



COLUMBUS STATE

COMMUNITY COLLEGE

COPY TO ALL BOARD MEMBERS

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Vacant, Ex-Officio Student Member

BOARD OF TRUSTEES COMMITTEE OF THE WHOLE

Friday, November 13, 2020

**Hybrid Meeting hosted on Microsoft Teams
and at the Columbus State Conference Center
4th floor Ballroom
8:00 AM**

AGENDA

1. Call to Order
2. Roll Call
3. Certification of Conformity with Section §121.22(F) of the Ohio Revised Code
4. Opening Remarks from President Harrison
5. Approval of Minutes
6. Discussion of Student Success Strategy / College Completion Plan
7. Adoption of FY20 Efficiency Review and Report.....1
8. Establish Rebate to Technology and Facilities Fees for Franklin County Residents.....33
9. Financial Statements as of and for the four months ended October 31, 2020.....34
10. Personnel Information Items (Information Only).....48
11. Discussion of Current Issues
12. Executive Session (*if needed*)
13. Adjournment

DAVID T. HARRISON Ph.D. **PRESIDENT**



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Adoption of FY20 Efficiency Review and Report.

BACKGROUND INFORMATION:

Section 3333.95 of the Ohio Revised Code requires that the Chancellor maintain an efficiency advisory committee made of up representatives from all of Ohio's public higher education institutions for the purpose of "generating institutional efficiency reports for campuses, identifying shared services opportunities, streamlining administrative operations, and sharing best practices in efficiencies among public institutions of higher education." Ohio statute also requires the Chancellor to compile efficiency reports from all public institutions and compile a statewide efficiency report that is required to be submitted to the Office of Budget and Management (OBM), the Governor, the President of the Senate, and the Speaker of the House of Representatives by December 31 of each year.

Columbus State's FY20 report has been developed by members of an internal Efficiency Advisory Work Group guided by templates provided by the Ohio Department of Higher Education (ODHE). The report is organized into five sections: Operational Response, Academic Practices, Policy Reforms, Students Benefit, and Future Goals. It also includes two appendices that were required by ODHE via their template. This report was submitted to the Ohio Department of Higher Education (ODHE) on October 30, 2020, as required, pending Board approval as allowed.

Columbus State's Work Group developed the Efficiency Report by conducting a broad review of ongoing efficiency initiatives underway at the College and by consulting with leadership from across the College. The Efficiency Report includes many efficiency measures that support the College's commitment to stewardship, affordability and student success and aligns with the student success agenda of the College.

RECOMMENDATION:

That the Board adopt the College's FY20 Efficiency Review and Report as submitted to the Ohio Department of Higher Education, effective October 30, 2020.

COLUMBUS STATE

COMMUNITY COLLEGE

October 30, 2020

The Honorable Randy Gardner
Chancellor
Ohio Department of Higher Education
25 South Front Street
Columbus, Ohio 43215

Dear Chancellor Gardner,

Attached is Columbus State Community College's FY20 efficiency report as required under section 3333.95 of the Ohio Revised Code. The attached responses are pending approval from the Columbus State Board of Trustees, which is expected in December.

In February of 2020, Columbus State earned two distinct honors:

- The Achieving the Dream (ATD) Leader College of Distinction status for its performance improvement rates from 2015-2018 among first-time-ever-in-college African American and Hispanic students, including a breakout for solely African-American males.
- The Barefoot & Gardner Award for equitable higher education outcomes for which Columbus State was the inaugural community college award recipient.

In March, the COVID-19 global pandemic surfaced in Ohio and the College moved almost all its Spring 2020 courses to virtual instruction. Of primary concern was the ability of many students to successfully participate remotely and how to maintain the equity gains realized over the past 10 years. The College drew from these past efforts and successes to first develop a set of principles that guided operational decisions with transitioning faculty and students to almost complete virtual instructional delivery and employees to work mostly from home. The principles were also of primary focus in the development of the College's FY21 operational budget.

I am so proud and thankful to be part of the Columbus State community that puts students first always. I would like to highlight some of the work that has been accomplished since March by framing it within the guiding principles that were established:

Be guided by compassion and flexibility: maintain the academic success momentum of students with deliberate emphasis on equity.

- The College worked collaboratively with leaders across the College through a couple of large virtual "tables" - a continuity team and a re-entry team. These teams began each meeting with gratitude and kept student success and equity at the forefront. Decisions were based on science and in partnership with local and State public health officials.

DAVID T. HARRISON Ph.D. PRESIDENT

- The first decision was to extend spring break for students in order to transition Spring Semester courses to on-line delivery. All courses that did not have a required in-person component were transitioned to virtual delivery and faculty support was significantly increased through the College’s Digital Education and Instructional Office.
- A number of measures were implemented to assure students could access remote learning including the purchase and distribution of Chromebooks, laptops, and WiFi hotspots. The increase in remote learning also necessitated investments in the College’s learning management system such as expanding collaborative learning capabilities and virtual proctoring tools.
- The College’s financial stability framework of access, wellness, literacy, and mobility positioned the College to address the needs of both students and the community. The Mid-Ohio Market (MOM @CState) was used both as a resource for students and community members to access free, fresh, and shelf-stable food on a regular basis, and was also used as the pick-up location for students in need of technology to access learning remotely.
- All of the above efforts were executed with health and safety of students and employees of paramount importance. “Cleaning for appearance” was replaced with “cleaning for health” in all classrooms, labs, office, and common spaces; high contact activities were suspended; and new campus mobility patterns were established through additional signage.

Protect the long-term health of the College: sustain College resources so that the immediate and long-term needs of students and community can be met.

- The Board of Trustees’ approval of the College’s FY21 budget was delayed by a month to ensure that the most up-to-date information could inform its development. This thoughtful, informed approach allowed an interim budget to be established that prioritized student success and equity as well as the health and safety of students and employees. Revenue estimates were reasonably conservative but allowed the College’s Budget/Tuition Stabilization fund to be preserved.
- The Board also approved for the budget to be released incrementally to more closely manage spending, given the significant uncertainty of revenue assumptions.

Continue to innovate: stay nimble and deliver in a timely manner to meet the changing needs of the community and employers.

- The strategic partnerships developed with employers, K-12 and 4-year educational institutions, and community service organizations has positioned the College well to develop and implement new and revised programming that will help citizens reenter the workforce as the economy recovers.
- Led by the College’s Office of Talent Strategy, established to serve as the regional convener of workforce solutions in partnership with One Columbus, employers have been engaged throughout the pandemic to assemble regional labor market information, job posting data, and identify national certifications and short-term certificates. Workforce frameworks have been created and relevant

data points have been identified to track regional talent impacts and gaps. So far, a regional inventory has been completed of internship program participation and opportunities which is being tracked from the impact of the COVID19 pandemic.

- A priority for the FY21 budget is the Central Ohio Manufacturing Extension Partnership (MEP). During the pandemic, this program has served as part of Governor DeWine's manufacturing alliance, helping to convert manufacturing operations to PPE production. The MEP program will be integral to manufacturing-related training and development in the coming year.
- The College worked collaboratively with its nine Preferred Pathway four-year partners and other universities as well as with K-12 partners to address students' needs in shared pathways. An example of an innovative solution is a new College Credit Plus on-line academy for high school students that allows them to take CCP courses and/or other high school courses where articulation agreements could result in students receiving college credit. The College is also working closely with school districts to make Columbus State courses that would normally be delivered at high school sites available in virtual format.

Collaborative, informed decision making and clear communications: in the midst of much uncertainty, make decisions together and communicate clearly and often.

- It was decided early to maintain a low-density approach to operations and instructional delivery for the Autumn 2020 semester. This allowed faculty and staff to focus on enhancing the virtual learning environment.
- Regular Friday emails to students and employees on the status of operational planning and other questions and concerns have become a welcome source of certainty in these uncertain times. The College has also developed a COVID-19 Pandemic website that includes the latest on operational planning, helpful resources for students and employees, health information on COVID19 and limiting its spread, as well as all past communications going back to the beginning of the pandemic.

Finally, I would like to briefly summarize the College's efforts to modernize the College's educational facilities and technology and to fix its deteriorating infrastructure. In September 2019, the Columbus State Board of Trustees approved a 10-year Educational Facilities and Technology Plan. This \$441 million plan addressed the entire service district of the College with \$390 million of the need located in Franklin County. The College decided to utilize new legislative authority that allows State community colleges to ask tax payers within one or all of the counties of their service districts for support of a capital bond issue. The passage of Issue 21 totaling \$300 million was approved by Franklin County voters this past spring. After the College received an AA rating from Standards & Poor's and an Aa1 rating from Moody's, the College issued \$150 million of bonds. The first year will be spent addressing over-due deferred maintenance needs as well as planning to ensure that implementation is mindful of the changes that COVID-19 might have on space needs. This planning will engage the College's students, faculty and staff, Central Ohio employers, and other community stakeholders.

Thank you for your continued support in advancing policies that allow Columbus State's students to obtain a high-quality, affordable education. The efficiencies outlined in the attached report, as well as those implemented over the years, put the College in a better position to address the needs of our students and community during these challenging times. Please let me know if you need any additional details on the information included in Columbus State's report.

Respectfully,

A handwritten signature in black ink that reads "D. T. Harrison". The signature is written in a cursive style with a large initial "D" and a long horizontal stroke at the end.

David T. Harrison, Ph.D.
President

Section I: Operational Response

1. Major fiscal impacts of COVID-19

The onslaught of the COVID-19 pandemic has had a major impact on all higher education institutions forcing them to quickly adjust to remote learning. Beyond this immediate impact there is significant uncertainty about the duration of the pandemic, how it will impact student behavior and the resulting economic challenges faced by institutions and the State of Ohio. Please describe the major fiscal impacts of COVID-19 on your institution in FY 20. Please quantify the revenue and cost impacts.

Major Revenue Impacts	Net Fiscal Impact
Tuition & Lab Fees	Almost \$800,000 above budget due to Summer 2020 enrollment being 11.2% above last summer and incorporating refunds to students for the Spring 2020 semester
Other Operating Budget Fees	\$1,163,218 reduction from budget
State Support	\$2,654,134 reduction from budget
Investment Income, Unrealized Losses	\$90,000 reduction from what would have been earned had rates not gone down after February
Other	
External Assistance (HEERF, CRF, etc.)	<p>Two federal grants were awarded in FY20 through the CARES Act. The first was the Higher Education Emergency Relief Fund Formula Grants that totaled \$12,562,800 with half allocated for student grants and the other half allocated for institutional costs related to COVID-19. The amounts spent in FY20 are:</p> <ul style="list-style-type: none"> • Cares Act – Students: \$2,282,158 • Cares Act – Institutional: \$821,656 <p>The CARES Act Coronavirus Relief Fund (CRF) allocation approved by the State for the College was awarded in FY21 but can be used for COVID-19 costs back to March of 2020.</p> <p>The other grant awarded in FY20 from the CARES Act was the Title III Strengthening Institutions program supplemental funding. This grant, awarded in June of 2020, must be used by June 2021.</p>

Major Net Increased Expenses	Net Fiscal Impact
Transition to Online Delivery	Columbus State’s Distance Education & Instructional Services (DEIS) Office held live or on-demand training sessions for faculty during an extended Spring Break as the College transitioned to online learning. FY20 expenditures totaled almost \$1M, and included the costs of developing the trainings, adjunct participation, faculty stipends, and acquiring new software to help facilitate virtual delivery of instruction and assessments.
Changing Support for Students	New expenses totaled about \$318K in FY20 and included new chat tools; increased tutoring costs; and the purchase of Chromebooks, Wi-Fi hotspots, and Wi-Fi service.
Shutdown of Campus	Costs totaled about \$415K in FY20 and included new computers and equipment for employees, costs for transitioning employees to remote work, and College-sponsored leave that was paid as job duties were re-purposed. Also, HR and IT spent many hours each week developing automated tools to implement contact tracing and monitor health assessments of employees. See the Human Resources COVID-19 section under Question #14, Additional Practices, for additional details.
Cleaning/Preparing Campus for Return of Students (Testing, PPE, etc.)	The College spent \$120K in FY20 on PPE, signage, and special contract cleaning.
Other	Other expenses totaled about \$38K in FY20 and included costs like increased security of IT systems, food donations, and postage & freight.

2. CARES Act and other Federal Support impact

- a. What process did your institution use to distribute one-half of Higher Education Emergency Relief Funds to students?

Columbus State is using an application process where students apply to certify that they are eligible and have a financial hardship due to the pandemic. The College uses data from completed 2019-20 or 2020-21 FAFSA applications as well as from the College’s student information system to verify each student’s eligibility. The link to the application can be found on the College’s website: <https://www.csc.edu/go/learn-on/cares-act-reporting-compliance.shtml>

- b. How has the institutional share of HEERF been utilized at your institution?

The institutional funds from HEERF have been used to pay faculty a stipend for their work converting in-person classes to virtual classes. The remainder was initially planned entirely for eligible costs to balance the College’s FY21 operational budget. While this is still the case, additional needs, not identified when the FY21 operational budget was developed, continue to be identified as the pandemic continues.

c. What other external sources have been made available to the institution to address the impacts of COVID-19?

Besides the direct awards to the College in FY20 under the CARES Act (CARES Act for students/institutional and Title III) and the award from the State from its allocation of CARES Act funding (CRF), grants have also been awarded for the Small Business Development Center (SBDC) that Columbus State leads, the Manufacturing Extension Partnership (MEP) program that Columbus State leads, a mental health grant received from the State from CRF/GEER federal funds, and a second CRF grant from the State approved by the Controlling Board on October 25, 2020.

3. FY21 Budget Development

What planning assumptions were used related to the fiscal impact of COVID-19 in developing the institution’s FY 21 budget?

Major Assumptions	Description	Projected Fiscal Impact	Actual Fiscal Impact – as of fall 20
Fall Enrollment/ Fee Revenue Relative to Fall '19	A 0.4% decrease in total credits was assumed for fall 2020 over fall 2019	A reduction of almost \$250K to prior year	Fall enrollment (credits) is almost 1% up, which is estimated to be about \$438K above what was budgeted for Autumn semester
Auxiliary Services	Bookstore budgeted down for general merchandise; and almost flat for textbooks based on near flat enrollment assumptions	\$67,000 reduction from the FY20 revised budget approved by the Board in January 2020	Textbooks (including Inclusive Access) down \$268K from last September; General merchandise and all other non-textbook revenue down \$338K from last September. Shipping costs higher than FY20 due to only web-based sales (since the Bookstore remains closed to in-person business) and orders are being shipped to students at no cost.
	Food Services offerings would be limited to primarily vending through Autumn semester	\$80,000 reduction from the FY20 revised budget approved by the Board in January 2020	Down \$21,000 (adjusted for timing of annual payment)
State Support	A 19% reduction from the original FY21 ODHE projection was assumed	Initial budget assumed that cuts from ODHE’s original FY21 projection would be about \$13.9M	Only a 4.38% reduction so far

Unique Cost Drivers – in response to COVID-19	The overall operational approach by semester (i.e., low density) with the # of in-person vs virtual courses being the largest driver	Initial assumptions were that only Summer 2020 would be low density with a gradual increasing density in each subsequent semester	Autumn 2020 is also being delivered low density with plans for Spring 2020 to be low density as well
Other	Language Institute was assumed to have three terms in FY21 rather than five; with fewer classes and fewer students in each class	Based on the initial assumption, revenue was assumed to be almost 38% less than FY20	Only a few newly developed online courses have been delivered; it appears that revenue will be very minimal and will only cover the development costs of the new online courses
	Workforce is made up of both for-credit and non-credit courses	The initial budget assumed a little more than a 13% reduction to FY20	Several non-credit courses that were scheduled for the fall were either canceled or postponed until 2021; the current estimation is that revenue will be 6.4% below what was budgeted
	Parking revenue was assumed for only Spring 2021 and Summer 2021	This initial assumption was almost 56% below FY20.	Students were not charged a parking fee for Autumn 2020 and will not be charged in Spring 2021 due the continued low-density approach the College is taking for operations.
	Conference Center events canceled/not booked at least through Autumn semester; gradual resumption of operations based on Governor’s directives	Budgeted \$96,200 less than actual revenue through March and lost revenue for events that were scheduled through June but had to be canceled	Down approximately \$2,000 as of August 31, 2020; additionally, at least \$5,000 in lost revenue for July and August 2020 due to lost revenue for events that were scheduled but had to be canceled
	Mitchell Hall retail operations were assumed to open in stages (Blend Bakery in August, Degrees Restaurant in October, and The Mix in January)	The initial assumption was that the College would have increased revenue in FY21 due to the assumption of being open more days than FY20, which is when operations opened for the first time later in FY20	Operations will not be open in Autumn 2020 and are unlikely to be open in Spring 2021; the current assumption is no revenue for FY21

4. Major Initiatives in response to COVID-19

Please describe the major initiatives the institution is implementing in response to COVID-19 and the anticipated impact on the institution.

The College moved to remote learning in March, and began a series of initiatives to support students, faculty, and staff. Students were promptly surveyed about their needs and they mentioned challenges around technology, including access to computers and Wi-Fi, as well as concerns around financial issues and connection to the College. In response, Columbus State did the following:

- Used Early Alert system to raise flags and connect students to supports;
- Began a lending program for technology supports. To date (late September) the College has lent out 521 laptops and 383 mobile hotspots;
- Maintained access to The Mid-Ohio Market throughout the entire six-month period;
- Refunded some lab fees for Spring semester, since students were no longer on campus nor utilizing materials;
- Completed 77 workshops with 2,959 participants during the Spring 2020 semester and 166 faculty professional development workshops, with 1,218 participants during Summer 2020. Workshops were focused on online learning support including use of collaboration tools within Blackboard, as well as topics such as lecture capture to better support students.
- Acquired Zoom to enhance faculty group work with students in online courses;
- Disbursed CARES act funding in the form of emergency grants;
- Provided refunds to students who had to withdraw or had classes canceled in Spring 2020;
- Offered Pass/Non-Pass grading option for Spring 2020;
- Extended withdraw and incomplete deadlines to offer students more time to respond to changing conditions; and
- Implemented a college Navigator program to provide personalized supports to students since the College remains almost entirely remote for Autumn 2020. Navigators are staff who work with cohorts of students to facilitate their learning, help them understand and manage College systems, and remain connected to the College overall. This is done using a caseload advising model.

The College is currently evaluating these efforts. Spring and Summer 2020 course success rates increased slightly as did withdrawal rates. Spring 2020 semester and Autumn 2020 semester retention rates also increased, especially for students who received technology. Low income students and students of color requested technology supports at higher rates than white students and had higher course success and retention rates when they received technology. The College is using lessons learned from these programs to expand holistic student support programs.

5. Regional Compacts

ORC Section 3345.59 required regional compacts of Ohio’s public institutions, with an executed agreement in place by June 30, 2018, for institutions to collaborate more fully on shared operations and programs. Per O.R.C. §3345.59 {E} colleges and universities shall report within their annual efficiency reports the efficiencies gained as a result of the compact. Please discuss efficiencies gained or opportunities for future partnerships as a result of each of the categories within the compact.

Columbus State formed the Central Ohio Region Higher Education Compact (CORHEC) along with Central Ohio Technical College, Marion Technical College, North Central State College, and The Ohio State University as required by law. Each CORHEC member is also a member of the Central Ohio Compact that Columbus State has led since 2011. The Central Ohio Compact is a regional collaboration between government officials, K-12s, public and private institutions of higher education, social service programs, and workforce/economic development professionals, with a goal of 65% of adults holding a postsecondary credential in Central Ohio by 2025. Many regional efficiencies have been gained through this broader compact.

Category	Description	Monetary Impact/Other Results
Reducing duplication of academic programming	See response to #9 - Course and Program Evaluation.	
Implementing strategies to address workforce education needs of the region	The Office of Talent Strategy was established to serve as the regional convener for workforce solutions in partnership with One Columbus, Central Ohio’s economic development organization. Services include providing talent solutions and consultative guidance that leverage regional assets, enabling experimentation and innovation, convening K-12 and university partners around a regional strategy, making it easy for employers to access services and solutions and learn from each other, documenting and disseminating best practices, informing public policy through data-driven practices and measurable results, and communicating regionally, statewide, and nationally.	Partnerships have been leveraged with experts in the region to help assemble regional labor market information, job posting data, national certifications, and short-term certificates. This research has led to a focus on four industry work clusters: Information Technology occupations across sectors, Healthcare, Bioscience, and Manufacturing. Since the pandemic began, the Workforce Advisory Council, consisting of 21 businesses, has been working with the College to determine the short-term viability (18 months) of work-based learning programs already in place and if new programs will have support. This includes work with the Central Ohio Compact on internship and work-based learning exposures across the Compact. An inventory is being planned to access work-based learning exposures that will be housed within a central repository.

<p>Sharing resources to align educational pathways and to increase access within the region</p>	<p><u>Third Space Program:</u> This program supports K-12 and higher education collaborating to increase educational access in the region.</p> <p><u>Capital University Collaborative:</u> The College has engaged in a year-long collaborative process with Capital University to align curriculum and student support to streamline and enhance transfer between the institutions. This unique public/private collaboration includes avenues to address the needs of housing-insecure students.</p>	<p><u>Third Space Program:</u> English faculty from Columbus State and from high schools have built a series of college readiness modules that are now packaged into a semester-long course.</p> <p><u>Capital University Collaborative:</u> This streamlined transfer pathway saved students time and money in FY20. The housing collaboration will mostly realize results for students in FY21.</p>
<p>Reducing operational and administrative costs to provide more learning opportunities and collaboration in the region</p>	<p><u>Central Ohio Compact Grant Funding:</u> The College has sought grant funding to support the regional workforce efforts that Columbus State is leading through the Central Ohio Compact.</p> <p><u>Westerville RLC:</u> Columbus State completed the relocation of its Westerville Regional Learning Center to the campus of Otterbein University as a way to leverage the collective resources of the two institutions in seamless transfer.</p>	<p><u>Central Ohio Compact Grant Funding:</u> In 2019, JPMorgan Chase awarded the College an additional \$1 million to continue supporting the infrastructure of the Central Ohio Compact. In the spring of 2020, Bloomberg Philanthropies awarded the College a \$350,000 planning grant to develop a five-year plan for the Office of Talent Strategy (see description above).</p> <p><u>Westerville RLC:</u> Actual results of this partnership will be realized in FY21 but additional information is provided about this partnership and others under Question #14, Additional Practices.</p>
<p>Enhancing career counseling and experiential learning opportunities for students</p>	<p>Career Services and Employer Engagement & Experiential Learning (EEEL) continued to collaborate to integrate career development and experiential learning into the core student experience through the IT Flexible Apprenticeship (ITFA) and Modern Manufacturing Work Study (MMWS) programs.</p>	<p>Given the impact of the pandemic on employer plans, more students participated in the preparation for ITFA and MMWS opportunities than were able to be placed. Students who actively engaged in the Career Ready component of the programs were more successful in achieving placement than students who did not. One ITFA program employer planned to extend 7 offers and ended up offering 12 apprenticeships to secure this talent.</p>

<p>Collaboration and pathways with information technology centers, adult basic and literacy education programs, and school districts</p>	<p>The Credits Count and Investing in Innovation (i3) / College and Career Readiness Expansion (CCRE) partnerships were possible through the work performed by the Central Ohio Compact.</p> <p><u>Credits Count</u>: This program is supported by a grant from the American Electric Power (AEP) Foundation awarded in 2013. The program enables Columbus City Schools’ high school students to earn college credits and obtain a jump start on a degree in a STEM (science, technology, engineering and math) field. The grant has been extended for another five years for an additional \$2.5M over that time period.</p> <p><u>Investing in Innovation (i3) / College and Career Readiness Expansion (CCRE)</u>: This work is supported by a grant through the U. S. Department of Education (USDOE) that was awarded in 2015 to support economic development in Central Ohio by increasing the number high school graduates that are prepared for enrollment and success in postsecondary education. The grant targets the seven school districts with the highest percentage of low-income students. The grant has been extended until June 2021.</p>	<p><u>Credits Count</u>: This program is funded by an initial \$5 million grant from AEP that has been leveraged to secure additional grants like i3 and New Skills at Work. In Autumn 2019 and Spring 2020, 242 students completed 1,840 dual enrollment credits with an 82.2% course success rate.</p> <p><u>Investing in Innovation (i3) / College and Career Readiness Expansion (CCRE)</u>: CCRE is funded by an \$11.5 million grant through the U.S. Department of Education. FY20 spanned parts of years four and five of the grant. Preliminary student success data show that students at CCRE schools are taking dual enrollment courses at a statistically significantly higher rate than students in the comparison schools, especially students in the economically disadvantaged and minority demographic groups.</p>
<p>Enhancing the sharing of resources between institutions to expand capacity and capability for research and development</p>	<p>Columbus State has a partnership with MTC, a fellow regional compact member, to expand and improve MTC’s grants efforts. Three stackable support services provided to MTC include:</p> <ul style="list-style-type: none"> - <u>Resources</u>: The Columbus State Grants Office identifies funding opportunities, helps to preliminarily scope new concepts to determine if they should move to development, and answers questions about grant-related matters. 	<p>In late 2019, the Columbus State Grants Office authored an NSF ATE grant for MTC. This was awarded in the Summer of 2020 and was MTC’s first NSF ATE award. Additionally, Columbus State has supported proposals including opportunities related to Federal Work Study, CARES Act funding, and RAPIDS equipment funding.</p> <p>During autumn of 2019, the Columbus State Grants Office partnered with leadership at MTC to</p>

	<ul style="list-style-type: none"> - <u>Alignment</u>: The teams discuss the alignment of potential grant operations to MTC's priorities. - <u>Development</u>: As funding opportunities are identified, Columbus State helps to formalize the concepts, create work plans, assemble information, and orchestrate the writing of grant proposals. 	submit "Quality Education for All: Strengthening Completion Rates for Underserved Students." A 5-year, \$2,230,000 Title III grant was awarded. This project through USDOE strives to address four primary areas of improvement: Student Entry, Advising, Facilities, and Career and Academic Pathway Alignment
Identifying and implementing the best use of university regional campuses	This area is not applicable to Columbus State	

Section II: Academic Practices

Textbook Affordability

6. Textbook Cost Study

ORC Section 3333.951(D) requires Ohio's public colleges and universities to annually conduct a study to determine the current cost of textbooks for students enrolled in the institution and submit the study to the Chancellor. Please attach the analysis of textbook costs developed by your institution labeled "[Institution Name – Academic Year – Textbook Cost Study]" Please summarize the results of your institution's study below.

Category	Amount
Average cost for textbooks that are new	\$78.49
Average cost for textbooks that are used	\$53.45
Average cost for rental textbooks	N/A
Average cost for eBooks*	\$112.04

*The eBook average cost does not include eBooks provided through Instant Access. The average cost in FY20 of eBooks provided through Instant Access was \$72.04.

See Appendix A: Columbus State Community College – AY20 – Textbook Cost Study. For cost savings to students, see response to Question 7.4.

7. Reducing Textbook Costs for Students

ORC Section 3333.951(C) requires Ohio's public colleges and universities to report their efforts toward reducing textbook costs for students. Please discuss all initiatives implemented, including those referenced below that ensure students have access to affordable textbooks.

1. Does your institution offer inclusive access purchasing of college textbooks? If yes, what percentage of courses participate?

Columbus State offers Inclusive Access (IA) as a textbook option. As of AU20, there were 67 full section classes offering Inclusive Access with 6,908 students enrolled in these courses. Currently, there is 7% utilization. IA is an available adoption option for all courses. According to RedShelf, the College's vendor for providing IA, Columbus State is ranked #26 in the country out of all of their higher education institution clients (over 1,400) and #10 of all of RedShelf's community college clients in the use of IA.

2. What use did the institution make of OER materials the past academic year? How many and which courses used the materials?

The Open Educational Resources (OER) program "Open Texts @ Columbus State," is a response to the expectation of the State that IHEs engage in fully functional efforts that result in major cost savings to students, without course support materials losing any academic quality or rigor. To meet the need, the College used internal funds to plan and pilot an OER development project. As a result, cost savings to students who used OER materials in courses for FY20 totaled \$696,241 (excluding taxes) and \$748,459 (including taxes). As a result of the OER project, in Spring 2020, 13% of sections used OERs while in Summer 2020 8% of sections used OERs. This represents 7,776 students in Spring 2020 and 2,250 students in Summer 2020 who benefited from the OER project.

Additionally, the College's distance learning program created 15 faculty-developed low or no cost textbook replacement eBooks for students and offered over 45 sections of these courses during the last academic year. This provided a cost savings of over \$60,000 to students.

3. How did the institution discover and access OER materials? Ohio Open Ed Collaborative (<https://ohiolink.oercommons.org/hubs/OOEC/>)? OER Commons (<https://www.oercommons.org/>)? Other?

Columbus State is a member of the Community College Consortium for Open Educational Resources (CCCOER). The consortium is comprised of community and technical colleges committed to increasing student success using open educational resources. It provides a community where members can learn about open education practices as the field grows and evolves. One of the major deliverables of Columbus States' OER project for FY20 was the [Composition Reading Bank](#) to replace the Norton Reader for English Composition classes. The reading bank is a guide on the College library's website, and in FY20 the library logged more than 225,000 views for the reading bank. Additional guides associated with the reading bank experienced more than 16,000 views.

4. What other practices does your institution utilize to improve college textbook affordability? Please provide any relevant information in the table below.

Work performed in FY20 has resulted in savings to students of \$2,456,420. The overall savings to students as a result of this work since 2011 is over \$12.8 million, which includes savings on sales taxes that students would have had to pay if they had bought their textbooks elsewhere.

Initiative	Explanation of Initiative	Cost Savings to Students
Apple Pilot Program	Using iBooks in place of textbooks	\$31,968
College Credit Plus	10% discount on all College Credit Plus (CCP) textbooks. Required course supplies are paid by the College.	\$111,671
eBook/Access Codes	Using codes instead of physical textbooks	\$268,883
Eliminated Textbooks	Courses that did not use textbooks	\$886,463
Instant Access (Inclusive Access)	Physical course materials converted into instantly accessible, interactive, and adaptive digital content	\$703,637
Reduced Textbook Adoptions	Negotiated lower costs/adoption of cheaper textbooks	\$321,575
Used Textbook Savings	Purchasing used textbooks in place of new textbooks	\$132,223

8. Alternative Delivery Methods

Online and competency-based education are both growing dramatically as delivery platforms for higher education proliferate across the United States. Flexible delivery methods, such as distance learning, provide an opportunity to improve access by providing students with additional opportunities to complete their education. Obviously, events of this past spring forced a transition to remote learning beyond that which many institutions had already offered. Please quantify the impact of moving to remote learning in spring term.

Prior to March 2020 data uses Autumn 2019 to compare to Autumn 2020. Students enrolled are those in at least one online course.

Percent of Courses offered online prior to March 2020	Percent of students enrolled in online courses prior to March 2020
29.9%	43.6%
Percent of Courses offered online fall term 2020	Percent of students enrolled in online courses fall term 2020
94.4%	93.6%

1. What steps has the institution taken to transition courses to online in response to the coronavirus pandemic?

Columbus State extended spring break for students in order to transition the Spring 2020 semester courses to online delivery. All courses that did not have a required in-person component were transitioned in the spring, and Incomplete (I) grades were given to students who had to wait until the College could bring a limited number of students back to campus in the summer. In addition, the College implemented a voluntary Pass/Non-Pass grading option for students in the Spring 2020 semester as a means to support completion of general coursework during the semester it was undertaken. The College provided stipends for all faculty to address the additional work of converting courses to online delivery.

2. Did the institution provide centralized support to the faculty?

The College significantly increased centralized faculty support through its Digital Education and Instructional Services (DEIS) office. During the Summer 2020 semester, DEIS provided a total of 166 live or on-demand faculty training sessions spanning 27 different topics and reaching 1,218 participants.

3. How has the institution assured student access to remote learning?

Columbus State has utilized a number of measures to assure student access to remote learning including distribution of Chromebooks, laptops, and mobile Wi-Fi hotspots.

4. Has the increase in remote learning required investments in the institution's Learning Management System? What LMS is currently utilized?

The increase in remote learning has necessitated investments in the College's LMS, Blackboard. Examples include expansion of collaboration capabilities, and virtual proctoring tools.

9. Course and Program Evaluation

Recommendation 8 of the Task Force was for institutions to evaluate courses and programs for enrollment and consideration of continuation. Per ORC Section 3345.35, the colleges and universities need to address this recommendation every five years. The next applicable date is FY22.

All academic degree and certificate programs are reviewed on a three-year rotating basis. Columbus State continued its annual program review process in FY20 as described in past efficiency reports, with a primary focus on Health and Human Services division degrees and certificates.

10. Co-located Campuses

ORC Section 3333.951 requires Ohio's co-located colleges and universities to annually review best practices and shared services in order to improve academic and other services and reduce costs for students. Co-located campuses are then required to report their findings to the Efficiency Advisory Committee.

This recommendation is not applicable to Columbus State.

Section III: Policy Reforms

11. Financial Advising

Recommendation 10A of the Task Force was for institutions to provide financial literacy as a standard part of students' education. In addition, the Ohio Attorney General's Student Loan Debt Advisory Group report of June 2017 made a similar recommendation as well as other proposals on how to improve processing of student accounts and debts. The report can be found at:

www.ohioattorneygeneral.gov/Files/Publications-Files/Publications-for-Schools/Ohio-Attorney-General-s-Student-Loan-Debt-Collecti.aspx

1. Has your institution considered the Ohio Attorney General's Student Loan Debt Advisory Group Report Recommendation 4 regarding best practices (Appendix C) for financial literacy? If so, please describe your institution's implementation and whether it is specific to the (Appendix C) advisory sheet or the institution's own practices.

The best practices advisory sheet includes the following five best practices to ensure that all students understand their loan debt obligations upon graduation or withdrawal: financial aid information nights; financial aid shopping sheet; peer-to-peer student loan and financial counseling; end of semester reminder; and financial aid education.

The College satisfies the first recommendation through its partnerships with local high schools to provide financial aid and Free Application for Federal Student Aid (FAFSA) nights upon request. In satisfaction of the second recommendation, the College's financial aid and account management self-service portal features responsible borrowing information and allows students to reduce or decline their loan offers. Per the third recommendation, Columbus State employs and trains peer advocates to assist students with financial literacy and stability concerns. The College satisfies the fourth recommendation of sending end of semester reminders per the College's invoicing schedule. Lastly, the College offers a variety of in-person workshops and pre-recorded videos that provide useful skills to students for success in college and beyond. Workshops provide information on topics such as FAFSA, financial literacy, and scholarships. The financial wellness videos on investing and financial strategies can be viewed at <https://www.csc.edu/services/financial-wellness/index.shtml>.

2. The Ohio Attorney General's report also suggested (Recommendation 5) institutions seek student consent to contact them by email and/or mobile phone. Does your institution make an effort to collect this form of contact information? Do you include consent to be contacted as part of this effort? Please describe.

Columbus State utilizes its Admissions Application and Change of Information Form, which allows students to receive text messages from the institution (deadlines, events, etc.). Additionally, the student emails created by Columbus State are used to send information that is similar to what Columbus State would send through text messaging.

12. Certification Practices

ORC 131.02 requires state IHE's to certify their outstanding debt to the Ohio Attorney General's office (AGO) for collection either 45 days after the amount is due or within 10 days after the start of the next academic session, whichever is later. However, Ohio's institutions certify their outstanding debt pursuant to varying policies and practices. To ensure that all Ohio students are treated fairly and uniformly, Recommendation #7 of the Student Loan Debt Advisory Group report is that state institutions adopt uniform certification practices that emphasize transparency for both debtors and the AGO. The advisory group recommended that the Ohio Bursars Association, in partnership with the Ohio Association of Community Colleges and the Inter-University Council, facilitate this effort.

Specifically, institutions were asked to develop uniform practices for collecting debt with attention to the type, content, and frequency of notices issued to students; and the fees and other collection costs applied to student debts.

1. Please provide a chronological summary of notification practices your institution uses to notify students of debts owed? For example, does your institution email students to notify them of debt owed? Do you send repeated emails using a schedule? Do you only use a hardcopy letter? Does your institution require confirmation of receipt before certifying the debt to the AG? Do you task a human being with making phone calls to students before certifying debt? Please be specific about standards, timelines, and specific methods of communication.

The College invoices five times during each academic term. Prior to the start of a term, a notice is sent advising of the fee payment deadline date and offering multiple methods to make payments or set up payment plans. Once the term starts, a series of four monthly invoices are sent. The first and last notices are sent both by email and hard copy to the address listed in the College's directory. The second and third notices are sent by email only. Invoicing is completed the fourteenth day of the month or the next business day. The College does not have software that tracks when emails are read, nor are return receipts required. Columbus State does not have a collections department that makes personal phone calls to students regarding their debts.

2. Per Recommendation 7 in the Attorney General report, best practices may include the National Association of College and University Business Officers Best Practices of Financial Responsibility Agreements with Students (Appendix D in the report). What, if any, efforts have your institution made to adopt uniform certification practices with peer institutions in the State of Ohio?

Columbus State has adopted the uniform certifications procedures put in place by the Ohio Attorney General’s Office (AGO). The College uses the format provided by the AGO and inputs all required information.

Section IV: Students Benefit

13. Students Benefit

When institutions save money, they ideally invest a portion of those savings into student benefits, such as reduced fees, increased institutional aid, quality improvements, etc.

For fiscal year 2020 only, please explain what, if anything, your institution is doing that is a new benefit for your students that is not already addressed above. Answers may be financial benefits or intangibles such as efforts to improve career counseling, undergraduate teaching, research, etc. If you have targeted financial aid for tuition, fees, room and board, books, technology or other expenses, please explain the focus of cost reduction.

If you have seen a significant savings from an initiative in the past fiscal year, please describe that here.

Category	Initiative	FY20 (<i>Actual</i>)*
Cost savings/avoidance to the institution in FY20 ONLY	Printing Lease : A new contract with Konica Minolta for 162 devices (versus 121 on prior contract with Ricoh) resulted in realizing an annual savings in FY20. Devices were redistributed around campus and 68 standalone laser printers were eliminated.	\$331,368
	Printing Costs Per Page : FY20 savings realized through lower cost per page contract rates.	\$31,659
	Printing Cost Avoidance : A new print release system was used that provides the ability to cancel or delete print jobs before they are actually printed. In FY20, the College avoided costs from unnecessary printing (as reported by Papercut.)	\$11,455

	<u>Printing Productivity</u> : The College added a feature to print anywhere via “follow me printing” whereby any device can be used for any print release; base print speed was increased to 36ppm from 25ppm; and all new devices support up to 11x17 paper size and scan in color. These enhancements have reduced the need to purchase specialty equipment and specifically avoided the purchase of 10 Fuji standalone high-end document scanners.	\$13,000
New resource generation for the institution in FY 20 ONLY	Mid-Ohio Market (MOM @CState) opened in October of 2019 and in August of 2020 surpassed 10,000 services. This market is a resource for students and community members to access free, fresh, and shelf-stable food on a regular basis and has been used as a pick-up location for student technology needs since the pandemic began. A \$700K grant from the Cardinal Health Foundation helps to fund the MOM, which is being run collaboratively with the Mid-Ohio Food Collective. Other external partnerships include Bottoms up Diaper Bank and Sedona Grace Pet Food Distribution. The amount represents the amount spent from the Cardinal grant during October 2019 through September 2020.	\$40,273
Cost savings/avoidance to students in FY20 ONLY	<u>Associate of Applied Science in Digital Photography</u> : From the 2018-2019 to the 2019-2020 academic year, textbook costs were removed for 13 courses. Starting in the fall of 2020, this degree is a z-degree (no textbook costs).	\$28,000
	Columbus State / CCAD Digital Photography Scholarships – Over the past three years, all Digital Photography students who applied to CCAD were accepted and given scholarships ranging from \$17K to \$51K. The Digital Photography program made the list of the 12 Best Online Photography Degree Programs for 2020. https://www.greatvaluecolleges.net/rankings/online-photography-degree-programs/ The program was also ranked #4 in the top 24 Digital Photography Programs in the nation. https://www.intelligent.com/best-online-photography-degree-programs/	
	Printing – The College is no longer charging students for copies (25 cents per copy), which was made available free to students through open labs and the library in FY20. Students can also print at the nearest College location (RLC and the two campuses).	\$6,000

14. Additional Practices

Some IHE's may implement practices that make college more affordable and efficient, but which have not been the topic of a specific question in this reporting template. This section invites your institution to share any positive practices you have implemented that benefit student affordability and/or institutional efficiency. Please share any additional best practices your institution is implementing or has implemented.

Regional Learning Centers and the Delaware Campus:

Dublin Regional Learning Center: Leaseback and shared space with Ohio University

The Dublin RLC subleased 1,726 feet of anatomy storage and laboratory space back to Ohio University for a total savings of \$2,136 during FY20. The leaseback agreement allowed Ohio University to conduct a graduate anatomy course and store cadavers instead of significant capital investment to Ohio University's current facilities on the Dublin Campus.

Reynoldsburg Regional Learning Center: Leaseback and shared space with Reynoldsburg City Schools

Columbus State's Reynoldsburg Regional Learning Center allows the Reynoldsburg high school to utilize rooms 105, 119, and 130 to teach traditional high school classes in addition to allowing access to a chemistry lab (room 102). This agreement allows Columbus State to save over \$18,480 annually. It also allows the high school to save building costs associated with the expansion needed to house students, particularly the costs associated with the build-out and maintenance of a single-use chemistry lab.

Westerville Regional Learning Center at Otterbein University: Columbus State's Westerville Regional Center on Otterbein University's campus

Starting May 18, 2020, Columbus State's Westerville Center transitioned to Otterbein University's Arts & Communications Building at 33 Collegeview Road. The College is building upon an established partnership with Otterbein University, which includes many 2+2 pathways in addition to the Dual Admissions program. This move relocates Columbus State's footprint into the heart of Westerville, closer to the geographic center of students enrolled at the Westerville Center, and within walking distance of commuter transit buses. The drastic reduction in square footage will save the College in rent, utilities, and custodial costs while maintaining a similar level of course offerings and student support as the previous locations. With the decrease in operational expenses, the College expects the annual tuition revenue to exceed the costs associated with this new location.

Delaware Campus: Momentum project to provide rural districts increased access to CCP courses at Delaware Campus

Beginning in Autumn 2019, the Delaware Campus hosted a new set of CCP courses for students enrolled in the Momentum project. The primary goal of the Momentum project is to overcome a transportation barrier for high school students enrolled in the Buckeye Valley, Big Walnut, and Delaware City school districts. Through a shared effort with the schools, the students can utilize existing bus transportation to the Delaware Area Career Center and then be routed over to Columbus State's Delaware Campus across the street for classes. Both morning and afternoon routes provide students access to pre-scheduled gateway

courses in Communications, English, Mathematics, Political Science, Psychology, and Sociology. This partnership overcomes the access barrier for students in rural districts by leveraging existing services across districts. The partnership through the Momentum project, although via remote learning, continues through FY21 with the addition of the Olentangy school district. There are opportunities to onboard other districts that are inside and adjacent to northern Delaware County.

Block scheduling to increase access, remove time barriers, and increase efficiencies

Block scheduling has been implemented at Columbus State's Delaware Campus and its regional learning centers in order to support students' work-life balance and provide a way for students to efficiently use their time by reducing the wait time between classes and the travel time to different locations to take needed courses. Additionally, it maximizes facility utilization and improves overall efficiencies.

The initial phase began in FY18 at the Dublin location due to the lack of flexibility in the course schedule. With initial enrollment increases at the Dublin location of approximately 8% compared to the previous year, the block scheduling plan was scaled to the Delaware Campus for FY19. In FY20, a full-scale overhaul of the academic schedule to a block schedule format was implemented at the remaining regional locations.

A study of this project by the College's Office of Institutional Effectiveness identified individual courses and blocks of courses that were successful and unsuccessful; identified peak enrollment times; and uncovered patterns about which non-block courses students were taking and where they were taking them. This project has also highlighted the top academic programs for students. Additionally, this effort saw an increase in attempted credit hours across the 35 academic disciplines that participated in block scheduling and increased the number of course offerings at each location.

The priority of this effort is to move students closer to their goal of completing a degree or certificate. Building on the success experienced at the Delaware Campus and the regional learning centers, the College plans to implement the first stage of block scheduling on the Columbus Campus starting in Autumn 2020.

Case Management Advising Model at the Delaware Campus: modeling academic advising to increase student participation, retention, and completion

The Case Management Advising Model at the Delaware Campus, enacted in FY20, is designed to more effectively track, monitor, and assist students and increase student persistence and success. The underlying philosophy of case management is that optimal functioning for individuals can be achieved by efficiently and effectively providing an integrated delivery of services. The focus is on services that are comprehensive and that address the multitude of an individual's needs through advocacy, ongoing communication, and service linkage. Students are assigned by alpha-order with an academic advisor upon enrolling in three or more credit hours at the Delaware Campus. Advising activities are then aligned with the student's needs and the College's retention efforts around the critical First Four Weeks model. FY20 saw a dramatic increase in student participation in academic advising, particularly when the College moved to a remote-learning posture in the Spring 2020 semester due to the COVID-19 pandemic. An effort is underway to have a more comprehensive analysis of the impact of the Case Management Model on

student retention and persistence. Additionally, the College is currently investigating scaling this model to other advising units on the Columbus Campus.

Facilities Management:

Energy Efficiencies

LED Upgrades: Facilities Management continues to invest in energy efficient initiatives with LED upgrades. Upgrades were completed in both the Bookstore and several areas in the Center for Workforce Development building for a wattage savings of over 3,700 watts. This provides a cost savings of nearly \$1,500 annually.

Boiler & Chiller Upgrades: Facilities Management has invested in energy efficient upgrades by replacing the Technology & Learning building's boiler system. Between the gas and electrical savings this upgrade will provide an estimated annual savings of \$15,109. The Nestor Hall boiler project and multi building chiller projects will start over the next several months and those savings will be realized in FY21. By choosing certified commercial space heating equipment, and taking steps to optimize performance, not only will the College benefit from energy savings but the comfort of spaces will be enhanced and greenhouse gas emissions will be reduced.

Sustainable Practices

Crates: Facilities Management purchased 100 blue plastic reusable totes that are now used for campus moves. In the past cardboard boxes were used, which were not as durable and could not always be used multiple times. The use of these reusable totes provides a savings of \$7,145 and also provides landfill diversion of the cardboard boxes.

Lighting Controls: Facilities Management has installed motion sensors, smart switches and LEDs in the Bookstore. These common lighting control strategies reduce lighting energy consumption by an average 24% to 28%. Communication between the lighting equipment and a central control system that can be adjusted, automated, and monitored allows for optimum energy cost control, streamlined facility maintenance, and energy efficiency.

Govdeals.com: Facilities Management has been able to advertise and sell the College's surplus equipment on govdeals.com, an online government auction site. In FY20, this practice provided over \$12,908 in revenue, which helps fund sustainability projects around campus. Additional benefits include cost avoidances of additional dumpster pickups and landfill fees.

Electric Cart: Facilities Management recently replaced an aging, small pickup truck with an electric cart, which provides energy savings and reduces greenhouse gas emissions.

Utilities Management

COVID-19 temperature control: Facilities Management is utilizing a building automation system to reduce the temperature of buildings or parts of buildings to reduce energy consumption.

Meter mapping: Facilities Management contracted with a third-party vendor to identify and map the current utility feeds (main supply lines and meters) from the College's various utility suppliers. This work is serving as the basis for a strategy to install submetering to better understand energy consumption.

Fire System Monitoring

The prior fire system notification system used traditional phone lines to notify the College's monitoring agency of alarms within buildings. Facilities Management has upgraded to a system that uses a digital cellular dialer for these notifications. The cost of the old system was \$700 monthly while the new digital system will cost \$700 annually. The initial investment of \$14,721 will be covered in approximately 1-1/2 years with a continued annual savings of nearly \$7,700.

Facilities Planning:

Space Utilization

In late 2019, as part of the College's capital planning work, the College engaged a planning consultant to conduct a space utilization study for the College. The study focuses on current space utilization and optimization rates and includes the assessment of physical space on campus, current enrollment, classroom scheduling, and the utilization rates of spaces. This data will then be benchmarked against peer institutions and industry standards, which will help inform current and future space requirements for the College.

Project Delivery Tools

In late 2019, as part of the College's capital planning work, the Facilities Planning, Design and Construction team did an assessment of its project delivery tools and templates to determine what improvements could be made to more efficiently manage Capital Construction projects for the College. A number of tools, forms, standards and guidelines were identified for further development and refinement to better align the College's processes with industry standards and peer institutions. These refined tools will assure consistent and efficient project management and reporting of capital improvements.

Information Technology: The College implemented a new print tracking and reporting system that provides information and analytics to better inform management decisions (see FY20 savings under Question #13, Students Benefit.) Data collection started in May 2019, and the IT department plans to use this data to build a baseline to strengthen evaluation of print activity in future years to identify actions that can be taken to reduce College-wide printing. The IT department is also surveying users for feedback on the best ways to refine data collected and reporting produced about printing activity. Data that are captured includes usage by username, device, and user group. Also provided are the number of printed jobs, pages, and sheets; as well as whether those documents were printed using simplex, duplex, color, or greyscale. The cost associated with each print job is provided through capturing costs for toner, paper, and other relevant inputs. The reporting system also provides environmental impact metrics such as the number of trees consumed, levels of CO2 produced, and the number of equivalent bulb hours. Making this data available in such a clear and visual way lends itself to generating more actionable insights and operational efficiencies. These data points are certain to inform future decisions and incentivize the use of less costly options.

Parking: All parking meters were taken out of service. Nearly 95% of the parking meters on campus were broken and needed replaced. The estimated cost of replacing these meters is approximately \$150,000.

Human Resources:

Benefits

The College continues to realize cost savings through the efficiency and accuracy provided through the BenefitFocus system, which was implemented in FY19. Employees now directly enter updates rather than completing paper forms and the information is transmitted to all carriers. Previously, each enrollment change took an average of 45 additional minutes for a Benefits Office staff person to process. Approximately 500 changes occurred in FY20, which translates to a savings of 375 hours. In addition, this system allows for better tracking of enrollments, terminations, and changes; better communication through the portal; and greater accuracy.

COVID-19

Initially, the College attempted to meet State mandates for health assessments and contact tracing through a manual process but quickly realized that this process would prevent the College from quickly identifying COVID-19 cases and communicating with other employees who may have potentially been exposed. HR and IT quickly collaborated to create online forms for employees to complete. Health assessments are to be completed before employees leave home by registering their temperature and whether they are having, or have recently had, any COVID-19 symptoms. If an employee affirmatively responds to any of the conditions, the employee is automatically told to stay home and HR is notified to reach out to the employee. The online check-in form is completed electronically when employees are on site. Employees check into every building and floor that they are on for more than ten minutes. This allows the College to pull real-time reports if a positive case of COVID-19 is identified. This also allows for prompt notice to other employees who may have been exposed. The College is also able to quickly pull reports and contact information for the Columbus Department of Health, if requested. Changing from paper processes to an electronic format has allowed for far more accuracy and efficiencies and better ensures the safety of the College community.

New Hire Process

The College used an existing document tracking tool, DocuSign, to automate its new hire process. New hires now receive links to complete forms, and completed forms are automatically sent to the appropriate payroll, HR, or benefits department. This digitization has achieved significant time savings by eliminating meetings, manual reminders to new hires, manual coordination of forms between departments, and scanning paperwork into new employees' personnel files. It is estimated that at least 400 hours per year have been saved from the previous manual process. Having this automation in place prior to the transition of working from home due to the pandemic proved tantamount to a successful transition for the HR staff and new hires.

Conferences:

Labor Fees

Labor for event setups was switched from full-time Facilities Management staff to Upshift, a third-party vendor that does not require a contract or staffing minimums. This proved to be more cost-effective because event setups are often outside of standard work schedules.

Strategic Room Sets

After the pandemic began, the College moved to pre-set, meeting room configurations that are most requested and meet social distancing guidelines. This allowed spaces to be ready when the College began hosting events again and has resulted in the College not incurring labor fees for setup since the room configurations do not change.

Digital Monitors

Existence of digital monitors in public areas and outside meeting rooms has eliminated the expense of printing signs and posting them on a daily basis.

Business Services:

Ohio Association of Community Colleges insurance savings:

OACC estimates that the College’s FY20 savings versus standalone property and casualty insurance was \$283,713.

P-Cards:

The use of P-Cards continues to yield savings; an estimated \$170,622 in time and effort was saved in FY20 from no longer having to create, print, and mail purchase orders or manual checks.

Group Purchasing:

Columbus State makes extensive use of group purchasing contracts including participation in: Education and Institutional Cooperative (E&I), Inter-University Council Purchasing Group (IUC-PG), Ohio Association of Community Colleges (OACC), the State of Ohio, US Communities, and others. Savings through use of IUC-PG are detailed below:

Contract Type	Monetary Impact
Computer hardware	\$204,454
Scientific supplies & equipment	\$36,542
Office supplies & equipment	\$47,051

Section V: Future Goals

15. Five-Year Goals

This year's template does not require updates on every recommendation of the Task Force. Nonetheless, it is important that each institution continue to track its progress on achieving its Five-year goals that have been identified in prior years' submissions. An updated copy of the five-year goal template is attached. Please provide the data to complete the template, including information already provided in Section IV. In addition, if you have any updates or changes that need to be made to your five-year goals submitted in 2016, please update.

[See the "Five-Year Goals" Table attached as Appendix B.](#)

16. Institutional Goals

The DeWine-Husted administration recognizes that each institution of higher education in Ohio faces unique challenges and opportunities with respect to the institution's highest priority goals over the next several years. With that in mind, please provide any suggestions about possible roles the state could play in supporting your institutional goals.

1. Please provide your thoughts and suggestions regarding ways that the State of Ohio can further support strength, resiliency and reputational excellence in Ohio's post-secondary education system.

[Continued funding for short-term certificates that align to in-demand jobs; policies that enhance affordable 3+1 and 2+2 pathways; and continued support of the College Credit Plus program will be critical as the economy recovers during and after the pandemic. Any changes to these three policy areas or new policy areas should be made with equity in mind as the pandemic has widened the barriers for the College's most vulnerable students.](#)

[The priority placed on higher education funding since the pandemic began has been greatly appreciated. As the State and local public entities continue to navigate significant uncertainty with regard to resources, it would be helpful to not have drastic reductions in State funding due to new policies. It would also be helpful for the State to provide colleges more flexibility in setting tuition rates. This would enable strategic investments to be made into academic pathways that align to in-demand jobs and so that students can be holistically supported during these challenging times.](#)

[Another investment the State may want to consider is with regard to virtual learning. If online instruction becomes a more convenient instructional and desirable delivery method after the pandemic, supports will be needed to enhance online learning, both with tools and faculty professional development. Examples include the creation of home kits and the development of simulation software to replace hands-on learning.](#)

2. What legislative obstacles or policy roadblocks, if any, inhibit efficiencies and affordability practices at the IHEs?

The obstacle of most concern is the CCP student eligibility requirements that were enacted through HB 49 of the 132nd General Assembly. This language hinders economically disadvantaged students from participating in the CCP program. Fortunately, the Ohio Department of Higher Education has approved waivers from these eligibility requirements for Columbus State since these new requirements were enacted. The waiver is based on the work accomplished through the Investing in Innovation (i3) grant-funded initiative to support economic development in Central Ohio by increasing the number of high school graduates that are prepared for enrollment and success in postsecondary education. The grant targets seven school districts in Central Ohio with the highest percentage of low-income students. Initial findings from this work show that significantly more students, especially students in economically disadvantaged and minority demographic groups, are enrolling in college-level (CCP or AP) courses in these Central Ohio schools than in comparison high schools with similar demographics, achievement, and initial levels of college course-taking. In fact, 9th and 10th grade enrollment in the Central Ohio schools is four times higher and 11th and 12th grade enrollment in college-level courses is a statistically significant 9.6 percentage points higher. Additionally, the gap between enrollment in CCP courses by economically disadvantaged and non-economically disadvantaged students has been reduced by almost a third. Finally, the College has continued to see its high school population have great success in the CCP program. For this reason, it is requested that the waiver criteria approved by ODHE and implemented through the i3 grant become the ongoing eligibility criteria within law and that the State invest in collaborative efforts between districts and IHEs to increase CCP participation and success of economically disadvantaged and minority high school students.

A few other obstacles the College is seeking to eliminate include:

- Language that requires State Community Colleges to be held to the governance/personnel policies developed by DAS, as though they are a State Agency, as opposed to the Colleges' policies/rules being subject to the State Personnel Review Board (like universities) or not subject to SPRB at all (like non-State Community Colleges).
- The College continues to ask that State policy be reviewed and updated with regard to cloud-based technology systems. This technology is the future of affordable, efficient technology systems that meet students' needs. Capital funds that have historically been available to keep such technical systems updated and modern, cannot be used to for these subscription-based systems. To the extent that State policy is restricted by IRS, GASB, or other regulations, other funding streams in support of such technology systems would significantly advance efficiencies and affordability practices at IHEs.

Appendix A: Columbus State Community College – AY20 – Textbook Cost Study

Columbus State Community College Academic Year 2019-20 Textbook Cost Study			
Average Cost for New Textbooks			
New textbook sales in U.S. dollars/Number of new units sold = Average Cost			
	Textbook Sales	Units Sold	Average Cost
	\$ 6,396,738	81,495	\$ 78.49
Average Cost for Used Textbooks			
Used textbook sales in U.S. dollars/Number of used units sold = Average Cost			
	Textbook Sales	Units Sold	Average Cost
	\$ 400,676	7,496	\$ 53.45
Average Cost for eBooks			
eBook sales in U.S. dollars/Number of eBook units sold = Average Cost			
	eBook Sales	Units Sold	Average Cost
	\$ 1,732,609	15,464	\$ 112.04

MASTER RECOMMENDATION 2: FIVE-YEAR GOALS FOR INSTITUTIONAL EFFICIENCY SAVINGS AND NEW RESOURCE GENERATION

Category	Number (Recommendation)	Component	Description	FY 2017 (Actual)	FY 2018 (Actual)	FY 2019 (Actual)	FY 2020 (Estimate)	FY 2020 (Actual)	FY 2021 (Estimate)	Subtotal	Budget Narrative/Explanation of Efficiency Savings \$\$ (attach additional sheets if necessary)	
Efficiency Savings	#1 (Previously 3B)	Collaborative Contracts	Copier/Printer Services - Business cards printed in-house	\$ 8,300	\$ 5,100			\$ 6,743		\$ 20,143		
	#1 (Previously 3B)	Collaborative Contracts	Copier/Printer Services - Envelopes printed in-house					\$ 1,875		\$ 1,875		
	#1 (Previously 3B)	Collaborative Contracts	Copier/Printer Services - Form 1098-T printed in-house	\$ 14,000	\$ 13,400	\$ 13,400		\$ 13,400		\$ 54,200		
	Previously 4A	Asset Review	Fire Science lease	\$ 60,000						\$ 60,000		
	Previously 4A	Asset Review	Leasebacks and space-sharing at Regional Learning Centers					\$ 20,616		\$ 20,616		
	Previously 4B	Operations Review	Newly negotiated contract for custodial services and supplies	\$ 99,000	\$ 10,060	\$ 85,658		\$ -		\$ 194,718	The actual amount reflects the continued savings over the FY16 amount spent.	
	Previously 4B	Operations Review	Floor mat rental	\$ 3,500	\$ 2,168					\$ 5,668		
	#3 (Previously 5D)	Health-Care Costs	Spousal surcharge		\$ 125,000	\$ 115,000		\$ 120,000		\$ 360,000		
	#4	Energy Efficiencies	LED Upgrades	\$ 68,390	\$ 61,083	\$ 60,955				\$ 190,428		
	#14 (Previously 4B)	Additional Practices (Operations Review)	Document Management System		\$ 9,480	\$ 7,280				\$ 16,760	This reflects the value of time saved on filing that can be used more productively.	
	#14 (Previously 4B)	Additional Practices (Operations Review)	Utilizing P-Cards in purchasing processes	35,650	\$ 26,000	\$ 117,335		\$ 170,622		\$ 349,607	This reflects the value of the time saved on purchasing by using P-cards	
	#14	Additional Practices	Facilities Management - Landscaping			\$ 1,000	\$ 1,000			\$ 1,000		
	#14	Additional Practices	Facilities Management - Trash can liners				\$ 7,650			\$ -		
	#14	Additional Practices	Facilities Management - Trash removal	\$ 7,500	\$ 22,000					\$ 29,500		
	#14	Additional Practices	Human Resources - Mental health first aid		\$ 5,000					\$ 5,000		
	Other		Information Technology - Fireproof Services Elimination						\$ 94,000		\$ 94,000	
	Other		Information Technology - Upgrades for 911			\$ 124,000					\$ 124,000	
	Other		Information Technology - SQL migration		\$ 291,000						\$ 291,000	
	Other		Information Technology - print management				\$ 129,000	\$ 393,482			\$ 393,482	
	Other		Z-Degree Photography					\$ 28,000			\$ 28,000	
Subtotal Efficiency Savings				\$ 296,340	\$ 570,291	\$ 524,628	\$ 137,650	\$ 820,738	\$ -	\$ 2,239,997		

Category	Recommendation	Component	Description	FY 2017 (Actual)	FY 2018 (Actual)	FY 2019 (Actual)	FY 2020 (Estimate)	FY 2020 (Actual)	FY 2021 (Estimate)	Subtotal	Budget Narrative/Explanation of New Resource Generation \$\$ (attach additional sheets if necessary)
New Resource Generation	#2 (Previously 4C)	Affinity Partnerships	New revenue generated through a partnership with Amazon Career Choice			\$ 70,112		\$ 75,035		\$ 145,147	
	Previously 4C	Affinity Partnerships	New revenue generated through a partnership with Apple Swift App		\$ 13,173					\$ 13,173	
	#2 (Previously 4C)	Affinity Partnerships	New revenue generated through Nationwide IT Certificates		\$ 175,956	\$ 184,551	\$ 481,309	\$ 33,649	\$ 680,406	\$ 1,074,562	Assumes gross revenue without including associated costs. Increases shown are over prior year.
	#2 (Previously 4C)	Affinity Partnerships	New revenue generated through JP Morgan Chase IT Certificates			\$ 82,000				\$ 82,000	
	Other		New revenue generated through use of GovDeals					\$ 12,908		\$ 12,908	
	Other		Ohio Health Job fair	\$11,000							\$ 11,000
Subtotal New Resource Generation				\$ 11,000	\$ 189,129	\$ 336,663	\$ 481,309	\$ 121,592	\$ 680,406	\$ 1,338,790	
TOTAL OF COMBINED INSTITUTIONAL OPPORTUNITIES FOR ENHANCED STUDENT AFFORDABILITY				\$ 307,340	\$ 759,420	\$ 861,291	\$ 618,959	\$ 942,330	\$ 680,406	\$ 3,578,787	

One-Time Resources	Other	Grants	Increase in outside grant awards	\$ 1,435,884	\$ 888,116	\$ 1,847,523	\$ 1,000,000	\$ 4,003,735	\$ 1,000,000	\$ 9,175,258	The College strives to leverage one-time investments to the College to improve academic and support systems to students.
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SPECIFIC RE-DEPLOYMENT OF SAVINGS TO STUDENTS: Please use the area below to describe, in detail, how you plan to re-deploy the institutional resources that are saved and/or generated through the task force components outlined above to reduce costs for students.

Columbus State will continue to redeploy savings into proven student success initiatives, systems upgrades, and improvements that yield better services for students and staff; as well as into other work that will support the College's priorities of student success, workforce development, and civic engagement. Columbus State's strategic plan can be found here: <http://www.csc.edu/about/strategic-planning/>. All reallocated savings and increased resources will be aligned to this work and the College's Completion Plan.

SIGNIFICANT CHANGE(S) IN 5-YEAR GOALS FROM FY18 SUBMISSION TO FY19 SUBMISSION: Please use the area below to describe, in detail, significant deviation in your institution's 5-year goals from the FY18 submission to the FY19 submission, if applicable.

There are no significant changes from the FY19 submission to the FY20 submission.

Draft - pending approval from the Columbus State Board of Trustees



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Establish Rebate to Technology and Facilities Fees for Franklin County Residents

BACKGROUND INFORMATION:

Pursuant to Policy 1-08, the Board of Trustees has the authority to establish schedules of fees and tuition. At its May 2016 meeting, the Board approved the establishment of fees to meet ongoing technology and facilities needs. One of the established fees was the Technology and Facilities Fee, which is charged to students each fall and spring semester per the following tiered structure:

Tier	Fee Amount per Student*	Credit Load
1	\$0	1-3
2	\$60	4-9
3	\$120	10-14
4	\$0	15+
*Fee not charged in summer semester		

In the spring of 2020, Franklin County residents approved a \$300 million capital bond issue, Issue 21, to upgrade and modernize the College's facilities and technology infrastructure in Franklin County as outlined in the College's capital plan, "Making Central Ohio Stronger: The Columbus State Educational Facilities and Technology Plan," that was approved by the Board in September 2019. Because Franklin County residents supported this bond issue, it is proposed that students from Franklin County be given the opportunity to have \$20 of this fee rebated if they complete the courses taken the semester they were charged. This provides Franklin County students the opportunity to have \$40 rebated annually, which approximates what the annual tax levied would be using the median value of owner-occupied housing units in Franklin County from 2014-2018. The fee has generated about \$2.8 million annually over the last four years and it is estimated that this rebate would reduce annual revenue by about \$500,000.

RECOMMENDATION:

That the Board of Trustees authorizes a rebate of \$20 per semester be offered to Franklin County students who pay the Technology and Facilities Fee starting with the Spring 2021 semester.



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Financial Statements as of and for the four months ended October 31, 2020.

BACKGROUND INFORMATION:

Columbus State Community College policy requires that monthly the President provide each Board of Trustees member a copy of the college's financial statements.

RECOMMENDATION:

That the financial statements as of and for the four months ended October 31, 2020, be accepted as presented.

COLUMBUS STATE

COMMUNITY COLLEGE

November 10, 2020

TO: Dr. David T. Harrison, President

FROM: Aletha M. Shipley, Vice President | Chief Financial Officer | Treasurer

SUBJECT: Financial Statements as of October 31, 2020

Attached are the financial statements of the Columbus State Community College District, the Foundation, and the President's Discretionary Fund for the period ended October 31, 2020.

1. General Fund (Exhibit B)

Revenues. Total revenues reported through October this year are 1.4% (\$679K) below last year with Subsidy and tuition being up about \$1.3M and Fees and Special Courses being down about \$1.9M. FY21 tuition is up because the tuition rate is almost 3.2% more than FY20, Summer 2020 enrollment is estimated to be 11.2% up from Summer 2019, and Autumn 2020 enrollment is estimated to be 0.5% up from Autumn 2019. Fees are down significantly mostly due to the waiving of parking and lab fees for Autumn semester. Special Courses revenues are down primarily due to the cancellation or postponement of many non-credit courses and the suspension of testing services.

The budget for Subsidy (aka State Share of Instruction or SSI) is based on a 19% reduction to ODHE's preliminary FY21 projection for the College. The 19% assumption was based on the most up-to-date communications from the State at the time the Board approved its budget in June. Since that time, the State announced a 4.38% reduction but cautioned that this reduction could be more if overall State revenue sources significantly worsen during the fiscal year compared to current projections. The upcoming holiday season should inform whether another reduction will be necessary from the State, which could impact Subsidy payments.

Term	Budgeted Credit Hours	Actual Credit Hours*	Budget to Actual Increase/ Decrease	Prior Year FTEs	Current Year FTEs*	% Variance
Summer 2020**	41,120	41,025	-0.2%	5,345	5,946	11.2%
Autumn 2020	216,157	218,127	0.9%	14,475	14,542	0.5%
Spring 2021	205,565					
Summer 2021**	43,348					

* Summer 2020 credit hours and FTEs are Census Day numbers provided by the Ohio Department of Higher Education (ODHE). Autumn 2020 credit hours and FTEs are estimates from the Office of Institutional Effectiveness.

** Summer semester 2020 straddles both FY20 and FY21, with 46% of the revenue attributed to FY21. Likewise, Summer semester 2021 straddles both FY21 and FY22, with 54% of the revenue attributed to FY21.

Expenses. Through the month of October, total expenditures are 5.2% (\$2.6M) lower than the same period last year. Spending has been generally slower than last year at this time as a result of the pandemic. Resource Planning and Analysis (RPA) will continue to closely monitor spending trends during these unprecedented times and provide a year-end projection once a better trend of spending is established.

COVID-19 Federal Support: The College was awarded \$12.56 million of federal CARES Act funding. Half of this award (\$6.28M) is being used for emergency grants to students and the other half for institutional costs related to the pandemic. The institutional portion supported a stipend to faculty in FY20 for their efforts in converting in-person classes to a virtual platform. The balance (Column A, Row 24) was assumed as an offset for eligible FY21 operational expenses but has also been used for other needs related to COVID19. In July, the College was awarded an additional \$3.1 million of CARES Act Coronavirus Relief Fund (CRF) by the State. This award, which can be used for eligible expenses in FY20 and FY21, has been placed in deferred revenue (Exhibit A, Column C, Row 8) until it is determined how it will be used. In early October, the State awarded Columbus State \$360,830 to support students experiencing mental health issues caused by the pandemic; \$134K of this award, funded by additional CRF funds, has been received and is also included in deferred revenue (Exhibit A, Column C, Row 8). An additional round of CRF funding was awarded by the State in late October totaling \$1.55 million for the College, which is not yet included in deferred revenue since it was received in November.

2. **Auxiliary Fund** (Exhibit D)

Bookstore revenues to date are down \$867K, or 19.33%, compared to the same period last year, and gross margin is down \$328K, or 34.6%. While textbooks and general merchandise are down \$1.1M to the same time last year, Inclusive Access revenue has increased \$434K. The pandemic has had a substantial impact on sales since the physical Bookstore location has been closed but online business has increased substantially, somewhat mitigating sales decreases. Bookstore operating expense is down 12.3% to last year, due in part to a reduction in payroll as well as lower credit card fees. Food Service revenues are down 36% from last year due to minimal vending commission and no catering income this year compared to last.

3. **President's Discretionary Fund** (Exhibit F)

To-date disbursements of \$382 left a balance of \$19,618 for October in this fund.

4. **Foundation** (Exhibits G and H)

Total Foundation revenues are down \$985K, or 49.2%. Contributions to date, \$676K, are down \$1.0M, 61%, from the prior year, with decreases noted in all areas of contributions except for Mitchell Hall, which has a new pledge for \$400,000 recognized in October. Net investment activity which is \$336K through October, was up \$57K from activity through the same period in FY20 but down \$188K from net investment income through September 30, 2020. Operating expenses are down

26.0% from the previous year, due to professional fees, fundraising expenses, and staff expenses in FY20 that have not occurred in FY21.

5. **Investments**

The College's portfolio is invested consistently with its investment policy, with 67.36% currently invested in STAR Ohio and other money markets, and the balance in various federal agencies, municipal bonds, and treasury notes. The amount invested in STAR Ohio is substantially higher than last month due to the opening of two new STAR Ohio accounts to hold proceeds totaling \$150M from bonds issued in October from the College's first ever voted bond issue. Of the \$208K net interest income reported on Exhibit B, (\$352K) is unrealized while \$560K is realized.

**COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT OCTOBER 31, 2020
With Comparative Figures at October 31, 2019**

EXHIBIT A

<u>Assets</u>	<u>October 31, 2020</u>	<u>October 31, 2019</u>		<u>Liabilities and Fund Balance</u>	<u>October 31, 2020</u>	<u>October 31, 2019</u>	
Current Funds			(1)	Current Funds			(1)
Unrestricted			(2)	Unrestricted			(2)
Educational and general			(3)	Educational and general			(3)
Cash	\$ 7,599,806	\$ 5,455,019	(4)	Accounts payable	\$ 2,287,182	\$ 2,821,690	(4)
Investments (including money markets at cost and treasury bills and agency discount notes at market - (note 1)	124,984,544	119,121,952	(5) (6) (7)	Deferred income			(5)
Accounts receivable, net of allowance for doubtful accounts	22,502,694	24,594,177	(8) (9)	Student tuition	28,473,356	30,281,592	(6)
Interest receivable	-	-	(10)	Lab fees and credit bank	238,279	363,325	(7)
Prepaid expense	892,885	618,439	(11)	State CARES funds	3,239,133	-	(8)
Inventory	79,577	-	(12)	Due to auxiliary funds	-	-	(9)
Due from agency funds	5,791,843	3,798,033	(13)	Due to plant funds	60,747,753	48,850,535	(10)
Due from auxiliary funds	477,952	353,335	(14)	Due to agency funds	-	-	(11)
			(15)	Fund balances (Exhibit C):			(12)
Total educational & general	<u>\$ 162,329,300</u>	<u>\$ 153,940,955</u>	(16)	Allocated	63,065,155	59,484,196	(13)
				Unallocated	4,278,442	12,139,617	(14)
				Total fund balances	<u>67,343,597</u>	<u>71,623,813</u>	(15)
				Total educational & general	<u>\$ 162,329,301</u>	<u>\$ 153,940,955</u>	(16)
Auxiliary enterprise				Auxiliary enterprise			
Cash	\$ 1,863,983	\$ 2,401,474	(17)	Accounts payable	\$ 106,525	\$ 38,316	(17)
Investments	11,178,135	10,947,592	(18)	Due to educational & general fund	477,952	353,335	(18)
Accounts receivable	1,673,169	1,307,091	(19)	Due to Plant Fund	393,898	390,738	(19)
Inventories, at cost as defined (note 2)	1,996,133	1,769,542	(20)	Fund balances (Exhibit D):			(20)
Other Assets	70,178	70,178	(21)	Allocated	381,301	377,271	(21)
Due from general fund	-	-	(22)	Unallocated	15,421,922	15,336,217	(22)
Due from grant funds	-	-	(23)	Total fund balances	<u>15,803,223</u>	<u>15,713,488</u>	(23)
Total auxiliary enterprise	<u>16,781,597</u>	<u>16,495,877</u>	(24)	Total auxiliary enterprise	<u>16,781,597</u>	<u>16,495,877</u>	(24)
Total unrestricted	<u>\$ 179,110,898</u>	<u>\$ 170,436,832</u>	(25)	Total unrestricted	<u>\$ 179,110,898</u>	<u>\$ 170,436,832</u>	(25)
Total current funds	<u>\$ 179,110,898</u>	<u>\$ 170,436,832</u>	(31)	Total current funds	<u>\$ 179,110,898</u>	<u>\$ 170,436,832</u>	(31)
	[A]	[B]			[C]	[D]	

(See accompanying summary of significant accounting policies and notes to financial statements)

(Continued)

**COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT OCTOBER 31, 2020
With Comparative Figures at October 31, 2019**

**EXHIBIT A
(Continued)**

<u>Assets</u>	<u>October 31, 2020</u>	<u>October 31, 2019</u>	<u>Liabilities and Fund Balance</u>	<u>October 31, 2020</u>	<u>October 31, 2019</u>
Plant funds			Plant funds		
Unexpended			Unexpended		
State appropriations receivable	\$ -	\$ -	Fund balances		
Capital Improvement Fund	1,540,597	1,525,282	Restricted	\$ 1,540,597	\$ 1,525,282
Total unexpended	<u>1,540,597</u>	<u>1,525,282</u>	Total unexpended	<u>1,540,597</u>	<u>1,525,282</u>
Cash from Bond Proceeds	2,324,733	661,716			
Investments	150,009,673	-	Investment in plant:		
Deposit with trustees/Bond Retirement Fund	3,203,278	1,182,942	Interest payable	-	-
Due from general fund	60,747,753	48,850,535	Capital lease payable	384,985	569,244
Due from Auxiliary	393,898	390,738	Accounts payable	51,811	59,444
Land	27,719,338	27,719,338	Bonds payable	178,039,527	21,361,216
Improvements other than buildings	14,781,441	14,678,305	Deferred Gift Annuity	-	-
Buildings	177,052,980	176,097,293	Due from Grant Funds	232,000	232,000
Movable equipment, furniture and library books	57,989,237	55,169,864	Net investment in plant	215,922,962	206,102,252
Construction-in-progress	36,250,789	30,543,230			
Other Assets	189,276	95,665			
Less: accumulated depreciation	(136,031,111)	(127,065,470)			
Total investment in plant	<u>394,631,285</u>	<u>228,324,156</u>	Total investment in plant	<u>394,631,285</u>	<u>228,324,156</u>
Total plant funds	<u>\$ 396,171,882</u>	<u>\$ 229,849,438</u>	Total plant funds	<u>\$ 396,171,882</u>	<u>\$ 229,849,438</u>
Agency funds			Agency funds		
Cash	\$ -	\$ -	Deposits held in custody for others	\$ -	\$ -
Due from agencies	5,791,843	3,798,033	Due to educational and general fund	5,791,843	3,798,033
Due from general fund	-	-			
Total agency funds	<u>5,791,843</u>	<u>3,798,033</u>	Total agency funds	<u>\$ 5,791,843</u>	<u>\$ 3,798,033</u>
	[A]	[B]		[C]	[D]

(See accompanying summary of significant accounting policies and notes to financial statements)

**COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON
FOR THE FOUR MONTHS ENDED OCTOBER 31, 2020
With Comparative Figures at October 31, 2019**

EXHIBIT B

	FY 21			FY 20			FY 21 Projected Year End		FY 20 Projected Year End		
	Budget as approved June 2020	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	Revised Budget as approved January 2020	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	FY 21 Projected Year End	Projected % of Budget	FY 20 Projected Year End	Projected % of Budget	
Revenues											
Appropriations											
Subsidy	\$ 59,434,068	\$ 23,377,194	39.33%	\$ 69,790,276	\$ 23,170,683	33.20%	\$ 59,434,068	100.00%	\$ 67,136,142	96.20%	(1)
Student Support Services	-	-	-	-	-	-	-	-	-	-	(2)
	<u>59,434,068</u>	<u>23,377,194</u>	<u>39.33%</u>	<u>69,790,276</u>	<u>23,170,683</u>	<u>33.20%</u>	<u>59,434,068</u>	<u>100.00%</u>	<u>67,136,142</u>	<u>96.20%</u>	(3)
Student											
Tuition	78,191,489	23,048,885	29.48%	74,866,040	21,909,082	29.26%	78,191,489	100.00%	77,470,192	103.48%	(4)
Fees	3,580,951	627,530	17.52%	4,032,253	2,103,700	52.17%	3,580,951	100.00%	3,707,054	91.94%	(5)
Special Courses	1,242,720	339,549	27.32%	2,151,760	784,005	36.44%	1,242,720	100.00%	1,777,489	82.61%	(6)
	<u>83,015,160</u>	<u>24,015,964</u>	<u>28.93%</u>	<u>81,050,053</u>	<u>24,796,787</u>	<u>30.59%</u>	<u>83,015,160</u>	<u>100.00%</u>	<u>82,954,735</u>	<u>102.35%</u>	(7)
Contracted Services											
Net	640,023	86,792	13.56%	676,865	109,591	16.19%	640,023	100.00%	629,255	92.97%	(8)
	<u>640,023</u>	<u>86,792</u>	<u>13.56%</u>	<u>676,865</u>	<u>109,591</u>	<u>16.19%</u>	<u>640,023</u>	<u>100.00%</u>	<u>629,255</u>	<u>92.97%</u>	(9)
Other											
Partnership Revenue	29,811	1,500	5.03%	41,800	9,665	23.12%	29,811	100.00%	38,505	92.12%	(10)
Miscellaneous	976,377	110,836	11.35%	1,018,634	121,743	11.95%	976,377	100.00%	605,567	59.45%	(11)
Mitchell Hall Transfer In	619,394	206,465	33.33%	869,394	269,997	-	619,394	100.00%	869,394	-	(12)
Transfer In for Debt Service	1,228,463	-	-	1,286,891	-	-	1,228,463	100.00%	-	-	(13)
	<u>2,854,045</u>	<u>318,801</u>	<u>11.17%</u>	<u>3,216,719</u>	<u>401,405</u>	<u>12.48%</u>	<u>2,854,045</u>	<u>100.00%</u>	<u>1,513,466</u>	<u>47.05%</u>	(14)
Total Revenues	<u>145,943,296</u>	<u>47,798,751</u>	<u>32.75%</u>	<u>154,733,913</u>	<u>48,478,466</u>	<u>31.33%</u>	<u>145,943,296</u>	<u>100.00%</u>	<u>152,233,598</u>	<u>98.38%</u>	(15)
Operating Expenditures											
Educational & general (Instructional)	82,447,318	24,971,750	30.29%	81,206,669	25,839,133	31.82%	82,447,318	100.00%	80,616,304	99.27%	(16)
Library	1,781,824	614,786	34.50%	1,944,305	658,454	33.87%	1,781,824	100.00%	1,907,369	98.10%	(17)
General	10,508,248	3,079,413	29.30%	11,208,498	3,483,028	31.07%	10,508,248	100.00%	9,792,854	87.37%	(18)
Information Technology	13,061,642	6,652,190	50.93%	13,279,035	6,578,533	49.54%	13,061,642	100.00%	13,088,891	98.57%	(19)
Student Services	14,667,916	4,315,342	29.42%	15,261,698	4,967,791	32.55%	14,667,916	100.00%	14,056,888	92.11%	(20)
Operation and maintenance of plant	16,082,637	4,754,775	29.56%	16,157,291	5,308,631	32.86%	16,082,637	100.00%	15,494,718	95.90%	(21)
Administration	9,372,162	3,077,243	32.83%	10,456,064	3,245,793	31.04%	9,372,162	100.00%	8,466,892	80.98%	(22)
Transfer for debt service	2,602,949	867,650	33.33%	2,669,662	889,887	33.33%	2,602,949	100.00%	2,669,662	100.00%	(23)
CARES Act Offset	(5,581,400)	-	-	-	-	-	(5,581,400)	100.00%	-	-	(24)
Total Expenditures	<u>144,943,296</u>	<u>48,333,148</u>	<u>33.35%</u>	<u>152,183,222</u>	<u>50,971,250</u>	<u>33.49%</u>	<u>144,943,296</u>	<u>100.00%</u>	<u>146,093,579</u>	<u>96.00%</u>	(25)
Non-operating & Encumbered											
Transfer for Capital Equipment	500,000	See Exhibit C	-	500,000	See Exhibit C	-	500,000	N/A	500,000	N/A	(26)
Transfer for Capital Improvements	500,000	-	-	-	-	-	500,000	N/A	-	N/A	(27)
Transfer for Student Success & Innovation	-	-	-	1,230,691	-	-	-	N/A	-	N/A	(28)
Transfer for Scholarships	-	-	-	-	-	-	-	N/A	-	N/A	(29)
Transfer for Technology Initiatives	-	-	-	820,000	-	-	-	N/A	820,000	N/A	(30)
Transfer for Mitchell Hall Start Up Costs	-	-	-	-	-	-	-	N/A	600,000	N/A	(31)
Transfer for FY21 Board Approved Additions	-	-	-	-	-	-	-	N/A	3,450,000	N/A	(32)
COVID-19	-	-	-	-	-	-	-	N/A	(175,000)	N/A	(33)
Total expenditures and transfers	<u>145,943,296</u>	<u>48,333,148</u>	<u>33.12%</u>	<u>154,733,913</u>	<u>50,971,250</u>	<u>32.94%</u>	<u>145,943,296</u>	<u>100.00%</u>	<u>147,413,579</u>	<u>95.27%</u>	(34)
Operational Revenues	-	(534,397)	N/A	-	(2,492,784)	N/A	-	N/A	4,820,019	N/A	(35)
Interest Income											
Net Operating Revenues	\$ -	\$ 207,915	-	\$ -	\$ 975,077	-	\$ 207,915	-	\$ 3,643,051	-	(36)
	<u>-</u>	<u>(326,482)</u>	<u>-</u>	<u>-</u>	<u>(1,517,707)</u>	<u>-</u>	<u>207,915</u>	<u>-</u>	<u>8,463,070</u>	<u>-</u>	(37)
Reserve expenditures from Exhibit C	-	2,534,752	-	-	1,578,946	-	2,318,315 *	-	6,131,403	-	(38)
Net Revenues/(Expenditures)	<u>-</u>	<u>(2,861,234)</u>	<u>-</u>	<u>-</u>	<u>(3,096,653)</u>	<u>-</u>	<u>(2,110,400)</u>	<u>-</u>	<u>2,331,667</u>	<u>-</u>	(39)
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	

*As it is very early in the fiscal year, the amount in [G](38) contains only the actuals expended year to date. Estimated year-end entries for State capital appropriations, capitalization of assets, depreciation expense and other required year-end audit accruals and adjustments will be included in the September financial statements.

**COLUMBUS STATE COMMUNITY COLLEGE
STATEMENT OF CHANGES IN FUND BALANCES OF CURRENT
EDUCATIONAL AND GENERAL FUNDS
FOR THE FOUR MONTHS ENDED OCTOBER 31, 2020**

EXHIBIT C

	Preliminary Balance at June 30, 2020	Net Increase for Current Period	Board Approved Additions	Transfers	Expenditures	Balance at October 31, 2020	
Unrestricted							
Allocated							
Capital Improvements & Land Acquisition	\$ 7,831,989	\$ -	\$ 500,000	\$ -	\$ (13,136)	\$ 8,318,853	(1)
Carpet/Furniture Reupholstering	23,812	-	-	-	-	23,812	(2)
Jefferson Ave/Grove Street Repaving	22,222	-	-	-	-	22,222	(3)
Space Efficiency Upgrades	187,257	-	-	-	-	187,257	(4)
Site Development Delaware Campus	1,172,279	-	-	-	-	1,172,279	(5)
Bookstore/DX Modifications	263,490	-	-	-	-	263,490	(6)
Facilities Infrastructure Improvements	70,741	-	-	-	-	70,741	(7)
Student Support Services	199,785	-	-	-	-	199,785	(8)
Creative Campus	39,901	-	-	-	(1,378)	38,523	(9)
School of Hospitality Management	(16,638)	-	-	-	(20,804)	(37,442)	(10)
Advancement	905,771	-	400,000	-	(40,217)	1,265,554	(11)
COTA	75,000	-	-	-	-	75,000	(12)
EB 302 Renovation	10,057	-	-	-	-	10,057	(13)
Vet Tech Upgrade	23,055	-	-	-	-	23,055	(14)
Fire Science	318,660	-	-	-	-	318,660	(15)
Ongoing Maintenance	16,140	-	-	-	-	16,140	(16)
Mitchell Hall Start-Up Costs	1,130,521	-	-	-	(206,748)	923,773	(17)
COVID-19	408,496	-	-	-	(179,417)	229,079	(18)
FY21 Board Approved Allocations	3,450,000	-	-	-	-	3,450,000	(19)
Capital Equipment	5,627,179	-	500,000	-	(31,199)	6,095,979	(20)
Target 2002	333,088	-	-	-	-	333,088	(21)
Collective Bargaining	33,104	-	-	-	-	33,104	(22)
Budget/Tuition Stabilization	20,756,987	-	-	-	-	20,756,987	(23)
Accumulated Lab Fees	1,699,768	-	-	-	(65,912)	1,633,855	(24)
Broadbanding	103,337	-	-	-	-	103,337	(25)
Scholarships	349,903	-	350,000	-	(308,506)	391,397	(26)
Student Success and Innovation	8,371,213	-	1,200,000	-	(324,078)	9,247,135	(27)
Strategic Growth Initiatives	689,107	-	-	-	-	689,107	(28)
Technology Initiatives	3,168,508	-	-	-	-	3,168,508	(29)
Human Capacity Development/Wellness	311,266	-	-	-	-	311,266	(30)
Campus Safety Initiatives	176,134	-	-	-	-	176,134	(31)
Energy Efficiency/Sustainability Initiatives	1,570,416	-	-	-	-	1,570,416	(32)
Health Care Self-Insurance Escrow	1,241,018	-	-	-	-	1,241,018	(33)
Health Care HSA Incentive	86,636	-	-	-	-	86,636	(34)
Self-Insured Workers Compensation Benefits	152,500	-	-	-	-	152,500	(35)
One-Time Compensation	226,657	-	1,500,000	-	(1,292,066)	434,591	(36)
Partnerships for Student Success	20,529	-	-	-	-	20,529	(37)
Workforce Development	41,300	-	-	-	(51,290)	(9,990)	(38)
Tobacco Free Campus Implementation	57,219	-	-	-	-	57,219	(39)
PERFORMS	1,499	-	-	-	-	1,499	(40)
	61,149,907	-	4,450,000	-	(2,534,752)	63,065,155	(41)
Unallocated	8,514,324	(2,320,634)	(4,450,000)	-	2,534,752	4,278,442	(42)
Total General Fund	\$ 69,664,231	\$ (2,320,634)	\$ -	\$ -	\$ -	\$ 67,343,597	(43)
	[A]	[B]	[C]	[D]	[E]	[F]	

**COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON FOR AUXILIARY SERVICES
FOR THE FOUR MONTHS ENDED OCTOBER 31, 2020
With Comparative Figures at October 31, 2019**

EXHIBIT D

	FY 21			FY 20			FY 21 Projected Year End		FY 20 Projected Year End		
	Budget as approved June 2020	Actual to Date	% of Budget Expended to Date	Budget as approved January 2020	Actual to Date	% of Budget Expended to Date	FY 21 Projected Year End	Projected % of Budget	FY 20 Projected Year End	Projected % of Budget	
Auxiliary											
Sales/Revenues											
Bookstore	\$ 9,242,000	\$ 3,629,635	39.27%	\$ 9,309,487	\$ 4,496,164	48.30%	\$ 9,242,000	100.00%	\$ 9,721,476	104.43%	(1)
Food Services	139,500	81,230	58.23%	219,500	126,727	57.73%	139,500	100.00%	213,226	97.14%	(2)
Total Revenues	9,381,500	3,710,865	39.56%	9,528,987	4,622,891	48.51%	9,381,500	100.00%	9,934,702	104.26%	(3)
Cost of Goods Sold											
Bookstore	7,313,040	3,009,568	41.15%	7,474,192	3,547,610	47.46%	7,313,040	100.00%	7,520,161	100.62%	(4)
Food Service	-	-	0.00%	-	-	0.00%	-	0.00%	245	0.00%	(5)
Gross Margin	2,068,460	701,297	33.90%	2,054,795	1,075,281	52.33%	2,068,460	100.00%	2,414,296	117.50%	(6)
Operating Expenses											
Bookstore	1,432,081	397,875	27.78%	1,374,421	453,460	32.99%	1,432,081	100.00%	1,274,968	92.76%	(7)
Food Services	84,455	25,256	29.91%	92,823	25,224	27.17%	84,455	100.00%	77,956	83.98%	(8)
Auxiliary Administration	295,708	86,424	29.23%	333,671	52,820	15.83%	295,708	100.00%	221,505	66.38%	(9)
Total Expenses	1,812,244	509,555	28.12%	1,800,915	531,504	29.51%	1,812,244	100.00%	1,574,429	87.42%	(10)
Auxiliary Net Operating Income/(Loss)	256,216	191,743	74.84%	253,880	543,777	214.19%	256,216	100.00%	839,867	330.81%	(11)
Net Income/(Loss)											
Bookstore	496,879	222,192	44.72%	460,874	495,094	107.43%	496,879	100.00%	926,347	201.00%	(12)
Food Services	55,045	55,974	101.69%	126,677	101,503	80.13%	55,045	100.00%	135,025	106.59%	(13)
Auxiliary Administration	(295,708)	(86,424)	29.23%	(333,671)	(52,820)	15.83%	(295,708)	100.00%	(221,505)	66.38%	(14)
Net Auxiliary Income/(Loss)	256,216	191,743	74.84%	253,880	543,777	214.19%	256,216	100.00%	839,867	330.81%	(15)
Reserve Expenditures											
Non-operating Revenues/Expenditures	(50,000)	-		(50,000)	(12,744)		(50,000)		(12,744)		(16)
College Credit Plus	-	-		-	-		-		-		(17)
College Strategic Priorities	-	-		-	(19,000)		-		-		(18)
Food Services/Renovations	-	-		-	-		-		-		(19)
Transfer for Debt Service	(331,301)	(110,434)		(323,015)	(107,672)		(331,301)		(323,015)		(20)
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	

**COLUMBUS STATE COMMUNITY COLLEGE
CASH FLOW FORECAST
AS OF OCTOBER 31, 2020**

EXHIBIT E

	Actual May 2020	Actual June 2020	Actual July 2020	Actual August 2020	Actual September 2020	Actual October 2020	
Beginning Cash	\$ 3,915,506	15,239,581	9,278,831	11,048,997	31,677,991	6,783,834	(1)
Cash Receipts	13,622,557	9,378,987	12,256,816	22,426,312	8,838,709	10,038,773	(2)
Cash Disbursements	(13,506,788)	(15,775,963)	(15,311,264)	(13,370,628)	(14,428,855)	(14,471,449)	(3)
Financial Aid	4,208,306	1,436,226	(1,175,386)	11,573,310	2,695,989	(132,796)	(4)
Outflow for investments	-	(7,000,000)	-	-	(22,000,000)	-	(5)
Inflow from investments	7,000,000	6,000,000	6,000,000	-	-	5,000,000	(6)
Ending Cash	<u>\$ 15,239,581</u>	<u>9,278,831</u>	<u>11,048,997</u>	<u>31,677,991</u>	<u>6,783,834</u>	<u>7,218,362</u>	(7)

	Forecasted November 2020	Forecasted December 2020	Forecasted January 2021	Forecasted February 2021	Forecasted March 2021	Forecasted April 2021	
Beginning Cash	\$ 7,218,362	5,747,497	5,862,497	5,352,497	5,447,497	5,027,497	(8)
Cash Receipts	7,575,000	9,580,000	17,350,000	11,035,000	9,550,000	8,520,000	(9)
Cash Disbursements	(14,060,865)	(13,800,000)	(14,350,000)	(15,000,000)	(14,500,000)	(13,500,000)	(10)
Financial Aid	15,000	335,000	14,490,000	60,000	(470,000)	5,000	(11)
Outflow for investments	-	-	(18,000,000)	-	-	-	(12)
Inflow from investments	5,000,000	4,000,000	-	4,000,000	5,000,000	5,000,000	(13)
Ending Cash	<u>\$ 5,747,497</u>	<u>5,862,497</u>	<u>5,352,497</u>	<u>5,447,497</u>	<u>5,027,497</u>	<u>5,052,497</u>	(14)

**COLUMBUS STATE COMMUNITY COLLEGE
PRESIDENT'S DISCRETIONARY FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FOUR MONTHS ENDED OCTOBER 31, 2020**

EXHIBIT F

Cash at Beginning of Period		\$ <u>18,000</u>	(1)
<u>Receipts:</u>			
Deposit from General Fund	2,000	2,000	(2)
<u>Disbursements:</u>			
Oberer's Flowers	382		(3)
		382	(4)
		\$ <u>19,618</u>	(5)
[A]	[B]	<u>[C]</u>	

NOTE:

The President's Discretionary fund is a separate fund from the operating and capital funds of the college. The source of funds is from other-than-public (governmental) monies or student fees, as specified by the Board of Trustees.

The purpose of the fund is to enhance the mission of the college. Expenditures are to promote or enhance the image of the college, the college educational programs, operations, entertainment, contributions, and other appropriate expenditures not provided for in the college operating budget.

**COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION
BALANCE SHEET AT OCTOBER 31, 2020
With Comparative Figures at October 31, 2019**

<u>Assets</u>	<u>October 31, 2020</u>	<u>October 31, 2019</u>	
Cash	\$ 6,072,996	\$ 3,913,320	(1)
Investments at market value (see note)	11,988,023	10,646,933	(2)
Pledges Receivable - Mitchell Hall	2,608,752	2,981,614	(3)
Pledges Receivable - Other	3,043,745	4,514,823	(4)
Accounts Receivable	7,175	7,316	(5)
Other Assets	377,123	377,123	(6)
Total Assets	<u>\$ 24,097,814</u>	<u>\$ 22,441,129</u>	(7)
<u>Liabilities</u>			
Due to general fund	\$ 223,761	\$ -	(8)
Pledge Payable	-	-	(9)
Trade Payables	-	500,000	(10)
Total Liabilities	<u>223,761</u>	<u>500,000</u>	(11)
<u>Fund balance</u>			
Permanently Restricted	4,930,733	4,753,546	(12)
Temporarily Restricted	14,873,196	13,318,596	(13)
Unrestricted			
Allocated	150,272	39,872	(14)
Unallocated	<u>3,919,852</u>	<u>3,829,115</u>	(15)
Total fund balance	<u>23,874,053</u>	<u>21,941,129</u>	(16)
Total Liabilities and fund balance	<u>\$ 24,097,814</u>	<u>\$ 22,441,129</u>	(17)
	[A]	[B]	

Note: Investments

Investments are valued at market, which is generally determined by use of published market quotations. Realized gains and losses from sale or redemption of investments are based upon the cost of the specific investment sold or redeemed. Purchases and sales of investments are reflected on a trade-date basis.

A summary of investments is as follows:

	Cost	Market	Percent of Portfolio
Cash & Equivalents	\$ 318,372	319,555	2.67%
Equities	5,365,592	6,482,468	54.07%
Fixed Income	2,833,361	2,835,142	23.65%
Mutual Funds	<u>2,222,579</u>	<u>2,350,858</u>	19.61%
Total Investments	<u>\$ 10,739,904</u>	<u>\$ 11,988,023</u>	<u>100.00%</u>

EXHIBIT H

**COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE FOUR MONTHS ENDED OCTOBER 31, 2020
With Comparative Figures at October 31, 2019**

	October 31, 2020					October 31, 2019	
	Unrestricted Allocated	Unrestricted Unallocated	Temporarily Restricted	Permanently Restricted	Total All Funds	Total All Funds	
Revenue							
Contributions							
Scholarships and Programs	\$ -	\$ 53,274	\$ 133,718	\$ 11,897	\$ 198,889	\$ 309,308	(1)
Taste the Future	-	43,655	-	-	43,655	161,649	(2)
Contributions for Columbus State	-	-	29,653	-	29,653	1,189,215	(3)
Mitchell Hall	-	-	403,710	-	403,710	62,210	(4)
Administration Fee Income	-	-	-	-	-	-	(5)
Rental Income	-	-	-	-	-	-	(6)
Interest Income	-	4,448	393	-	4,841	422	(7)
Investment Income							
Realized	-	152,057	316,772	-	468,829	244,747	(8)
Unrealized	-	(44,250)	(88,535)	-	(132,785)	33,939	(9)
Investment income-subtotal	-	107,807	228,237	-	336,044	278,686	(10)
Total revenues	-	209,184	795,711	11,897	1,016,792	2,001,490	(11)
Expenditures							
Scholarships and Programs	-	-	179,722	-	179,722	287,326	(12)
Contributions to Columbus State	-	-	431,468	-	431,468	190,215	(13)
Corporate Gift	-	-	-	-	-	500,000	(14)
Creative Campus	-	-	-	-	-	49,461	(15)
Mitchell Hall	-	-	-	-	-	-	(16)
Administrative Fee Expense	-	-	-	-	-	-	(17)
Management and general	-	105,825	1,000	-	106,825	144,432	(18)
Total expenditures	-	105,825	612,190	-	718,015	1,171,434	(19)
Excess (deficit) of revenues over expenditures	-	103,359	183,521	11,897	298,777	830,056	(20)
Transfers	-	-	-	-	-	-	(21)
Other Board Distributions	-	-	-	-	-	-	(22)
Fund balance at beginning of period	150,272	3,816,493	14,689,675	4,918,836	23,575,276	21,111,073	(23)
Fund balance at end of period	\$ 150,272	\$ 3,919,852	\$ 14,873,196	\$ 4,930,733	\$ 23,874,053	\$ 21,941,129	(24)
	[A]	[B]	[C]	[D]	[E]	[F]	

**COLUMBUS STATE COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS
AS OF OCTOBER 31, 2020**

1) **Investments**

<u>Investment Fund</u>	<u>Cost</u>	<u>Market Value</u>	<u>Yield to Maturity*</u>	<u>Average Maturity (days)</u>
STAR Ohio/Operating	\$ 28,080,090	\$ 28,080,090	0.14%	1
STAR Ohio/Plant	1,540,597	1,540,597	0.14%	1
STAR Ohio/Auxiliary	5,725,043	5,725,043	0.14%	1
STAR Plus	2,620,584	2,620,584	0.19%	1
STAR 2020A Bonds	30,001,935	30,001,935	0.14%	1
STAR 2020B Bonds	120,007,739	120,007,739	0.14%	1
CSCC Operating Fund	83,204,850	84,468,974	1.35%	918
Auxiliary Services	5,337,615	5,453,091	1.65%	868
Plant Fund	9,684,334	9,814,897	1.08%	736
	<u>\$ 286,202,787</u>	<u>\$ 287,712,950</u>		

* Weighted

<u>Portfolio Composition</u>	<u>Type</u>	<u>% of Total</u>
	STAR Ohio	65.33%
	Agencies	14.98% *
	Municipal Bonds	6.55%
	Corporate Issues	10.09%
	Treasury Notes	1.02%
	Stocks	0.00%
	Cash & Equivalents	2.03%
		<u>100.00%</u>

* This includes discount notes, callable, non-callable, securitized, and step-up agency investments.

2) **Inventories**

Bookstore inventories at year-end are stated at actual cost. A complete physical inventory is taken annually and adjustments, if any, are recorded.

A weighted average cost is used for inventory for the Retail Operations in Mitchell Hall. Inventory is taken monthly and adjustments, if any, are recorded.

3) **Plant Funds**

Physical plant and equipment are stated at cost at date of acquisition or fair value at date of donation in case of gifts. Depreciation of physical plant and equipment is recorded.

4) **Long-term debt**

Outstanding long-term debt consists of bonds payable in annual installments varying from \$800,000 to \$1,285,000 with interest rates of 1.65% to 5%, the final installment being due in 2038, collateralized by a gross pledge basis, of the general receipts of the college, which include the full of every type and character of receipts, excepting only those specifically excluded which are primarily those that are appropriated from the State of Ohio.

Debt service for this long-term debt is paid from an annual allocation in the College's Operating fund, the Auxiliary Services fund, and from the State's Capital Component Program.

5) **Interfund Accounts**

All interfund borrowings have been made from current funds and amounts are due currently without interest.



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Personnel Information Items.

BACKGROUND INFORMATION:

In accordance with a Board of Trustees resolution approved and adopted at their regular meeting held on October 18, 1978, the President has the authority to make staff appointments to positions which have already been approved by the Board and included in the current budget and to accept faculty and staff resignations.

FOR INFORMATION ONLY

COLUMBUS STATE COMMUNITY COLLEGE

BOARD OF TRUSTEES

INFORMATION ONLY

In accordance with a Board Resolution approved and adopted at a regular meeting held on October 18, 1978, which enables the President to make employee appointments to positions which have already been approved by the Board and included in the current budget, the following persons have been **appointed**.

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DATE</u>	<u>SALARY</u>
Erica Russell-Averette	Business Partner	Human Resources	10/01/2020	\$69,500

COLUMBUS STATE COMMUNITY COLLEGE

BOARD OF TRUSTEES

INFORMATION ONLY

In accordance with a Board Resolution approved and adopted at a regular meeting held on October 18, 1978, which enables the President to make employee appointments to positions which have already been approved by the Board and included in the current budget, the following resignations/voluntary cash separation incentives/reductions in force/terminations/retirements have been accepted.

<u>NAME</u>	<u>POSITION</u>	<u>DEPARTMENT</u>	<u>DATE</u>
Leanna Buker	Supervisor	Admissions	10/30/2020
Amy DeLorenzo	Associate Professor	Human Services	10/07/2020
Kevin Kasson	Program Coordinator	Institutional Effectiveness	10/27/2020
Dayna Reid	Program Coordinator	Marketing & Communications	09/11/2020