.0%
Interest Income	20,693	15,000	5,693	138.0%
	361,488	2,343,500	(1,982,012)	15.4%
Total	\$ 60,717,367	\$ 80,079,958	\$ (19,362,591)	75.8%

Brookdale Community College
Operating Expenditure Report
For the month ending February 28, 2022

	YTD Actual	Budget	Balance	% Actual to Budget
Academic Affairs	\$ 17,039,035	\$ 30,132,764	\$ 13,093,729	56.5%
Benefits	7,061,510	15,622,856	8,561,346	45.2%
Finance & Operations	7,086,943	11,726,799	4,639,856	60.4%
Student Affairs	3,691,465	6,929,546	3,238,081	53.3%
General Expenses	2,624,834	3,262,829	637,995	80.4%
Continuing & Professional Studies	1,370,206	2,557,218	1,187,012	53.6%
Utilities	1,284,017	2,287,836	1,003,819	56.1%
Human Resources & Organizational Safety	1,369,928	2,406,521	1,036,593	56.9%
Planning & Institutional Effectiveness	259,185	382,145	122,960	67.8%
President & Board of Trustees	366,343	521,902	155,559	70.2%
Advancement Division	927,649	1,270,104	342,455	73.0%
	43,081,115	77,100,520	34,019,405	55.9%
Salaries & Wages	25,603,716	44,424,529	18,820,813	57.6%
Other Expenses	17,477,399	32,675,991	15,198,592	53.5%
	\$ 43,081,115	\$ 77,100,520	\$ 34,019,405	55.9%

**FY22 Spring Semester Financial Forecast
Finance & Facilities Committee
April 19, 2022**

The Brookdale Community College FY22 Operating Budget approved by the Board of Trustees on January 25, 2022, was based on projected revenues and expenditures.

The College is in its third year of utilizing HEERF funds to offset the impact of the Coronavirus Pandemic. The funds were used to counteract revenue losses and provide support for the additional expenses incurred due to the pandemic. The College relied on \$2,830,269 in HEERF funds in FY21. The projected revenue for FY22 includes \$1,279,077 of HEERF funding.

Due to significant savings in salaries and benefits, the College was able to engage initiatives that were not included in the budget such as investing in the Culinary program, and funding the College's Facilities Master Plan and Business Optimization Plan.

The following highlights significant budget adjustments:

Revenue	Variance	Explanation of Variance
State appropriation	\$ (56,860)	Budget variance
Tuition	(1,279,077)	Enrollment decline/revenue loss
Fees	(480,570)	Enrollment decline/revenue loss
HEERF	1,279,077	Offset tuition revenue loss
Continuing & Professional Studies	(95,645)	Revenue declines net HEERF offset
Reserves	(1,715,000)	The College will not rely on reserves
Other	(43,500)	Revenue decline in international center & indirect recovery
Total revenue increase/(decrease):	(2,391,575)	
Expenses	Variance	Explanation of Variance
Operating expenses	107,385	Snow removal, FMP & Culinary, offset by savings in other expenses (PT help, office supplies, utilities, etc)
Part-time instructional	245,425	Adjunct salaries
Full-time positions	(1,155,317)	Deferred or delayed position hiring
Benefits	(1,964,439)	Health, dental, pension, tuition reimbursement
Continuing & Professional Studies	(75,000)	All CPS expenses
COVID Response Team	(473,083)	Positions transferred to COVID Response team
General institutional expenses	522,306	GWI's, tuition waivers offset by savings in postage, consultants, & other misc. expenses
Total expense increase/(decrease):	(2,792,723)	
Net adjustment to FY22 budget:		
Revenue less Expenses	\$ 401,148	

Brookdale Community College
Analysis and Forecast of the Operating, Auxiliary, & Capital Funds
Positions at February 28, 2022

	FY22 Budget	2/28/2022	Favorable/ (Unfavorable)	FY22 Projected
Operating				
Revenues:				
Tuition	\$ 33,822,318	29,032,988	-	\$ 33,822,318
State	10,285,798	6,785,864	(56,860)	10,228,938
County	20,027,019	13,351,346	-	20,027,019
Fees	11,018,807	9,382,548	(480,570)	10,538,237
Continuing & Professional Studies	2,582,516	1,803,133	(95,645)	2,486,871
Reserves	1,715,000	-	(1,715,000)	-
Other Income	628,500	361,488	(43,500)	585,000
Total Revenue	\$ 80,079,958	60,717,367	(2,391,575)	\$ 77,688,384
Expenditures:				
Academic Affairs	30,132,764	17,039,035	276,732	29,856,032
Benefits	15,622,856	7,061,510	1,964,439	13,658,417
Finance & Operations	11,726,799	7,086,943	(54,820)	11,781,619
Student Affairs	6,929,546	3,691,465	771,391	6,158,155
General Expenses	3,262,829	2,624,834	(522,306)	3,785,135
Continuing & Professional Studies	2,557,218	1,370,206	75,000	2,482,218
Utilities	2,287,836	1,284,017	60,129	2,227,707
Human Resources & Organizational Safety	2,406,521	1,369,928	264,913	2,141,608
Advancement	1,270,104	927,649	(14,835)	1,284,939
Planning & Institutional Effectiveness	382,145	259,185	(10,300)	392,445
President & Board of Trustees	521,902	366,343	(17,620)	539,522
Total Expenditures	\$ 77,100,520	43,081,115	2,792,723	\$ 74,307,797
Other Cash Requirements				
Debt Principal	1,715,000	1,715,000	-	1,715,000
Interest Expense	1,264,438	746,659	-	1,264,438
	\$ 2,979,438	2,461,659	-	\$ 2,979,438
Surplus/(deficit) projected- Operating fund				\$ 401,148
Auxiliary				
Receipts	1,218,468	501,000	-	1,218,468
Disbursements	2,701,341	959,365	934,259	1,767,082
Profit/(loss) Auxiliary	\$ (1,482,873)	(458,365)	(934,259)	\$ (548,614)
Surplus/(deficit) projected- Auxiliary fund				\$ (548,614)
Capital				
Revenues:				
State Chapter 12	2,915,500	1,696,828	-	2,915,500
County Chapter 12	2,915,500	1,696,828	-	2,915,500
Risk Management	-	1,759,923	1,760,311	1,760,311
SOCFBA (Grant 75%)	-	-	134,580	134,580
Total Revenue	\$ 5,831,000	5,153,580	1,894,891	\$ 7,725,891
Expenditures:				
State Chapter 12	2,915,500	1,696,828	-	2,915,500
County Chapter 12	2,915,500	1,696,828	-	2,915,500
Risk Management	-	1,629,154	(1,835,311)	1,835,311
ELF	-	5,666	(5,666)	5,666
SOCFBA (Grant 75%)	-	134,580	(134,580)	134,580
SOCFBA (College 25%)	-	44,860	(44,860)	44,860
Total Expenditures	\$ 5,831,000	5,207,917	(2,020,418)	\$ 7,851,418
Surplus/(deficit) projected- Capital fund				\$ (125,527)
Total Surplus/(deficit) projected- all funds				\$ (272,992)

April 8, 2022

BROOKDALE COMMUNITY COLLEGE PROJECTS

CONSTRUCTION PROJECTS - CHAPTER 12 FUNDS – MANAGED BY T&M

1) MAN REAR VESIBULE SLAB LEAKAGE

Project consists of the replacement of the wearing slab over the rear vestibule and remedial work on the adjoining stairs and brick work. Bids were opened on November 30, 2021. The lowest responsible bidder was GPC, Inc. in the amount of \$130,000.00. the Contract was awarded at the BOT meeting on December 14, 2021.

A preconstruction conference was held on March 15. The contractor anticipates commencing construction in May when concrete products are delivered to the site.

2) E-SPORTS HVAC AND ELECTRICAL UPGRADES

Brookdale is converting Room 109 at the Student Life Center into an E-Sports Room. Esports Integration is preparing construction documents for audio-visual systems, devices and interconnecting wiring. T&M has been tasked with design of an electrical feed to a new sub-panel to support the proposed devices as well as new HVAC equipment required to service the room. In addition, T&M will design the new HVAC equipment required to cool the newly designed space and rebalance the existing air handling units.

On site inspections of the electrical and HVAC equipment have been conducted. Our office has begun working on the basis of design.



Raymond W. Savacool, P.E.
Engineer of Record

Brief: Facilities Overview as of April 19, 2022

Major projects in-progress:

Project	Architect/Engineer	Contractor	Comments
Gorman Hall South renovation	Posen Architects	Shoreland Construction Inc.	<ul style="list-style-type: none"> Construction started April 11.
Wellness Center	Posen Architects	TBD	<ul style="list-style-type: none"> Bids received April 8. Recommendation for M&M Construction will go to the April Board for approval. Kickoff meeting to be scheduled.
Facilities Master Plan	TBD	SSP Architects	<ul style="list-style-type: none"> Onsite assessment of mechanical has been completed. SSP to present at April 19 F&F meeting.
CVA and Maintenance Roof	DRG	TBD	<ul style="list-style-type: none"> Expected to have drawings by April 15.
ATeC & MAS Drainage	Colliers	TBD	<ul style="list-style-type: none"> Base map in design process. Once map is completed, engineers will visit site to perform calculations to determine options for mitigation.
Solar panels and charging stations installed at Lincroft and Wall	Luminace	Miller Brothers	<ul style="list-style-type: none"> Waiting on permits. Construction will begin April 18.
Modernization of Lincroft Elevators	USA Architects		<ul style="list-style-type: none"> Inspections scheduled April 12, 13, and 14 with VTX (Vertical Transportation Excellence) consultants.

Projects in-planning stage:

- Relocation of Culinary to Lincroft

BACKGROUND

Board of Trustees **Policy #2.4000** authorizes the President to enter into contracts with hospitals, laboratories and other facilities for the use of their clinical facilities to enhance the educational process for students enrolled in credit and non-credit medical programs. A list of the clinical facilities is presented to the Board of Trustees annually for the Board's information.

**AGENCIES WHERE THE COLLEGE HAS CONTRACTS AND MOU'S
FOR CREDIT AND PROFESSIONAL STUDIES, CLINICALS AND
INTERNSHIPS-2022**

Adler's Pharmacy

AtlantiCare Regional Medical Center

Arthritis and Osteoporosis Associates, P.A.

Atlantic Medical Imaging

Care One at Holmdel, Care One at King James, Care One at St. Peter's University Hospital, Care One at Wall

CentraState Medical Center (*Includes The Manor, Applewood Estates, Family Medicine Center, and Health Awareness Center*)

Colts Neck Pharmacy

Deborah Heart and Lung Center (*Respiratory Care Only*)

Food Emporium

Hackensack Meridian Health:

- Bayshore Community Hospital
- Bayshore Health Care Center
- Jersey Shore University Medical Center
- JFK Medical Center
- Meridian Home Care Services, Inc.
- Meridian Nursing and Rehab Center (Wall, Shrewsbury, and Holmdel locations)
- Meridian Subacute Rehabilitation at Wall
- Ocean University Medical Center
- Raritan Bay Medical Center
- Riverview Medical Center
- Southern Ocean Medical Center Stafford Township

Hawkswood School

Immediate Care Walk-In Management, LLC

IPPC Pharmacy

Marlboro Podiatry Center

Massage Envy

Monmouth County Board of Health

Monmouth Ocean Pulmonary Medicine

MultiCare Therapy Center

Penn Medicine Princeton Medical Center

ReUnion Rx

RWJ Barnabas Health:

- Children's Specialized Hospital
- Community Medical Center
- Monmouth Medical Center
- Monmouth Medical Southern Campus
- Robert Wood Johnson University Hospital (*New Brunswick and Hamilton Locations*)
- Somerset Medical Center

Red Bank Veterinary Hospital

Shrewsbury Pediatric Dentistry

Texas Road Pharmacy

Urology Associates

Visiting Nurses and Health Services

VNA Health Group

Walgreens Co.

BROOKDALE COMMUNITY COLLEGE

(A Component Unit of the County of Monmouth)

FINANCIAL STATEMENTS AND MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2021

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)

**Financial Statements and
Management's Discussion and Analysis**

June 30, 2021 and 2020

CONTENTS

Independent Auditors' Report	1 - 3
Management's Discussion and Analysis (Unaudited)	4 - 11
Financial Statements:	
Statements of Net Position	12
Statements of Revenues, Expenses and Changes in Net Position	13
Statements of Cash Flows	14
Notes to the Financial Statements	15 - 50
Required Supplementary Information:	
Schedules of Proportionate Share of the Net Pension Liability (Unaudited)	51 - 52
Schedules of the Contributions - Pension (Unaudited)	53 - 54
Schedule of Changes in the College's Proportionate Share of Total OPEB Liability (Unaudited)	55
Notes to the Required Supplementary Information (Unaudited)	56
Single Audit Section:	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Other Matters Based on an Audit of the Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	57 - 58
Independent Auditors' Report on Compliance For Each Major Federal and State of New Jersey Program; Report on Internal Control Over Compliance Required By Uniform Guidance State of New Jersey OMB Circular 15-08	59 - 61

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)

**Financial Statements and
Management's Discussion and Analysis**

June 30, 2021 and 2020

CONTENTS – CONTINUED

Single Audit Section – Continued:

Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2021	62
Schedules of Expenditures of State of New Jersey Awards for the Year Ended June 30, 2021	63
Notes to Schedule of Expenditures of Federal and State of New Jersey Awards	64
Schedule of Findings and Questioned Costs	65 - 69

INDEPENDENT AUDITORS' REPORT

To the Honorable President and
Members of the Board of Trustees of
Brookdale Community College
Lincroft, New Jersey

Report on Financial Statements

We have audited the accompanying financial statements of Brookdale Community College (the "College"), a component unit of the County of Monmouth, State of New Jersey, and its discretely presented component unit, Brookdale Community College Foundation, as of and for the fiscal years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the net position of the College and its discretely presented component unit as of June 30, 2021 and 2020, and the changes in net position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplemental Information

Our audits were conducted for the purpose of forming an opinion on the financial statements of the College, taken as a whole. The Schedule of Expenditures of Federal Awards and the Schedule of Expenditures of State of New Jersey Awards, as listed in the table of contents, is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; and State of New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid* is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and related directly to, the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and the Schedule of Expenditures of State of New Jersey Awards 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 **DATE**, on our consideration of the College's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the College's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.

**Certified Public Accountants
Braintree, Massachusetts**

DATE

MANAGEMENT'S DISCUSSION AND ANALYSIS

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Management's Discussion and Analysis
For the fiscal years ended June 30, 2021 and 2020

Management's Discussion and Analysis ("MD&A") presents the financial performance of Brookdale Community College (the "College") during the fiscal year ended June 30, 2021. This MD&A will provide various financial analyses comparing fiscal year 2021 to fiscal year 2020, as well as fiscal year 2019 activity.

Enrollment

The College enrollment is comprised of credit and noncredit full-time equated students ("FTEs"). A full-time equated student represents a student or combination of students taking 30 credits.

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>Change 2020-2021</u>
Credit FTEs	7,125	8,004	8,363	(879)
Noncredit FTEs	<u>268</u>	<u>481</u>	<u>484</u>	<u>(213)</u>
Total FTEs	<u>7,393</u>	<u>8,485</u>	<u>8,847</u>	<u>(1,092)</u>

Full-time equated enrollment for credit and noncredit enrollment in fiscal year 2021 was 7,393, compared to fiscal year 2020 FTE enrollment of 8,485. This represents a 12.9 percent decrease.

- Credit enrollment decreased from 8,004 FTEs in fiscal year 2020 to 7,125 FTEs in fiscal year 2021, which represents a 10.9 percent decrease.
- Noncredit enrollment decreased from 481 FTEs in fiscal year 2020 to 268 FTEs in fiscal year 2021, which represents a 44.3 percent decrease.
- Credit enrollment decreases are consistent with the national trend across the higher education sector.

General Financial Information

The College's basic financial statements include a Statement of Net Position, a Statement of Revenues, Expenses, and Changes in Net Position, and a Statement of Cash Flows. The financial statements are prepared in accordance with the accounting principles established by the Governmental Accounting Standards Board ("GASB").

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Management's Discussion and Analysis - Continued
For the fiscal years ended June 30, 2021 and 2020

Financial Highlights

Condensed Schedule of Net Position

The following represents assets, liabilities, and net position of the College as of June 30, 2021, 2020, and 2019:

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>Change 2020-2021</u>
Current Assets	\$ 31,803,302	27,818,073	27,898,126	3,985,229
Noncurrent Assets:				
Capital Assets	<u>155,078,516</u>	<u>155,930,790</u>	<u>158,407,347</u>	<u>(852,274)</u>
Total Assets	<u>\$ 186,881,818</u>	<u>183,748,863</u>	<u>186,305,473</u>	<u>3,132,955</u>
Deferred Outflow of Resources	<u>\$ 7,027,238</u>	<u>8,347,028</u>	<u>11,145,590</u>	<u>(1,319,790)</u>
Current Liabilities	\$ 15,551,708	16,190,836	21,054,745	(639,128)
Noncurrent Liabilities	<u>61,189,319</u>	<u>66,808,815</u>	<u>72,392,682</u>	<u>(5,619,496)</u>
Total Liabilities	<u>\$ 76,741,027</u>	<u>82,999,651</u>	<u>93,447,427</u>	<u>(6,258,624)</u>
Deferred Inflows of Resources	<u>14,614,943</u>	<u>15,653,551</u>	<u>17,288,895</u>	<u>(1,038,608)</u>
Net Position:				
Net Investment in Capital Assets	\$ 122,898,479	122,144,210	123,733,109	754,269
Restricted	88,690	88,690	623,077	-
Unrestricted	<u>(20,434,083)</u>	<u>(28,790,211)</u>	<u>(37,641,445)</u>	<u>8,356,128</u>
Total Net Position	<u>\$ 102,553,086</u>	<u>93,442,689</u>	<u>86,714,741</u>	<u>9,110,397</u>

The increase in current assets of \$3,985,229 is due to the following:

- An increase in cash and equivalents of \$6,621,750.
- A decrease in accounts receivable of \$2,574,550.
- A decrease in prepaid expenses of \$61,971.

Net capital assets decreased by \$852,274, due to capital asset additions net of retirements of \$5,268,268 less net change in accumulated depreciation of \$6,120,542.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Management's Discussion and Analysis - Continued
For the fiscal years ended June 30, 2021 and 2020

Financial Highlights – Continued

Condensed Schedule of Net Position – Continued

Deferred outflows of resources decreased \$1,319,790 due to a decrease in net pension liability of \$1,138,683 and deferred gain on bond refinancing of \$181,107.

The decrease in current liabilities of \$639,128 is due to the following:

- Accounts payable and accrued expenses increased \$1,973,510.
- Unearned student tuition and fees decreased \$319,616.
- Unearned grant revenue decreased \$2,353,022.
- Current portion of long-term debt increased \$60,000.

Non-current liabilities decreased \$5,619,496 due to the following:

- Long-term debt decreased \$1,936,339.
- Net pension liability decreased \$3,683,157 representing the net pension liability allocated to Brookdale Community College in the State of New Jersey Public Employees' Retirement System and State of New Jersey Police and Firemen's Retirement System audit reports.

Capital Asset Activity

Capital asset activity for the fiscal year ended June 30, 2021 was as follows:

	<u>2020</u>	<u>Additions</u>	<u>Retirements/ Depreciation</u>	<u>2021</u>
Land	\$ 5,882,462	-	-	5,882,462
Buildings and Improvements	267,667,791	4,629,579	52,673	272,350,044
Furniture and Equipment	14,431,367	752,699	(166,683)	15,017,383
Total	<u>287,981,620</u>	<u>5,382,278</u>	<u>(114,010)</u>	<u>293,249,889</u>
Less Accumulated Depreciation:	<u>(132,050,830)</u>	<u>(6,382,847)</u>	<u>166,683</u>	<u>(138,171,373)</u>
Capital Assets, net	<u>\$ 155,930,790</u>	<u>(1,000,569)</u>	<u>52,673</u>	<u>155,078,516</u>

As a best practice, the College contracts with a third-party firm to conduct an independent physical inventory of all College assets every 5 years, and as such conducted a physical inventory during 2016.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Management's Discussion and Analysis - Continued
For the fiscal years ended June 30, 2021 and 2020

Summary of Revenues, Expenses, and Changes in Net Position

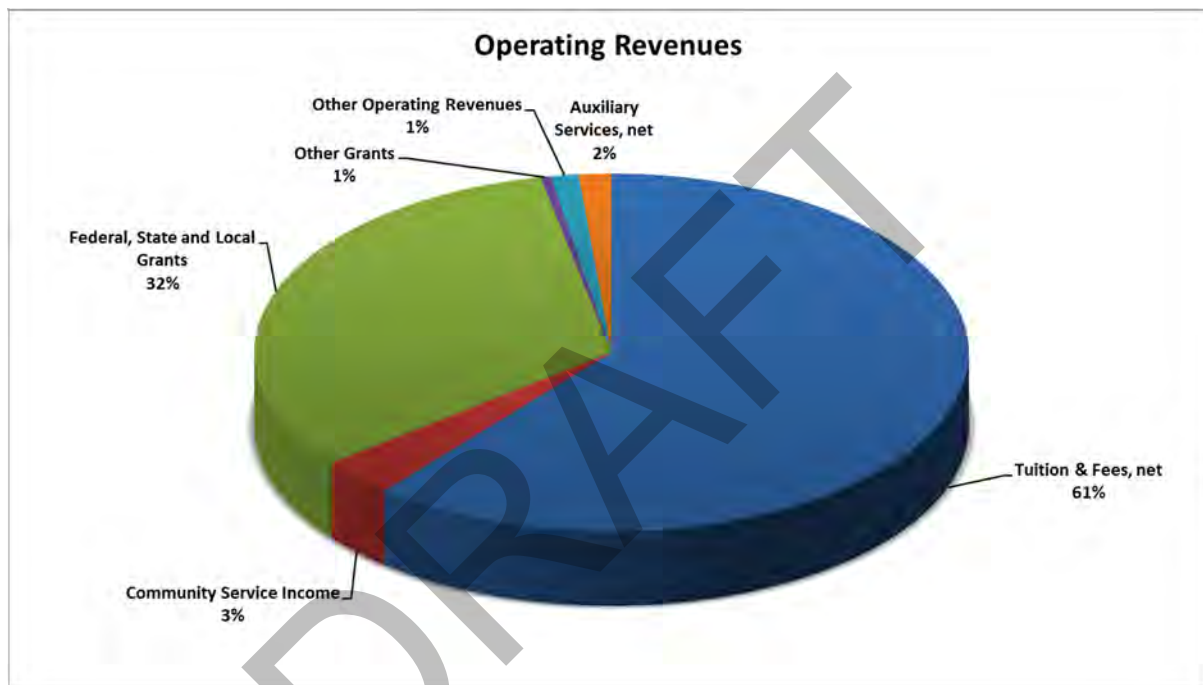
The College receives revenue from three main sources: student tuition and fees, State aid, and County support. The balance of revenue is from miscellaneous sources, which include Continuing Professional Services, Grants and Auxiliary services (bookstore, dining & events).

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>Change 2020-2021</u>
Operating Revenues:				
Tuition, net	\$ 19,895,997	19,349,250	20,566,210	546,747
Fees	7,977,157	8,158,840	7,875,632	(181,683)
Chargebacks to Other Counties	50,550	340,018	257,409	(289,468)
Community Service Income	1,569,124	2,612,557	3,136,967	(1,043,433)
Federal, State and Local Grants	14,872,614	16,619,077	16,737,648	(1,746,463)
Other Grants	219,291	176,714	158,662	42,577
Other Operating Revenues	572,687	701,017	671,850	(128,330)
Auxiliary Services, net	675,605	1,245,580	1,920,349	(569,975)
Total Operating Revenues	45,833,025	49,203,053	51,324,727	(3,370,028)
Operating Expenses	95,404,934	95,049,940	94,035,914	354,994
Operating Loss	(49,571,909)	(45,846,887)	(42,711,187)	(3,725,022)
Nonoperating Revenues (Expenses):				
Federal and State Grants	14,220,484	1,445,912	-	12,774,572
State Appropriations	8,712,697	8,954,612	10,285,798	(241,915)
Local Appropriations	20,027,019	20,027,019	20,027,019	-
Pell Grants	10,769,450	13,187,338	13,534,193	(2,417,888)
Other Nonoperating Revenues	3,084,439	4,259,256	4,170,106	(1,174,817)
Other Nonoperating Expenses	(616,454)	(1,386,145)	(1,406,139)	769,691
Bond Issuance Expense	-	-	(232,841)	-
Interest Expense	(1,302,849)	(1,348,334)	(1,418,559)	45,485
Net Nonoperating Revenues	54,894,786	45,139,658	44,959,577	(3,019,444)
Loss Before Other Revenues	5,322,877	(707,229)	2,248,390	(6,744,466)
Other Revenues:				
Capital Appropriations	3,787,520	7,435,177	4,179,805	(3,647,657)
Increase (Decrease) in Net Position	9,110,397	6,727,948	6,428,195	(10,392,123)
Net Position as of Beginning of Year	93,442,689	86,714,741	80,286,546	6,727,948
Net Position as of End of Year	\$ 102,553,086	93,442,689	86,714,741	(9,110,397)

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Management's Discussion and Analysis - Continued
For the fiscal years ended June 30, 2021 and 2020

Revenues

The College charged \$148.00 and \$145.00 per student credit hour ("SCH") to a maximum of \$2,220.00 and \$2,175.00 per term in fiscal years 2021 and 2020, respectively. In addition, the College charged a General Service Fee of 27% of tuition, or \$39.96 and \$39.15 per student credit hour, to a maximum of \$599.40 and \$587.25, respectively, during the same periods. Those fees helped fund technology enhancements, student life and activities, capital improvements and debt service obligations.



Net tuition, fee, and chargeback revenue increased \$75,596 as a result of a 2% increase in tuition and fee rates that were offset by a 10.9% decline in FTE enrollment. In addition, scholarship allowances decreased \$2,72,441. The College utilized \$2,845,993 of HEERF funds to offset tuition revenue losses that resulted from a greater than anticipated decline in enrollment due to COVID-19.

The College's Auxiliary Services revenue, (Bookstore, Event Management, and Dining Services) decreased \$569,975. These services were partially operational due COVID-19 restrictions.

Nonoperating revenues

State aid decreased by \$241,915 due to the reduction of State funding resulting from the COVID-19 pandemic.

Total County aid of \$20,027,019 remained unchanged from 2020 to 2021.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Management's Discussion and Analysis - Continued
For the fiscal years ended June 30, 2021 and 2020

Expenses

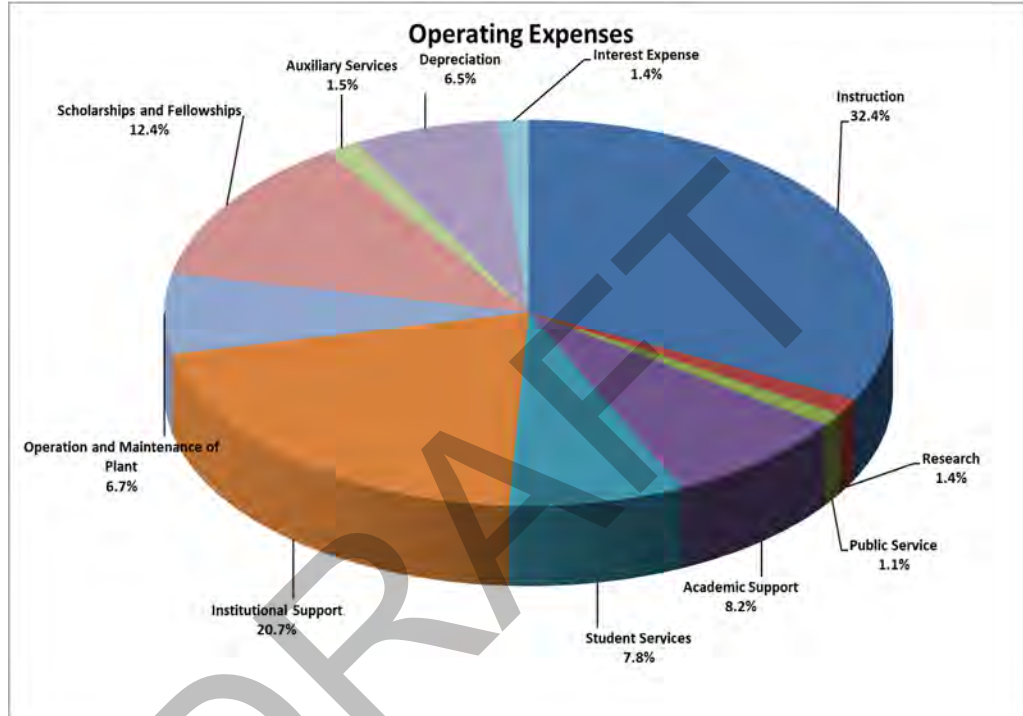
Operating expenses are those expenses paid by the College to acquire or produce goods and services to fulfill its mission. Naturally, the majority of expenses were integral to the College's core mission – student success. The College had total operating and interest expense of \$96,707,783 in FY21 compared to \$96,398,274 in FY20. The operating expenses of the College by functional classification for the years ended June 2021, 2020, and 2019 were:

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>Change 2020-2021</u>
Operating Expenses:				
Instruction	\$ 31,311,624	36,823,803	36,756,680	(5,512,179)
Research	1,358,724	1,329,533	1,545,931	29,191
Public Service	1,036,084	971,156	1,110,688	64,928
Academic Support	7,957,834	11,758,603	10,663,968	(3,800,769)
Student Services	7,517,645	8,203,540	7,701,149	(685,895)
Institutional Support	19,975,071	11,579,895	10,345,128	8,395,176
Operation and Maintenance of Plant	6,518,792	7,314,697	8,231,412	(795,905)
Scholarships and Fellowships	11,993,516	8,516,957	8,932,552	3,476,559
Auxiliary Services	1,448,419	2,168,909	2,289,259	(720,490)
Depreciation	<u>6,287,225</u>	<u>6,382,847</u>	<u>6,459,147</u>	<u>(95,622)</u>
Total Operating Expenses	95,404,934	95,049,940	94,035,914	354,994
Interest Expense	<u>1,302,849</u>	<u>1,348,334</u>	<u>1,418,559</u>	<u>(45,485)</u>
Total Operating and Interest Expenses \$	<u><u>96,707,783</u></u>	<u><u>96,398,274</u></u>	<u><u>95,454,473</u></u>	<u><u>309,509</u></u>

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Management's Discussion and Analysis - Continued
For the fiscal years ended June 30, 2021 and 2020

Expenses – Continued

Operating and interest expense in fiscal year 2021 increased \$309,510 from fiscal year 2020. The increase is primarily the result of an increase in restricted expenses.



BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Management's Discussion and Analysis – Continued
For the fiscal years ended June 30, 2021 and 2020

Summary of Net Position

The College had the following net position as of June 30:

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>Change 2020-2021</u>
Net Position:				
Unrestricted	\$ 17,877,904	13,193,547	6,979,043	4,684,357
Restricted	88,690	88,690	623,077	-
Impact of GASB 68	<u>(38,311,987)</u>	<u>(41,895,069)</u>	<u>(44,620,488)</u>	<u>3,583,082</u>
	(20,345,393)	(28,612,832)	(37,018,368)	8,267,439
Net Investment in Capital Assets	<u>122,898,479</u>	<u>122,055,521</u>	<u>123,733,109</u>	<u>842,958</u>
Total Net Position	\$ <u><u>102,553,086</u></u>	<u><u>93,442,689</u></u>	<u><u>86,714,741</u></u>	<u><u>9,110,397</u></u>

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)

Statements of Net Position

As of June 30, 2021

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)

Statements of Net Position

As of June 30,

	Brookdale Community College		Brookdale Community College Foundation	
Assets	2021	2020	2021	2020
Current Assets:				
Cash and Cash Equivalents (Note 3)	\$ 28,743,724	22,121,974	1,508,231	1,383,028
Accounts Receivable, Net of Allowance of \$873,350 in 2021 and \$980,584 in 2020 (Note 4)	2,807,113	5,381,663	51,312	51,635
Deposits Held by Trustees (Note 3)	88,690	88,690	—	—
Prepaid Expenses	163,775	225,746	442	413
Total Current Assets	31,803,302	27,818,073	1,559,985	1,435,076
Noncurrent Assets:				
Investments (Note 3)	—	—	6,586,862	5,506,612
Capital Assets, Net of Accumulated Depreciation of \$138,171,373 in 2021 and \$132,050,830 in 2020 (Note 6)	155,078,516	155,930,790	—	—
Total Noncurrent Assets	155,078,516	155,930,790	6,586,862	5,506,612
Total Assets	186,881,818	183,748,863	8,146,847	6,941,688
Deferred Outflows of Resources				
Related to Pensions	4,442,432	5,581,115	—	—
Deferred Loss on Bond Refinancing (Note 7)	2,584,806	2,765,913	—	—
	7,027,238	8,347,028	—	—
Liabilities				
Current Liabilities:				
Accounts Payable and Accrued Expenses (Note 5)	11,605,423	9,631,913	84,784	54,504
Unearned Student Tuition and Fees	1,395,534	1,715,150	—	—
Unearned Grant Revenue	835,751	3,188,773	—	—
Long-Term Debt, Current Portion (Note 7)	1,715,000	1,655,000	—	—
Total Current Liabilities	15,551,708	16,190,836	84,784	54,504
Noncurrent Liabilities:				
Long-Term Debt, Net of Current Portion (Note 7)	33,049,843	34,986,182	—	—
Net Pension Liability	28,139,476	31,822,633	—	—
Total Noncurrent Liabilities	61,189,319	66,808,815	—	—
Total Liabilities	76,741,027	82,999,651	84,784	54,504
Deferred Inflows of Resources				
Related to Pensions	14,614,943	15,653,551	—	—
Net Position				
Net Investment in Capital Assets	122,898,479	122,055,521	—	—
Restricted:				
Nonexpendable:				
Scholarships	—	—	2,470,986	2,284,411
Expendable:				
Capital	88,690	88,690	—	—
Scholarships	—	—	4,010,624	2,781,536
Unrestricted (Note 8)	(20,434,083)	(28,701,522)	1,580,453	1,821,237
Total Net Position	\$ 102,553,086	93,442,689	8,062,063	6,887,184

See accompanying notes to financial statements.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended June 30,

	Brookdale Community College		Brookdale Community College Foundation	
	2021	2020	2021	2020
Operating revenues:				
Student revenues:				
Tuition, Net of Scholarship Allowances of \$15,366,748 in 2021 and \$18,092,189 in 2020	\$ 19,895,997	19,349,250	—	—
Chargebacks to Other Counties	50,550	340,018	—	—
	19,946,547	19,689,268	—	—
Auxiliary services, net of scholarships of \$542,598 for 2021 and \$729,977 in 2020	675,605	1,245,580	—	—
Fees	7,977,157	8,158,840	—	—
Net Student Revenues	28,599,309	29,093,688	—	—
Community Service Revenue	1,569,124	2,612,557	—	—
Federal Grants	7,592,335	10,825,776	—	—
State Grants	6,945,043	5,398,221	—	—
Local Grants	335,236	395,080	—	—
Other Grants	219,291	176,714	—	—
Special Events	—	—	173,335	125,330
Other Operating Revenues	572,687	701,017	—	—
Total Operating Revenues	45,833,025	49,203,053	173,335	125,330
Operating Expenses:				
Instruction	31,311,624	36,823,803	—	—
Research	1,358,724	1,329,533	—	—
Public Service	1,036,084	971,156	—	—
Academic Support	7,957,834	11,758,603	—	—
Student Services	7,517,645	8,203,540	—	—
Institutional Support	19,975,071	11,579,895	300,314	233,843
Operation and Maintenance of Plant	6,518,792	7,314,697	—	—
Scholarships and Fellowships	11,993,516	8,516,957	1,187,369	949,765
Auxiliary Services	1,448,419	2,168,909	—	—
Depreciation	6,287,225	6,382,847	—	—
Total Operating Expenses	95,404,934	95,049,940	1,487,683	1,183,608
Operating Loss	(49,571,909)	(45,846,887)	(1,314,348)	(1,058,278)
Nonoperating Revenues (Expenses):				
Federal Grants	14,220,484	1,445,912	—	—
State Appropriations	8,712,697	8,954,612	—	—
Local Appropriations	20,027,019	20,027,019	—	—
Pell Grants	10,769,450	13,187,338	—	—
Contributions	—	—	1,391,033	950,941
Investment Income	—	—	1,098,194	208,916
Other Nonoperating Revenues	3,084,439	4,259,256	—	—
Other Nonoperating Expenses	(669,127)	(244,605)	—	—
Disposition of property and equipment	52,673	(1,141,540)	—	—
Interest Expense	(1,302,849)	(1,348,334)	—	—
On-Behalf Payments - Other Post-Employment Benefits:				
Revenues	9,051,024	2,889,223	—	—
Expenses	(9,051,024)	(2,889,223)	—	—
On-Behalf Payments - Alternate Benefit Program				
Revenues	1,937,672	2,095,925	—	—
Expenses	(1,937,672)	(2,095,925)	—	—
On-Behalf Payments - Police & Firemen's Retirement System				
Revenues	69,751	69,978	—	—
Expenses	(69,751)	(69,978)	—	—
Net Nonoperating Revenues	54,894,786	45,139,658	2,489,227	1,159,857
Increase (Decrease) in Net Position	5,322,877	(707,229)	1,174,879	101,579
Other Revenues				
Capital Appropriations	3,787,520	7,435,177	—	—
Increase in Net Position	9,110,397	6,727,948	1,174,879	101,579
Net Position as of Beginning of Year	93,442,689	86,714,741	6,887,184	6,785,605
Net Position as of End of Year	\$ 102,553,086	93,442,689	8,062,063	6,887,184

See accompanying notes to financial statements.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Statements of Cash Flows
For the Years Ended June 30,

	Brookdale Community College	
	<u>2021</u>	<u>2020</u>
Cash Flows from Operating Activities:		
Student Tuition and Fees (including chargebacks to other counties)	\$ 27,629,685	27,376,108
Noncredit Revenue	1,612,992	2,708,167
Grants and Contracts	13,283,688	19,449,298
Grant Payments	(40,081,839)	(31,250,129)
Payments to Suppliers	2,815,107	(6,340,560)
Payments to Employees	(38,262,041)	(42,811,120)
Payments for Scholarships and Fellowships	(12,536,114)	(7,786,980)
Auxiliary Services:		
Bookstore and Dining Services Receipts	382,585	635,247
Bookstore and Dining Services Payments	(173,106)	(138,370)
Other Auxiliary Services Payments	(903,683)	(1,314,453)
Other Operating Receipts	572,687	701,017
Net Cash Used in Operating Activities	<u>(45,660,039)</u>	<u>(38,771,775)</u>
Cash Flows from Noncapital financing Activities:		
Federal Grants	14,220,484	1,445,912
State Appropriations	8,712,697	8,954,612
Local Appropriations	20,027,019	20,027,019
Pell Grants	10,769,450	13,187,338
Other Non-Operating Revenues and Expenses	2,467,985	2,873,111
Net Cash Provided by Noncapital Financing Activities	<u>56,197,635</u>	<u>46,487,992</u>
Cash Flows from Capital Financing Activities:		
Payments on Capital Debt	(1,876,339)	(9,293,153)
Capital Appropriations	3,787,520	7,435,177
Interest Paid on Capital Debt	(444,749)	(1,106,005)
Purchases of Capital Assets	(5,382,278)	(5,047,830)
Net Cash Used in Capital Financing Activities	<u>(3,915,846)</u>	<u>(8,011,811)</u>
Change in Cash and Equivalents	6,621,750	(295,594)
Cash and Equivalents, Beginning of Year	<u>22,210,664</u>	<u>22,506,258</u>
Cash and Equivalents, End of Year	<u>\$ 28,832,414</u>	<u>22,210,664</u>
Reconciliation of Operating Loss to Net Cash		
Used in Operating Activities:		
Operating Loss	\$ (49,571,909)	(45,846,887)
Adjustments to Reconcile Operating Loss to Net Cash		
Used in Operating Activities:		
Depreciation Expense	6,287,225	6,382,847
Net Pension Expense	(3,583,082)	(2,725,419)
Changes in Assets and Liabilities:		
Grants and Other Receivables	1,607,144	(410,660)
Prepaid Expenses	61,971	195,116
Accounts Payable and Accrued Expenses	2,211,250	1,180,311
Unearned Student Tuition and Fees	(319,616)	(625,467)
Unearned Grant Revenue	(2,353,022)	3,078,384
Net Cash Used in Operating Activities	<u>\$ (45,660,039)</u>	<u>(38,771,775)</u>

See accompanying notes to financial statements.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements
June 30, 2021 and 2020

(1) Organization

Brookdale Community College (the “College”) was established in 1967 as a unit of the New Jersey Master Plan for Higher Education and became part of a statewide network of 18 county colleges. The College offers pre-baccalaureate preparation (A.S. and A.A. degrees) as well as programs and certificates which are designed to prepare students for employment (A.A.S. degrees). The College also maintains a comprehensive Continuing and Professional Studies operation which provides lifelong learning opportunities to the citizens and businesses of the County of Monmouth (the “County”). The College opened its doors to students on September 29, 1969.

The work of the College is centered on the main campus in Lincroft, New Jersey, on the site of the former Brookdale Farm. The main campus is spread across more than 200 acres of woodlands and rolling hills and includes 27 buildings comprised of classrooms, library, theatre/auditorium, student center, bookstore, sports arena, dining facilities, administrative offices, maintenance shop, and the Monmouth Museum.

The College also operates at five Higher Education Centers located throughout the County in Freehold, Wall, Neptune, Long Branch, and Hazlet. Offerings at these sites include GED preparation, Adult Basic Education, English as a Second Language, and a variety of credit courses. Additionally, the College has developed unique partnerships with four-year institutions to offer Brookdale students the ability to earn associate, bachelor and master’s degrees at all Brookdale locations.

(2) Summary of Significant Accounting Policies

Component Unit

The College organized Brookdale Community College Foundation (the “Foundation”), a legally separate component unit, in 1973, under the laws of the State of New Jersey (the “State”), for the sole benefit of the College, faculty, and students. The purpose of the Foundation is to receive, hold, invest, administer, encourage, and solicit contributions from the general public for the benefit of the College. The Foundation’s efforts benefit the College in the undertaking of projects which foster and promote educational philosophy and the mission and goals of the College; in providing funds for the development of curriculum and education media; and in the creation of scholarships. The financial statements of the Foundation are presented discretely in the College’s financial statements because of the nature and significance of its relationship with the College, including its ongoing financial support of the College. Copies of the Foundation’s financial statements can be obtained by writing to Brookdale Community College Foundation, Lincroft, New Jersey.

Deferred Outflows and Deferred Inflows of Resources

The statements of net position report separate sections for deferred inflows of resources and deferred outflows of resources. Deferred outflows of resources, reported after total assets, represents a reduction of net position that applies to a future period(s) and will be recognized as an outflow of resources (expense) at that time. Deferred inflows of resources, reports after total liabilities, represents an increase of net position that applies to a future period(s) and will be recognized as an inflow of resources (revenue) at that time.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(2) Summary of Significant Accounting Policies (continued)

Deferred Outflows and Deferred Inflows of Resources (continued)

Transactions are classified as deferred outflows of resources and deferred inflow of resources only when specifically prescribed by the Governmental Accounting Standards Board (“GASB”). The College is required to report the following as deferred outflows of resources and deferred inflows of resources:

Defined Benefit Pension Plans – The difference between expected (actuarial) and actual experience, changes in actuarial assumptions, net difference between projected (actuarial) and actual earnings on pension plan investments, changes in the College’s proportion of expenses and liabilities to the pension as a whole, differences between the College’s pension contribution and its proportionate share of contributions, and the College’s pension contributions subsequent to the pension valuation measurement date.

Deferred Loss on Bond Refinancing – In a transaction involving current refundings or advance refundings resulting in defeasance of debt, any difference between the reacquisition price and the net carrying amount of the old debt is deferred and amortized to interest expense over a period of time that is the shorter of the remaining life of the old debt or the life of the new debt.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees’ Retirement System (“PERS”) and Police and Fire Retirement System (“PFRS”) and additions to/deductions from PERS’s and PFRS’s fiduciary net position have been determined on the same basis as they are reported by the plans. 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.

New Government Accounting Pronouncements

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

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

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

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(2) Summary of Significant Accounting Policies (continued)

New Government Accounting Pronouncements (continued)

GASB Statement 92 – *Omnibus 2020* is effective for reporting periods beginning after June 15, 2021. The objective of this Statement is to improve comparability in financial reporting for leases, pensions, OPEB, and asset retirement obligations.

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

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

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

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

Basis of Accounting and Measurement Focus

The accompanying financial statements have been prepared on the accrual basis of accounting using the economic resources measurement focus in accordance with Governmental Accounting Standards Board ("GASB"). The College reports its financial statements as a business-type activity, as defined by GASB Statement 35. Business-type activities are those that are financed in whole or in part by fees charged to external parties for goods or services.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(2) Summary of Significant Accounting Policies (continued)

Net Position

The College classifies its resources into three net position categories:

- *Net investment in capital assets:* Capital assets, net of accumulated depreciation, and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets.
- *Restricted:*
 - Nonexpendable* – Net position subject to externally-imposed stipulations that must be maintained permanently by the College.
 - Expendable* – Net position whose use by the College is subject to externally-imposed stipulations that can be fulfilled by actions of the College pursuant to the stipulations or that expire by the passage of time.
- *Unrestricted* – Net position not subject to externally-imposed stipulations that may be designated for specific purposes by action of management or the College's Board of Trustees or may otherwise be limited by contractual agreements with outside parties. Substantially all unrestricted net position is designated for academic programs and initiatives and capital programs.

When an expense is incurred that can be paid using either restricted or unrestricted resources, the College's policy is to first apply the expense towards restricted resources and then towards unrestricted resources.

Other

Other significant accounting policies followed in the preparation of the accompanying financial statements are outlined below:

- (a) Cash and equivalents consist of cash on deposit with banks and money market funds with original maturities of three months or less when purchased.
- (b) Investments are stated at fair value, which is based upon quoted market prices, and consist of certificates of deposit, equities, bonds and notes, and mutual funds. Interest, dividends and changes in the fair value of investments consisting of both realized and unrealized gains or losses, are reported as investment income on the statements of revenues, expenses and changes in net position.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(2) Summary of Significant Accounting Policies (continued)

Other (continued)

- (c) Capital assets are recorded at historical cost and include land, buildings and building improvements, and furniture and equipment over \$5,000. The costs of normal maintenance and repairs that do not add value to the asset are not capitalized. Major outlays for capital assets are capitalized as the projects are constructed and transferred to the appropriate asset category upon completion. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

	<u>Useful Lives</u>
Buildings and building improvements	10 - 45 years
Furniture and equipment	5 - 10 years

- (d) The County is generally responsible for the issuance of certain bonds and notes for the College's capital expenditures which are financed by County bond ordinances; unexpended bond ordinances are available for capital expenditures in subsequent years. The County is also responsible for the payment of interest on this issued debt and the retirement of such obligations. Accordingly, this debt is reported in the financial statements of the County and is not included in the accompanying financial statements of the College. However, The Monmouth County Improvement Authority has issued Lease Revenue Bonds for which the College is responsible for future debt service payments (see Note 7).
- (e) Compensated absences are those absences for which employees will be paid for vacation when used. A liability is accrued for compensated absences that are earned and unused in accordance with the College's policy at June 30th of each fiscal year. Eligible employees earn a right to vacation benefits based on seniority.
- (f) Student tuition and fees and auxiliary services are presented net of scholarships applied to student accounts, while other payments made directly to students are presented as scholarship expense and are recognized in the period incurred. Student tuition and fees collected for courses that are held subsequent to fiscal year-end are recorded as unearned student tuition and fees in the accompanying statements of net position.
- (g) Grants receivable represent amounts awarded to, but not yet received by, the College. Revenues are recognized as the grants are expended. Amounts received from grants which have not yet been earned under the terms of the agreements are recorded as unearned grant revenue in the accompanying statements of net position.
- (h) Revenue from State of New Jersey and the County appropriations is recognized in the fiscal years during which the State of New Jersey and the County appropriate the funds to the College.
- (i) Accounts receivable are reported at net realizable value. Accounts are written off when they are determined to be uncollectible based upon management's assessment of individual accounts. The allowance for doubtful accounts is estimated based on the College's historical losses and periodic review of individual accounts.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(2) Summary of Significant Accounting Policies (continued)

Other (continued)

- (j) Auxiliary services expenses include direct and indirect administration and general costs related to their operations.
- (k) Chargebacks to other counties represent the amount the College charges the counties in which out-of-county students reside for their portion of the College's operating expenses, as provided by the criteria and procedures specified in the Statement of Auditing and Accounting Standards for County Colleges recommended by the Council of County Colleges and for use by the Department of Treasury pursuant to New Jersey Statutes Annotated ("N.J.S.A.") 18A:64A-22 and 29.
- (l) The College receives appropriations from the State of New Jersey and the County. The College is economically dependent on these appropriations to carry on its operations. The College is considered a component unit of the County.
- (m) Grants and contributions are recorded as unrestricted revenue or restricted net position depending on the absence or existence of any donor restrictions. Unconditional grants and contributions are recognized as revenue when the related promise to give is disclosed.
- (n) Donor-restricted grants and contributions whose restrictions are satisfied in the same period as funds are recognized are reported as unrestricted support in the statements of revenues, expenses and changes in net position.
- (o) The College's policy defines operating activities in the statements of revenues, expenses, and changes in net position as those that serve the College's principal purpose and generally result from exchange transactions such as payments received for services and payments made for the purchase of goods and services. Examples include: (1) student tuition and fees, net of scholarship allowances, (2) sales and services of auxiliary services, and (3) most federal, state, and local grants and contracts. Nonoperating revenues include activities that have the characteristics of nonexchange transactions, such as operating appropriations from the State of New Jersey and the County, contributions, and investment income. Interest expense is reported as a nonoperating expense.
- (p) The College is exempt from federal income taxes under Internal Revenue Code Section 115. The Foundation is an organization described under Section 501(c)(3) of the Internal Revenue Code ("Code") and therefore is exempt from federal income taxes under 501(a) of the Code.
- (q) The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates. Significant estimates and assumptions are required as part of estimating an allowance for doubtful accounts, depreciation, and determining the net pension and OPEB liabilities.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(2) Summary of Significant Accounting Policies (continued)

COVID-19

On March 11, 2020, the World Health Organization declared the global outbreak of the novel coronavirus ("COVID-19") as a pandemic. During the year ended June 30, 2021, COVID-19 had a significant effect on the College's operations in response to government requirements and observing safety measures.

In response to the pandemic, the Federal government provided to the College the Higher Education Emergency Relief Funds ("HEERF") and funds for the Minority Serving Institutions Program ("MSI") under the Coronavirus Aid, Relief, and Economic Security ("CARES") Act, Coronavirus Response and Relief Supplemental Appropriations Act ("CRRSAA"), and American Rescue Plan Act ("ARPA"). The HEERF consisted of the student aid award and the institutional award. Each Act requires a minimum amount to be spent on student aid.

The student aid award is required to be distributed to students as emergency grants for their expenses related to the disruption of campus operations due to coronavirus. The institutional award can be used to cover any costs associated with significant changes to the delivery of instruction due to the coronavirus. The Department of Education has extended the deadline to spend the student aid award and the institutional award by June 30, 2023.

The College has been awarded the following HEERF and MSI funds as of June 30, 2021:

	Student Aid Award	Institutional Award	Minority Serving Institutions	Total
CARES	\$ 3,167,206	\$ 3,167,205	\$ 1,846,964	\$ 8,181,375
CRRSAA	3,167,206	9,415,448	-	12,582,654
ARPA	11,174,641	11,062,658	-	22,237,299
Total	<u>\$ 17,509,053</u>	<u>\$ 23,645,311</u>	<u>\$ 1,846,964</u>	<u>\$ 43,001,328</u>

The College has recognized the following as non-operating Federal grants for the years ended June 30,:

2021				
	Student Aid Award	Institutional Award	Minority Serving Institutions	Total
CARES	\$ 1,900,206	\$ 2,988,293	\$ 263,059	\$ 5,151,558
CRRSAA	3,167,206	1,435,339	-	4,602,545
ARPA	166,588	-	-	166,588
Total	<u>\$ 5,234,000</u>	<u>\$ 4,423,632</u>	<u>\$ 263,059</u>	<u>\$ 9,920,691</u>

2020				
	Student Aid Award	Institutional Award	Minority Serving Institutions	Total
CARES	\$ 1,267,000	\$ 178,912	\$ -	\$ 1,445,912

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(2) Summary of Significant Accounting Policies (continued)

COVID-19 (continued)

The CARES Act also created the Coronavirus Relief Fund (“CRF”) which was awarded for expenses incurred due to the public health emergency with respect to the coronavirus. During the fiscal year ended June 30, 2021, the College was awarded and recognized \$3,361,735 in non-operating Federal grants revenue. There was no award during fiscal year 2020.

As of June 30, 2021, the College received \$684,058 as a non-operating Federal grant of Governor’s Emergency Education Relief Fund (“GEERF”) as a pass-through from the State of New Jersey.

(3) Cash and Equivalents and Investments

Cash and Equivalents

Custodial Credit Risk

Custodial credit risk is the risk that, in the event of a bank failure, the College’s deposits may not be returned. Although the College does not have a formal policy regarding custodial credit risk, N.J.S.A. 17:9-41 et seq. requires that governmental units shall deposit public funds in public depositories protected from loss under the provisions of the Governmental Unit Deposit Protection Act (“GUDPA”). GUDPA is a supplemental insurance program set forth by the New Jersey Legislature to protect the deposits of local government agencies.

As of June 30, 2021 and 2020, the College’s and Foundation’s combined bank balances of \$30,340,645 and \$24,331,948, respectively, were insured, collateralized, or uninsured as follows:

	<u>Brookdale Community College</u>		<u>Brookdale Community College Foundation</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Insured	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
Collateralized Under GUDPA	28,489,288	22,605,794	-	-
Uninsured	93,126	93,126	1,258,231	1,133,028
	<u>\$ 28,832,414</u>	<u>\$ 22,948,920</u>	<u>\$ 1,508,231</u>	<u>\$ 1,383,028</u>

Deposits held by trustees represent assets held by trustees under the terms of various agreements with the New Jersey Educational Facilities Authority (“NJEFA”) and another financial institution. Deposits held by trustees are carried in the financial statements at fair value and consist entirely of cash and equivalents. As of June 30, 2021 and 2020, the College’s deposits held by trustees are \$88,690.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(3) Cash and Equivalents and Investments

Cash and Equivalents

Investments

Custodial Credit Risk

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the College will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the College, or are held by either the counterparty or the counterparty's trust department or agent but not in the College's name. The Foundation's investments for the years ended June 30, 2021 and 2020, were \$6,586,862 and \$5,506,612, respectively, in certificates of deposit, mutual funds, bonds and notes, and equities at various financial institutions.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. While the College does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates, to mitigate this risk, most investments purchased have a maturity date of no more than one year. The Foundation monitors the investment maturities of bond investments as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk

Credit risk is the risk that an issuer or counterparty to an investment will not fulfill its obligations. N.J.S.A. does not limit the investment types that County Colleges may purchase, and the College has no investment policy that limits its investment choices. The Foundation's investment policy establishes guidelines for permissible investments, which include certificates of deposits, mutual funds, equities, and bonds.

Foreign Currency Credit Risk

As of June 30, 2020, the Foundation's exposure to foreign current risk is as follows:

2020				
Investment	Currency	Maturity	Fair Value	Rating
Bank of Montreal	Canadian dollar	4/13/2021	\$ 10,217	A+
			\$ 10,217	

As of June 30, 2021, the Foundation did not hold any foreign investments.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(3) Cash and Equivalents and Investments (continued)

Investments *(continued)*

Concentration of Credit Risk

The College and the Foundation do not place a limit on the amount that may be invested in any one issuer. The risk categories for the bond fund holdings held by the Foundation as of June 30, are as follows:

<u>Investment rating*</u>	<u>2021</u>	<u>2020</u>
AAA	\$ 647,173	\$ 431,698
AA+	11,140	21,927
AA	-	10,861
AA-	12,596	17,384
A+	70,827	36,258
A	199,657	206,878
A-	79,095	204,519
BBB+	107,987	145,739
BBB	90,132	133,484
BBB-	27,904	-
BB	50,643	24,928
	<u>\$ 1,297,154</u>	<u>\$ 1,233,676</u>

*These ratings are determined by Standard & Poor's, a division of McGraw-Hill Companies, Inc. All ratings represent the opinions of the research provider and are disclaimed as not representations or guarantees of performance.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(3) Cash and Equivalents and Investments (continued)

Investments (continued)

The Foundation's investments as of June 30, are stated at fair value and consist of the following:

2021					
<u>Investment Maturities (in years)</u>					
<u>Investment Type</u>	<u>Market Value</u>	<u>Less than 1</u>	<u>1-5 years</u>	<u>6-10 years</u>	<u>More than 10 years</u>
Corporate bonds	\$ 649,981	180,036	251,235	218,710	-
Government bonds	647,173	93,483	285,205	268,485	-
	<u>1,297,154</u>	<u>273,519</u>	<u>536,440</u>	<u>487,195</u>	<u>-</u>
<u>Other investments</u>					
Mutual funds	10,138				
Preferred stock	114,702				
Equities	<u>5,164,868</u>				
	<u>\$ 6,586,862</u>				
2020					
<u>Investment Maturities (in years)</u>					
<u>Investment Type</u>	<u>Market Value</u>	<u>Less than 1</u>	<u>1-5 years</u>	<u>6-10 years</u>	<u>More than 10 years</u>
Corporate bonds	\$ 711,766	137,685	449,445	124,636	-
Government bonds	511,693	103,199	252,867	57,261	98,366
Foreign bonds	<u>10,217</u>	<u>10,217</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>1,233,676</u>	<u>251,101</u>	<u>702,312</u>	<u>181,897</u>	<u>98,366</u>
<u>Other investments</u>					
Mutual funds	10,056				
Preferred stock	123,888				
Equities	<u>4,138,992</u>				
	<u>\$ 5,506,612</u>				

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(3) Cash and Equivalents and Investments (continued)

Investments (continued)

Fair Value Hierarchy

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2021.

Preferred stocks and equities: Valued at the closing price recorded on the active market on which the individual securities are traded.

Corporate bonds, municipal bonds and government bonds: Valued either by using pricing models maximizing the use of observable inputs for similar securities or valued by the investment manager.

Foreign bonds: Bonds issued by foreign governments that are valued using quoted prices, documented history in the security, and pricing models maximizing the use of observable inputs determined by investment managers.

Mutual funds: Valued at the net asset value of the shares held by the Foundation at year end.

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

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(3) Cash and Equivalents and Investments (continued)

Investments (continued)

The following table sets forth, by level, the College's investments:

	2021			
	Level 1	Level 2	Level 3	Total
Corporate bonds	\$ -	\$ 649,981	\$ -	\$ 649,981
Government bonds	-	647,173	-	647,173
Mutual funds	10,138	-	-	10,138
Preferred stock	114,702	-	-	114,702
Equities	<u>5,164,868</u>	<u>-</u>	<u>-</u>	<u>5,164,868</u>
Total Assets subject to fair value	<u>\$ 5,289,708</u>	<u>\$ 1,297,154</u>	<u>\$ -</u>	<u>\$ 6,586,862</u>
	2020			
	Level 1	Level 2	Level 3	Total
Corporate bonds	\$ -	\$ 711,766	\$ -	\$ 711,766
Government bonds	-	511,693	-	511,693
Foreign bonds	-	10,217	-	10,217
Mutual funds	10,056	-	-	10,056
Preferred stock	123,888	-	-	123,888
Equities	<u>4,138,992</u>	<u>-</u>	<u>-</u>	<u>4,138,992</u>
Total Assets subject to fair value	<u>\$ 4,272,936</u>	<u>\$ 1,233,676</u>	<u>\$ -</u>	<u>\$ 5,506,612</u>

(4) Accounts Receivable

Accounts receivable consisted of the following as of June 30,:

	Brookdale Community College		Brookdale Community College Foundation	
	2021	2020	2021	2020
Federal, state and local grants receivable	\$ 1,145,423	2,692,702	-	-
Student accounts receivable	1,690,473	1,820,491	-	-
Community development receivables	87,969	131,838	-	-
Other receivables	<u>756,598</u>	<u>1,717,216</u>	<u>51,312</u>	<u>51,635</u>
	3,680,463	6,362,247	51,312	51,635
Less allowance for doubtful accounts	<u>873,350</u>	<u>980,584</u>	<u>-</u>	<u>-</u>
	<u>\$ 2,807,113</u>	<u>5,381,663</u>	<u>51,312</u>	<u>51,635</u>

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(5) Accounts Payable and Accrued Expenses

Accounts payable and accrued expenses consisted of the following as of June 30,:

	<u>Brookdale Community College</u>		<u>Brookdale Community College Foundation</u>	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Vendors	\$ 593,895	403,601	-	-
Construction	821,450	1,059,190	-	-
Payroll	4,654,932	3,331,762	-	-
Pension contribution	2,041,725	1,964,526	-	-
Compensated absences - vacation	2,272,395	2,265,261	-	-
State of New Jersey unemployment	955,101	337,003	-	-
Other	265,925	270,570	84,784	54,504
	<u>\$ 11,605,423</u>	<u>9,631,913</u>	<u>84,784</u>	<u>54,504</u>

(6) Capital Assets

Capital assets consisted of the following as of June 30,:

	<u>Balance</u>			<u>Balance</u>
	<u>June 30, 2020</u>	<u>Additions</u>	<u>Retirements</u>	<u>June 30, 2021</u>
Depreciable Assets:				
Buildings and Building Improvements	\$ 268,101,829	4,629,579	52,673	272,784,081
Equipment	13,997,330	752,699	(166,683)	14,583,346
Total	<u>282,099,159</u>	<u>5,382,278</u>	<u>(114,010)</u>	<u>287,367,427</u>
Less Accumulated Depreciation:				
Building and Building Improvements	(120,061,344)	(5,547,436)	-	(125,608,780)
Equipment	(11,989,487)	(739,789)	166,683	(12,562,593)
Total	<u>(132,050,831)</u>	<u>(6,287,225)</u>	<u>166,683</u>	<u>(138,171,373)</u>
Depreciable Assets, Net	150,048,328	(904,947)	52,673	149,196,054
Nondepreciable Asset - Land	5,882,462	-	-	5,882,462
Capital Assets, Net	<u>\$ 155,930,790</u>	<u>(904,947)</u>	<u>52,673</u>	<u>155,078,516</u>

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(6) Capital Assets (continued)

	Balance			Balance
	June 30, 2019	Additions	Retirements	June 30, 2020
Depreciable Assets:				
Buildings and Building Improvements	\$ 264,768,607	4,474,762	(1,141,540)	268,101,829
Equipment	13,604,879	573,068	(180,617)	13,997,330
Total	<u>278,373,486</u>	<u>5,047,830</u>	<u>(1,322,157)</u>	<u>282,099,159</u>
Less Accumulated Depreciation:				
Building and Building Improvements	(114,573,357)	(5,487,987)	-	(120,061,344)
Equipment	(11,275,244)	(894,860)	180,617	(11,989,487)
Total	<u>(125,848,601)</u>	<u>(6,382,847)</u>	<u>180,617</u>	<u>(132,050,831)</u>
Depreciable Assets, Net	152,524,885	(1,335,017)	(1,141,540)	150,048,328
Nondepreciable Asset - Land	5,882,462	-	-	5,882,462
Capital Assets, Net	<u>\$ 158,407,347</u>	<u>(1,335,017)</u>	<u>(1,141,540)</u>	<u>155,930,790</u>

(7) Long-Term Debt

Long-term debt consisted of the following as of June 30,:

	June 30,	Decrease	June 30,
	2020		2021
B. Lease Revenue Bonds - Series 2012 Issue:			
Serial Bonds (Interest rates from 2.0% to 5.0%; due on various dates through fiscal year 2026)	\$ 4,015,000	(520,000)	3,495,000
D. Lease Revenue Bonds - Series 2015 Issue:			
Serial Bonds (Interest rates from 3.0% to 5.0%; due on various dates through fiscal year 2036)	18,370,000	(785,000)	17,585,000
Term Bonds (Interest rate 3.5%; due through fiscal year 2039)	5,005,000	-	5,005,000
E. Lease revenue bonds - Series 2019 Issue:			
Serial Bonds (Interest rates from 3.0% to 5.0%; due on various dates through fiscal year 2032)	6,490,000	(350,000)	6,140,000
F. Bond Premium	2,761,182	(221,339)	2,539,843
Sub-total Bonds	<u>36,641,182</u>	<u>(1,876,339)</u>	<u>34,764,843</u>
Net Pension Liability	<u>31,822,633</u>	<u>(3,683,157)</u>	<u>28,139,476</u>
Total liabilities	<u>\$ 68,463,815</u>	<u>(5,559,496)</u>	<u>62,904,319</u>
Less: current portion of bonds			<u>(1,715,000)</u>
Total Long-Term Debt			<u>\$ 61,189,319</u>

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(7) Long-Term Debt (continued)

	<u>June 30,</u> <u>2019</u>	<u>Decrease</u>	<u>June 30,</u> <u>2020</u>
A. Lease Revenue Bonds - Series 2009 Issue:			
Serial bonds (Interest rates from 2.0% to 5.125%; due on various dates)	\$ 1,995,000	(1,995,000)	-
Term Bonds (Interest rate from 3.5% to 4.0%)	5,695,000	(5,695,000)	-
C. Equipment Leasing Fund	41,814	(41,814)	-
B. Lease Revenue Bonds - Series 2012 Issue:			
Serial Bonds (Interest rates from 2.0% to 5.0%; due on various dates through fiscal year 2026)	4,515,000	(500,000)	4,015,000
D. Lease Revenue Bonds - Series 2015 Issue:			
Serial Bonds (Interest rates from 3.0% to 5.0%; due on various dates through fiscal year 2036)	19,125,000	(755,000)	18,370,000
Term Bonds (Interest rate 3.5%; due through fiscal year 2039)	5,005,000	-	5,005,000
E. Lease revenue bonds - Series 2019 Issue:			
Serial Bonds (Interest rates from 3.0% to 5.0%; due on various dates through fiscal year 2032)	6,575,000	(85,000)	6,490,000
F. Bond Premium	2,982,521	(221,339)	2,761,182
Sub-total Bonds	<u>45,934,335</u>	<u>(9,293,153)</u>	<u>36,641,182</u>
Net Pension Liability	<u>35,530,163</u>	<u>(3,707,530)</u>	<u>31,822,633</u>
Total liabilities	<u>\$ 81,464,498</u>	<u>(13,000,683)</u>	<u>68,463,815</u>
Less: current portion of bonds			<u>(1,655,000)</u>
Total Long-Term Debt			<u>\$ 66,808,815</u>

- A. The lease revenue bonds – Series 2009 were issued by the Monmouth County Improvement Authority (“MCIA”) pursuant to an agreement with the College for the purpose of refinancing the funding for construction of a multi-purpose student life center on the Lincroft Campus of the College. The agreement with MCIA requires the pledging of certain revenues to meet the sinking fund requirements of the issue. The College’s mortgage obligation to MCIA is collateralized by certain land, buildings and building improvements, and equipment.

Bond principal payments are due August 1 of each year starting in the year 2010 and ending in the year 2029. A bond principal payment of \$460,000 was made on August 1, 2018. On June 6, 2019, the MCIA, pursuant to an agreement with the College, issued lease revenue Bond Series 2019. The proceeds from this issuance are included within the College's deposits held by trustees balance on the statements of net position at June 30, 2019. On August 1, 2019, the bonds were redeemed with proceeds from the lease revenue Bond Series 2019.

- B. The lease revenue bonds – Series 2012 were issued to MCIA pursuant to an agreement with the College for the purpose of providing funds to MCIA to fund an escrow, the proceeds of which were used for the purpose of refunding all of MCIA’s outstanding Lease Revenue Bonds - Series 2003 and paying certain costs in connection with the issuance of the bonds. As a result, the Series 2003 was considered to be defeased and the liability has been removed from the financial statements. The agreement with MCIA requires the pledging of certain rental revenues to meet the sinking fund requirements of the issue. The College’s mortgage obligation to MCIA is collateralized by certain land, buildings, and building improvements.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(7) Long-Term Debt (continued)

Except for extraordinary optional redemption as described in the debt agreement, the Series 2012 bonds are not subject to redemption prior to August 1, 2022 and are redeemable thereafter at par plus accrued interest.

Bond principal payments are due August 1 of each year starting in the year 2012 and ending in the year 2026. A bond principal payment of \$520,000 was made on August 1, 2020. A bond principal payment of \$535,000 is due on August 1, 2021; subsequent bond principal payments incrementally increase thereafter to a maximum of \$635,000 on August 1, 2026.

- C. In fiscal year 2015, New Jersey Educational Facilities Authority ("NJEFA") leased certain equipment to the College. The State's Equipment Leasing Fund provides funds to support the purchase of scientific, engineering, technical, computer, communications, and instructional equipment for public and private institutions of higher education. The equipment was purchased with the proceeds of a NJEFA bond issuance. The total amount of equipment financed was \$2,724,217. The College's basic rent, as set forth in the loan schedule, is equal to approximately 22 percent of the debt service on the bonds, consisting of principal of \$609,466 and interest of \$101,124.

The bonds issued by the NJEFA are tax-exempt and require annual and semiannual principal and interest payments, respectively, which commenced on November 1, 2014, for interest and May 1, 2015, for principal. Final payment was paid on May 1, 2020. The final bond principal payment was \$41,814 and interest was \$1,045.

- D. The lease revenue bonds – Series 2015 were issued by MCIA pursuant to an agreement with the College for the purpose of providing funds to MCIA to fund an escrow, the proceeds of which are to be used for the purpose of refunding all but \$1,775,000 of MCIA's presently outstanding Lease Revenue Bonds – Series 2008 and pay certain costs in connection with the issuance of the bonds. As a result, the Series 2008 is considered partially defeased and the liability in the amount of \$22,820,000 has been reduced to \$1,775,000. The purpose of the original bond was for the Big Four Projects, which was comprised of renovations to the Collins Arena, Fitness Center, Autotech and the Freehold campus. The agreement with MCIA requires the pledging of certain revenues to meet the sinking fund requirements of the issue. The College's mortgage obligation to MCIA is collateralized by certain land, buildings and building improvements, and equipment.

Except for extraordinary optional redemption as described in the debt agreement, the Series 2015 bonds are not subject to redemption prior to August 1, 2025 and are redeemable thereafter at par plus accrued interest.

Bond principal payments are due August 1 of each year starting in fiscal year 2017 and ending in the year 2039. A bond principal payment of \$785,000 was made on August 1, 2020. A bond principal payment of \$820,000 was made on August 1, 2021; subsequent bond principal payments incrementally increase thereafter to a maximum of \$1,730,000 in August 1, 2038.

- E. The lease revenue bonds – Series 2019 were issued by MCIA in June 2019 pursuant to an agreement with the College for the purpose of refunding the \$7,690,000 to MCIA's presently outstanding Lease Revenue Bonds – Series 2009 and pay certain costs in connection with the issuance of the bonds. The proceeds from this debt issuance were included within the College's deposits held by trustee at June 30, 2019. These bonds were defeased on August 1, 2019. The original purpose of the bonds was to fund the construction of a multi-purpose student life center on the Lincroft Campus of the College.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(7) Long-Term Debt (continued)

Bond principal payments are due August 1 of each year starting in fiscal year 2020 and ending in the year 2032. A bond principal payment of \$350,000 was made on August 1, 2020. A bond principal payment of \$360,000 is due on August 1, 2021; subsequent bond principal payments incrementally increase thereafter to a maximum of \$725,000 in August 1, 2031.

The following is a schedule, by year, of future minimum payments under long-term debt as of June 30,:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 1,715,000	\$ 1,264,433	\$ 2,979,433
2023	1,800,000	1,180,325	2,980,325
2024	1,875,000	1,101,845	2,976,845
2025	1,950,000	1,020,052	2,970,052
2026	2,180,000	913,290	3,093,290
2027-2031	9,730,000	3,126,627	12,856,627
2032-2036	7,970,000	1,402,713	9,372,713
2037-2039	5,005,000	194,148	5,199,148
	<u>\$ 32,225,000</u>	<u>\$ 10,203,433</u>	<u>\$ 42,428,433</u>

Interest expense for fiscal years 2021 and 2020 was \$1,302,849 and \$1,348,334, respectively.

F. In connection with the refinancing of the Lease Revenue Bonds - Series 2003 with the Lease Revenue Bonds - Series 2012, the premium on the bond refinancing was \$764,690 and deferred loss on the bond refinancing was \$415,734. Bond premium and deferred loss on the bond refinancing are amortized over 15 years (the life of the bond). As of June 30, 2021 and 2020, the balance of the bond premium was \$299,504 and \$350,483 and the deferred loss was \$162,800 and \$190,516, respectively. The premium on the bond is included in long-term debt on the statements of net position. Deferred loss on the bond refinancing is included in deferred outflows of resources on the statements of net position. For fiscal years 2021 and 2020, the amount of premium charged as a reduction of interest expense was \$50,979 and the amount of deferred loss charged as a reduction of interest expense was \$27,716.

In connection with the refinancing of the Lease Revenue Bonds - Series 2008 with the Lease Revenue Bonds - Series 2015, the premium on the bond refinancing was \$1,934,479 and deferred loss on the bond refinancing was \$3,170,549. Bond premium and deferred loss on the bond refinancing are amortized over 22 years (the life of the bond). As of June 30, 2021 and 2020, the balance of the bond premium was \$1,421,549 and \$1,509,480 and the deferred loss was \$2,329,873 and \$2,473,989, respectively. The premium on the bond is included in long-term debt on the statements of net position. Deferred loss on the bond refinancing is included in deferred outflows of resources on the statements of net position. For fiscal years 2021 and 2020, the amount of premium charged as a reduction of interest expense was \$87,931 and the amount of deferred loss charged as a reduction of interest expense was \$144,116.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(7) Long-Term Debt (continued)

In connection with the refinancing of the Lease Revenue Bonds - Series 2009 with the Lease Revenue Bonds - Series 2019, the premium on the bond refinancing was \$989,142 and deferred loss on the bond refinancing was \$111,302. Bond premium and deferred loss on the bond refinancing are amortized over 12 years (the life of the bond). As of June 30, 2021 and 2020, the balance of the bond premium was \$818,790 and \$901,219 and the deferred loss was \$92,133 and \$101,408, respectively. The premium on the bond is included in long-term debt on the statement of net position. Deferred loss on the bond refinancing is included in deferred outflows of resources on the statements of net position. For fiscal years 2021 and 2020, the amount of premium charged as a reduction of interest expense was \$82,429 and the amount of deferred loss charged as a reduction of interest expense was \$9,275.

(8) Designations of Unrestricted Net Position

The College had designated portions of its unrestricted net position as of the following as of June 30,:

	<u>2021</u>	<u>2020</u>
Unrestricted net position prior to GASB 68 adjustment	\$ 17,877,904	\$ 13,193,547
Impact of GASB 68 Adjustments	<u>(38,311,987)</u>	<u>(41,895,069)</u>
	<u>\$ (20,434,083)</u>	<u>\$ (28,701,522)</u>

(9) Retirement Plans

Plan Descriptions

The College participates in four major retirement plans for its employees – the State of New Jersey Public Employees’ Retirement System (“PERS”), Police and Firemen’s Retirement System (“PFRS”), Defined Contribution Retirement Program (“DCRP”), and Alternate Benefit Program (“ABP”). ABP presently makes contributions to Teachers Insurance and Annuity Association – College Retirement Equities Fund (“TIAA/CREF”), VOYA Financial, AXA Equitable Life Insurance, MASS Mutual, MetLife, VALIC, and Prudential Retirement. ABP alternatives are administered by a separate Board of Trustees. PERS and PFRS are cost-sharing, multiple-employer defined benefit pension plans administered by the State of New Jersey. Generally, all employees, except certain part-time employees, participate in one of these plans.

The State issues a publicly available Comprehensive Annual Financial Report (“CAFR”) of the State of New Jersey Division of Pensions and Benefits, which includes financial statements, required supplementary information, and detailed information about the PERS plan fiduciary net position. This CAFR can be obtained by writing to, or by visiting the website below.

State of New Jersey
Division of Pensions and Benefits
P.O. Box 295
Trenton, New Jersey 08625-0295
<http://www.nj.gov/treasury/pensions/gasb-notices.shtml>

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(9) Retirement Plans (continued)

PERS and PFRS Information

PERS was established under the provisions of N.J.S.A. 43:15A to provide coverage, including post-retirement health care, to substantially all full-time employees of the State of New Jersey or public agency, provided the employee is not a member of another State of New Jersey-administered retirement system. PFRS was established under the provisions of N.J.S.A. 43:16A to provide coverage to substantially all full-time County and municipal police or firemen and State of New Jersey firemen appointed after June 30, 1994.

PERS Benefits Provided

The following represents the membership tiers for PERS:

Tier Definitions

- 1 Members who were enrolled prior to July 1, 2007
- 2 Members who were eligible to enroll on or after July 1, 2007 and prior to November 2, 2008
- 3 Members who were eligible to enroll on or after November 2, 2008 and prior to May 21, 2010
- 4 Members who were eligible to enroll after May 21, 2010 and prior to June 28, 2011
- 5 Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits of 1/55th of final average salary for each year of service credit is available to tiers 1 and 2 members upon reaching age 60 and to tier 3 members upon reaching age 62. Service retirement benefits of 1/60th of final average salary for each year of service credit is available to tier 4 members upon reaching age 62 and tier 5 members upon reaching age 65. Early retirement benefits are available to tiers 1 and 2 members before reaching age 60, tiers 3 and 4 with 25 or more years of service credit before age 62 and tier 5 with 30 or more years of service credit before age 65. Benefits are reduced by a fraction of a percent for each month that a member retires prior to the age at which a member can receive full early retirement benefits in accordance with their respective tier. Tier 1 members can receive an unreduced benefit from age 55 to age 60 if they have at least 25 years of service. Deferred retirement is available to members who have at least 10 years of service credit and have not reached the service retirement age for the respective tier.

PFRS Benefits Provided

The following represents the membership tiers for PFRS:

Tier Definitions

- 1 Members who were enrolled prior to May 22, 2010
- 2 Members who were eligible to enroll on or after May 22, 2010 and prior to June 28, 2011
- 3 Members who were eligible to enroll on or after June 28, 2011

Service retirement benefits are available at age 55 and are generally determined to be 2% of final compensation for each year of creditable service, as defined, up to 30 years plus 1% for each year of service in excess of 30 years. Members may seek special retirement after achieving 25 years of creditable service, in which benefits would equal 65% (tiers 1 and 2 members) and 60% (tier 3 members) of final compensation plus 1% for each year of creditable service over 25 years, but not to exceed 30 years. Members may elect deferred retirement benefits after achieving ten years of service, in which case benefits would begin at age 55 equal to 2% of final compensation for each year of service.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(9) Retirement Plans (continued)

PERS Funding Policy

PERS members are required to contribute 7.5% of their annual covered salary for the years ended June 30, 2021 and 2020. The College is required to contribute at an actuarially determined rate. During the years ended June 30, 2021 and 2020, the College's annual contributions to PERS were \$1,685,510 and \$1,621,648, respectively. The contribution requirements of the plan members and the College are established and may be amended by the State of New Jersey.

PFRS Funding Policy

PFRS members are required to contribute 10% of their annual covered salary for the years ended June 30, 2021 and 2020. The College contribution is based upon annual actuarially determined percentages of total compensation of all active members. The College's annual contribution approximates the actuarially determined pension cost for the year and is included in the accompanying financial statements. During fiscal years ended June 30, 2021 and 2020, the College's contribution to PFRS was \$356,215 and \$342,878, respectively. The contribution requirements of the plan members and the College are established and may be amended by the State of New Jersey.

DCRP Information

In September 2010, the State of New Jersey mandated that employees otherwise eligible to enroll in PERS, who do not work the minimum required number of hours per week for PERS, but who earn salary of at least \$5,000 annually, are now being enrolled in a defined contribution retirement program ("DCRP"). DCRP members are required to contribute 5.5% of their annual base salary and the College is required to contribute 3%. The contribution requirements of the plan are established and may be amended by the State of New Jersey.

Alternate Benefit Program Information

ABP is organized under Section 410(a) of the Internal Revenue Code and provides the choice of seven investment carriers, all of which are privately operated defined contribution retirement plans. The College assumes no liability for ABP members other than payment of contributions. ABP provides retirement and death benefits for or on behalf of these full-time professional employees and faculty members electing to participate in this optional retirement program. Participation eligibility as well as contributory and noncontributory requirements are established by the State of New Jersey Retirement and Social Security Law. Benefits are determined by the amount of individual accumulations and the retirement income option selected. All benefits vest after the completion of one year of service. Individually owned annuity contracts that provide for full ownership of retirement and survivor benefits are purchased at the time of vesting.

Participating College employees are required to contribute 5% and may contribute voluntary additional contributions of salary up to the maximum federal statutory limit, on a pre-tax basis. Employer contributions, some of which are reimbursed by the State of New Jersey, are 8% of base salary.

During the years ended June 30, 2021 and 2020, ABP contributions, based upon participating employee salaries of \$24,220,897 and \$26,199,068, respectively, were \$1,337,767 and \$1,373,181, respectively, from employees and \$2,312,093 and \$1,401,125, respectively, from the College. During the years ended June 30, 2021 and 2020, the State of New Jersey reimbursed the College \$1,937,672 and \$2,095,925, respectively, for qualified employees and this amount is included in the accompanying financial statements as on-behalf payments.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(9) Retirement Plans (continued)

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

A special funding situation exists for the Local employers of the Police and Fire Retirement System of New Jersey. The State of New Jersey, as a non-employer, is required to pay the additional costs incurred by Local employers. The amount recognized by the College as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the College as of the June 30, 2021 and 2020 measurement date are as follows:

	<u>2021</u>	<u>2020</u>
College's Proportionate Share of Net Pension Liability	\$ -	\$ -
State of New Jersey's Proportionate Share of Net Pension Liability Associated with the College	<u>615,469</u>	<u>602,259</u>
	<u>\$ 615,469</u>	<u>\$ 602,259</u>

The following information is related to the PERS and PFRS cost sharing multiple-employer defined benefit pension plans:

As of June 30, 2021 and 2020, the College reported a liability of \$28,139,476 and \$31,822,633, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020 and 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2019 and 2018. The College's proportion of the net pension liability was based on a projection of the College's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The College's proportion of the net pension liability was based on its share of the State of New Jersey's collective pension amounts allocated on the basis of actual fringe benefits charges assessed to the College for the fiscal years 2021 and 2020. The State of New Jersey's proportionate share was based on actual employer contributions to the PERS and PFRS for fiscal years 2021 and 2020 related to total contributions of all participating employers for the fiscal years. At June 30, 2021 and 2020, the College's proportion was 0.06% for PERS and 0.02% for PFRS. For the years ended June 30, 2021 and 2020, the College's recognized pension income was \$1,610,289 and \$915,519, respectively, for PERS and pension expense of \$102,761 and \$179,071, respectively, for PFRS.

At June 30, 2021 and 2020, the College reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(9) Retirement Plans (continued)

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

	2021					
	Deferred Outflows of Resources			Deferred Inflows of Resources		
	<u>PERS</u>	<u>PFRS</u>	<u>Total</u>	<u>PERS</u>	<u>PFRS</u>	<u>Total</u>
Differences Between Expected and Actual Experience	\$ 440,164	\$ 39,982	\$ 480,146	\$ 85,489	\$ 14,233	\$ 99,722
Changes of Assumptions	784,223	9,980	794,203	10,121,762	1,063,198	11,184,960
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	826,277	232,531	1,058,808	-	-	-
Changes in Proportion and Differences Between College's Contributions and Proportionate Share of Contributions	22,159	45,391	67,550	2,858,433	471,828	3,330,261
College's Contributions Subsequent to the Measurement Date	<u>1,685,510</u>	<u>356,215</u>	<u>2,041,725</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 3,758,333</u>	<u>\$ 684,099</u>	<u>\$ 4,442,432</u>	<u>\$ 13,065,684</u>	<u>\$ 1,549,259</u>	<u>\$ 14,614,943</u>
	2020					
	Deferred Outflows of Resources			Deferred Inflows of Resources		
	<u>PERS</u>	<u>PFRS</u>	<u>Total</u>	<u>PERS</u>	<u>PFRS</u>	<u>Total</u>
Differences Between Expected and Actual Experience	\$ 502,716	\$ 32,196	\$ 534,912	\$ 123,729	\$ 24,148	\$ 147,877
Changes of Assumptions	2,796,751	130,693	2,927,444	9,721,661	1,232,693	10,954,354
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	-	-	442,125	51,680	493,805
Changes in Proportion and Differences Between College's Contributions and Proportionate Share of Contributions	30,584	123,649	154,233	3,466,378	591,137	4,057,515
College's Contributions Subsequent to the Measurement Date	<u>1,621,648</u>	<u>342,878</u>	<u>1,964,526</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 4,951,699</u>	<u>\$ 629,416</u>	<u>\$ 5,581,115</u>	<u>\$ 13,753,893</u>	<u>\$ 1,899,658</u>	<u>\$ 15,653,551</u>

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(9) Retirement Plans (continued)

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

As of June 30, 2021 and 2020, \$2,041,725 and \$1,964,526, respectively, reported as deferred outflows of resources related to pensions resulting from College contributions subsequent to the measurement date will be recognized as a reduction of the net position liability in the fiscal year ending June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending June 30,</u>	<u>PERS</u>	<u>PFRS</u>	<u>Total</u>
2021	\$ (4,088,143)	\$ (569,973)	\$ (4,658,116)
2022	(3,727,143)	(384,663)	(4,111,806)
2023	(2,129,967)	(156,559)	(2,286,526)
2024	(861,323)	(59,158)	(920,481)
2025	(186,286)	(50,982)	(237,268)
	<u>\$ (10,992,862)</u>	<u>\$ (1,221,335)</u>	<u>\$ (12,214,197)</u>

Actuarial Assumptions

The total pension liability was determined using the following actuarial assumptions applied to all periods included in the measurement for the fiscal years June 30, 2021 and 2020 (measurement years June 30, 2020 and 2019):

	<u>PERS</u>	<u>PFRS</u>
Inflation	2.25%	2.25%
Salary Increases:		
Through 2026	1.65% - 4.15% Based on Age	2.10% - 8.98% Based on Age
Thereafter	2.65% - 5.15% Based on Age	3.10% - 9.98% Based on Age
Investment Rate of Return	7.00%	7.00%
Mortality Rate Table	RP-2000	RP-2000

The 2021 pension liability with a June 30, 2020 measurement date was determined by an actuarial valuation of July 1, 2019. The 2020 pension liability with a June 30, 2019 measurement date was determined by an actuarial valuation as of July 1, 2018.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(9) Retirement Plans (continued)

Actuarial Assumptions (continued)

In accordance with State statute, the long-term expected rate of return on plan investments (7.00% at June 30, 2020 and 2019) is determined by the State Treasurer, after consultation with Directors of Division on Investment and Division of Pension and Benefits, the Board of Trustees and the actuaries. The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rate of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentages and by adding expected inflation. Best estimates of real rates of return for each major asset class included in the pension plans' target asset allocation as of the June 30, 2020 and 2019 measurement date (see the discussion of the pension plans investment policy) are summarized in the following tables:

<u>Asset Class</u>	<u>2021</u>			
	<u>PERS</u>		<u>PFRS</u>	
	<u>Target</u>	<u>Long-Term</u>	<u>Target</u>	<u>Long-Term</u>
	<u>Allocation</u>	<u>Expected Real</u>	<u>Allocation</u>	<u>Expected Real</u>
		<u>Rate of Return</u>		<u>Rate of Return</u>
Risk mitigation strategies	3.00%	3.40%	3.00%	3.40%
Cash equivalents	4.00%	0.50%	4.00%	0.50%
U.S. Treasuries	5.00%	1.94%	5.00%	1.94%
Investment grade credit	8.00%	2.67%	8.00%	2.67%
High yield	2.00%	5.95%	2.00%	5.95%
Private credit	8.00%	7.59%	8.00%	7.59%
Real assets	3.00%	9.73%	3.00%	9.73%
Real estate	8.00%	9.56%	8.00%	9.56%
U.S. equity	27.00%	7.71%	27.00%	7.71%
Non-U.S. developed markets equity	13.50%	8.57%	13.50%	8.57%
Emerging markets equity	5.50%	10.23%	5.50%	10.23%
Private equity	<u>13.00%</u>	11.42%	<u>13.00%</u>	11.42%
	<u>100.00%</u>		<u>100.00%</u>	

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(9) Retirement Plans (continued)

Actuarial Assumptions (continued)

<u>Asset Class</u>	<u>2020</u>			
	<u>PERS</u>		<u>PFRS</u>	
	<u>Target</u>	<u>Long-Term</u>	<u>Target</u>	<u>Long-Term</u>
	<u>Allocation</u>	<u>Expected Real</u>	<u>Allocation</u>	<u>Expected Real</u>
		<u>Rate of Return</u>		<u>Rate of Return</u>
Risk mitigation strategies	3.00%	4.67%	3.00%	4.67%
Cash equivalents	5.00%	2.00%	5.00%	2.00%
U.S. Treasuries	5.00%	2.68%	5.00%	2.68%
Investment grade credit	10.00%	4.25%	10.00%	4.25%
High yield	2.00%	5.37%	2.00%	5.37%
Private credit	6.00%	7.92%	6.00%	7.92%
Real assets	2.50%	9.31%	2.50%	9.31%
Real estate	7.50%	8.33%	7.50%	8.33%
U.S. equity	28.00%	8.26%	28.00%	8.26%
Non-U.S. developed markets equity	12.50%	9.00%	12.50%	9.00%
Emerging markets equity	6.50%	11.37%	6.50%	11.37%
Private equity	<u>12.00%</u>	10.85%	<u>12.00%</u>	10.85%
	<u>100.00%</u>		<u>100.00%</u>	

Discount Rate

The discount rate used to measure the total pension liabilities of the PERS plan as of June 30, 2020 (measurement date) is 7.0% and for PFRS plan is 7.0%. The discount rate used to measure the total pension liabilities of the PERS plan as of June 30, 2019 (measurement date) is 6.28% and for PFRS plan is 6.85%. The projections of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate, contributions from employers will be made at contractually required rates (actuarially determined), and contributions from the State will be made at current statutorily required rates. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(9) Retirement Plans (continued)

Discount Rate (continued)

The following represents the College's proportionate share of the net pension liability calculated using the above discount rates with a measurement date as of June 30, 2020 and 2019, as well as what the College's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rates used:

June 30, 2020			
PERS			
	1% Decrease <u>6.00%</u>	Current Discount Rate <u>7.00%</u>	1% Increase <u>8.00%</u>
College's Proportionate Share of the Net Pension Liability	<u>\$ 30,669,959</u>	<u>\$ 24,173,712</u>	<u>\$ 19,012,851</u>
PFRS (Non-Special Funding Situation)			
	1% Decrease <u>6.00%</u>	Current Discount Rate <u>7.00%</u>	1% Increase <u>8.00%</u>
College's Proportionate Share of the Net Pension Liability	<u>\$ 4,949,289</u>	<u>\$ 3,965,764</u>	<u>\$ 2,469,651</u>
June 30, 2019			
PERS			
	1% Decrease <u>5.28%</u>	Current Discount Rate <u>6.28%</u>	1% Increase <u>7.28%</u>
College's Proportionate Share of the Net Pension Liability	<u>\$ 35,625,407</u>	<u>\$ 28,008,498</u>	<u>\$ 21,949,206</u>
PFRS (Non-Special Funding Situation)			
	1% Decrease <u>5.85%</u>	Current Discount Rate <u>6.85%</u>	1% Increase <u>7.85%</u>
College's Proportionate Share of the Net Pension Liability	<u>\$ 5,969,349</u>	<u>\$ 3,814,135</u>	<u>\$ 3,131,091</u>

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued New Jersey Division of Pension and Benefits financial report. Information on where to obtain the report is indicated above.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(10) Other Post-Employment Benefits

General Information about the OPEB Plan

The College is in a “special funding situation,” as described in GASB Statement No. 75, *Accounting and Financial Reporting for the Postemployment Benefits Other Than Pensions* (“GASB Statement 75”), in that OPEB contributions and expenses are legally required to be made by, and are the sole responsibility of, the State of New Jersey, not the College.

The State of New Jersey reports a liability as a result of its statutory requirements to pay other postemployment (health) benefits for State Health Benefit Local Education Retired Employees Plan. In accordance with GASB Statement 75, the State Health Benefit Local Education Retired Employees Plan is classified as a single employer defined benefit other post-employment benefit (“OPEB”) plan with a special funding situation that is not administered through a trust that meets the criteria in paragraph 4 of GASB Statement 75. The State Health Benefit Local Education Retired Employees Plan provides medical, prescription drug, and Medicare Part B reimbursement to retirees and their covered dependents of local education employers.

The employer contributions for the participating local education employers are legally required to be funded by the State of New Jersey in accordance with N.J.S.A 52:14-17.32f. According to N.J.S.A 52:14-17.32f, the State provides employer-paid coverage to employees who retire from a board of education or County College with 25 years or more of service credit in, or retires on a disability pension from, one or more of the following plans: the Public Employees’ Retirement System (“PERS”), the Police and Firemen Retirement System (“PFRS”), or the Alternate Benefit Program (“ABP”). Pursuant to Chapter 78, P.L. 2011, future retirees eligible for postretirement medical coverage who have less than 20 years of creditable service on June 28, 2011 will be required to pay a percentage of the cost of their health care coverage in retirement provided they retire with 25 or more years of pension service credit. The percentage of the premium for which the retiree will be responsible will be determined based on the retiree's annual retirement benefit and level of coverage.

The total non-employer OPEB liability does not include certain other postemployment benefit obligations that are provided by the local education employers. The reporting of these benefits is the responsibility of the individual local education employers.

The OPEB plan is administered by the State of New Jersey Division of Pensions and Benefits (the “Division”) and is part of the New Jersey State Health Benefits Program. The division issues a publicly available financial report that includes financial reports which can be obtained by writing to or at the following website:

State of New Jersey
Division of Pensions and Benefits
P.O. Box 295
Trenton, New Jersey 08625-0295
<http://www.nj.gov/treasury/pensions/financial-reports.shtml>

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(10) Other Post-Employment Benefits (continued)

Actuarial Assumptions

The total non-employer OPEB liability as of June 30, 2021 and 2020 (measurement dates June 30, 2020 and 2019) was deterred using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

	Inflation rate	2.50%	
	TPAF/ABP	PERS	PFRS
Salary increases:			
Through 2016	1.55 - 3.05% based on service years	2.00 - 6.00% based on service years	3.25 - 15.25% based on service years
Thereafter	1.55 - 3.05% based on service years	3.00 - 7.00% based on service years	Applied to all based on service years

Preretirement mortality rates were based on the Pub-2010 Health “Teachers” (TPAF/ABP), “General” (PERS), and “Safety” (PFRS) classification headcount-weighted mortality table with fully generational mortality improvement projects from the central year using Scale MP-2019. Postretirement mortality rates were based on the Pub-2010 “General” classification headcount-weighted mortality table with fully generational mortality improvement projects from the central year using Scale MP-2019. Disability mortality was based on the Pub-2010 “General” classification headcount-weighted disability mortality table with fully generational mortality improvement projects from the central year using Scale MP-2019.

The actuarial assumptions used in the June 30, 2020 and 2019 measurement date valuations were based on the results of the actuarial experience studies for the periods July 1, 2010 – June 30, 2013 and July 1, 2011 – June 30, 2014 for PFRS and PERS, respectively.

Plan Membership

At June 30, 2021 and 2020, the Program membership consisted of the following:

	Measurement Date
	June 30, 2020
Active Plan Members	216,804
Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	149,304
	<u>366,108</u>
	Measurement Date
	June 30, 2019
Active Plan Members	216,892
Inactive Plan Members or Beneficiaries	
Currently Receiving Benefits	148,051
	<u>364,943</u>

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(10) Other Post-Employment Benefits (continued)

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

For the years ended June 30, 2021 and 2020, the College recognized OPEB expense of \$9,051,024 and \$2,889,223, respectively, as determined by the State of New Jersey Division of Pensions and Benefits. This expense and the related offsetting revenue are for benefits provided by the State through a defined benefit OPEB plan that meets the criteria in GASB Statement 75, in which there is a special funding situation.

In accordance with a special funding situation, there is no allocation of the OPEB liability or recognition of the allocation of the proportionate share of the deferred inflows and outflows of resources. At June 30, 2021 and 2020 according to the State's audited OPEB plan report, deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

June 30, 2021	
<u>Deferred Outflows of Resources Related to OPEB</u>	
Difference between actual and expected experience	\$ 10,295,318,750
Changes in assumptions	<u>11,534,251,250</u>
Total	<u>\$ 21,829,570,000</u>
Contributions made in fiscal year ending 2021 after June 30, 2020 measurement date ¹	TBD
<u>Deferred Inflows of Resources Related to OPEB</u>	
Difference between actual and expected experience	\$ (9,170,703,615)
Changes in assumptions	<u>(7,737,500,827)</u>
Total	<u>\$ (16,908,204,442)</u>
June 30, 2020	
<u>Deferred Outflows of Resources Related to OPEB</u>	
Contributions made in fiscal year ending 2020 after June 30, 2019 measurement date ¹	TBD
<u>Deferred Inflows of Resources Related to OPEB</u>	
Difference between actual and expected experience	\$ (10,484,965,300)
Changes in assumptions	<u>(8,481,529,343)</u>
Total	<u>\$ (18,966,494,643)</u>

¹ Employer contributions are reported as a deferred outflow of resources but are not amortized in expense.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(10) Other Post-Employment Benefits (continued)

OPEB Liabilities, Expense and Deferred Outflows of Resources and Deferred Inflows of Resources (continued)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows for the state:

Fiscal Year Ended June 30,	Total
2021	\$ 43,440,417
2022	43,440,417
2023	43,440,417
2024	43,440,417
2025	43,440,417
Thereafter	<u>4,704,163,473</u>
	<u>\$ 4,921,365,558</u>

Health Care Trend Assumptions

For pre-Medicare preferred provider organization (“PPO”) medical benefits, for the years ending June 30, 2021 and 2020, this amount initially is 5.6% and 5.7%, respectively, and decreases to 4.5% long-term trend rate after nine years. For self-insured post-65 PPO medical benefits, the trend rate for the years ending June 30, 2021 and 2020 is 4.5%. For prescription drug benefits, the initial trend rate for the years ending June 30, 2021 and 2020 is 7.0% and 7.5%, respectively, decreasing to 4.5% long-term trend rate after seven years. For the years ending June 30, 2021 and 2020, the Medicare Advantage trend rate is 5.0% and will continue in all future years.

Discount Rate

The discount rate for measurement date as of June 30, 2020 and June 30, 2019, was 2.21% and 3.50%, respectively. This represents the municipal bond return rate as chosen by the Division. The source is the Bond Buyer GO 20-Bond Municipal Bond Index, which includes tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(10) Other Post-Employment Benefits (continued)

Sensitivity of the College's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

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

June 30, 2020 (Measurement Date)			
	1.0% Decrease	Current	1.0% Increase
	1.21%	2.21%	3.21%
State of New Jersey's			
Proportionate Share of total OPEB			
Obligations Associated with the College	\$ 203,353,907	\$ 168,681,212	\$ 141,570,503
State of New Jersey's			
Total Nonemployer OPEB liability	\$ 81,748,410,002	\$ 67,809,962,608	\$ 56,911,439,160
June 30, 2019 (Measurement Date)			
	1.0% Decrease	Current	1.0% Increase
	2.50%	3.50%	4.50%
State of New Jersey's			
Proportionate Share of total OPEB			
Obligations Associated with the College	\$ 122,108,531	\$ 103,150,363	\$ 88,287,387
State of New Jersey's			
Total Nonemployer OPEB liability	\$ 49,298,534,898	\$ 41,729,081,045	\$ 35,716,321,820

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(10) Other Post-Employment Benefits (continued)

Sensitivity of the College's Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

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

June 20, 2020 (Measurement Date)			
	<u>1.0% Decrease</u>	<u>Current Healthcare Cost Trend Rates</u>	<u>1.0% Increase</u>
State of New Jersey's Proportionate Share of total OPEB Obligations Associated with the College	\$ 83,266,451	\$ 103,150,363	\$ 129,914,394
State of New Jersey's Total Nonemployer OPEB liability	\$ 54,738,488,540	\$ 67,809,962,608	\$ 83,375,182,975
June 20, 2019 (Measurement Date)			
	<u>1.0% Decrease</u>	<u>Current Healthcare Cost Trend Rates</u>	<u>1.0% Increase</u>
State of New Jersey's Proportionate Share of total OPEB Obligations Associated with the College	\$ 87,948,885	\$ 105,360,905	\$ 129,914,394
State of New Jersey's Total Nonemployer OPEB liability	\$ 38,113,289,045	\$ 46,110,832,982	\$ 56,697,891,003

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(10) Other Post-Employment Benefits (continued)

Sensitivity of the College's Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates (continued)

Changes in the State of New Jersey's Total OPEB Liability

The changes in the State of New Jersey's Total OPEB liability and the College's portion for the fiscal year ended June 30, 2021 (measurement date June 30, 2020) is as follows:

	State OPEB Liability	College Portion of OPEB Liability
Balance at June 30, 2018	\$ 46,110,832,982	\$ 105,360,905
Changes for Year:		
Service cost	1,734,404,850	3,569,788
Interest on the total OPEB liability	1,827,787,206	4,156,729
Difference between expected and actual experiences	(7,323,140,818)	(8,402,492)
Changes of assumptions	622,184,027	1,537,981
Contributions from members	37,971,171	93,861
Gross benefit payments by the state	(1,280,958,373)	(3,166,409)
Net changes	(4,381,751,937)	(2,210,542)
Balance at June 30, 2019	\$ 41,729,081,045	\$ 103,150,363
Changes for Year:		
Service cost	1,790,973,822	4,004,961
Interest on the total OPEB liability	1,503,341,357	3,701,032
Difference between expected and actual experiences	11,544,750,637	29,860,188
Changes of assumptions	12,386,549,981	30,812,261
Contributions from members	35,781,384	89,008
Gross benefit payments by the state	(180,515,618)	(2,936,601)
Net changes	27,080,881,563	65,530,849
Balance at June 30, 2020	\$ 68,809,962,608	\$ 168,681,212

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(11) Operating Expenses

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

	<u>2021</u>	<u>2020</u>
Compensation and benefits	\$ 56,137,890	\$ 60,187,993
Supplies and services	20,986,303	19,962,143
Depreciation and amortization	6,287,225	6,382,847
Scholarships and fellowships	<u>11,993,516</u>	<u>8,516,957</u>
	<u>\$ 95,404,934</u>	<u>\$ 95,049,940</u>

(12) Commitments and Contingencies

Commitments

The College leases the Neptune Higher Education building. Net rental expenses were approximately \$147,786 and \$240,000 in 2021 and 2020, respectively. Future minimum annual rental commitments, net of sublease rentals, will approximate \$145,000 for the year ending June 30, 2022.

Contingencies

The College is exposed to various risks of loss related to damage and destruction of assets, injuries to employees, damage to the environment or noncompliance with environmental requirements, and natural and other unforeseen disasters. The College has insurance to cover all buildings, contents or related risks in case of loss, and insures its vehicles and equipment for claims and assessments arising from bodily injury, property damages and other perils. Unfavorable judgments, claims or losses incurred by the College are covered by these policies.

(13) Compensated Absences

The College has recorded a liability for compensated absences in the amount of \$2,272,395 and \$2,265,261 as of June 30, 2021 and 2020, respectively, which is included in accounts payable and accrued expenses in the accompanying statements of net position. The liability is based upon employees' accrued vacation leave as of fiscal year-end. No amounts are recorded for accrued sick leave as the College does not make payments for accrued sick leave to employees upon termination.

(14) Other Postretirement Benefits

Plan Description - The College contributes to the New Jersey State Health Benefits Program ("SHBP"), a cost-sharing multiple-employer defined benefit postemployment healthcare plan administered by the State of New Jersey, Division of Pension and Benefits. SHBP provides medical, prescription drug, mental health/substance abuse and Medicare Part B reimbursement to retirees and their covered dependents. The State Health Benefits Program Act is found in the N.J.S.A., Title 52, Article 17.25 et seq. Rules governing the operation and administration of the program are found in Title 17, Chapter 9 of the New Jersey Administrative Code. The State of New Jersey, Division of Pension and Benefits issues a publicly available financial report that includes financial statements and required supplementary information for SHBP.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Financial Statements (continued)
June 30, 2021 and 2020

(14) Other Postretirement Benefits (continued)

Funding Policy - P.L. 1987, c.384 and P.L. 1990, c.6 required the Public Employees' Retirement System (PERS), respectively, to fund post-retirement medical benefits for those State employees who retire after accumulating 25 years of credited service or on a disability retirement. P.L. 2007, c.103 amended the law to eliminate the funding of postemployment medical benefits through PERS. It created separate funds outside of the pension plans for the funding and payment of postemployment medical benefits for retired State employees and retired educational employees. The cost of these benefits is funded through contributions by the State in accordance with P.L. 1994, c.62. Funding of post-retirement medical premiums changed from a pre-funding basis to a pay-as-you-go basis beginning in fiscal year 1994.

The State's contribution rate is based on the annual required contribution ("ARC"), an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed 30 years.

The State is also responsible for the cost attributable to P.L. 1992, c.126, which provides free health benefits to members of PERS and the Alternate Benefit Program who retired from a school district or county college with 25 years of service. Employees who attained 20 years of service on June 28, 2011 and continue to work for a total of 25 years will be eligible for State-paid health benefits. Employees who did not have 20 years of service on June 28, 2011 pay the full premium for retiree health benefits.

(15) Related Party Transactions

The Foundation utilized office space and received certain administrative assistance from the College at no charge during the years ended June 30, 2021 and 2020. The fair value of this space and these services is estimated at \$183,804 and \$166,712 and is included in the Foundation's statements of revenues, expenses, and changes in net position for the years ended June 30, 2021 and 2020, respectively.

During the fiscal years 2021 and 2020, certain services and expenses are received and paid between the Foundation and the College. All such expenses are put on account and settled periodically between the two parties. As of June 30, 2021 and 2020, the Foundation was indebted to the College in the amount of \$84,784 and \$54,504, respectively, representing student scholarships and operating expenses paid by the College on behalf of the Foundation. This amount is non-interest-bearing and is currently payable.

(16) Litigation

The College is also a party to various legal actions arising in the ordinary course of business. Although it is not possible to predict the outcome of these actions, it is the opinion of management that there is no exposure to such matters that, if decided adversely, would be material to the College's financial position or are not adequately covered by insurance.

**REQUIRED SUPPLEMENTARY
INFORMATION**

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Schedules of Required Supplementary Information
Schedules of Proportionate Share of Net Pension Liability
Public Employee's Retirement System ("PERS")
(Unaudited)

	Plan Measurement Date Ending June 30,						
	2020	2019	2018	2017	2016	2015	2014
College's proportion of the net pension liability	0.06%	0.07%	0.07%	0.07%	0.09%	0.09%	0.10%
College's proportionate share of the net pension liability	\$ 24,173,710	\$ 28,008,498	\$ 30,922,123	\$ 36,509,491	\$ 51,541,272	\$ 42,539,037	\$ 39,460,262
College's covered payroll	\$ 10,346,073	\$ 10,592,756	\$ 10,777,437	\$ 10,960,631	\$ 10,660,882	\$ 11,066,065	\$ 12,617,839
College's proportionate share of the net pension liability as a percentage of its covered payroll	233.65%	264.41%	286.92%	333.10%	483.46%	384.41%	312.73%
Plan fiduciary net position as a percentage of the total pension liability	58.32%	56.27%	53.60%	48.10%	40.14%	47.93%	52.08%

DRAFT

Notes:

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

See accompanying notes to the required supplementary information.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Schedules of Required Supplementary Information
Schedules of Proportionate Share of Net Pension Liability
Police and Firemen's Retirement System ("PFRS")
(Unaudited)

	Plan Measurement Date Ending June 30,						
	2020	2019	2018	2017	2016	2015	2014
College's proportion of the net pension liability	0.02%	0.02%	0.02%	0.02%	0.03%	0.02%	0.03%
College's proportionate share of the net pension liability	\$ 3,965,766	\$ 3,814,135	\$ 4,608,040	\$ 5,351,455	\$ 6,888,643	\$ 5,487,577	\$ 4,569,789
College's covered payroll	\$ 721,266	\$ 705,077	\$ 722,813	\$ 704,241	\$ 730,814	\$ 710,851	\$ 676,551
College's proportionate share of the net pension liability as a percentage of its covered payroll	549.83%	540.95%	637.51%	759.89%	942.60%	771.97%	675.45%
Plan fiduciary net position as a percentage of the total pension liability	65.00%	62.48%	62.48%	58.60%	51.01%	56.31%	62.14%

Notes:

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

See accompanying notes to the required supplementary information.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Schedules of Required Supplementary Information
Schedules of Contributions - Pension
Public Employee's Retirement System ("PERS")
(Unaudited)

	Plan Measurement Date Ending June 30,						
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contributions	\$ 1,685,510	\$ 1,621,648	\$ 1,515,273	\$ 1,565,765	\$ 1,459,999	\$ 1,546,015	\$ 1,629,195
Contributions in relation to the contractually required contribution	<u>(1,685,510)</u>	<u>(1,621,648)</u>	<u>(1,515,273)</u>	<u>(1,565,765)</u>	<u>(1,459,999)</u>	<u>(1,546,015)</u>	<u>(1,629,195)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
College's covered payroll	\$ 10,346,073	\$ 10,592,756	\$ 10,777,437	\$ 10,960,631	\$ 10,660,882	\$ 11,066,065	\$ 12,617,839
Contributions as a percentage of covered payroll	16.29%	15.31%	14.06%	14.29%	13.69%	13.97%	12.91%

DRAFT

Notes:

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

See accompanying notes to the required supplementary information.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Schedules of Required Supplementary Information
Schedules of Contributions - Pension
Police and Firemen's Retirement System ("PFRS")
(Unaudited)

	Plan Measurement Date Ending June 30,						
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contributions	\$ 356,215	\$ 342,878	\$ 314,819	\$ 332,926	\$ 306,783	\$ 294,023	\$ 267,798
Contributions in relation to the contractually required contribution	<u>(356,215)</u>	<u>(342,878)</u>	<u>(314,819)</u>	<u>(332,926)</u>	<u>(306,783)</u>	<u>(294,023)</u>	<u>(267,798)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
College's covered payroll	\$ 721,266	\$ 705,077	\$ 722,813	\$ 704,241	\$ 730,814	\$ 710,851	\$ 676,551
Contributions as a percentage of covered payroll	49.39%	48.63%	43.55%	47.27%	41.98%	41.36%	39.58%

DRAFT

Notes:

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

See accompanying notes to the required supplementary information.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Schedules of Required Supplementary Information
Schedule of Changes in the College's Proportionate
Share of Total OPEB Liability
(Unaudited)

	Measurment Date Ending June 30, 2020	Measurment Date Ending June 30, 2019	Measurment Date Ending June 30, 2018	Measurment Date Ending June 30, 2017
Total OPEB Liability				
Service cost	\$ 4,004,961	\$ 3,569,788	\$ 6,423,813	\$ 7,653,957
Interest on the total OPEB liability	3,701,032	4,156,729	4,669,942	3,969,249
Difference between expected and actual experiences	29,860,188	(8,402,492)	(16,291,698)	-
Changes of assumptions	30,812,261	1,537,981	(12,090,691)	(16,463,392)
Contributions from members	89,008	93,861	97,370	106,925
Gross benefit payments by the state	<u>(2,936,601)</u>	<u>(3,166,409)</u>	<u>(2,817,313)</u>	<u>(2,903,823)</u>
Net Change in Total OPEB Liability	65,530,849	(2,210,542)	(20,008,577)	(7,637,084)
Total OPEB Liability - Beginning	<u>103,150,363</u>	<u>105,360,905</u>	<u>125,369,482</u>	<u>133,006,566</u>
Total OPEB Liability - Ending	<u><u>\$ 168,681,212</u></u>	<u><u>\$ 103,150,363</u></u>	<u><u>\$ 105,360,905</u></u>	<u><u>\$ 125,369,482</u></u>
College's proportionate share	\$ -	\$ -	\$ -	\$ -
State's proportionate share	<u>\$ 168,681,212</u>	<u>\$ 103,150,363</u>	<u>\$ 105,360,905</u>	<u>\$ 125,369,482</u>
Total OPEB Liability - Ending	<u><u>\$ 168,681,212</u></u>	<u><u>\$ 103,150,363</u></u>	<u><u>\$ 105,360,905</u></u>	<u><u>\$ 125,369,482</u></u>
Covered Payroll	\$ 11,067,339	\$ 11,161,802	\$ 11,315,288	\$ 11,462,224
Total OPEB Liability as a Percentage of Covered Payroll:	1524.14%	924.14%	931.14%	1093.76%

Notes:

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

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

See accompanying notes to the required supplementary information.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to the Required Supplementary Information
(Unaudited)
June 30, 2021 and 2020

(1) **State of New Jersey Public Employees' Retirement System (PERS) - Pension**

Change in Benefit Terms

None

Change in Assumptions

The discount rate was 7.00%, 6.28%, 5.66%, 5.00%, 3.98%, 4.90% and 5.39% for the measurement dates June 30, 2020, 2019, 2018, 2017, 2016, 2015 and 2014, respectively.

(2) **Police and Firemen's Retirement System (PFRS) - Pension**

Change in Benefit Terms

None

Change in Assumptions

The discount rate was 7.00%, 6.85%, 6.51%, 6.14%, 5.55%, 5.79% and 6.32% for the measurement dates June 30, 2020, 2019, 2018, 2017, 2016, 2015 and 2014, respectively.

(3) **State Health Benefit Local Education Retired Employees Plan - OPEB**

Change in Benefit Terms

None

Changes in Assumptions

The discount rate was 3.87%, 3.50%, 3.87%, 3.58% and 2.58% for the measurement dates June 30, 2020, 2019, 2018, 2017 and 2016, respectively.

SINGLE AUDIT SECTION

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

To the Honorable President and
Members of the Board of Trustees of
Brookdale Community College
Lincroft, New Jersey

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Brookdale Community College (a Component Unit of the County of Monmouth) (the “College”) which comprise the statement of net position as of June 30, 2021, the related statements of revenues, expenses, changes in net position and cash flows for the year then ended, and the related notes to the financial statements, which collectively comprise the College’s basic financial statements, and we have issued our report thereon dated **DATE**.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

**Certified Public Accountants
Braintree, Massachusetts**

DATE

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL AND STATE OF NEW JERSEY PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE AND STATE OF NEW JERSEY OMB CIRCULAR 15-08

To the Honorable President and Members of the Board of Trustees of
Brookdale Community College
Report on Compliance for Each Major Federal and State of New Jersey Program

We have audited Brookdale Community College's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget ("OMB") *Compliance Supplement* and State of New Jersey *State Grant Compliance Supplement* that could have a direct and material effect on each of Brookdale Community College's major Federal and State of New Jersey programs for the year ended June 30, 2021. Brookdale Community College's major Federal and State of New Jersey programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Brookdale Community College's management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its Federal and State of New Jersey programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Brookdale Community College's major Federal and State of New Jersey programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (the "Uniform Guidance"); and State of New Jersey OMB Circular 15-08, *Single Audit Policy for Recipients of Federal Grants, State Grants and State Aid*. Those standards, Uniform Guidance and New Jersey OMB Circular 15-08 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal or State of New Jersey program occurred. An audit includes examining, on a test basis, evidence about Brookdale Community College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal and State of New Jersey program. However, our audit does not provide a legal determination of Brookdale Community College's compliance.

Opinion on Compliance on Each Major Federal and State of New Jersey Program

In our opinion, Brookdale Community College complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal and State of New Jersey programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Brookdale Community College is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to on the previous page. In planning and performing our audit of compliance, we considered Brookdale Community College's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal and State of New Jersey program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal and State of New Jersey program and to test and report on internal control over compliance in accordance with Federal Uniform Guidance and State of New Jersey OMB Circular 15-08, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Brookdale Community College's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal or State of New Jersey program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal or State of New Jersey program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal or State of New Jersey program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Uniform Guidance and State of New Jersey OMB Circular 15-08. Accordingly, this report is not suitable for any other purpose.

Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State New Jersey Awards

We have audited the financial statements of the College, as of and for the years ended June 30, 2021 and 2020. We issued our report thereon dated **DATE** which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards and Schedule of State of New Jersey Awards is presented for purposes of additional analysis as required by the Uniform Guidance and the State of New Jersey. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards and Schedule of Expenditures of State of New Jersey Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Certified Public Accountants
Braintree, Massachusetts

DATE

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Schedule of Expenditures of Federal Awards
Year ended June 30, 2021

Federal grantor/pass-through grantor/ program or cluster title	Assistance Listing Number	Pass-Through Entity	Pass-Through Entity Award Identifier	Current year expenditures	Through to Subrecipients
STUDENT FINANCIAL ASSISTANCE CLUSTER					
U.S. Department of Education:					
Direct Awards					
Federal Direct Student Loan	84.268	N/A	N/A	\$ 5,624,220	\$ —
Federal Supplemental Educational Opportunity Grant (including administrative cost allowance of \$19,227)	84.007	N/A	N/A	498,814	—
Federal Pell Grant Program	84.063	N/A	N/A	10,769,450	—
Federal Work-Study Program (including administrative cost allowance of \$2,697)	84.033	N/A	N/A	53,934	—
Federal Work-Study Program (Job Location and Development)	84.033	N/A	N/A	18,522	—
Total Student Financial Assistance Cluster				<u>16,964,940</u>	<u>—</u>
RESEARCH AND DEVELOPMENT CLUSTER					
National Science Foundation:					
Direct Awards					
Education and Human Resources	47.076	N/A	N/A	227,754	—
NON-CLUSTER					
U.S. Department of Education:					
Direct Awards					
Federal Title III Program Grant	84.031	N/A	N/A	372,556	—
COVID-19 - Higher Education Emergency Relief Fund - Student Aid Portion*	84.425E	N/A	N/A	5,234,000	—
COVID-19 - Higher Education Emergency Relief Fund - Institutional Portion*	84.425F	N/A	N/A	4,423,632	—
COVID-19 - Higher Education Emergency Relief Fund - Minority Serving Institutional Portion*	84.425L	N/A	N/A	263,059	—
Subtotal - Direct awards				<u>9,920,691</u>	<u>—</u>
Pass Through Awards					
COVID-19 - Governor's Emergency Education Relief Fund (GEERF)*	84.425C	Office of Secretary of Higher Education	20-100-074-2400-072	684,058	—
Open Textbook Collaborative	84.116T	Middlesex College	P116T200028	1,747	—
U.S. Dept of Labor:					
Pass Through Awards					
Trade Adjustment Assistance Community College and Career Training Grants	17.282	Bergen Community College	PO6828	61,409	—
National Aeronautics and Space Administration:					
Pass Through Awards					
Education	43.008	Rutgers University	5515	12,123	—
U.S. Small Business Administration:					
Pass Through Awards					
Small Business Development Centers	59.037	Rutgers University	5591	62,818	—
Small Business Development Centers	59.037	Rutgers University	5825	47,183	—
Small Business Development Centers	59.037	Rutgers University	SBAHQ20C0073	194,648	—
Subtotal - Passthrough awards				<u>304,649</u>	<u>—</u>
U.S. Department of Treasury:					
Pass Through Awards					
COVID-19 - Coronavirus Relief Fund	21.019	Office of Secretary of Higher Education	20-100-074-2400-073	3,615,735	—
Department of Education Office of Career, Technical and Adult Education					
Pass Through Awards					
Adult Education - Basic Grants to States	84.002	New Jersey Department of Labor & Workforce Development	None	585,982	168,824
Career & Technical Education - Basic Grants to the States	84.048	New Jersey Department of Education	25 7111	318,681	—
Career & Technical Education - Basic Grants to the States	84.048A	New Jersey Department of Education	17-BE53-G06	176,177	—
Subtotal - Passthrough awards				<u>494,858</u>	<u>—</u>
Total expenditures of federal awards				<u>\$ 33,246,502</u>	<u>\$ 168,824</u>

*Subtotal of 84.425 programs is \$10,604,749

See accompanying notes to schedules of expenditures of Federal and State of New Jersey awards.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Schedule of Expenditures of State of New Jersey Awards
Year ended June 30, 2021

State of New Jersey grantor/program or cluster title	Grant number/ State of New Jersey account number	Award amount	Grant period	Current year expenditures	Total Grant Expenditures To Date
Student Financial Assistance Cluster:					
N.J. Commission of Higher Education:					
Educational Opportunity Fund Article III	100-074-2401-001	\$ 268,627	06/01/20-07/31/21	\$ 268,627	\$ 268,627
Educational Opportunity Fund Article III - Summe	100-074-2401-001	28,470	06/01/20-08/31/21	28,470	28,470
Tuition Aid Grant	100-074-2405-007	2,716,022	07/01/20-06/30/21	2,716,022	2,716,022
Community College Opportunity Gran	Unavailable	2,109,466	07/01/20-06/30/21	2,109,466	2,109,466
NJ Stars	100-074-2405-313	457,597	07/01/20-06/30/21	457,597	457,597
Total Student Financial Assistance Cluster				5,580,182	5,580,182
NON-CLUSTER:					
N.J. Commission of Higher Education:					
Educational Opportunity Fund - Article IV:					
Educational Opportunity Fund Summe	100-074-2401-002	35,930	07/01/20-08/31/21	35,010	35,010
Educational Opportunity Fund - 5th Quarter	100-074-2401-002	57,177	07/01/20-09/30/20	40,855	40,855
Educational Opportunity Fund Regular	100-074-2401-002	177,549	06/01/20-08/31/21	203,674	203,674
				279,539	279,539
N.J. Department of Children and Families					
Displaced Homemaker	2011-15863028-01	150,000	07/01/20-06/30/21	150,000	150,000
N.J. Educational Facilities Authority:					
N.J. Council of County Colleges					
College Readiness VI	Unavailable	39,309	07/01/19-06/30/20	17,092	17,092
College Readiness VII	Unavailable	68,720	10/01/20-06/30/21	35,344	35,344
Community College Opportunity Grant	Unavailable	265,000	09/01/20-08/01/21	198,828	198,828
				251,264	251,264
N.J. Department of Treasury Higher Education Administration:					
Operational Costs - County College	100-082-2155-015	8,954,612	07/01/20-06/30/21	8,712,697	8,712,697
Alternate Benefit Program	100-082-2155-017	2,066,580	07/01/20-06/30/21	1,902,107	1,902,107
P.L. 1971, Chapter 12 Debt Service	100-082-2155-016	3,787,520	07/01/20-06/30/21	3,787,520	3,787,520
				14,402,324	14,402,324
Total expenditures of State of New Jersey awards				\$ 20,663,309	\$ 20,663,309

See accompanying notes to schedules of expenditures of Federal and State of New Jersey awards.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Notes to Schedules of Expenditures of Federal and State of New Jersey Awards
June 30, 2021

(1) General

The accompanying Schedules of Expenditures of Federal and State of New Jersey Awards includes the Federal award activity of Brookdale Community College (the "College") under programs of the Federal Government for the year ended June 30, 2021. The information on this schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the College, it is not intended to and does not present the financial position, changes in net position or cash flows of the College.

(2) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance.

(3) Indirect Cost Rate

The College has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

(4) Federal Student Loan Programs

The College disbursed \$5,624,220 of loans under the Federal Direct Student Loans program, which include Stafford Subsidized and Unsubsidized Loans and Parent Plus Loans. It is not practical to determine the balances of the loans outstanding to students of the College under the program as of June 30, 2021. The College is only responsible for the performance of certain administrative duties and, accordingly, these loans are not included in the College's financial statements.

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Findings and Questioned Costs - Continued
For the Year Ended June 30, 2021

Section I - Summary of Auditors' Results:

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weaknesses identified? _____ yes x no
- Significant deficiencies identified that are not considered to be material weaknesses? _____ yes x no

Noncompliance material to the financial statements noted? _____ yes x no

Federal Awards

Type of auditors' report issued on compliance for major programs: Unmodified

Internal control over major programs:

- Material weaknesses identified? _____ yes x no
- Significant deficiencies identified that are not considered to be material weaknesses? _____ yes x no

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? _____ yes x no

Identification of Major Programs

Name of Federal Program or Cluster	Assistance Listing Number
Education Stabilization Fund:	
Higher Education Emergency Relief Fund (HEERF) Student Aid Portion	84.425E
HEERF Institutional Portion	84.425F
HEERF Minority-Serving Institution Portion	84.425L
Governor's Emergency Education Relief Fund	84.425C
Coronavirus Relief Fund	21.019
Federal Title III Program Grant	84.031

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Findings and Questioned Costs - Continued
For the Year Ended June 30, 2021

Section I - Summary of Auditors' Results – Continued

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

\$997,395

Auditee qualified as a low-risk auditee?

☒ yes ☐ no

State of New Jersey

Type of auditors' report issued on compliance
for major programs:

Unmodified

Internal control over major programs:

- Material weaknesses identified?
- Significant deficiencies identified that are
not considered to be material weaknesses?

☐ yes ☒ no

☐ yes ☒ no

Any audit findings disclosed that are required
to be reported in accordance with State of
New Jersey OMB Circular 15-08 and listed
in Section V of this schedule?

☐ yes ☒ no

Identification of Major Programs:

Name of State Program or Cluster	State of New Jersey Account or Grant Number
Operational Costs – County Colleges	100-082-2155-015

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Findings and Questioned Costs - Continued
For the Year Ended June 30, 2021

Section II – Financial Statement Findings:

None

DRAFT

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Findings and Questioned Costs - Continued
For the Year Ended June 30, 2021

Section III – Financial Statement Findings:

None

DRAFT

BROOKDALE COMMUNITY COLLEGE
(A Component Unit of the County of Monmouth)
Findings and Questioned Costs - Continued
For the Year Ended June 30, 2021

Section IV – State of New Jersey Award Findings and Questioned Costs:

None

DRAFT

BROOKDALE COMMUNITY COLLEGE COLLEGE POLICY

1.7060 Code of Ethics for Trustees of Brookdale Community College

I. Title of Policy

Code of Ethics for Trustees of Brookdale Community College

II. Objective of Policy

To establish a Code of Ethics for the conduct of all Trustees of Brookdale Community College.

III. Authority

N.J.S.A. 18A:64A-12; ~~Executive Order No. 65 issued by Governor Codey on November 16, 2005, Executive Order No. 2 issued by Governor Murphy on January 17, 2018~~ and Board of Trustee Bylaw 1.7060 Code of Ethics for Trustees of Brookdale Community College.

IV. Policy Statement

The Board of Trustees of Brookdale Community College will comply with the following Code of Ethics:

A. A primary function of the Board of Trustees is to establish the policies and the goals of the institution and to audit the performance of the administration in the fulfillment of these policies and the progress towards the goals, but the administration of the College's operations shall be left to the President and the President's staff.

B. ~~A.~~ A Trustee shall ~~should~~ devote time, thought, and study to the duties and responsibilities of a community college trustee so as to render effective and creditable decision making and service.

C. A Trustee shall complete professional development requirements established from time to time by the State of New Jersey or by the College in a timely manner, to ensure they have the expertise to fulfill their responsibilities...

BD.- One of the basic tenants of effective trusteeship is the recognition that governing authority rests with the entire board. As an individual, a Trustee has no legal authority outside of the meetings of the Board and should conduct him/herself accordingly with College staff, local citizens, and facets of the community. The board's voice is

expressed through the policies and actions taken in its official meetings. An individual member cannot bind the Board outside of such meetings.

~~C. A primary function of the Board of Trustees is to establish the policies and the goals of the institution and to audit the performance of the administration in the fulfillment of these policies and the progress towards the goals, but the administration of the College's operations shall be left to the President and the President's staff.~~

~~DE.~~ No College Trustee should accept from any person, directly or indirectly, or through his/her spouse or any member of his/her family any gift, favor, service, employment, or other things of value under circumstances from which it might be reasonably inferred or which he/she knows or has reasons to believe is offered to him/her with intent to influence his/her public duties and responsibilities.

~~EF.~~ No College Trustee should knowingly act in an official capacity, by voting or otherwise, on any College matter in which he/she has an interest.

~~F. Disclosure of the precise nature of the interest or involvement, at first knowledge of the transaction, should be required in the event that the Board must consider any College matter which also involves:~~

~~1. A member of the Board of Trustees or a member of his/her family (defined as spouse, parents, siblings, or children); and/or~~

~~2. An organization with which a member of the Board of Trustees is affiliated.~~

~~G. Disclosure should be further required of Board members concerning all relationships and business affiliations that reasonably could give rise to a conflict of interest involving the institution.~~

~~HG.~~ No College Trustee should act as an officer or agent of the College for the transaction of any business with himself/herself or in which he/she has an interest.

~~I.H.~~ No College Trustee should willfully disclose to any person or party for pecuniary gain any information not generally available to members of the public which he/she receives or acquires in the course of his/her official duties.

~~J.I.~~ No College Trustee should have any interest, financial or otherwise, direct or indirect, or engage in any business or transaction or professional activity which might reasonably be expected to impair his/her objectivity or independence of judgment, or which is otherwise in substantial conflict with the proper discharge of his/her duties in the public interest.

~~KJ.~~ No College Trustee should use or attempt to use his/her official position to secure unwarranted privileges or advantages for himself/herself or others.

~~LK.~~ No College Trustee should act in his/her official capacity in any matter wherein he/she has a direct or indirect interest that might reasonably be expected to impair his/her objectivity or independence of judgment.

~~ML.~~ No member of the Board of Trustees, including the President of the College, nor any member of the immediate families of such officials, shall do business, directly or indirectly, with the institution that they govern or by which they are employed. For purposes of this section, "member of the immediate family" shall mean the official's spouse, domestic partner, partner in a civil union, child, parent or sibling residing in the same household.

~~NM.~~ The prohibitions in ~~ML~~, above, shall also apply to any firm, association or partnership by which the College President or Trustee is employed, from which the President or College Trustee receives compensation, or of which the President or College Trustee owns or controls more than one percent of the profits or assets of that firm, association or partnership. Such prohibitions shall also apply to shareholders, associates or professional employees of a professional service corporation regardless of the extent or amount of their shareholder interest in such a corporation.

N. A President or College Trustee who is currently involved in a business relationship that is prohibited by this Policy shall be given 120 days to terminate the prohibited business relationship or to resign from public office. Failure to comply with the terms set forth in sections L through N, above, shall constitute good cause for the removal from employment or office of the College President or College Trustee.

~~O. A President or College Trustee who is currently involved in a business relationship that is prohibited by this Policy shall be given 30 days to terminate the prohibited business relationship or to resign from public office. Failure to comply with the terms set forth in sections M through O, above shall constitute good cause for the removal from employment or office of the College President or College Trustee.~~

~~P. The Executive Director of the Executive Commission on Ethical Standards is hereby authorized to grant an exception from the terms sections M through O, above, if, in the judgment of the Executive Director, the entity that employs, provides compensation or is owned in part by the College Trustee is one with which the College may contract with pursuant to N.J.S.A. 52:13D-19 and N.J.S.A. 52:34-10, or where the public interest requires that an exception be made.~~

Disclosure of Potential Conflict

A. Disclosure of the precise nature of the interest or involvement, at first knowledge of the transaction, should be required in the event that the Board must consider any College matter which also involves:

1. A member of the Board of Trustees or a member of his/her family (defined as spouse, ~~parents, siblings, or children~~ domestic partner, partner in a civil union, child, parent, or sibling residing in the same household); and/or

2. An organization with which a member of the Board of Trustees is affiliated.

B. Disclosure should be further required of Board members concerning all relationships and business affiliations that reasonably could give rise to a conflict of interest involving the institution.

~~C. A President or College Trustee who is currently involved in a business relationship that is prohibited by this Policy shall be given 30 days to terminate the prohibited business relationship or to resign from public office. Failure to comply with the terms set forth in sections M through O, above shall constitute good cause for the removal from employment or office of the College President or College Trustee.~~

~~DC.~~ The Executive Director of the State Executive Commission on Ethical Standards is hereby authorized to grant an exception from the terms sections ~~M-L~~ through ~~ON~~, above, if, in the judgment of the Executive Director, the entity that employs, provides compensation or is owned in part by the College Trustee is one with which the College may contract with pursuant to N.J.S.A. 52:13D-19 and N.J.S.A. 52:34-10, or where the public interest requires that an exception be made.

Enforcement

A. Violations of this Code of Conduct may also constitute cause for removal of an appointed member of the Board of Trustees pursuant to N.J.S.A. 18A:64A-9 or imposition of other sanctions determined by the Board and/or the appropriate appointing authority. The Board of Trustees will follow Board Policy 1.7070 Trustee Conduct to report trustee misconduct to the appointing authority.

B. Board members will annually sign a statement affirming the Code of Ethics and their intention to fully comply with same.

C. The members of the Board of Trustees will comply annually with public law with regard to the filing of financial disclosure statements.

The following definitions shall have the following meanings with regard to the Code of Ethics for Trustees of Brookdale Community College:

“College Matter” means any application, award, bid, claim, contract, license, proceeding, resolution or transaction made by, to, against, or with Brookdale Community College or which requires any official action by the Board of Trustees, its officers, or employees.

“College Trustee” means any person who is a member of the Board of Trustees of Brookdale Community College. This includes the President, who by appointment is an ex-officio member of the Board of Trustees.

“Interest” means any personal, financial, economic, property, or other concern amounting to a right, advantage, share, or portion coming either directly or indirectly to a Trustee singularly or in affiliation with any person or party as defined herein.

“Member of the immediate family” will mean the official’s spouse, domestic partner, partner in a civil union, child, parent or sibling residing in the same household.

“Domestic partner” shall mean “domestic partner” as defined in P.L. 2003, c. 246 (N.J.S.A. 26:8A-3)

“Partner in a civil union” shall mean partner in a “civil union” as defined in P.L. 2006 c.103 (N.J.S.A. 37:1-29)

“Person or party” means any natural person, association, corporation, estate, partnership, proprietorship, trust, or other legal entity.

V. Responsibility of Implementation

Board of Trustees

Approved:	August 1995
Revised:	December 2005
Proposed Revision:	March 2016
Approved Revision:	March 2016 (Lodging of Policy was waived by unanimous consent)

ACKNOWLEDGEMENT FORM FOR CODE OF CONDUCT

I have read and am familiar with Brookdale Community College’s Board of Trustee Code of Ethics. I will comply with and enforce the policies in this Code in its entirety.

By signing this acknowledgement I am indicating that I have read and will abide by Brookdale Community College's Board of Trustee Code of Ethics.

Board of Trustee Signature

Name (printed)

Date _____

BROOKDALE COMMUNITY COLLEGE COLLEGE POLICY

1.7060 Code of Ethics for Trustees of Brookdale Community College

I. Title of Policy

Code of Ethics for Trustees of Brookdale Community College

II. Objective of Policy

To establish a Code of Ethics for the conduct of all Trustees of Brookdale Community College.

III. Authority

N.J.S.A. 18A:64A-12; Executive Order No. 2 issued by Governor Murphy on January 17, 2018 and Board of Trustee Bylaw 1.7060 Code of Ethics for Trustees of Brookdale Community College.

IV. Policy Statement

The Board of Trustees of Brookdale Community College will comply with the following Code of Ethics:

- A. A primary function of the Board of Trustees is to establish the policies and the goals of the institution and to audit the performance of the administration in the fulfillment of these policies and the progress towards the goals, but the administration of the College's operations shall be left to the President and the President's staff.
- B. A Trustee shall devote time, thought, and study to the duties and responsibilities of a community college trustee so as to render effective and creditable decision making and service.
- C. A Trustee shall complete professional development requirements established from time to time by the State of New Jersey or by the College in a timely manner, to ensure they have the expertise to fulfill their responsibilities...
- D. One of the basic tenants of effective trusteeship is the recognition that governing authority rests with the entire board. As an individual, a Trustee has no legal authority outside of the meetings of the Board and should conduct him/herself accordingly with College staff, local citizens, and facets of the community. The board's voice is expressed through the policies and actions taken in its official meetings. An individual member cannot bind the Board outside of such meetings.

E. No College Trustee should accept from any person, directly or indirectly, or through his/her spouse or any member of his/her family any gift, favor, service, employment, or other things of value under circumstances from which it might be reasonably inferred or which he/she knows or has reasons to believe is offered to him/her with intent to influence his/her public duties and responsibilities.

F. No College Trustee should knowingly act in an official capacity, by voting or otherwise, on any College matter in which he/she has an interest.

G. No College Trustee should act as an officer or agent of the College for the transaction of any business with himself/herself or in which he/she has an interest.

H. No College Trustee should willfully disclose to any person or party for pecuniary gain any information not generally available to members of the public which he/she receives or acquires in the course of his/her official duties.

I. No College Trustee should have any interest, financial or otherwise, direct or indirect, or engage in any business or transaction or professional activity which might reasonably be expected to impair his/her objectivity or independence of judgment, or which is otherwise in substantial conflict with the proper discharge of his/her duties in the public interest.

J. No College Trustee should use or attempt to use his/her official position to secure unwarranted privileges or advantages for himself/herself or others.

K. No College Trustee should act in his/her official capacity in any matter wherein he/she has a direct or indirect interest that might reasonably be expected to impair his/her objectivity or independence of judgment.

L. No member of the Board of Trustees, including the President of the College, nor any member of the immediate families of such officials, shall do business, directly or indirectly, with the institution that they govern or by which they are employed. For purposes of this section, "member of the immediate family" shall mean the official's spouse, domestic partner, partner in a civil union, child, parent or sibling residing in the same household.

M. The prohibitions in L, above, shall also apply to any firm, association or partnership by which the College President or Trustee is employed, from which the President or College Trustee receives compensation, or of which the President or College Trustee owns or controls more than one percent of the profits or assets of that firm, association or partnership. Such prohibitions shall also apply to shareholders, associates or professional employees of a professional service corporation regardless of the extent or amount of their shareholder interest in such a corporation.

N. A President or College Trustee who is currently involved in a business relationship that is prohibited by this Policy shall be given 120 days to terminate the prohibited

business relationship or to resign from public office. Failure to comply with the terms set forth in sections L through N, above, shall constitute good cause for the removal from employment or office of the College President or College Trustee.

.

Disclosure of Potential Conflict

A. Disclosure of the precise nature of the interest or involvement, at first knowledge of the transaction, should be required in the event that the Board must consider any College matter which also involves:

1. A member of the Board of Trustees or a member of his/her family (defined as spouse domestic partner, partner in a civil union, child, parent, or sibling residing in the same household); and/or
2. An organization with which a member of the Board of Trustees is affiliated.

B. Disclosure should be further required of Board members concerning all relationships and business affiliations that reasonably could give rise to a conflict of interest involving the institution.

C. The Executive Director of the State Executive Commission on Ethical Standards is hereby authorized to grant an exception from the terms sections L through N, above, if, in the judgment of the Executive Director, the entity that employs, provides compensation or is owned in part by the College Trustee is one with which the College may contract with pursuant to N.J.S.A. 52:13D-19 and N.J.S.A. 52:34-10, or where the public interest requires that an exception be made.

Enforcement

A. Violations of this Code of Conduct may also constitute cause for removal of an appointed member of the Board of Trustees pursuant to N.J.S.A. 18A:64A-9 or imposition of other sanctions determined by the Board and/or the appropriate appointing authority. The Board of Trustees will follow Board Policy 1.7070 Trustee Conduct to report trustee misconduct to the appointing authority.

B. Board members will annually sign a statement affirming the Code of Ethics and their intention to fully comply with same.

C. The members of the Board of Trustees will comply annually with public law with regard to the filing of financial disclosure statements.

The following definitions shall have the following meanings with regard to the Code of Ethics for Trustees of Brookdale Community College:

“College Matter” means any application, award, bid, claim, contract, license, proceeding, resolution or transaction made by, to, against, or with Brookdale Community College or which requires any official action by the Board of Trustees, its officers, or employees.

“College Trustee” means any person who is a member of the Board of Trustees of Brookdale Community College. This includes the President, who by appointment is an ex-officio member of the Board of Trustees.

“Interest” means any personal, financial, economic, property, or other concern amounting to a right, advantage, share, or portion coming either directly or indirectly to a Trustee singularly or in affiliation with any person or party as defined herein.

“Member of the immediate family” will mean the official’s spouse, domestic partner, partner in a civil union, child, parent or sibling residing in the same household.

“Domestic partner” shall mean “domestic partner” as defined in P.L. 2003, c. 246 (N.J.S.A. 26:8A-3)

“Partner in a civil union” shall mean partner in a “civil union” as defined in P.L. 2006 c.103 (N.J.S.A. 37:1-29)

“Person or party” means any natural person, association, corporation, estate, partnership, proprietorship, trust, or other legal entity.

V. Responsibility of Implementation

Board of Trustees

Approved:	August 1995
Revised:	December 2005
Proposed Revision:	March 2016
Approved Revision:	March 2016 (Lodging of Policy was waived by unanimous consent)

ACKNOWLEDGEMENT FORM FOR CODE OF CONDUCT

I have read and am familiar with Brookdale Community College's Board of Trustee Code of Ethics. I will comply with and enforce the policies in this Code in its entirety.

By signing this acknowledgement I am indicating that I have read and will abide by Brookdale Community College's Board of Trustee Code of Ethics.

Board of Trustee Signature

Name (printed)

Date _____

BROOKDALE COMMUNITY COLLEGE COLLEGE POLICY

2.0000-B Application and Acceptance of Grants

I. Title of Policy

Application and Acceptance of Grants

II. Objective of Policy

To establish the authority of Brookdale Community College Board of Trustees and the President to coordinate and administer the applications for grants and grant contracts in support of the College.

III. Authority

New Jersey State Statutes—County Colleges, 18A:64A-12K (General Powers of Boards); Uniform Guidance 2 CFR Part 200 subpart F~~United States Office of Management and Budget Circular A-133; Section 319 of~~ Public Law 101-121.

IV. Policy Statement

The purpose of all grant submissions and acceptances is to advance Brookdale's strategic and emerging initiatives in support of the College's mMission.

To ensure consistency and accountability in securing and managing grant funds, all grant applications and awards must be coordinated through Grants and Institutional Development in the Advancement Office. No grant or grant contract application will be submitted to a funding source without the approval of the President. The purpose of the grant shall be consistent with the philosophical platform of the College and be aligned with current strategic goals and priorities.

~~A grant or grant contract is a written agreement representing the voluntary transfer of money or other assets by the sponsor (federal, state, county, municipal or private agencies) in exchange for specific projects, programs or activities. The sponsor requires budget reports, progress reports, and return of unused funds.~~

Under no circumstance will the College apply for or accept a grant or grant contract from any donor who engages in practices or policies which discriminate against any person on the basis of race, creed, color, nationality, national origin, ancestry, age, sex, marital status, civil union status, affectional or sexual orientation, atypical hereditary cellular or blood trait, genetic information, liability for service in the Armed Forces of the United States, disability, or other protected category or activity (i.e. opposition to prohibited discrimination or participation in the complaint process).

The President shall submit a list of all grants he/she has authorized to the Board of Trustees for approval prior to submission to the funding source. In the event a short timeline for submission is required, the President may approve the grant application with ratification of that action to take place at the next public meeting of the Board of Trustees.

~~All grant applications must be coordinated through Grants and Institutional Development in the Advancement Office. No grant or grant contract application will be submitted to a possible funding source without the approval of the President. The purpose of the grant shall be consistent with the philosophical platform of the College and be aligned with current strategic goals and priorities.~~

~~All grant applications where the amount of the grant is in excess of \$50,000, or any grant requiring a College match, shall be approved by the President subject to acceptance by the Board of Trustees prior to final submission to the funding source. In the event a short timeline for submission is required, the President may approve the grant application with ratification of that action to take place at the next public meeting of the Board of Trustees.~~

All grants awarded to the College shall be recommended by the President to the Board of Trustees for approval authorizing the President to sign funding notification forms and any appropriate amendments.

~~All grants awarded to the College received shall be recommended by the President to the Board of Trustees for approval.~~

Grants and grant contracts that have been appropriated to the College shall not be expended on behalf of the College to influence or attempt to influence any person, officer, or employee of any federal or state agency; a member, officer, or employee of Congress or the New Jersey Assembly or Senate; and/or an employee of a member of Congress or the New Jersey Assembly or Senate in connection with the making of any grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any grant or cooperative agreement.

V. Responsibility for Implementation

President

Approved: Board of Trustees, 3/23/70

Original title: Development and Acceptance of Gifts and Grants

Revised: 11/1/79

9/23/82

4/23/92

Lodged: 19 November 2015

Approved: Board of Trustees, 11/19/2015

Original title: Development and Acceptance of Gifts and Grants:
The original policy has been split into two separate policies:
2.0000-A Solicitation, Acceptance and Deaccessioning of Gifts and/or
Donations, and,
2.0000-B Application and Acceptance of Grants

See also:
Brookdale Community College Foundation Gifts Procedures
2.0000-A Solicitation, Acceptance and Deaccessioning of Gifts and/or
Donations Grant Application Checklist

[Updated x/x/2022](#)

[Revised Post SELT Review 1/12/2022 REDLINE](#)

[MJ Edits/Comments 1-14-2022](#)

[LQ Edits/Comments 2-11-2022](#)

BROOKDALE COMMUNITY COLLEGE COLLEGE POLICY

2.0000--B Application and Acceptance of Grants

I. Title of Policy

Application and Acceptance of Grants

II. Objective of Policy

To establish the authority of Brookdale Community College Board of Trustees and the President to coordinate and administer the applications for grants and grant contracts in support of the College.

III. Authority

New Jersey State Statutes—County Colleges, 18A:64A-12K (General Powers of Boards); Uniform Guidance 2 CFR Part 200 subpart F; Section 319 of Public Law 101-121.

IV. Policy Statement

The purpose of all grant submissions and acceptances is to advance Brookdale's strategic and emerging initiatives in support of the College's Mission.

To ensure consistency and accountability in securing and managing grant funds, all grant applications and awards must be coordinated through Grants and Institutional Development in the Advancement Office. No grant or grant contract application will be submitted to a funding source without the approval of the President. The purpose of the grant shall be consistent with the philosophical platform of the College and be aligned with current strategic goals and priorities.

Under no circumstance will the College apply for or accept a grant or grant contract from any donor who engages in practices or policies which discriminate against any person on the basis of race, creed, color, nationality, national origin, ancestry, age, sex, marital status, civil union status, affectional or sexual orientation, atypical hereditary cellular or blood trait, genetic information, liability for service in the Armed Forces of the United States, disability, or other protected category or activity (i.e. opposition to prohibited discrimination or participation in the complaint process).

The President shall submit a list of all grants he/she has authorized to the Board of Trustees for approval prior to submission to the funding source. In the event a short timeline for submission is required, the President may approve the grant application with

ratification of that action to take place at the next public meeting of the Board of Trustees.

All grants awarded to the College shall be recommended by the President to the Board of Trustees for approval authorizing the President to sign funding notification forms and any appropriate amendments.

Grants and grant contracts that have been appropriated to the College shall not be expended on behalf of the College to influence or attempt to influence any person, officer, or employee of any federal or state agency; a member, officer, or employee of Congress or the New Jersey Assembly or Senate; and/or an employee of a member of Congress or the New Jersey Assembly or Senate in connection with the making of any grant, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any grant or cooperative agreement.

V. Responsibility for Implementation

President

Approved: Board of Trustees, 3/23/70

Original title: Development and Acceptance of Gifts and Grants

Revised: 11/1/79

9/23/82

4/23/92

Approved: Board of Trustees, 11/19/2015

Original title: Development and Acceptance of Gifts and Grants:

The original policy has been split into two separate policies:

2.0000-A Solicitation, Acceptance and Deaccessioning of Gifts and/or Donations, and,

2.0000-B Application and Acceptance of Grants

See also:

Brookdale Community College Foundation Gifts Procedures

2.0000-A Solicitation, Acceptance and Deaccessioning of Gifts and/or Donations Grant Application Checklist

BROOKDALE COMMUNITY COLLEGE
Board of Trustees
2022 Committee Appointments

Board Bylaw 1.4010, appointments to Standing Committee

Membership on standing committees of the Board of Trustees, except as otherwise herein expressly provided shall consist of five Trustees, including the Chair of the Committee. The Board Chair is an ex officio member and the Vice Chair serves as an alternate to the Board Chair as an ex-officio voting member for purposes of a quorum.

Committees meeting monthly	<u>Executive Committee (5)</u> Dr. Hank Cram – Chair Mr. Bret Kaufmann, Vice-Chair Ms. Tracey Abby-White Ms. Dyese Davis Mr. Paul Crupi		<u>Finance and Facilities (5)</u> Mr. Paul Crupi, Chair Mr. Bret Kaufmann Ms. Latonya Brennan Ms. Natalie Watson Barbara Horl
Committees meeting 4 times per year	<u>Student Success & Educational Excellence (4)</u> Ms Tracey Abby-White, Chair Mr. Austin Smith Dr. Les Richens Ms. Latonya Brennan New Trustee	<u>Governance (4)</u> Ms. Dyese Davis, Chair Dr. Les Richens Ms. Barbara Horl Ms. Natalie Watson	<u>Audit Committee (4)</u> Ms. Marta Rambaud, Chair Mr. Austin Smith New Trustee
Liaisons	<u>Liaisons</u> <u>Liaison to New Jersey Council of County Colleges (NJCCC)</u> Ms. Barbara Horl <u>NJCCC Trustees Ambassador</u> Ms. Barbara Horl	<u>Liaison to Brookdale Community College Foundation</u> Ms. Tracey Abby-White	

* The Human Resources Committee – A committee of the whole

BROOKDALE COMMUNITY COLLEGE SCHEDULE OF BOARD OF TRUSTEE MEETINGS FOR 2022

2022 Public Business Meetings (PBM)	Executive	Finance & Facilities	Governance	Student Success & Educational Excellence	Audit	Foundation
DATES/LOCATIONS Public Business Meeting 5:30 PM/ All Meetings will be held in SLC/Navesink Rooms and Zoom	Shall meet prior to each regular meeting	Shall meet monthly	Shall meet a minimum of four times per year or as	Shall meet a minimum of four times per year or as needed	Shall meet a minimum of four times per year or as requested.	
Tuesday, January 25, 2022	January 18 5:15 PM	January 18 5:30 PM	January 19 5:30 PM	January 11 5:30 PM		January 20 4 PM
Tuesday, February 22, 2022	February 15 5:15 PM	Feb. 15 5:30 PM		Feb. 16 5:30 PM	Feb. 17 5:30 PM	
Tuesday, March 22, 2022	March 15 5:15 PM	March 15 5:30 PM	March 16 5:30 PM		March 17 5:30 PM	March 17 4 PM
Tuesday, April 26, 2022	April 19 5:15 PM	April 19 5:30 PM		April 20 5:30 PM	April 25 5:30 PM	
Tuesday, May 31 2022 Arena	May 24 5:15 PM	May 24 5:30 PM			May 23 5:30 PM	May 19 4 PM
Tuesday, June 28, 2022 Hazlet HEC	June 21 5:15 PM	June 21 5:30 PM		June 22 5:30 PM		
No July meeting	July 19 Follows F & F	July 19 5:30 PM				
Tuesday, August 23, 2022 Freehold HEC	August 16 5:15 PM	August 16 5:30 PM		August 17 5:30 PM		
Wednesday , September 28, 2022	September 20 5:15 PM	Sept.20 5:30 PM	Sept. 21 5:30 PM	Sept 19 5:30 PM		
Tuesday, October 25, 2022	October 18 5:15 PM	October 18 5:30 PM			Oct. 17 5:30 PM	
Tuesday, November 15, 2022	November 8 5:15 PM	November 8 5:30 PM	Nov. 9 5:30 PM	Nov. 7 5:30 PM		
Tuesday, December 13, 2022,	December 6 5:15 PM	December 6 5:30 PM			December 5 5:30 PM	

Human Resources is a Committee of the whole