

COLUMBUS STATE

COMMUNITY COLLEGE

BOARD OF TRUSTEES

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**BOARD OF TRUSTEES
COMMITTEE OF THE WHOLE**

Friday, January 21, 2022
Center for Workforce Development
Conference Center
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. Swearing-In of Officers
5. Opening Remarks from President Harrison
6. Approval of Minutes
7. Report of Independent Auditors on the Financial Statements for the Year Ended June 30, 2021 1
8. Approval of Alternative Tax Budget Information 11
9. Financial Statements as of and for the Five Months Ended November 30, 2021 (*Information Only*) ... 21
10. Personnel Information Items (*Information Only*) 35
11. Discussion of Current Updates
12. Executive Session (*if needed*)
13. Adjournment



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Report of Independent Auditors on the Financial Statements for the Year Ended June 30, 2021.

BACKGROUND INFORMATION:

The college is required by law to have its financial statements audited by the State Auditor or his/her designee. The audit for the year ended June 30, 2021 was performed by Plattenburg & Associates, Inc., 8230 Montgomery Road, Suite 150, Cincinnati, Ohio 45236. Two report groups were issued: Basic Financial Statements and Single Audit Reports. Copies of the auditor's reports have been distributed to the Board of Trustees, and copies of selected pages, as referenced below, are attached.

The following is included in the Basic Financial Statements:

INDEPENDENT AUDITOR'S REPORT (pages 1-2 of full report) which renders an unmodified opinion stating that the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the Columbus State Community College, as of June 30, 2021 and 2020 and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

The following is included in the Single Audit Reports:

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS* (pages 83-84 of full report) in which the auditor disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* or deficiencies in internal control that were considered to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE (pages 85-86 of full report) in which the Columbus State Community College complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its

major federal programs for the year ended June 30, 2021. The auditor further noted no deficiencies in internal control over compliance that were considered to be material weaknesses.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (pages 87-88 of full report) in which there were no findings and no questioned costs.

RECOMMENDATION:

That the Board of Trustees accept the Reports of the Independent Auditors as of June 30, 2021, for the College and the discretely presented component unit (the Foundation) as presented by Plattenburg & Associates, Inc.

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Columbus State Community College

Report on the Financial Statements

We have audited the accompanying financial statements of the business-type activities and discretely presented component unit of Columbus State Community College (the College), a component unit of the State of Ohio, as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the College's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Columbus State Community College Development Foundation, Inc. (the Foundation) which represents 100 percent of the assets, net position and revenues of the discretely presented component unit. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Foundation, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the College, as of June 30, 2021 and 2020 and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted to opine on the College's basic financial statements taken as a whole.

The Schedule of Expenditures of Federal Awards presents additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and is not a required part of the financial statements.

The schedule is management's responsibility, and derives from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 15, 2021, on our consideration of the College's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the College's internal control over financial reporting and compliance.

Plattenburg & Associates, Inc.
Plattenburg & Associates, Inc.
Columbus, Ohio
October 15, 2021

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

Board of Trustees
Columbus State Community College

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities and discretely presented component unit of Columbus State Community College (the College), a component unit of the State of Ohio, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the College's basic financial statements, and have issued our report thereon dated October 15, 2021. Our report includes a reference to other auditors who audited the financial statements of the discretely presented component unit, as described in our report on the College's basic financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Plattenburg & Associates, Inc.

Plattenburg & Associates, Inc.
Columbus, Ohio
October 15, 2021

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS REQUIRED BY UNIFORM GUIDANCE**

Board of Trustees
Columbus State Community College

Report on Compliance for Each Major Federal Program

We have audited the Columbus State Community College's (the College) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the College's major federal programs for the year ended June 30, 2021. The College's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the College's compliance.

Opinion on Each Major Federal Program

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

Report on Internal Control over Compliance

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

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

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

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

Plattenburg & Associates, Inc.

Plattenburg & Associates, Inc.
Columbus, Ohio
October 15, 2021

**COLUMBUS STATE COMMUNITY COLLEGE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021**

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant Deficiency(s) identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? No
- Significant Deficiency(s) identified? None reported

Type of auditor’s report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major federal programs:

Student Financial Assistance Cluster
COVID 19 Coronavirus Relief Fund 21.019

Dollar threshold used to distinguish between Type A and Type B Programs \$914,755

Auditee qualified as low-risk auditee? Yes

Section II – Findings Related to the Financial Statements Required to be reported in Accordance with GAGAS

None

Section III – Federal Award Findings and Questioned Costs

None

**COLUMBUS STATE COMMUNITY COLLEGE
SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2021**

Columbus State Community College had no prior audit findings or questioned costs.



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Approval of *Alternative Tax Budget Information*.

BACKGROUND INFORMATION:

As described in the attached *Alternative Tax Budget Information* document, a county budget commission may waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC) Section 5705.281. However, the commission may require the taxing authority to provide any information needed by the commission to perform its duties, including the division of the tax rates as provided under ORC Section 5705.04. For Columbus State, the information requested relates to the Columbus State Community College, Ohio Facilities Construction and Improvement Bonds, Series 2020, including principal outstanding at the beginning of the next calendar year and the principal and interest payments due on the Series 2020 bonds during the next calendar year.

The Franklin County Budget Commission must certify tax rates to each subdivision or other taxing unit by March 1 for taxing authorities having a July 1 to June 30 fiscal year and by September 1 for all other taxing authorities under Ohio Revised Code Section 5705.35. Also, the commission is required to issue an official certificate of estimated resources under Ohio Revised Code Section 5705.35 and amended official certificates of estimated resources under Ohio Revised Code Section 5705.36.

When the budget commission is setting tax rates based on a taxing unit's need, its determination must be based on information the commission asked the taxing authority to provide when the tax budget was waived. Also, an official certificate must be based on that other information the commission asked the taxing authority to provide.

The traditional deadline for submission of the tax budget has been January 20 but there is the potential for flexibility on this date depending on the needs of the Budget Commission, but in order for them to be on track with the certificate of available resources, the date may need to be very close to January 20.

RECOMMENDATION:

That the Board of Trustees approves the *Alternative Tax Budget Information* for calendar year 2023.

Approval of *Alternative Tax Budget Information*.

Passed: January 21, 2022

Board of Trustees
Columbus State Community College
Franklin County, Ohio

Attest: _____
Secretary

Board Chair

CERTIFICATE

The undersigned Secretary of the Columbus State Community College, Franklin County, Ohio hereby certifies that the foregoing is a true copy of an action approved by the Board of Trustees of said College on January 21, 2022.

Secretary, Board of Trustees
Columbus State Community College
Franklin County, Ohio

ALTERNATIVE TAX BUDGET INFORMATION

Name of School District **Columbus State Community College, Franklin County, Ohio**

For the Fiscal Year Commencing July 1, 2022

Fiscal Officer Signature _____ Date _____

COUNTY OF FRANKLIN

Background

Substitute House Bill No. 129 (HB129) effective June 3, 2002, was enacted by the 124th General Assembly in part to allow a county budget commission to waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC) Section 5705.281.

Under the law in effect prior to June 3, 2002, the budget commission could only waive the tax budget for a subdivision or other taxing unit that was receiving a share of the county undivided local government fund or the county undivided local government revenue assistance fund under an alternative method or formula pursuant to ORC Sections 5747.53 and 5747.63. Thus, tax budgets could be waived only for counties, municipalities, townships, and park districts. This restriction is now removed.

Ohio Revised Code Section 5705.281

Under the amended version of this section pursuant to HB 129, a county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the tax budget for any subdivision or other taxing unit.

However, the commission may require the taxing authority to provide any information needed by the commission to perform its duties, including the division of the tax rates as provided under ORC Section 5705.04.

County Budget Commission Duties

The county budget commission must still certify tax rates to each subdivision or other taxing unit, by March 1 for school districts and by September 1 for all other taxing authorities under ORC Section 5705.35, even when a tax budget is waived. Also, the commission is still required to issue an official certificate of estimated resources under ORC Section 5705.35 and amended official certificates of estimated resources under ORC Section 5705.36.

Therefore, when a budget commission is setting tax rates based on a taxing unit's need, for purposes of ORC Sections 5705.32, 5705.34, and 5705.341, its determination must be based on that other information the commission asked the taxing authority to provide under ORC Section 5705.281, when the tax budget was waived. Also, an official certificate must be based on that other information the commission asked the taxing authority to provide.

Alternative Tax Budget Information Filing Deadline

The fiscal officer for each school district must file one copy of this document with the County Auditor on or before January 20. [Note: The traditional deadline for submission of the tax budget has been January 20. There is the potential for flexibility on this date as a result of HB 129 depending on the needs of the Budget Commission, but in order for them to be on track with the certificate of available resources, the date may need to be very close to January 20].

DIVISION OF TAXES LEVIED

(Levies Inside & Outside 10 Mill Limitation, Inclusive Of Debt Levies)
 (List All Levies Of The Taxing Authority)

Funds (General, Permanent Im., Library, Other)

SCHEDULE 1

I Fund	II Purpose	III Authorized By Voters On MM/DD/YY	IV Levy Type	V Number Of Years Levy To Run	VI Tax Year Begins/ Ends	VII Collection Year Begins/ Ends	VIII Maximum Rate Authorized
BOND RETIREMENT	DEBT CHARGES	03/17/20	BOND	20	2020/2039	2021/2040	VARIABLE *
Totals							

* SEE ATTACHMENT

STATEMENT OF FUND ACTIVITY

(Complete only for General Fund , Bond Retirement Fund any other funds
requesting general property tax revenue)

SCHEDULE 2

FUND: General

N/A

I DESCRIPTION	II Prior Fiscal Year 2021 ACTUAL	III Current FY 2022 ESTIMATE	IV Budgeted FY July 1-Dec.30 2022 ESTIMATE	V Budgeted FY Jan. 1-June 30 2023 ESTIMATE	VI Next FY July 1-Dec.30 2023 ESTIMATE
Beginning Unencumbered Fund Balance		\$0.00	\$0.00	\$0.00	\$0.00
Revenues:					
Property Taxes					
Income Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Receipts			\$0.00	\$0.00	\$0.00
Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures & Encumbrances					
Ending Unencumbered Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FUND:Permanent Improvement

N/A

I DESCRIPTION	II Prior Fiscal Year 2021 ACTUAL	III Current FY 2022 ESTIMATE	IV Budgeted FY July 1-Dec.30 2022 ESTIMATE	V Budgeted FY Jan. 1-June 30 2023 ESTIMATE	VI Next FY July 1-Dec.30 2023 ESTIMATE
Beginning Unencumbered Fund Balance		\$0.00	\$0.00	\$0.00	\$0.00
Revenues:					
Property Taxes			\$0.00	\$0.00	\$0.00
Income Tax					
Other Receipts					
Transfers In					
Total Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures & Encumbrances					
Ending Unencumbered Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

STATEMENT OF FUND ACTIVITY

(Complete only for General Fund , Bond Retirement Fund any other funds
requesting general property tax revenue)

SCHEDULE 2

FUND: Bond Retirement

I DESCRIPTION	II Prior Fiscal Year 2021 ACTUAL	III Current FY 2022 ESTIMATE	IV Budgeted FY July 1-Dec.30 2022 ESTIMATE	V Budgeted FY Jan. 1-June 30 2023 ESTIMATE	VI Next FY July 1-Dec.30 2023 ESTIMATE
Beginning Unencumbered Fund Balance	\$0.00	\$10,054,233.71	\$10,602,342.97	\$3,935,554.42	\$11,128,590.87
Revenues:					
Property Taxes	\$10,059,097.15	\$16,894,779.40	\$8,257,009.00	\$8,257,009.00	\$8,257,009.00
Income Tax		\$0.00	\$0.00	\$0.00	\$0.00
Other Receipts			\$0.00	\$0.00	\$0.00
Transfers In**	\$1,787,659.98	\$0.00	\$0.00	\$0.00	\$0.00
Total Resources	\$11,846,757.13	\$26,949,013.11	\$18,859,351.97	\$12,192,563.42	\$19,385,599.87
Total Expenditures & Encumbrances *	\$1,792,523.42	\$16,346,670.14	\$14,923,797.55	\$1,063,972.55	\$10,893,972.55
Ending Unencumbered Fund Balance	\$10,054,233.71	\$10,602,342.97	\$3,935,554.42	\$11,128,590.87	\$8,491,627.32

* includes estimated settlement fees of \$176,181 for both 2022 and 2023

**Transfer In is premium from issuance

FUND: Maintenance

N/A

I DESCRIPTION	II Prior Fiscal Year 2021 ACTUAL	III Current FY 2022 ESTIMATE	IV Budgeted FY July 1-Dec.30 2022 ESTIMATE	V Budgeted FY Jan. 1-June 30 2023 ESTIMATE	VI Next FY July 1-Dec.30 2023 ESTIMATE
Beginning Unencumbered Fund Balance		\$0.00	\$0.00	\$0.00	\$0.00
Revenues:					
Property Taxes					
Income Tax	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Receipts		\$0.00	\$0.00	\$0.00	\$0.00
Transfers In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Expenditures & Encumbrances			\$0.00	\$0.00	\$0.00
Ending Unencumbered Fund Balance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Detail of Tax Levy Funds

General:

RE Tax	
TPP Tax	
Homestead & Rollback	
TPP Loss	
State Foundation-unrestricted	
Other state - restricted	
Other federal - restricted	
All other revenue	
Totals	<u>0</u>

Bond Retirement Fund:

RE Tax	16,514,018.00
TPP Tax	
Homestead & Rollback	0.00
TPP Loss	
Transfer In	
Totals	<u>16,514,018.00</u>

Permanent Improvement Fund:

RE Tax	
TPP Tax	
Homestead & Rollback	
TPP Loss	
Transfer In	
Totals	<u>0</u>

\$150,000,000

**Columbus State Community College
Facilities Construction & Improvement Bonds, Series 2020
VERBAL & RATE LOCK**

Debt Service Schedule

Part 1 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
10/08/2020	-	-	-	-	-
06/01/2021	-	-	1,792,523.43	1,792,523.43	-
06/30/2021	-	-	-	-	1,792,523.43
12/01/2021	13,605,000.00	3.000%	1,384,782.05	14,989,782.05	-
06/01/2022	-	-	1,180,707.05	1,180,707.05	-
06/30/2022	-	-	-	-	16,170,489.10
12/01/2022	13,655,000.00	3.000%	1,180,707.05	14,835,707.05	-
06/01/2023	-	-	975,882.05	975,882.05	-
06/30/2023	-	-	-	-	15,811,589.10
12/01/2023	9,830,000.00	0.468%	975,882.05	10,805,882.05	-
06/01/2024	-	-	952,879.85	952,879.85	-
06/30/2024	-	-	-	-	11,758,761.90
12/01/2024	9,875,000.00	0.567%	952,879.85	10,827,879.85	-
06/01/2025	-	-	924,884.23	924,884.23	-
06/30/2025	-	-	-	-	11,752,764.08
12/01/2025	9,930,000.00	0.667%	924,884.23	10,854,884.23	-
06/01/2026	-	-	891,767.68	891,767.68	-
06/30/2026	-	-	-	-	11,746,651.91
12/01/2026	6,250,000.00	0.916%	891,767.68	7,141,767.68	-
06/01/2027	-	-	863,142.68	863,142.68	-
06/30/2027	-	-	-	-	8,004,910.36
12/01/2027	6,310,000.00	1.066%	863,142.68	7,173,142.68	-
06/01/2028	-	-	829,510.38	829,510.38	-
06/30/2028	-	-	-	-	8,002,653.06
12/01/2028	6,380,000.00	1.385%	829,510.38	7,209,510.38	-
06/01/2029	-	-	785,328.88	785,328.88	-
06/30/2029	-	-	-	-	7,994,839.26
12/01/2029	6,465,000.00	1.485%	785,328.88	7,250,328.88	-
06/01/2030	-	-	737,326.25	737,326.25	-
06/30/2030	-	-	-	-	7,987,655.13
12/01/2030	6,560,000.00	1.535%	737,326.25	7,297,326.25	-
06/01/2031	-	-	686,978.25	686,978.25	-
06/30/2031	-	-	-	-	7,984,304.50
12/01/2031	6,665,000.00	1.685%	686,978.25	7,351,978.25	-
06/01/2032	-	-	630,825.63	630,825.63	-
06/30/2032	-	-	-	-	7,982,803.88
12/01/2032	5,945,000.00	1.785%	630,825.63	6,575,825.63	-
06/01/2033	-	-	577,766.50	577,766.50	-
06/30/2033	-	-	-	-	7,153,592.13
12/01/2033	6,060,000.00	1.885%	577,766.50	6,637,766.50	-
06/01/2034	-	-	520,651.00	520,651.00	-
06/30/2034	-	-	-	-	7,158,417.50
12/01/2034	6,175,000.00	1.985%	520,651.00	6,695,651.00	-
06/01/2035	-	-	459,364.13	459,364.13	-
06/30/2035	-	-	-	-	7,155,015.13
12/01/2035	6,295,000.00	2.035%	459,364.13	6,754,364.13	-
06/01/2036	-	-	395,312.50	395,312.50	-
06/30/2036	-	-	-	-	7,149,676.63

\$150,000,000

Columbus State Community College
Facilities Construction & Improvement Bonds, Series 2020
VERBAL & RATE LOCK

Debt Service Schedule

Part 2 of 2

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
12/01/2036	5,660,000.00	3.000%	395,312.50	6,055,312.50	-
06/01/2037	-	-	310,412.50	310,412.50	-
06/30/2037	-	-	-	-	6,365,725.00
12/01/2037	5,830,000.00	3.000%	310,412.50	6,140,412.50	-
06/01/2038	-	-	222,962.50	222,962.50	-
06/30/2038	-	-	-	-	6,363,375.00
12/01/2038	6,010,000.00	3.000%	222,962.50	6,232,962.50	-
06/01/2039	-	-	132,812.50	132,812.50	-
06/30/2039	-	-	-	-	6,365,775.00
12/01/2039	6,185,000.00	2.125%	132,812.50	6,317,812.50	-
06/01/2040	-	-	67,096.88	67,096.88	-
06/30/2040	-	-	-	-	6,384,909.38
12/01/2040	6,315,000.00	2.125%	67,096.88	6,382,096.88	-
06/30/2041	-	-	-	-	6,382,096.88
Total	\$150,000,000.00	-	\$27,468,528.36	\$177,468,528.36	-

Yield Statistics

Bond Year Dollars	\$1,384,108.33
Average Life	9.227 Years
Average Coupon	1.9845649%
DV01	114,289.95
Net Interest Cost (NIC)	1.8185981%
True Interest Cost (TIC)	1.7763807%
Bond Yield for Arbitrage Purposes	2.0382573%
All Inclusive Cost (AIC)	1.8169236%

IRS Form 8038

Net Interest Cost	1.7415011%
Weighted Average Maturity	9.250 Years



COLUMBUS STATE COMMUNITY COLLEGE BOARD ACTION

DATE: _____

SUBJECT:

Financial Statements as of and for the Five Months Ended November 30, 2021.

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.

FOR INFORMATION ONLY

COLUMBUS STATE

COMMUNITY COLLEGE

December 16, 2021

TO: Dr. David T. Harrison, President

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

SUBJECT: Financial Statements as of November 30, 2021

Attached are the financial statements of the Columbus State Community College District, the Foundation, and the President's Discretionary Fund for the period ended November 30, 2021.

1. General Fund (Exhibit B)

Revenues. Total revenues reported through November are up 1.5% (\$933K) from last year. FY22 tuition is down 7.2% (\$2.3M), which is completely offset by SSI which is up by 7.7% (\$2.3M) as explained in more detail below and fees are up 163.1% (\$1.1M) with the resumption of lab fee charges. In FY22, the tuition rate increased by \$5 (3.1%) per credit hour for in-state tuition and 3.1% for non-in-state tuition categories. This tuition increase took effect in Autumn 2021.

Enrollment for FY22 was budgeted 5.0% up but Autumn 2021 is estimated to land 8.2% down. It is still too early to estimate enrollment for Spring and Summer 2022 semesters but any revenue shortfalls can be supported with federal pandemic recovery funds. See the COVID-19 Federal Support section for a more detailed analysis. As a result of the interdependency of the operating budget and federal relief funding allocated to the College as a result of the pandemic, the year-end projection will likely not change from what the Board approved in June.

The budget for state subsidy (State Share of Instruction or SSI) is 3.8% higher than what was received in FY21, which is based on ODHE's preliminary FY22 calculation for Columbus State as well as estimated bridge funding for a change made to the Success Points portion of the SSI formula.

Term	Budgeted Credit Hours	Actual Credit Hours*	Budget to Actual Increase/ Decrease	Prior Year FTEs	Current Year FTEs*	% Variance
Summer 2021**	35,773	35,537	-0.7%	5,946	5,150	-13.4%
Autumn 2021	227,374	198,720	-12.6%	14,436	13,248	-8.2%
Spring 2022	207,623					
Summer 2022**	44,075					

* Summer 2021 credit hours and FTEs are Census Day numbers provided by the Ohio Department of Higher Education (ODHE). Autumn 2021 credit hours and FTEs are estimates provided by the Office of Institutional Effectiveness (IE).

** Summer semester 2021 straddles both FY21 and FY22, with 46% of the revenue attributed to FY22. Likewise, Summer semester 2022 straddles both FY22 and FY23, with 54% of the revenue attributed to FY22.

Expenses and Transfers. Through the month of November, total expenditures are 7.1% (\$4.3M) higher than the same period last year, which is largely the result of lower than normal spending at the start of FY21. Overall, spending patterns will be different in FY22 due to the evolving nature of the pandemic and as a result of more operations returning to campus.

Year-end expense projections reflect what the Board approved in June. Resource Planning & Analysis (RPA) will continue to closely monitor spending trends but, as explained in the Revenues Section, the year-end projection will likely not change from what the Board approved in June.

COVID-19 Federal Support. The College has been awarded a number of federal grants to address needs related to the pandemic. Following is a table that shows the total awarded for each grant as well as the estimated amount still available at the start of FY22. HEERF Institutional funding is being used for health and safety purposes, on-line instructional and student supports, and to fund a number of programs to help Central Ohio recover from the pandemic. These funds will also be used to support the operating budget for any revenue shortfalls.

	Total Awarded	Available for FY22	Notes
HEERF I, II, III - Institutional	\$53.6M	\$43.8M	Support for operating budget revenue shortfalls; Possible 1-year extension available
HEERF I, II, III - Students	\$38.4M	\$30.2M	On pace to entirely spend in FY22
Title III (3 allocations)	\$4.1M	\$3.1M	Will be used in conjunction with HEERF Institutional funding
CRF from State	\$4.7M	--	Entirely used in FY21
Mental Health CRF	\$134K	--	Entirely used in FY21
Mental Health GEER	\$227K	\$173K	On pace to entirely spend in FY22
GEER SSI	\$706K	\$706K	Amount assumed within SSI estimated for FY22 operating budget

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

Bookstore revenues are down 3.4% (\$124K), compared to the same period last year, while gross margin is up \$60K, 10.34%. Textbook sales are down \$583K, but revenue from Inclusive Access was up \$244K and General Merchandise had an increase of \$197K. Bookstore operating expense is up \$47K or 9.7% while Auxiliary Administration expense is \$33K lower. The bulk of the Bookstore operating expense increase is in temporary employment expense (\$26K) and timing of payment of credit card fees (\$9K). Food Service revenues are up nearly \$8K to last year and expenses are flat. Overall operating results are \$156K higher than last year, primarily the result of the higher gross margin, which includes \$103K in Other Revenues for parking fees that were not previously part of Auxiliary activities.

BUSINESS SERVICES

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

To-date disbursements of \$847 left a balance of \$16,376 for November in this fund.

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

Total Foundation revenues are down \$3.6M, or 81.7%. Contributions to date (\$717K) are down \$2.6M, or 78%, from the prior year, mainly due to a \$1.4M pledge from JPMorgan Chase for a new career readiness initiative and a \$1M gift from the Wexner Family for Mitchell Hall, both in November of 2020. There was approximately \$228K in new endowed scholarships this year while contributions for Mitchell Hall decreased by \$1.3M; Taste the Future contributions are nearly flat to last year. Net investment activity, which is \$81.5K through November, was down \$1.1M from activity through the same period in FY21. Unrestricted expenses are up 10.9% from the previous year, primarily due to increased investment fees on a larger portfolio, as well as timing of Fundraising expenses.

5. **Investments**

The College's portfolio is invested consistently with its investment policy, with 16.95% currently invested in STAR Ohio and other money markets, and the balance in various federal agencies, municipal bonds, and treasury notes. Several investment funds were created in FY21 to maximize earnings on the proceeds from the \$150M of bonds issued in October 2020 and proceeds from Franklin County tax collections for debt service for the College's first ever voted bond issue. Of the \$(437.7K) net interest income (loss) reported on Exhibit B, \$(933.5) is unrealized income (loss) while \$495.8K is realized income and includes earnings generated from bond proceeds.

**COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT November 30, 2021
With Comparative Figures at November 30, 2020**

EXHIBIT A

<u>Assets</u>	<u>November 30, 2021</u>	<u>November 30, 2020</u>	<u>Liabilities and Fund Balance</u>	<u>November 30, 2021</u>	<u>November 30, 2020</u>
Current Funds			Current Funds		
Unrestricted			Unrestricted		
Educational and general			Educational and general		
Cash	\$ 5,650,658	\$ 11,376,468	Accounts payable	\$ 12,785,081	\$ 3,028,872
Investments (including money markets at cost and treasury bills and agency discount notes at market - (note 1)	123,911,229	120,188,728	Deferred income		
Accounts receivable, net of allowance for doubtful accounts	26,494,934	29,629,135	Student tuition	25,265,685	27,112,208
Interest receivable	-	-	Lab fees and credit bank	158,661	227,770
Prepaid expense	1,149,941	1,272,751	State CARES funds	-	4,791,879
Inventory	31,491	87,112	Due to auxiliary funds	-	-
Due from agency funds	-	3,604,026	Due to plant funds	6,342,972	60,925,057
Due from auxiliary funds	603,686	483,843	Due to agency funds	1,261,747	-
			Fund balances (Exhibit C):		
Total educational & general	<u>\$ 157,841,938</u>	<u>\$ 166,642,063</u>	Allocated	64,563,345	62,854,965
			Unallocated	47,464,447	7,701,312
			Total fund balances	<u>112,027,792</u>	<u>70,556,277</u>
			Total educational & general	<u>\$ 157,841,938</u>	<u>\$ 166,642,063</u>
Auxiliary enterprise			Auxiliary enterprise		
Cash	\$ 1,981,695	\$ 1,915,628	Accounts payable	\$ 293,938	\$ 61,461
Investments	11,152,484	11,186,636	Due to educational & general fund	603,686	483,843
Accounts receivable	1,411,844	1,408,731	Due to Plant Fund	274,038	393,898
Inventories, at cost as defined (note 2)	1,884,435	1,990,526	Fund balances (Exhibit D):		
Other Assets	70,178	70,178	Allocated	464,367	381,301
Due from general fund	-	-	Unallocated	14,964,407	15,251,196
Due from grant funds	99,800	-	Total fund balances	<u>15,428,774</u>	<u>15,632,497</u>
Total auxiliary enterprise	<u>16,600,435</u>	<u>16,571,699</u>	Total auxiliary enterprise	<u>16,600,435</u>	<u>16,571,699</u>
Total unrestricted	<u>\$ 174,442,373</u>	<u>\$ 183,213,762</u>	Total unrestricted	<u>\$ 174,442,373</u>	<u>\$ 183,213,762</u>
Total current funds	<u>\$ 174,442,373</u>	<u>\$ 183,213,762</u>	Total current funds	<u>\$ 174,442,373</u>	<u>\$ 183,213,762</u>
	[A]	[B]		[C]	[D]

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

(Continued)

**COLUMBUS STATE COMMUNITY COLLEGE
BALANCE SHEET AT November 30, 2021
With Comparative Figures at November 30, 2020**

**EXHIBIT A
(Continued)**

<u>Assets</u>	<u>November 30, 2021</u>	<u>November 30, 2020</u>		<u>Liabilities and Fund Balance</u>	<u>November 30, 2021</u>	<u>November 30, 2020</u>	
Plant funds			(1)	Plant funds			(1)
Unexpended			(2)	Unexpended			(2)
State appropriations receivable	\$ -	\$ -	(3)	Fund balances			(3)
Capital Improvement Fund	1,542,090	1,540,769	(4)	Restricted	\$ 1,542,090	\$ 1,540,769	(4)
Total unexpended	<u>1,542,090</u>	<u>1,540,769</u>	(5)	Total unexpended	<u>1,542,090</u>	<u>1,540,769</u>	(5)
Cash from Bond Proceeds	1,781,393	2,241,990	(6)				(6)
Investments	157,330,098	150,026,441	(7)				(7)
Deposit with trustees/Bond Retirement Fund	16,985,239	3,517,272	(8)	Investment in plant:			(8)
Due from general fund	6,342,972	60,925,057	(9)	Interest payable	-	-	(9)
Due from Auxiliary	3,882,586	393,898	(10)	Capital lease payable	195,290	384,985	(10)
Land	28,375,580	27,719,338	(11)	Accounts payable	323,058	51,811	(11)
Improvements other than buildings	16,219,770	14,781,441	(12)	Bonds payable	175,926,036	177,964,960	(12)
Buildings	216,259,993	177,052,980	(13)	Deferred Gift Annuity	-	-	(13)
Movable equipment, furniture and library books	59,411,782	57,989,237	(15)	Due from Grant Funds	195,170	232,000	(14)
Construction-in-progress	5,640,055	36,250,789	(16)	Net investment in plant	190,296,802	216,291,531	(15)
Other Assets	28,802	57,955	(17)				(16)
Less: accumulated depreciation	(145,321,914)	(136,031,111)	(18)				(17)
Total investment in plant	<u>366,936,357</u>	<u>394,925,287</u>	(19)	Total investment in plant	<u>366,936,357</u>	<u>394,925,287</u>	(18)
Total plant funds	<u>\$ 368,478,446</u>	<u>\$ 396,466,056</u>	(20)	Total plant funds	<u>\$ 368,478,446</u>	<u>\$ 396,466,056</u>	(19)
	[A]	[B]	(20)		[C]	[D]	(20)
Agency funds			(21)	Agency funds			(21)
Cash	\$ -	\$ -	(22)	Deposits held in custody for others	\$ 1,261,747	\$ -	(22)
Due from agencies	-	3,604,026	(23)	Due to educational and general fund	-	3,604,026	(23)
Due from general fund	1,261,747	-	(24)				(24)
Total agency funds	<u>1,261,747</u>	<u>\$ 3,604,026</u>	(25)	Total agency funds	<u>\$ 1,261,747</u>	<u>\$ 3,604,026</u>	(25)
	[A]	[B]	(25)		[C]	[D]	(25)

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

**COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON
FOR THE FOUR MONTHS ENDED NOVEMBER 30, 2021
With Comparative Figures at November 30, 2020**

EXHIBIT B

	FY 22			FY 21			FY 22 Projected Year End		FY21 Projected Year End		
	Budget as approved June 2021	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	Revised Budget as approved March 2021	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	FY 22 Projected Year End	Projected % of Budget	FY 21 Projected Year End	% of Budget	
Revenues											
Appropriations											
Subsidy	\$ 76,021,245	\$ 31,479,411	41.41%	\$ 73,264,542	\$ 29,221,493	39.88%	\$ 76,021,245	100.00%	\$ 73,264,542	100.00%	(1)
Student Support Services	-	-	-	-	-	-	-	-	-	-	(2)
	<u>76,021,245</u>	<u>31,479,411</u>	<u>41.41%</u>	<u>73,264,542</u>	<u>29,221,493</u>	<u>39.88%</u>	<u>76,021,245</u>	<u>100.00%</u>	<u>73,264,542</u>	<u>100.00%</u>	(3)
Student											
Tuition	82,370,801	29,297,645	35.57%	75,547,268	31,555,653	41.77%	82,370,801	100.00%	77,213,025	102.20%	(4)
Fees	3,381,799	1,715,582	50.73%	1,337,908	651,973	48.73%	3,381,799	100.00%	1,309,133	97.85%	(5)
Special Courses	1,200,030	348,036	29.00%	890,013	390,074	43.83%	1,200,030	100.00%	963,847	108.30%	(6)
	<u>86,952,630</u>	<u>31,361,264</u>	<u>36.07%</u>	<u>77,775,189</u>	<u>32,597,700</u>	<u>41.91%</u>	<u>86,952,630</u>	<u>100.00%</u>	<u>79,486,005</u>	<u>102.20%</u>	(7)
Contracted Services											
Net	640,584	139,354	21.75%	640,023	142,401	22.25%	640,584	100.00%	744,673	116.35%	(8)
	<u>640,584</u>	<u>139,354</u>	<u>21.75%</u>	<u>640,023</u>	<u>142,401</u>	<u>22.25%</u>	<u>640,584</u>	<u>100.00%</u>	<u>744,673</u>	<u>116.35%</u>	(9)
Other											
Partnership Revenue	41,125	56,042	136.27%	29,811	1,500	5.03%	41,125	100.00%	29,162	97.82%	(10)
Miscellaneous	1,010,625	266,201	26.34%	469,166	147,674	31.48%	1,010,625	100.00%	416,267	88.72%	(11)
Mitchell Hall Transfer In	-	-	-	-	258,081	-	-	-	-	-	(12)
Transfer In for Debt Service	831,107	-	-	1,228,463	-	-	831,107	100.00%	877,169	71.40%	(13)
	<u>1,882,857</u>	<u>322,243</u>	<u>17.11%</u>	<u>1,727,440</u>	<u>407,255</u>	<u>23.58%</u>	<u>1,882,857</u>	<u>100.00%</u>	<u>1,322,598</u>	<u>76.56%</u>	(14)
Total Revenues	<u>165,497,316</u>	<u>63,302,273</u>	<u>38.25%</u>	<u>153,407,194</u>	<u>62,368,849</u>	<u>40.66%</u>	<u>165,497,316</u>	<u>100.00%</u>	<u>154,817,818</u>	<u>100.92%</u>	(15)
Operating Expenditures											
Educational & General (Instructional)	86,069,585	33,674,655	39.12%	79,956,976	31,827,387	39.81%	86,069,585	100.00%	78,150,738	97.74%	(16)
Library	1,816,490	629,496	34.65%	1,837,590	758,787	41.29%	1,816,490	100.00%	1,685,356	91.72%	(17)
General	14,189,335	4,474,483	31.53%	11,409,678	3,761,988	32.97%	14,189,335	100.00%	9,790,786	85.81%	(18)
Information Technology	13,638,508	7,494,419	54.95%	13,182,337	7,308,404	55.44%	13,638,508	100.00%	12,646,840	95.94%	(19)
Student Services	16,730,303	6,152,083	36.77%	14,348,710	5,362,694	37.37%	16,730,303	100.00%	13,237,936	92.26%	(20)
Operation and maintenance of plant	16,158,946	6,122,627	37.89%	15,731,481	5,952,631	37.84%	16,158,946	100.00%	14,158,620	90.00%	(21)
Administration	12,876,624	4,488,859	34.86%	9,747,333	3,630,599	37.25%	12,876,624	100.00%	8,870,953	91.01%	(22)
Transfer for debt service	2,197,525	915,635	41.67%	2,602,949	1,084,562	41.67%	2,197,525	100.00%	2,602,949	100.00%	(23)
CARES Act Offset	-	-	-	(3,079,860)	-	-	-	0.00%	(2,869,069)	-	(24)
Total Expenditures	<u>163,677,316</u>	<u>63,952,258</u>	<u>39.07%</u>	<u>145,737,194</u>	<u>59,687,052</u>	<u>40.96%</u>	<u>163,677,316</u>	<u>100.00%</u>	<u>138,275,109</u>	<u>94.88%</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			620,000			500,000	N/A	620,000	N/A	(27)
Transfer for Student Success & Innovation	-			600,000			-	N/A	600,000	N/A	(28)
Transfer for Scholarships	-			-			-	N/A	-	N/A	(29)
Transfer for Technology Initiatives	820,000			1,820,000			820,000	N/A	1,820,000	N/A	(30)
Transfer for Mitchell Hall Start Up Costs	-			-			-	N/A	-	N/A	(31)
Transfer for One Time Compensation	-			4,130,000			-	N/A	4,130,000	N/A	(32)
COVID-19	-			-			-	N/A	-	N/A	(33)
Total expenditures and transfers	<u>165,497,316</u>	<u>63,952,258</u>	<u>38.64%</u>	<u>153,407,194</u>	<u>59,687,052</u>	<u>38.91%</u>	<u>165,497,316</u>	<u>100.00%</u>	<u>145,945,109</u>	<u>95.14%</u>	(34)
Operational Revenues	-	(649,985)	N/A	-	2,681,797	N/A	-	N/A	8,872,709	N/A	(35)
Interest Income											
Net Operating Revenues	\$ -	(437,680)	-	-	414,591	-	(437,680)	-	438,088	-	(36)
	<u>-</u>	<u>(1,087,665)</u>	<u>-</u>	<u>-</u>	<u>3,096,388</u>	<u>-</u>	<u>(437,680)</u>	<u>-</u>	<u>9,310,797</u>	<u>-</u>	(37)
Reserve expenditures from Exhibit C											
Net Revenues/(Expenditures)	-	1,252,155	-	-	2,744,942	-	4,657,540	*	9,512,138	-	(38)
	<u>-</u>	<u>(2,339,820)</u>	<u>-</u>	<u>-</u>	<u>351,446</u>	<u>-</u>	<u>(5,095,220)</u>	<u>-</u>	<u>(201,341)</u>	<u>-</u>	(39)
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	

*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 at a later date.

**COLUMBUS STATE COMMUNITY COLLEGE
STATEMENT OF CHANGES IN FUND BALANCES OF CURRENT
EDUCATIONAL AND GENERAL FUNDS
FOR THE FOUR MONTHS ENDED NOVEMBER 30, 2021**

EXHIBIT C

	Preliminary Balance at June 30, 2021	Net Increase for Current Period	Board Approved Additions	Transfers	Expenditures	Balance at November 30, 2021	
Unrestricted							
Allocated							
Capital Improvements & Land Acquisition	\$ 9,485,232	\$ -	\$ 500,000	\$ -	\$ (48,404)	\$ 9,936,828	(1)
Bookstore/DX Modifications	263,490	-	-	-	-	263,490	(2)
Student Support Services	199,785	-	-	-	-	199,785	(3)
Creative Campus	37,491	-	-	-	-	37,491	(4)
Advancement	1,106,640	-	-	-	(10,980)	1,095,660	(5)
Fire Science	318,660	-	-	-	-	318,660	(6)
Mitchell Hall Start-Up Costs	1,129,237	-	-	-	-	1,129,237	(7)
COVID-19	228,644	-	-	-	(34,324)	194,320	(8)
Capital Equipment	5,812,592	-	500,000	-	(84,748)	6,227,845	(9)
Budget/Tuition Stabilization	20,756,987	-	-	-	-	20,756,987	(10)
Accumulated Lab Fees	1,310,156	-	-	-	(93,242)	1,216,914	(11)
Broadbanding	103,337	-	-	-	-	103,337	(12)
Scholarships	746,490	-	-	-	(16,583)	729,907	(13)
Student Success and Innovation	13,008,664	-	-	-	(177,553)	12,831,111	(14)
Strategic Growth Initiatives	689,107	-	-	-	-	689,107	(15)
Technology Initiatives	4,541,011	-	820,000	-	(786,320)	4,574,691	(16)
Human Capacity Development/Wellness	311,266	-	-	-	-	311,266	(17)
Campus Safety Initiatives	176,134	-	-	-	-	176,134	(18)
Energy Efficiency/Sustainability Initiatives	1,570,416	-	-	-	-	1,570,416	(19)
Health Care Self-Insurance Escrow	1,241,018	-	-	-	-	1,241,018	(20)
Health Care HSA Incentive	86,636	-	-	-	-	86,636	(21)
Self-Insured Workers Compensation Benefits	152,500	-	-	-	-	152,500	(22)
One-Time Compensation	699,476	-	-	-	-	699,476	(23)
Partnerships for Student Success	20,529	-	-	-	-	20,529	(24)
	<u>63,995,500</u>	<u>-</u>	<u>1,820,000</u>	<u>-</u>	<u>(1,252,155)</u>	<u>64,563,345</u>	<u>(25)</u>
	[A]	[B]	[C]	[D]	[E]	[F]	(26)

**COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON FOR AUXILIARY SERVICES
FOR THE FOUR MONTHS ENDED NOVEMBER 30, 2021
With Comparative Figures at November 30, 2020**

EXHIBIT D

	FY 22			FY 21			FY 22 Projected Year End		FY 21 Projected Year End		
	Budget as approved June 2021	Actual to Date	% of Budget Expended to Date	Revised Budget as approved March 2021	Actual to Date	% of Budget Expended to Date	FY 22 Projected Year End	Projected % of Budget	FY 21 Projected Year End	% of Budget	
Auxiliary											
Sales/Revenues											
Bookstore	\$ 8,288,587	\$ 3,522,999	42.50%	\$ 7,161,013	\$ 3,646,852	50.93%	\$ 8,288,587	100.00%	\$ 7,987,101	111.54%	(1)
Food Services	144,500	88,989	61.58%	82,500	81,230	98.46%	144,500	100.00%	89,583	108.59%	(2)
Other	180,634	102,854	56.94%	-	-	n/a	180,634	100.00%	-	n/a	(3)
Total Revenues	8,613,721	3,714,841	43.13%	7,243,513	3,728,082	51.47%	8,613,721	100.00%	8,076,684	111.50%	(4)
Cost of Goods Sold											
Bookstore	6,827,880	2,878,659	42.16%	6,081,744	3,062,869	50.36%	6,827,880	100.00%	6,458,456	106.19%	(5)
Food Service	-	-	n/a	-	-	0.00%	-	n/a	-	n/a	(6)
Gross Margin	1,785,841	836,182	46.82%	1,161,769	665,213	57.26%	1,785,841	100.00%	1,618,228	139.29%	(7)
Operating Expenses											
Bookstore	1,367,371	530,638	38.81%	1,296,657	483,745	37.31%	1,367,371	100.00%	1,182,198	91.17%	(8)
Food Services	84,884	33,006	38.88%	77,502	31,570	40.73%	84,884	100.00%	76,892	99.21%	(9)
Other	64,674	-	0.00%	-	-	n/a	64,674	100.00%	-	n/a	(10)
Auxiliary Administration	151,805	67,806	44.67%	161,562	101,272	62.68%	151,805	100.00%	150,912	93.41%	(11)
Total Expenses	1,668,734	631,449	37.84%	1,535,721	616,587	40.15%	1,668,734	100.00%	1,410,002	91.81%	(12)
Auxiliary Net Operating Income/(Loss)	117,107	204,733	174.83%	(373,952)	48,626	-13.00%	117,107	100.00%	208,226	-55.68%	(13)
Net Income/(Loss)											
Bookstore	93,336	113,701	121.82%	(217,388)	100,238	-46.11%	93,336	100.00%	346,447	-159.37%	(14)
Food Services	59,616	55,983	93.91%	4,998	49,660	993.60%	59,616	100.00%	12,691	253.92%	(15)
Other	115,960	102,854	88.70%	-	-	n/a	115,960	100.00%	-	n/a	(16)
Auxiliary Administration	(151,805)	(67,806)	44.67%	(161,562)	(101,272)	62.68%	(151,805)	100.00%	(150,912)	93.41%	(17)
CARES Offset/Transfer-In	-	-	n/a	373,952	-	n/a	-	n/a	-	n/a	(18)
Net Auxiliary Income/(Loss)	117,107	204,733	174.83%	-	48,626	0.00%	117,107	0.00%	208,226	0.00%	(19)
Reserve Expenditures											
Non-operating Revenues/Expenditures	(40,000)	-		(30,000)	-		-		-		(20)
College Credit Plus	-	-		-	-		-		-		(21)
College Strategic Priorities	(100,000)	(15,000)		(101,000)	-		(70,000)		(56,000)		(22)
Food Services/Renovations	-	-		-	-		-		-		(23)
Transfer for Debt Service	(339,367)	(141,403)		(331,301)	(138,042)		(331,301)		(331,301)		(24)

**COLUMBUS STATE COMMUNITY COLLEGE
CASH FLOW FORECAST
AS OF November 30, 2021**

EXHIBIT E

	Actual June 2021	Actual July 2021	Actual August 2021	Actual September 2021	Actual October 2021	Actual November 2021	
Beginning Cash	\$ 14,679,539	6,475,896	3,827,978	477,536	5,695,748	9,359,520	(1)
Cash Receipts	13,697,142	9,349,736	22,307,858	9,849,690	8,561,298	8,237,916	(2)
Cash Disbursements	(15,919,638)	(14,674,523)	(15,633,025)	(15,517,473)	(15,443,394)	(14,344,369)	(3)
Financial Aid	1,018,853	(323,131)	11,974,725	5,885,995	2,545,868	(1,092,497)	(4)
Outflow for investments	(7,000,000)	-	(25,000,000)	-	-	-	(5)
Inflow from investments	-	3,000,000	3,000,000	5,000,000	8,000,000	3,000,000	(6)
Ending Cash	<u>\$ 6,475,896</u>	<u>3,827,978</u>	<u>477,536</u>	<u>5,695,748</u>	<u>9,359,520</u>	<u>5,160,570</u>	(7)

	Forecasted December 2021	Forecasted January 2022	Forecasted February 2022	Forecasted March 2022	Forecasted April 2022	Forecasted May 2022	
Beginning Cash	\$ 5,160,570	5,862,499	5,139,428	5,276,357	5,333,286	5,510,215	(8)
Cash Receipts	9,540,000	17,325,000	8,210,000	10,180,000	8,720,000	14,370,000	(9)
Cash Disbursements	(13,848,071)	(12,748,071)	(14,148,071)	(13,148,071)	(13,548,071)	(14,968,127)	(10)
Financial Aid	10,000	12,700,000	(1,925,000)	25,000	5,000	3,930,000	(11)
Outflow for investments	-	(18,000,000)	-	-	-	(3,000,000)	(12)
Inflow from investments	5,000,000	-	8,000,000	3,000,000	5,000,000	-	(13)
Ending Cash	<u>\$ 5,862,499</u>	<u>5,139,428</u>	<u>5,276,357</u>	<u>5,333,286</u>	<u>5,510,215</u>	<u>5,842,088</u>	(14)

**COLUMBUS STATE COMMUNITY COLLEGE
PRESIDENT'S DISCRETIONARY FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE FOUR MONTHS ENDED NOVEMBER 30, 2021**

EXHIBIT F

Cash at Beginning of Period		\$ <u>17,223</u>	(1)
<u>Receipts:</u>			
Deposit from General Fund	-	-	(2)
<u>Disbursements:</u>			
Oberer's Flowers	787		(3)
Contribution	60		(4)
		847	(5)
		\$ <u>16,376</u>	(6)
	[A]	[B]	(7)
		<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 November 30, 2021
With Comparative Figures at November 30, 2020

<u>Assets</u>	<u>November 30, 2021</u>	<u>November 30, 2020</u>	
Cash	\$ 4,430,789	\$ 5,772,157	(1)
Investments at market value (see note)	17,149,082	12,804,401	(2)
Pledges Receivable - Mitchell Hall	2,208,226	2,598,752	(3)
Pledges Receivable - Other	4,437,298	4,128,745	(4)
Accounts Receivable	-	7,161	(5)
Other Assets	<u>377,123</u>	<u>377,123</u>	(6)
Total Assets	<u>\$ 28,602,518</u>	<u>\$ 25,688,339</u>	(7)
<u>Liabilities</u>			
Due to general fund	\$ -	\$ 345,887	(8)
Pledge Payable	-	-	(9)
Trade Payables	<u>1,010,039</u>	<u>-</u>	(10)
Total Liabilities	<u>1,010,039</u>	<u>345,887</u>	(11)
<u>Fund balance</u>			
Permanently Restricted	5,611,782	4,931,348	(12)
Temporarily Restricted	17,097,385	16,060,983	(13)
Unrestricted			
Allocated	86,634	150,272	(14)
Unallocated	<u>4,796,678</u>	<u>4,199,849</u>	(15)
Total fund balance	<u>27,592,479</u>	<u>25,342,452</u>	(16)
Total Liabilities and fund balance	<u>\$ 28,602,518</u> [A]	<u>\$ 25,688,339</u> [B]	(17)

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:

	<u>Cost</u>	<u>Market</u>	<u>Percent of Portfolio</u>
Cash & Equivalents	\$ 574,958	574,958	3.35%
Equities	5,266,725	7,138,049	41.62%
Fixed Income	7,081,570	6,998,432	40.81%
Mutual Funds	<u>2,343,737</u>	<u>2,437,643</u>	<u>14.21%</u>
Total Investments	<u>\$ 15,266,990</u>	<u>\$ 17,149,082</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 NOVEMBER 30, 2021
With Comparative Figures at November 30, 2020**

	November 30, 2021					November 30, 2020	
	Unrestricted Allocated	Unrestricted Unallocated	Temporarily Restricted	Permanently Restricted	Total All Funds	Total All Funds	
Revenue							
Contributions							
Scholarships and Programs	\$ -	\$ 49,821	\$ 71,182	\$ 431,899	\$ 552,902	\$ 227,056	(1)
Taste the Future	-	73,621	-	-	73,621	73,360	(2)
Contributions for Columbus State	-	-	15,118	-	15,118	1,572,988	(3)
Mitchell Hall	-	-	75,556	-	75,556	1,404,013	(4)
Creative Campus	-	-	-	-	-	-	(5)
Administration Fee Income	-	-	-	-	-	-	(6)
Rental Income	-	-	-	-	-	-	(7)
Interest Income	-	9,046	2,624	-	11,670	7,522	(8)
Investment Income							
Realized	-	186,208	447,815	-	634,023	577,083	(9)
Unrealized	-	(161,888)	(390,617)	-	(552,505)	575,554	(10)
Investment income-subtotal	-	24,320	57,198	-	81,518	1,152,637	(11)
Total revenues	-	156,808	221,678	431,899	810,385	4,437,576	(12)
Expenditures							
Scholarships and Programs	-	-	114,416	-	114,416	169,793	(13)
Contributions to Columbus State	-	-	45	-	45	584,206	(14)
Corporate Gift	-	-	280,000	-	280,000	1,780,070	(15)
Creative Campus	-	-	1,328	-	1,328	-	(16)
Mitchell Hall	-	-	-	-	-	-	(17)
Administrative Fee Expense	-	-	-	-	-	-	(18)
Management and general	-	149,760	1,250	-	151,010	136,331	(20)
Total expenditures	-	149,760	397,039	-	546,799	2,670,400	(21)
Excess (deficit) of revenues over expenditures	-	7,048	(175,361)	431,899	263,586	1,767,176	(22)
Transfers	-	-	(27,663)	27,663	-	-	(23)
Other Board Distributions	-	-	-	-	-	-	(24)
Fund balance at beginning of period	86,634	4,789,630	17,300,409	5,152,220	27,328,893	23,575,276	(25)
Fund balance at end of period	\$ 86,634	\$ 4,796,678	\$ 17,097,385	\$ 5,611,782	\$ 27,592,479	\$ 25,342,452	(26)
	[A]	[B]	[C]	[D]	[E]	[F]	

**COLUMBUS STATE COMMUNITY COLLEGE
NOTES TO FINANCIAL STATEMENTS
AS OF November 30, 2021**

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	\$ 29,731,141	\$ 29,731,141	0.09%	1
STAR Ohio/Plant	1,542,090	1,542,090	0.09%	1
STAR Ohio/Auxiliary	2,729,601	2,729,601	0.09%	1
STAR 2020A Bonds	1,015,476	1,015,476	0.09%	1
STAR 2020B Bonds	1,068,395	1,068,395	0.09%	1
CSCC Operating Fund	94,546,198	94,180,088	0.94%	847
Auxiliary Services	8,428,857	8,422,883	1.09%	781
2020A Bond Proceeds	25,999,037	25,961,619	0.20%	175
2020B Bond Proceeds	59,037,571	58,468,991	0.53%	923
2020B Bond Proceeds PNC	59,157,473	58,350,972	0.81%	956
County Proceeds	2,674,235	2,674,904	0.26%	223
Plant Fund	9,805,461	9,789,742	0.95%	748
	<u>\$ 295,735,534</u>	<u>\$ 293,935,902</u>		

* Weighted

<u>Portfolio Composition</u>	<u>Type</u>	<u>% of Total</u>
	STAR Ohio	12.28%
	Agencies	10.08% *
	Municipal Bonds	29.15%
	Corporate Issues	21.51%
	Treasury Notes	22.31%
	Stocks	0.00%
	Cash & Equivalents	4.67%
		<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 2041, 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>
Brayden Bousquet	College Transition Specialist	Orientation	11/01/2021	\$40,082
Justine Bunnell	Specialist	Student Affairs	12/16/2021	\$37,877
Edwardo Carino	Program Coordinator	IT Frontliners	12/16/2021	\$50,253
Lacey Dalton	Accountant	Cashiers & Student Accounting	11/01/2021	\$46,800
Shenna Drugan	Site Specialist	Academic Affairs	11/01/2021	\$37,440
Dana Knott	Director	Library	12/20/2021	\$83,000
Chante Martin	Program Coordinator	Justice, Safety & Legal Studies	12/16/2021	\$53,206
Nora Metzker	Payroll Specialist	Payroll	10/16/2021	\$37,918
Ryan Moore	Specialist	EMSS	12/13/2021	\$39,062
Ankit Shah	Supervisor	Organization Development & People Analytics	12/20/2021	\$75,000
Genevieve Sharron	Assistant Director	Student Affairs	12/16/2021	\$67,537
Rhonda Williams	Advisor	EMSS	11/29/2021	\$49,705

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>
Miranda Amrich	Office Associate	Allied Health	12/31/2021
Laura Baisden	Advisor	Student Central	12/07/2021
Linda Berton	Professor	Languages & Communication	12/18/2021
Allante Booker	Program Coordinator	Intercollegiate Athletics	11/02/2021
Josephine Bou Dagher	Instructor	Biological & Physical Sciences	12/20/2021
Bambi Bowman	Technician	IT Frontliners	12/10/2021
Steven Coleman	Lead Maintenance	Maintenance	12/31/2021
Charmain Fields	Office Associate	Mathematics	11/12/2021
Brandon Groves	Supervisor	Workforce Innovation	12/23/2021
Cynthia Hayes	Supervisor	Grounds	12/01/2021
Tracy Kemp	Director	Library	12/31/2021
Lori McCammon	Specialist	Telephone Information Center	12/31/2021
Stacey Mulinex	Director	Bookstore	12/31/2021
David Nowak	Chairperson	Information Technology	12/31/2021
Jarrett Powers	Groundskeeper II	Grounds	11/23/2021
Terri Rowland	Chairperson	Psychology & Education	12/16/2021
Barbara Smith-Allen	Program Coordinator	Financial Stability & Student Advocacy	12/31/2021
Frank Sugar	Program Coordinator	Police	12/31/2021
Susan Thompson	Specialist	Testing & Accessibility	12/15/2021

January 2022