COLUMBUS STATE
COMMUNITY COLLEGE

BOARD OF TRUSTEES
COMMITTEE OF THE WHOLE MEETING AGENDA

Thursday, November 9, 2023
Franklin Hall, 277 Jefferson Ave.
Pete Grimes Boardroom
8:00 AM

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

11. Current Updates

    a. Columbus State Foundation

    b. Columbus State Community Partners

    c. Other

12. Executive Session (*if needed*)

13. Adjournment

COLUMBUS STATE COMMUNITY COLLEGE
BOARD ACTION

DATE _____

SUBJECT:

Resolution to End the Practice of Transcript Withholding.

BACKGROUND INFORMATION:

Section 3345.027 of House Bill 33, passed by the Ohio House and Senate and signed into law by the governor of the State of Ohio requires the board of trustees of each state institution of higher education to formally consider and adopt a resolution addressing transcript withholding.

Pursuant to Policy 7-06 *Student Fees*, Columbus State Community College currently withholds a student's official transcript if the student has an unpaid balance owed to the College. The College does release transcripts to a potential employer if the transcript is needed for employment.

In the evaluation of whether to continue the practice of withholding transcripts for outstanding balances, the following were considered:

1. The extent to which ending the practice will promote the state's postsecondary attainment and workforce goals.
2. The rate of collection on overdue balances from the practice of transcript withholding, as documented by the Attorney General of Ohio.
3. The extent to which ending the practice will help disenrolled students to re-enroll at the Columbus State Community College or a different institution of higher education.

After consideration of the above, we concluded that ending the practice of withholding transcripts will support our student success work and enhance opportunities for students with balances to access their transcripts to resume their studies, obtain employment or otherwise improve their circumstances.

RECOMMENDATION:

That the Board of Trustees approves and affirms the attached Resolution to end the practice of withholding student transcripts for non-payment of overdue balances owed to the College, effective upon approval.

COLUMBUS STATE COMMUNITY COLLEGE

RESOLUTION

A RESOLUTION TO END THE PRACTICE OF TRANSCRIPT WITHHOLDING

WHEREAS, Section 3345.027 of House Bill 33 passed by the Ohio House and Senate and signed into law by the governor of the State of Ohio requires the board of trustees of each state institution of higher education to formally consider and adopt a resolution addressing transcript withholding not later than December 1, 2023; and

WHEREAS, Columbus State Community College (CSCC) currently withholds official transcripts for students with overdue balances owed to the College; and

WHEREAS, CSCC currently sends official transcripts to potential employers, regardless of overdue balances with CSCC; and

WHEREAS, the Board has formally considered the extent to which ending the practice of transcript withholding will promote the State of Ohio's post-secondary education attainment and workforce goals; and

WHEREAS, the Board has formally considered the rate of collection on overdue balances resulting from the historical practice of transcript withholding; and

WHEREAS, the Board has formally considered the extent to which ending the practice of transcript withholding will help students who have disenrolled from CSCC to re-enroll at CSCC or another institution of higher education;

NOW THEREFORE BE IT RESOLVED that Columbus State Community College shall, upon receipt of all properly authorized requests, end the practice of withholding student transcripts for non-payment of overdue balances owed to the College effective November 15, 2023.

Passed: November 15, 2023

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

Attest: _____

        Secretary

_____

Board Chair

CERTIFICATE

The undersigned Secretary of the Columbus State Community College District, 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 November 15, 2023.

_____

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

COLUMBUS STATE COMMUNITY COLLEGE
BOARD ACTION

DATE _____

SUBJECT:

Adoption of FY23 Efficiency 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 into a statewide efficiency report, which must be provided to the Office of Budget and Management (OBM), the Governor, the President of the Senate, and the Speaker of the House of Representatives by Dec. 31 of each year.

Columbus State's FY23 Efficiency Report has been developed by College leaders, guided by templates provided by the Ohio Department of Higher Education (ODHE). The report is organized into four sections: Efficiency and Effectiveness, Academic Practices, Policy Reforms, and Future Goals. It also includes two appendices that were requested by ODHE. The report was submitted to the Ohio Department of Higher Education on Nov. 3. 2023, as required, pending Board approval as allowed.

Columbus State developed the Efficiency Report by consulting with leadership from across the College. The Efficiency Report includes many efficiency measures and innovative initiatives that exemplify the College's commitment to stewardship, affordability, and student success.

RECOMMENDATION:

That the Board adopt the College's FY23 Efficiency Report as attached.

November 3, 2023

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 FY23 efficiency report as required per 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 November.

FY23 was viewed by the College as the first year of a three-year recovery from the impacts of the pandemic. In preparation for the opportunities ahead, the College spent FY23 updating its Strategic Plan. Last updated in 2014, the College's strategic framework was refreshed to align to the current needs of our students and employers in our region. The Strategic Plan is focused on the following pillars:

- *Student Success:* We are a student-centered college that advances equitable outcomes through an intentional focus on teaching, learning and holistic support.

- *Workforce Development:* We are the region's workforce engine, powering inclusive economic mobility through comprehensive career pathways and innovative employer partnerships.

- *Community Impact:* As the community's trusted partner, we extend our impact beyond the college's boundaries through connections that benefit our students and Central Ohio.

- *Our People:* We are a community that works as a team to support our students, the broader community and one another in a culture of mutual respect and professional growth.

The attached FY23 efficiency report highlights some of the work that was accomplished while focusing on these principles.

As Columbus State approaches FY24 it does so with unprecedented opportunities on the horizon. Columbus State is a leader in the community's efforts to navigate, respond to, and inform future strategies for inclusive economic mobility. This leadership role will continue as the community looks to Columbus State as a key to talent development for the region's prosperity.

Following are just a few examples of collaborative partnerships and initiatives that are underway to meet the needs of our students and our community:

- *Ohio Semiconductor Collaboration Network:* Columbus State and the Ohio Association of Community Colleges (OACC) lead this network to develop a statewide curriculum needed to train and educate individuals for technician jobs that will be required by Intel and its suppliers. This work, supported by a $2.8 million grant from Intel, is creating open, sharable curriculum for integration among all 23 community colleges in Ohio. The first cohort of students is expected to begin in 2024, ready for the first employment opportunities at Intel in late 2025.

- *Workforce Hub:* Columbus State is the anchor institution for the Columbus Workforce Hub, one of five such U.S. hubs identified by the White House to expand equitable economic opportunity in high-growth industries. Columbus State has convened a steering committee that includes employers, labor organizations, K-12 and higher education partners, government leaders, non-profits, and others to formalizing a workforce development strategy that will build on our region's strengths and articulate the commitments needed to expand economic mobility amid our growth.

- *OhioHealth Partnership:* In June 2023, Columbus State and OhioHealth announced a joint investment of $120 million to double the number of professionals trained in five healthcare fields, which will address a critical need for patient care throughout Central Ohio. The College will use bond proceeds to build a new 80,000-square-foot health sciences building and renovate another classroom building, Union Hall, both on the College's downtown campus. OhioHealth is investing $25 million for an endowment to expand and sustain academic programs at the College that will fund faculty and staff who train healthcare professionals in the five fields targeted for growth (nursing, surgical technology, medical imaging, respiratory therapy, and sterile processing). OhioHealth's gift to Columbus State is believed to be one of the largest ever to support a U.S. community college.

- *IT Innovation Center*: Through a $7.5 million federal grant funded through the National Science Foundation, Columbus State will launch a new center focused on creating and scaling up the high-demand training needed to fuel the country's technology-enabled economic growth. The National Information Technology Innovation Center (NITIC) will work with employers, community colleges across the country and others to prepare highly skilled technicians through credential programs that take two years or less. Columbus State is the lead institution in the NITIC, joined by partners from Collin College (McKinney, Texas in the Dallas-Fort Worth metroplex), Lone Star College (Houston, Texas), Maricopa Community Colleges (Phoenix, Arizona), and Sinclair College (Dayton, Ohio).

- *Columbus Promise:* Columbus State enrolled the second cohort of Columbus Promise students in autumn 2024. This program is a joint initiative of the City of Columbus, Columbus City Schools, I Know I Can, and Columbus State Community College that has strong funding support from the city, community, and corporate philanthropy. Qualifying students receive at least six semesters of tuition-free education as well as $500 per semester to help pay for books, technology, and other life expenses. Students also receive a dedicated advisor to help them transition from high school to college, align career and educational goals to an academic plan, and identify the supports needed to stay on track to completion.

- *Success Bridge:* The City of Columbus has extended support for Success Bridge, an innovative partnership among Columbus State, the Affordable Housing Alliance of Central Ohio (AHACO), Columbus Metropolitan Housing Authority (CMHA), Homeless Families Foundation (HFF), and the Community Shelter Board (CSB) that supports college completion by low-income, housing unstable Columbus State students who are making progress toward a degree. The initiative has three levels: housing information and referrals to community supports; one-time/short-term assistance (up to three months) to address an urgent housing crisis; and medium-term assistance (up to 24 months) to stabilize students through college completion. Students can access housing case managers, wraparound support services, and connections to career development and employment counseling. This program has attracted additional grants, such as a $375,000 grant from the Weiler Family and $50,000 from the Fifth Third Foundation.

As always, thank you for your continued support. Please let me know if you need any additional details on the information included in Columbus State's report.

Respectfully,

David T. Harrison
President

Columbus State Community College
FY23 Efficiency Reporting

Section I: Efficiency and Effectiveness

1. Benchmarking

Each institution should regularly identify and evaluate its major cost drivers, along with priority areas that offer the best opportunities for efficiencies. Institutions should also track their progress in controlling costs and improving effectiveness.

a) Does your institution utilize Higher Education Information (HEI) system data to evaluate the efficiency of operations? If so, which data sources are most useful or informative? How can the data provided in HEI be better utilized for this purpose?

Columbus State maintains an Instructional Cost Model (ICM) which allocates the College's revenues and expenditures across courses and sections. Some of the model's key data elements are supplied by HEI enrollment and subsidy reports including, *Student Enrollment, Course Enrollment, and Subsidy FTE Detail*.

b) What other data, metrics, or benchmarks does your institution utilize to evaluate operational efficiencies and the appropriate balance of instructional vs. administrative expenses? How is such data utilized by your institution? Please summarize and provide an overview of your performance based on each measure.

As shared above, Columbus State has an internal model which allocates a representative share of the College's revenues and expenditures across courses and sections. Per section metrics include instructional costs, indirect costs, tuition, subsidy, and average class sizes. The ICM helps departments and administration conduct academic program reviews, evaluate financial operations, and aid in decision-making.

Columbus State achieves operational efficiencies especially in cost management. This is supported by viewing an IPEDS Data Feedback report which indicates that the College's costs per FTE are lower than the comparison group median. Also, the College's SB 6 composite score has consistently been above 4 on a 0-5-point scale, even with the College receiving less in operational funding than other community colleges of similar size that have access to operating levies.

2. Facilities Planning

In April 2022 the Auditor of State's Office completed a Performance Audit of the facility inventory data maintained by DHE. AOS provided three recommendations within that audit:

- DHE should work to ensure that all institutions report data by a specified date, and it should develop and follow internal data verification methods.
- DHE should provide the collected facilities data in a timely manner so that policy makers can make informed decisions relating to necessary changes in the state operating and capital budgets.
- DHE should develop a strategic plan for higher education, with a focus on facilities.

a) How has your institution employed planning and changing use of campus space to reduce costs and increase efficient use of capital resources?

The College developed a set of guiding principles at the beginning of the pandemic for the use of space in the near term. They included:
- Students First
    - Spaces used for student instruction and to support students are the top priority.
    - No one person or department should be making plans regarding the use of any available space on campus.
- Understanding the Greater Good of a Long-Term Vision
    - Space moves and adjustments will be driven by the College's need and mission. While the College will strive to meet office requests, space constraints may not make it possible in every case.
- Shared Spaces/Hoteling Options
    - The College will take this opportunity to test new and innovative ways to use space that encourage collaboration and provide opportunities to connect.
- Equity
    - Upgrades and locations will be determined to achieve equitable student outcomes as well as be applied to employee groups in an equitable manner. For example, similar functions and needs will be standardized as much as possible.
    - Minimal Customizations – Updates and space locations will be completed with the long-term capital implementation plan in mind. – Customizations will be minimal to save time and money.

Another example of using space more efficiently is building in hyflex technology into work and instructional spaces to allow users to participate both virtually and in person.

b) How have recent enrollment trends, including changing demographics and the increased utilization of distance learning, impacted facilities planning at your institution?

Overall enrollment from AU19 to AU22 dropped by about 10%. This fall (AU23), the College gained half of that enrollment back. The College's current demographics are generally more diverse and younger. While traditional in-person instructional modality is less on a percentage basis in AU23 than before the pandemic, we are increasingly seeing more demand for in-person courses. This is due to several reasons:

- Some of the region's growing sectors (like advanced manufacturing, healthcare, and construction trades) must be largely in person because of requirements for hands-on learning by licensing boards.
- The increasing non-English speaking, immigrant population in Central Ohio often struggle with an on-line delivery method.
- Learning losses by students during the pandemic, while still being uncovered, often require more in-person delivery to better assist students with recovery.

In an effort to efficiently use space, however, the College has tried to use more hybrid or virtual learning in academic areas that are more conducive to this format. Examples include Information Technology and many General Education courses. All of this change has made facilities planning very difficult – particularly for Columbus State which was ranked 4th from the bottom with regard to space per student FTE in FY18 per the Auditor of State's dashboard.

1. Do you see continued increases in distance learning, or do you think that the percentage of courses taken by distance learning has reached a stable level?

The College is still recovering from the pandemic and, therefore, cannot reasonably predict future instructional modality needs. Areas of future growth (advanced manufacturing, healthcare, and construction trades) all use a more traditional format as already described.

c) What benchmarks or data sources does your institution use to assess demand for physical space?

The College engaged a capital planning firm over the last couple years that provided recommendations for space needs based on the use of national benchmarks. The College also did a significant amount of benchmarking in the high-demand industry sectors of automotive tech, early childhood education, health sciences, information technology, advanced manufacturing, public safety, and construction trades. Each sector identified benchmarks specific to their areas.

1. Do you see a shift in the demand for different types of physical space, e.g. lab space?

   With companies like Intel, Amgen, and Honda's EV plant locating in Central Ohio, we are anticipating that more labs will be necessary to accommodate hiring demands in these areas.

d) Does your institution utilize HEI physical structure data or area utilization data to inform the six-year capital planning process?

   It would be helpful to have training on how to access these data for all higher education institutions.

3. Regional Compacts

ORC Section 3345.59 requires 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. The section identifies nine areas to be addressed to improve efficiencies, better utilize resources and enhance services to students and their regions. Per paragraph E of that section:

(E) Each state institution of higher education shall include in its annual efficiency report to the chancellor the efficiencies produced as a result of each compact to which the institution belongs.

Describe collaborations that have occurred within the regional compacts and the efficiencies or enhanced services provided in any of the relevant categories below.

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 (the 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
Reducing duplication of academic programming	The College's Low Enrollment Course and Program and Duplicate Program Report was completed per instructions from ODHE and submitted on 09/28/2022.
Implementing strategies to address workforce education needs of the region The Ohio Semiconductor Collaboration Network	See cover letter.

OhioHealth Partnership	See cover letter.
IT Innovation Center	See cover letter.
Workforce Advisory Council The Workforce Advisory Council was established in 2017 through the Compact. It is comprised of chief talent officers from the region's top employers. The Council meets every other month and focuses on developing regional talent strategies that benefit all companies across industry sectors. With the College as the regional catalyst of this work, Council members strive to develop talent pipelines that uplift the community and achieve specific talent goals for the Council membership.	Following are some recent activities of the Council: • Working to build an earn and learn component into the Columbus Promise program, which is discussed below; • Developing earn and learn programming within occupation areas at member companies that are difficult to fill; • Pooling resources to provide recessionary activities such as joint job fairs for displaced workers; • Providing upskill programs for identified employees with jobs being impacted by technology shifts; • Providing education leadership programs for employees with high potential; • Shifting from tuition reimbursement to tuition assistance strategies to help students who cannot afford to pay tuition costs up front; • Developing accelerated training centers (see below) as a pandemic recovery option to reengage talent in the workforce; • Reviewing of hiring standards to incorporate fair hiring practices; and • Supporting the development of an Introduction to AI course and the establishment of an IT Advisory Committee for non-credit IT offerings.
Office of Talent Strategy The Office of Talent Strategy was established in 2020 to serve as the regional convener for workforce solutions in partnership with One Columbus, Central Ohio's economic development organization. This office proactively addresses the career and sustainability needs of the community and the workforce in Central Ohio by working with stakeholders to create, test, and launch strategies for building a talent ecosystem in the region.	Through this office and the Workforce Advisory Council, Columbus State is working with local and national leaders in Information Technology, Bioscience Manufacturing, Biotech Semiconductor and other growing industries to develop programs and degrees aimed at meeting workforce needs and giving students the opportunity to access high-paying careers. Some examples of work being completed by this office include: • In Bioscience/Biotech areas, the Office of Talent Strategy launched a Pharma Bootcamp for Amgen. This new economic development project for the region has 60 students accepted into the program to date. Additionally, the Biotech Bootcamp was developed for gene therapy roles with 49 completers to date. Amgen has developed a registered apprenticeship program with the College that provides the related instruction in both credit and non-credit formats. Building

	from the Biotech Bootcamp, the College is working to develop a for-credit Biotech Certificate with two of four classes developed to date. • The Office of Talent Strategy serves as a key component of the regional economic development partner, One Columbus, in hosting employers who are interested in the Columbus region as a potential new site for their facilities and sketching initial strategies on how to meet the workforce needs of those organizations. • As data centers began to be built in Central Ohio, the College was called upon by Amazon to develop a data center technician training credit certificate program. The program was launched in 2021 and is a talent resource available to Amazon, Facebook, Google, Stack, JP Morgan Chase, Nationwide and other data entry employers who participated in the program competency development strategy. • Amazon heard from many colleges nationally about the need for enabling the Career Choice program to include English as a Second Language (ESL) coursework. The College was one of the first selected education institutions nationally to offer ESL on site for Amazon associates. Currently the College is working with Amazon on the development of a Data Center Engineering Operations Program (DECO) for data center facility management
Workforce Hub	See cover letter.
Accelerated Training Centers (ATCs)	Launched as a pandemic recovery strategy, ATCs are located in community neighborhoods to eliminate transportation issues for potential learners to move into entry to mid-level employment opportunities through short-term education offerings. Program offerings have included: Biotech Bootcamp, Pharma Manufacturing Bootcamp, Patient Access Representative, Contact Center/Customer Service, Digital Literacy, Production, Logistics, and Soft Skills training with 554 participants to date.
Sharing resources to align educational pathways and to increase access within the region	
Columbus Promise	See cover letter.
Ohio Consortium for Transfer Pathways to the Liberal Arts	As part of a group of 11 two-year and 14 four-year colleges and universities (Ashland, Baldwin Wallace, Bluffton, Capital, Defiance, Denison, Hiram, Lourdes, Malone,

	Muskingum, Ohio Dominican, Ohio Wesleyan, Tiffin, and Ursuline), the College has provided clear, consistent transfer pathways in biology, English, and psychology from our community colleges to these private colleges/universities, using the OGTPs. This work ensures a clear path with maximum transferrable credit to these private institutions. The signing ceremony, at which college presidents and CAOs acknowledged this work by signing a Transfer Pledge at the Ohio Statehouse in Columbus, was held December 2022. Each IHE now has a webpage on their institution's site promoting these opportunities Ohio Transfer Pathways to the Liberal Arts	Columbus State Community College (cscc.edu).
Reducing operational and administrative costs to provide more learning opportunities and collaboration in the region Dual Admission Program	Columbus State developed a Dual Admission opportunity with Otterbein University, and more recently with Capital University. These programs support students with advising, financial scholarships, and resources at both institutions.
Franklin University Pathway Portal	The College's partnership with Franklin University now includes access to Franklin University's Pathway Portal which seamlessly maps the Columbus State transcript to Franklin University bachelor's degree requirements. Further, the Franklin University tuition guarantee locks in the first-term tuition rate for the duration of the student's active enrollment in the program. As of autumn 2023, Columbus State students who opted into the Franklin portal and transferred to Franklin with their associates degree will also receive a reduced hourly tuition rate (Franklin University	Columbus State Community College (cscc.edu).
Enhancing career counseling and experiential learning opportunities for students Earn and Learn Programs Earn and learn programs benefit both employers and students and have become a priority for the work of the Workforce Advisory Council and the Office of Talent Strategy.	Earn and learn programs include: • Honda Modern Manufacturing Work Study (MMWS): The College has partnered with Honda of America to develop a talent pipeline of electro-mechanical engineering graduates. This co-op program enables students to start while still in high school, work at Honda as students, and transition to full-time employment upon completion of their associate's degree. Students pursuing further career

	development earn their bachelor's degree in engineering through the Preferred Pathway 2+2 partnership with Miami University, with their tuition paid by Honda.
	• IT Flexible Apprenticeship (ITFA) Work Study: Earn and learn programs in software development and cyber security have been established with the following employers: Accenture, Huntington, Nationwide, and State Auto.
	• Following are more recent earn and learn programs that have begun:
	o A Financial Services apprenticeship program pilot was launched with Nationwide Financial and has served as an early proving ground for Nationwide to assist the College with the development of the Columbus Promise earn and learn component.
	o An earn and learn program as a component of the Columbus Promise program is currently being launched with 75 students in a pilot cohort across both for-profit and non-profit host business partners.
	o Intel has expressed a desire for a pilot earn and learn program where the education delivery will take place in Arizona at their current location. Columbus State is holding information sessions with students this fall to gauge interest in the program.
	o The College recently received a $100K grant from the Ingram-White Castle Foundation to support its internship program. The funding will be used to bolster lower-paying and unpaid student internships, develop a new micro-internship program for short-term paid career exploration experiences, and build a dedicated college internship staff team.
Expand alternative education delivery models such as competency-based and project-based learning FlexFactor This is a project-based learning pilot where students engage their social skills, explore advanced technology, and receive education leading to high-demand career opportunities.	Five high schools participated in FY23 with 200 participants. Additionally, the College is partnering with Tech Corps, which is a non-profit focused on providing IT exposure to K-12 students as part of their career understanding of IT careers. During the summer of 2023, four IT On Ramp (ITOR) offerings were held. ITOR is a full day, two-week experience designed to expose students to a variety of computing topics. This program seeks to provide students with a deeper awareness of technology pathways and prepare them for greater success in technology pathway programs in high school and beyond. Due to the success of these pilots, the College is renewing a contract with Tech Corps to provide this menu of experiences to K-12 partners in the summer of 2024.

Collaboration and pathways with information technology centers, adult basic and literacy education programs and school districts New Skills Ready Network: Columbus, Ohio is one of the six sites selected to participate in the New Skills Ready Network. This five-year initiative, launched by JP Morgan Chase & Co. in 2020, aims to improve student completion of high-quality career pathways. It is a collaborative effort led by Ohio Excels which includes Columbus City Schools (CCS), Columbus State, The Ohio State University (OSU), the Ohio Department of Education, and Ohio Department of Higher Education to advance career pathways that align to postsecondary education opportunities, particularly for students in underserved communities. K-12 Intel Summit at CSCC	The New Skills Ready Network grant work with CCS, OSU, and CSCC continues with an emphasis on IT and Healthcare pathways, but this year's efforts were focused on exploring alignment opportunities in Construction and Skilled Trades and Engineering Technologies pathways. Communication materials and training opportunities are being developed to ensure that teachers, counselors, students, and their support networks are all aware of career opportunities in these in-demand sectors. Superintendents and their leadership teams were invited from across the One Columbus region to discuss emerging certificate and degree opportunities in Advanced Technologies. At this event, three broad goals were proposed, and those included securing partnerships from at least four districts who wanted to develop strong Advanced Technology coursework at their high school or career center sites. We doubled our goal and have already been contacted by eight districts interested in piloting high school Advanced Technology pathways.
Enhancing the sharing of resources between institutions to expand capacity and capability for research and development Columbus State's partnerships with institutions have expanded and improved grant opportunities of partner colleges. As of FY23,	Marion Technical College (MTC): During FY23, MTC applied and received funding from the National Science Foundation for a project entitled, "Incorporating Virtual Reality into Advanced Manufacturing Technician Education at a Rural Community College."

| partnerships exist with Marion Technical College (Marion, Ohio) and Rhodes State College (Lima, Ohio). Support provided to other institutions includes identifying grant opportunities, aligning these opportunities to each colleges' priorities, development of grant proposals, and post-award consultation. | The total amount of funding MTC received for this Advanced Technological Education project was $649,519. Columbus State assisted MTC on submitting other proposals in which MTC was the lead applicant. Most of these applications are still pending approval for funding. In FY23, MTC was also included in multiple consortium projects in which Columbus State serves as the lead applicant and MTC receives funding as a subaward. The Columbus State Grants Office also supported MTC with its active grants by performing project guidance meetings.

Rhodes State College (RSC): In FY23, Columbus State entered into a reduced contract and scope of work with RSC solely focused on writing a Title III Part A: Strengthening Community Colleges grant for RSC. Throughout FY23, Columbus State engaged in multiple planning sessions to prepare for the application. Once the Department of Education released the eligibility waiver, Columbus State assisted RSC with completing the eligibility waiver. Upon being approved to apply, Columbus State helped RSC prepare the application and budget and submit on time. Most recently (FY24), RSC notified Columbus State that they were fully funded for a Title III program—the award is $2,161,240.

Other collaborative work:
• The Grants Office has begun steps to partner with Southern State Community College on the Department of Labor Scaling Apprenticeship FLEXTech grant to expand the use of unregistered apprenticeships in the information technology sector. |
| Identifying and implementing the best use of university regional campuses | This area is not applicable to Columbus State. |

4. Co-located Campuses

ORC Section 3333.951(B) 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, and to report their findings to the Efficiency Advisory Committee.

This recommendation is not applicable to Columbus State.

Section II: Academic Practices

This section covers areas more directly related to instruction, with an emphasis on savings strategies related to the cost of textbooks, and the expanded use of alternative instructional materials.

Textbook Affordability

5. Textbook Cost Study

ORC Section 3333.951(D) requires Ohio's public colleges and universities to do the following on an annual basis:

(D) Each state institution of higher education shall conduct a study to determine the current cost of textbooks for students enrolled in the institution, and shall submit the study to the chancellor of higher education annually by a date prescribed by the chancellor.

Your institution's submission of Textbook Cost Study information via the annual Efficiency Report is used to satisfy this statutory requirement. Please attach the analysis of textbook costs developed by your institution labeled "[Institution Name – Academic Year – Textbook Cost Study]" and summarize the results of your institution's study below.

Category	Amount
Average cost for textbooks that are new	$69.24
Average cost for textbooks that are used	$57.46
Average cost for rental textbooks	N/A
Average cost for eBook	$76.90

Please see Appendix A for the analysis of textbook costs.

6. Reducing Textbook Costs for Students

a) ORC Section 3333.951(C) requires Ohio's public colleges and universities to report their efforts toward reducing textbook costs for students.

(C) Each state institution of higher education annually shall report to the efficiency advisory committee on its efforts to reduce textbook costs to students.

Please discuss all initiatives implemented, including those specifically referenced below, that ensure students have access to affordable textbooks.

Textbook affordability is a priority at the College and is pursued through several homegrown and longstanding initiatives. The ways in which the College supports faculty to develop OERs is discussed below; as well as the College's Textbook Affordability Advisory Committee (TAAC), which advocates for effective cost-saving methods.

b) Open Educational Resources (OER)

1. Has your institution adopted practices/policies to formally encourage the use of OER materials in lieu of purchased materials? Please explain and please include links to relevant information, if applicable, that is available on your institution's website.

   Columbus State Procedure 9-05 (B), effective October 5, 2022, indicates that "Faculty are responsible for selecting quality textbooks and instructional materials necessary for students to meet course learning objectives. The following criteria is considered when selecting textbooks and instructional materials for courses: (A) Affordability; (B) Student success related to the content within the textbooks and instructional materials as well as the platforms on which the textbooks and instructional materials are provided; and (C) Accessibility of textbooks and instructional materials." (9-05B.pdf (cscc.edu). This is in line with OER prioritization. The College has an OER initiative that provides faculty with funding, training, and library and instructional design support for searching, adopting, and adapting existing OERs for course content as well as eBook creation.

2. Has your institution provided support to faculty for the development of OER materials? If so, please explain and include links to relevant information, if applicable, that is available on your institution's website.

   Columbus State has a history of support for faculty development and implementation of OERs. The OER Faculty Fellows developed a white paper that documented the history and impact of OERs on student success. A video was created that documents the what and why of OERs; how faculty and instructional designers develop OERs; how faculty use OERs; how librarians support the process; and the impact on student persistence, affordability, and student success. The College's first Z-Degree was also highlighted. This overview can be located on the College web page (Progress | Columbus State Community College (cscc.edu). In response to the evidence included in the white paper, in the summer of 2023, the College moved forward with hiring an OER librarian and an OER instructional designer and supporting OER faculty fellows from various divisions in order to engage more faculty in development and implementation with a strategic focus on high enrollment courses. Using an extremely collaborative approach, faculty have been submitting OER proposals that will continue to increase our number of course offerings. This is part of the College's commitment to equity-minded practices that support student success.

What courses did your institution offer during the 2022-23 academic year that used OER? Please fill out the attached template completely. This template will be used to inform a statewide landscape analysis of OER adoption and may be publicly shared in a report.

In FY23, open educational resources (OER) participation included 34 courses with 11,670 students (duplicated count) in the Autumn 2022 term, and 33 courses with 9,092 students (duplicated count) in the Spring 2023 term. For further details see Appendix B: Columbus State Community College – AY23 – IA and OER.

c) Inclusive Access

Inclusive access is defined as an arrangement between an institution, through faculty, and students to offer college textbooks and materials as "included" within tuition and/or a fee assessment, rather than purchased individually by the student. The benefit to faculty and students of inclusive access typically includes a significantly reduced cost per textbook for students, as compared to students buying a new copy of the textbook, and confidence that all students will possess the necessary textbook and/or materials on "day one." Federal law provides the statutory right for students to "opt-out" of inclusive access if they prefer, which preserves the right of the student to source materials.

1. Does your institution formally encourage faculty to offer inclusive access acquisition of college textbooks as a cost-savings for students? If yes, what mechanisms are in place help promote this strategy with faculty?

Providing access to affordable course materials is a continual effort and remains a priority at Columbus State. The Bookstore, along with a cross-functional group of faculty, staff, and administrators work together as a part of the Textbook Affordability Advisory Committee (TAAC) to advocate for all effective cost-saving methods, including inclusive access. The committee presents at large events such as campus in-service and FIX (Faculty Idea Exchange) to promote textbook affordability options, especially inclusive access. The Bookstore takes a very active role in the adoption process, communicating with academic areas, and sharing the benefits and opportunities for the use of inclusive access. This has resulted in a robust program spanning over 100 courses and has provided exponential savings to students on their textbook costs.

2. What courses did your institution offer during the 2022-23 academic year that participated in an inclusive access program? Please fill out the attached template completely. This template will be used to inform a statewide landscape analysis of the utilization of inclusive access and may be publicly shared in a report.

In FY23, inclusive access (IA) participation included 15,950 students (duplicated count) in 116 courses during the Autumn 2022 term, and 14,980 students (duplicated count) in 117 courses during the Spring 2023 term. For further details see Appendix B: Columbus State Community College – AY23 – IA and OER.

3. How are students at your institution made aware of their right to opt out of utilizing inclusive access?

Each student enrolled in a course utilizing inclusive access materials receives an email explaining the inclusive access platform and usage, which includes the actions required to opt out of this program. Deadlines, instructions, and contact information for the inclusive access administrator are included in these communications as well.

d) Please provide contact information for the person completing this section of the Efficiency Report, so that we may follow up if we have questions.

Phil Sanders, Director, Bookstore psanders@cscc.edu

e) Other Textbook Affordability Practices

What other practices, if any, does your institution utilize to improve college textbook affordability?

Work performed in FY23 has resulted in savings to students of $4,124,262. Since FY13, CSCC affordability efforts have saved students nearly $24M ($23,885,829).

Please provide any relevant information in the table below.

Initiative	Explanation of Initiative	Cost Savings to Students
College Credit Plus	10% discount on all College Credit Plus (CCP) textbooks. Required course supplies are paid by the College.	$105,472
eBook/Access Codes	Using codes instead of physical textbooks.	$157,515
Eliminated Textbooks	Courses that did not use textbooks.	$895,850
Instant Access (Inclusive Access)	Physical course materials converted into instantly accessible, interactive, and adaptive digital content.	$1,870,073
OER Initiative	Usage of OER as primary required text.	$832,674
Reduced Textbook Adoptions	Negotiated lower costs/adoption of cheaper textbooks.	$169,592
Used Textbook Savings	Purchasing used textbooks in place of new textbooks.	$93,086

Section III: Policy Reforms

7. Transcript Access

ORC Section 3345.027 requires the following of public colleges and universities:

> (C)(1) Not later than December 1, 2023, the board of trustees of each state institution of higher education shall formally consider and adopt a resolution determining whether to end the practice of transcript withholding. Once adopted, each state institution shall submit a copy of the resolution to the chancellor of higher education.
>
> (2) In adopting the resolution required under this division, each board of trustees shall consider and evaluate all of the following factors:
>> (a) The extent to which ending the practice of transcript withholding will promote the state's post-secondary education attainment and workforce goals;
>> (b) The rate of collection on overdue balances resulting from the historical practice of transcript withholding;
>> (c) The extent to which ending the practice of transcript withholding will help students who have disenrolled from the state institution complete an education, whether at the same institution or another state institution.
>
> If a board of trustees resolves to maintain the practice of transcript withholding, the board shall include in the resolution a summary of its evaluation of the factors contained in division (C)(2) of this section.
>
> (3) Not later than January 1, 2024, the chancellor shall provide a copy of each resolution submitted under this division to the governor, the speaker of the house of representatives, and the president of the senate.

Although the submission of this year's Efficiency Report will occur prior to the submission date of the policy required to be adopted by the section above, please be aware of this new requirement as you plan your fall schedule for Board of Trustee meetings.

Columbus State's Board of Trustees will consider adoption of a resolution on this matter at its November 2023 meeting.

8. Special Purpose Fees Policy

Limitations on increases in instructional and general fees have traditionally been set by the General Assembly within biennial operating budgets. Limitations on special purpose fee increases, alternatively, are fairly new beginning with Am. Sub. HB 49 of the 132nd General Assembly. Section 381.160 of Am. Sub. HB49 precluded increases in special purpose fees and establishing new special fees, at universities, except for certain categories of fees specifically exempted in law from the fee limitations. Am. Sub. HB 166 of the 133rd General Assembly continued the special

purpose fee restriction but additionally required the Chancellor to review and approve new special purpose fees and increases in existing special purpose fees at universities and community colleges. This same level of special purpose fee restraint has been continued in every biennial budget since, including the current biennial budget Am. Sub. HB 33 (Section 381.260(A)(1)(c)).

Please describe your institution's policy for assigning special purpose fees to specific courses or academic programs. Specifically:

1. What criteria are used to determine whether a course or lab fee is appropriate?

   Academic programs must complete a lab fee analysis that documents materials and equipment used by students taking a course. The analysis requires evaluation of direct and indirect consumables and software needs. Direct consumables include supplies and materials students use in the course within a particular term—such as gloves, syringes, beakers, etc. Indirect consumables are used by students during instruction, but they have a longer useful life, i.e., simulators, beds, welders, etc. Costs are calculated based on the life of the product, the number of students, and the number of sections. Direct pass-through costs are also documented.

2. What is the internal process for approving new fees or fee increases?

   To approve a lab fee increase, department chairs and faculty perform a financial assessment of the costs associated with the course and submit a lab fee rationale form. The form requires a summary of why a change in lab fee is needed, the amount of the change, what specific costs the fee will cover, and the number of students that will be affected. A team composed of members from academic affairs, curriculum, business services, and IT analyzes the requests. The team evaluates factors including how much the fee is increasing and how the costs are currently being paid. The team decides which requests should be recommended to Cabinet. From there, the requests approved by Cabinet are submitted to ODHE for approval.

3. What controls are in place to assure that the fee revenue is utilized appropriately to the benefit of the students paying the fee?

   Each academic program or discipline that collects lab fees has both a lab fee income and associated expense account. These accounts are the responsibility of a cost center manager, the department chairperson. Columbus State has, at minimum, a two-person purchasing process from requisition through purchase and payment. Purchases are documented by requisitions, quotes, and invoices. Each phase requires an initiator and then an approver, the cost center manager. Cost center managers are responsible for ensuring purchases from lab fee accounts are used for materials and equipment related to instruction.

9. 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.

Share any additional best practices your institution is implementing or has implemented.

Business Services:

Ohio Association of Community Colleges insurance savings
OACC estimates that the College's FY23 savings versus standalone property and casualty insurance were $437,097, which is $98,068 more in savings than FY22.

P-Cards
The use of P-Cards continues to yield savings; an estimated $313,043 in time and effort was saved in FY23 from no longer having to create, print, and mail purchase orders or manual checks, which is $52,201 more than FY22. Additionally, a $17,280 rebate was received from US Bank for the total credit card spend.

Group Purchasing
Columbus State makes extensive use of group purchasing contracts, which includes 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 the use of IUC-PG were $1,424,060.

In-House Printing
The following savings were attained in FY23 through in-house printing:

Item	Savings
1098-T forms	$1,100 (print savings only)
Business cards	$4,884

Facilities Management:

LED Upgrades
Facilities Management continues to invest in energy efficient initiatives with LED upgrades. In FY23, the LED upgrades continued in the Veterinary Technology building. In addition to more light, an LED replacement bulb uses less wattage. The College selected LED replacement bulbs that use only 22 watts versus the 28-32 watts of a regular T8 bulb, making the LED bulbs 30% more efficient.

Building Systems Improvements

Facilities Management has made upgrades to building systems that will save on future repairs and provide immediate energy cost savings.

- Nestor Hall – All new air handler coils, valves, and insulation were installed. This will provide increased air flow and HVAC efficiency, improved indoor air quality, higher level of comfort and satisfaction, and lower utility bills.

Boiler Upgrades

The College replaced oversized boilers in Moeller Hall on the Delaware Campus. These boilers will be moved and installed in Franklin Hall on the Columbus Campus in FY24 and smaller boilers will be purchased and installed at Moeller Hall. Savings from repurposing the equipment is estimated at approximately $100K.

Recycling

In FY22, Facilities Management was awarded the Ohio EPA Recycling and Litter Prevention Program Grant. This grant has allowed expanded recycling efforts:

- A second cardboard trailer and an additional cardboard bailer were purchased. Facilities Management is currently working on placing new recycling stations around campus and creating a communication program to inform the campus community on how it can become involved in this exciting recycling initiative.
- Facilities Management was also able to purchase a new electric vehicle which will be essential in collecting recycled materials across campus.

Sustainability

- Book Disposal – Facilities Management has found a company that will recycle old books destined for the trash. This service is free, saves hundreds of books from ending up in landfills, and reduces dumpster pick-up fees.
- Bottle Fillers – During the pandemic, Facilities Management installed nearly 70 bottle fillers across campus. This year, we partnered with a student group on campus to post signage that encourages use and informs users that by using these stations carbon emissions can be cut and waste reduced, creating a more sustainable campus.

GovDeals

Facilities Management and Information Technology continue to advertise and sell the College's surplus equipment on GovDeals.com, an online government auction site. Sales have continued to increase each year and reached over $83K in FY23. The expansion of this practice includes additional cost avoidances regarding dumpster pick-ups and landfill fees.

- Batteries – Facilities Management is working with Batteries Plus to find a low-cost or cost-free outlet for recycling batteries.
- Parking Management – A new parking management system was initiated this past year which has created more space for employees and students to park by preventing unauthorized parking by the community. This system has also generated funds that will allow Facilities Management to perform parking lot maintenance across the downtown campus.
- Window Replacements – Facilities Management replaced windows in several areas across campus, including the main IT computer room in Eibling Hall. The servers in this IT room generate a lot of heat, so the tinted windows will create a cooler environment, and increase the savings on HVAC equipment and utility bills. Keeping these servers cool helps prevent crashes, poor performance, and the complete breakdown of equipment.

Section IV: Future Goals

The DeWine-Husted administration recognizes that each IHE 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.

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

Job growth in Central Ohio is directly tied to the ability of talent being produced at the pace and scale needed to meet future industry demands. Community colleges are key to meeting this demand, particularly with the shortage that currently exists for technicians in advanced technology fields like Semiconductor, Pharmaceutical Technology, Bioscience, and Electric Vehicles. Strategies being used to meet this demand include the availability of more short-term pathways, increased equitable-focused strategies, and opportunities for incumbent workers to upskill – all of which are core to the mission of community colleges.

Meeting this demand also requires community colleges to find new ways to meet students where they are with deeper supports that better address or remove the non-academic barriers in a student's life. Many students and their parents do not have the ability to take on new debt so educational pathways and supports must be affordable to them. Community colleges have addressed these needs through strategic partnerships and keeping tuition and fees low. If, however, community colleges are expected to quadruple the number of students with degrees and certificates in advanced technology fields and double the number of healthcare professionals at the increased pace that is being requested while also meeting employer diversity goals, investments in community colleges' infrastructure and operations will be necessary as well as additional financial support for students. The State has begun to recognize this need through new investments like the Talent Ready and Ohio Work Ready Grant programs as well as a significant investment in Super RAPIDS funding.

These investments are much appreciated and we look forward to continuing to work with you on additional support that would be helpful to achieve the State's workforce goals. Additional investment opportunities would be:

- Providing State community colleges parity with other community colleges to request local support through operating levies;
- Increased funding to incentivize earn and learn models;
- Direct funding for non-academic supports;
- Increased State Capital funding to modernize and repurpose an aging infrastructure in an inflationary market; and
- Funding and/or mechanisms that give education institutions the ability to secure individuals to teach in healthcare courses and in clinical scenarios. It is increasingly challenging for colleges to offer market rate salaries and keep pace with the current competitive wage climate for these roles. Such staffing shortages at colleges will not only impact care, but they will also impact the ability of education institutions to keep up with the replacement pipeline. Innovation in this space is becoming imperative.

Columbus State Community College
Academic Year 2022-2023
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
$ 3,954,828	57,117	$ 69.24

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
$ 282,080	4,909	$ 57.46

Average Cost for Rental Textbooks

Rental sales in U.S. dollars/Number of textbook units rented = Average Cost

Textbook Rentals	Units Rented	Average Cost
N/A	N/A	N/A

Average Cost for eBooks

eBook sales in U.S. dollars/Number of eBook units sold = Average Cost

eBook Sales	Units Sold	Average Cost
$ 493,386	6,416	$ 76.90

Definition Of OER

The term "open educational resource" means a teaching, learning, or research resource offered freely to users in at least one form and either resides in the public domain or has been released under an open copyright license that allows for its free use, reuse, modification, and sharing with attribution.

What is an example of an OER course?

An OER course is completely free because it uses openly licensed resources. To receive this designation, the course must use openly licensed materials for all required curricular resources, including textbooks and other instructional materials, such as workbooks, lab manuals, and online homework platforms.

An example of an OER course would be one where the instructor provides a link to a free, online version of an openly licensed textbooks.

The course does not use any other required curricular resources. The professor can recommend students purchase a print- on-demand version, but as long as the instructor does not require the students to use the print version, the cost of printing does not disqualify this course from receiving the OER designation.

What is included/excluded when calculating course material costs?

Included in the cost: textbooks and other instructional/curricular materials, such as workbooks, lab manuals, online homework platforms and codes, or publisher-provided materials for students.

Also included are any course fees for course materials, such as a textbook rental fee, inclusive access fee, Barnes & Noble College Booksellers' First Day fee, or Follett's ACCESS fee.

Excluded from the cost: supplies and equipment, including art supplies, lab tools, and calculators. Also excluded are course fees that are a lab fee, technology fee, or testing fee.

The average return on investment ($116) is derived from the recent MHEC study on benefits and costs of OER.
https://www.mhec.org/sites/default/files/resources/2022MHECOER-Toward-Convergence.pdf?utm_source=msdynmktg&utm_medium=email&utm_campaign=22towardconvergence#msdynttrid=pJ-O-aa8BW0NjmTgEIXpi9nJKWFvp-J9qbFukH0u8iI

Per ODHE

DEFINITION OF AN OER COURSE - See OER Defined tab

TERM (Fall 2022 or Spring 2023)	COURSE ID	CCP (YES OR NO)	NUMBER OF STUDENTS ENROLLED	AVERAGE RETURN ON INVESTMENT
Fall 2022	BMGT-1008	YES	92	$ 10,672
Fall 2022	BMGT-1210	NO	16	$ 1,856
Fall 2022	ECON-2200	YES	781	$ 90,596
Fall 2022	ENGL-0199	NO	835	$ 96,860
Fall 2022	ENGL-1100	YES	6561	$ 761,076
Fall 2022	ENGL-2220	YES	21	$ 2,436
Fall 2022	ENGL-2261	YES	23	$ 2,668
Fall 2022	ENGL-2265	YES	19	$ 2,204
Fall 2022	ENGL-2290	YES	44	$ 5,104
Fall 2022	ENGL-2367	YES	1011	$ 117,276
Fall 2022	FOTO-1100	YES	10	$ 1,160
Fall 2022	FOTO-1120	YES	41	$ 4,756
Fall 2022	FOTO-1150	YES	34	$ 3,944
Fall 2022	FOTO-1250	YES	6	$ 696
Fall 2022	FOTO-1300	NO	18	$ 2,088
Fall 2022	FOTO-2100	YES	14	$ 1,624
Fall 2022	FOTO-2120	NO	15	$ 1,740
Fall 2022	FOTO-2130	YES	15	$ 1,740
Fall 2022	FOTO-2960	NO	11	$ 1,276
Fall 2022	FOTO-2994	NO	13	$ 1,508
Fall 2022	HIST-1151	YES	561	$ 65,076
Fall 2022	HIST-1152	YES	572	$ 66,352
Fall 2022	HOSP-1123	NO	22	$ 2,552
Fall 2022	ITST-2258	NO	82	$ 9,512
Fall 2022	MATH-1101	YES	51	$ 5,916
Fall 2022	MATH-1123	YES	109	$ 12,644
Fall 2022	MATH-1151	YES	390	$ 45,240

TERM (Fall 2022 or Spring 2023)	COURSE ID	CCP (YES OR NO)	NUMBER OF STUDENTS ENROLLED	AVERAGE RETURN ON INVESTMENT
Fall 2022	MATH-2568	YES	23	$ 2,668
Fall 2022	MECH-1240	YES	42	$ 4,872
Fall 2022	MECH-2270	YES	7	$ 812
Fall 2022	MULT-1114	YES	60	$ 6,960
Fall 2022	MULT-2114	NO	27	$ 3,132
Fall 2022	SPAN-1103	YES	57	$ 6,612
Fall 2022	STAT-2430	YES	87	$ 10,092
Spring 2023	BMGT-1008	YES	75	$ 8,700
Spring 2023	BMGT-1210	YES	39	$ 4,524
Spring 2023	ECON-2200	YES	665	$ 77,140
Spring 2023	ENGL-0199	NO	464	$ 53,824
Spring 2023	ENGL-1100	YES	2387	$ 276,892
Spring 2023	ENGL-2220	YES	22	$ 2,552
Spring 2023	ENGL-2261	YES	30	$ 3,480
Spring 2023	ENGL-2265	YES	21	$ 2,436
Spring 2023	ENGL-2290	YES	47	$ 5,452
Spring 2023	ENGL-2367	YES	3328	$ 386,048
Spring 2023	FOTO-1100	YES	8	$ 928
Spring 2023	FOTO-1120	YES	56	$ 6,496
Spring 2023	FOTO-1150	YES	42	$ 4,872
Spring 2023	FOTO-1300	NO	5	$ 580
Spring 2023	FOTO-2100	YES	21	$ 2,436
Spring 2023	FOTO-2120	YES	17	$ 1,972
Spring 2023	FOTO-2130	YES	13	$ 1,508
Spring 2023	FOTO-2960	YES	16	$ 1,856
Spring 2023	FOTO-2994	NO	16	$ 1,856
Spring 2023	HIST-1151	YES	360	$ 41,760
Spring 2023	HIST-1152	YES	610	$ 70,760
Spring 2023	HOSP-1123	NO	31	$ 3,596
Spring 2023	ITST-2258	YES	98	$ 11,368
Spring 2023	MATH-1101	YES	48	$ 5,568

TERM (Fall 2022 or Spring 2023)	COURSE ID	CCP (YES OR NO)	NUMBER OF STUDENTS ENROLLED	AVERAGE RETURN ON INVESTMENT
Spring 2023	MATH-1123	YES	71	$ 8,236
Spring 2023	MATH-1151	YES	291	$ 33,756
Spring 2023	MATH-2568	YES	29	$ 3,364
Spring 2023	MECH-1240	YES	45	$ 5,220
Spring 2023	MECH-2270	NO	11	$ 1,276
Spring 2023	MULT-1114	YES	62	$ 7,192
Spring 2023	MULT-2114	NO	25	$ 2,900
Spring 2023	SPAN-1103	YES	44	$ 5,104
Spring 2023	STAT-2430	YES	95	$ 11,020
Fiscal Year 2023 - OER			**20,762**	$ **2,408,392**

*The student counts represent HEI operational estimates and are provided for autumn and spring terms only.

DEFINITION OF INCLUSIVE ACCESS

Inclusive access is an arrangement between an institution, through faculty, and students to offer college textbooks and materials as "included" within tuition and/or a fee assessment, rather than

TERM (Fall 2022 or Spring 2023)	COURSE ID	CCP (YES OR NO)	NUMBER OF STUDENTS ENROLLED	ESTIMATED SAVINGS
Fall 2022	ACCT-1211	YES	431	$ 38,205
Fall 2022	ACCT-1212	YES	228	$ 26,139
Fall 2022	ACCT-1400	NO	22	$ 2,172
Fall 2022	ACCT-2211	NO	26	$ 6,419
Fall 2022	ACCT-2232	NO	33	$ 1,729
Fall 2022	ACCT-2241	NO	22	$ 2,272
Fall 2022	ACCT-2250	YES	31	$ 3,340
Fall 2022	ACCT-2252	NO	22	$ 4,570
Fall 2022	ACCT-2258	NO	5	$ 257
Fall 2022	ACCT-2266	NO	8	$ 422
Fall 2022	ACCT-2299	NO	15	$ 1,352
Fall 2022	ANTH-2200	YES	310	$ 18,492
Fall 2022	ANTH-2202	YES	185	$ 5,656
Fall 2022	ASC-1190	YES	152	$ 5,530
Fall 2022	ASTR-1161	YES	91	$ 11,838
Fall 2022	BIO-1121	YES	174	$ 697
Fall 2022	BIO-1122	YES	77	$ 8,008
Fall 2022	BIO-2215	YES	321	$ 33,185
Fall 2022	BIO-2300	YES	664	$ 34,134
Fall 2022	BMGT-1101	YES	216	$ 20,397
Fall 2022	BMGT-2200	YES	294	$ 11,091
Fall 2022	BMGT-2250	YES	62	$ 3,639
Fall 2022	BMGT-2251	NO	7	$ 831
Fall 2022	BMGT-2258	YES	45	$ 2,111
Fall 2022	BMGT-2299	NO	46	$ 2,880

TERM (Fall 2022 or Spring 2023)	COURSE ID	CCP (YES OR NO)	NUMBER OF STUDENTS ENROLLED	ESTIMATED SAVINGS
Fall 2022	BOA-1101	YES	29	$ 2,466
Fall 2022	BOA-1102	YES	201	$ 17,093
Fall 2022	BOA-1103	YES	24	$ 2,041
Fall 2022	BOA-1104	YES	44	$ 3,742
Fall 2022	BOA-1131	YES	40	$ 3,037
Fall 2022	BOA-1132	NO	9	$ 1,538
Fall 2022	BOA-1150	NO	9	$ 1,398
Fall 2022	BOA-1172	NO	84	$ 7,143
Fall 2022	BOA-1191	NO	13	$ 1,105
Fall 2022	BOA-1200	NO	26	$ 1,363
Fall 2022	BOA-1300	NO	58	$ 679
Fall 2022	CHEM-1100	YES	62	$ 828
Fall 2022	CHEM-2251	YES	102	$ 14,817
Fall 2022	CHEM-2252	NO	44	$ 6,120
Fall 2022	CHEM-2254	YES	69	$ 323
Fall 2022	CHEM-2255	NO	19	$ 100
Fall 2022	COMM-1100	YES	62	$ 2,006
Fall 2022	COMM-1101	YES	57	$ 572
Fall 2022	COMM-1105	YES	344	$ 10,666
Fall 2022	COMM-2200	YES	388	$ 25,899
Fall 2022	COMM-2204	YES	100	$ 9,138
Fall 2022	COMM-2245	YES	88	$ 884
Fall 2022	COMM-2268	YES	20	$ 948
Fall 2022	CSCI-1001	YES	73	$ 8,632
Fall 2022	CSCI-1101	YES	569	$ 9,815
Fall 2022	CSCI-1102	YES	19	$ 2,247
Fall 2022	CSCI-2330	NO	14	$ 179
Fall 2022	ECON-2200	YES	781	$ 29,444
Fall 2022	ECON-2201	YES	176	$ 6,635
Fall 2022	FMGT-1101	YES	432	$ 33,585
Fall 2022	FMGT-1211	YES	32	$ 2,625

TERM (Fall 2022 or Spring 2023)	COURSE ID	CCP (YES OR NO)	NUMBER OF STUDENTS ENROLLED	ESTIMATED SAVINGS
Fall 2022	FMGT-2201	YES	120	$ 10,652
Fall 2022	FMGT-2202	YES	23	$ 2,402
Fall 2022	FMGT-2242	NO	12	$ 1,137
Fall 2022	FREN-1101	YES	36	$ 5,620
Fall 2022	FREN-1102	YES	18	$ 4,610
Fall 2022	GERM-1101	YES	24	$ 2,040
Fall 2022	GERM-1102	NO	3	$ 255
Fall 2022	GERM-1103	NO	4	$ 516
Fall 2022	HRM-1121	YES	92	$ 6,017
Fall 2022	HRM-1224	NO	11	$ 719
Fall 2022	HRM-1225	NO	7	$ 1,509
Fall 2022	HRM-1825	NO	10	$ 2,855
Fall 2022	HRM-1828	NO	10	$ 340
Fall 2022	ITAL-1101	YES	18	$ 3,608
Fall 2022	LEGL-2064	YES	335	$ 25,261
Fall 2022	MATH-0114	NO	364	$ 21,412
Fall 2022	MATH-1025	NO	454	$ 31,099
Fall 2022	MATH-1050	YES	48	$ 2,824
Fall 2022	MATH-1075	NO	26	$ 1,529
Fall 2022	MATH-1099	YES	950	$ 55,884
Fall 2022	MATH-1104	YES	130	$ 8,500
Fall 2022	MATH-1130	YES	157	$ 7,478
Fall 2022	MATH-1131	YES	102	$ 4,858
Fall 2022	MATH-1146	YES	674	$ 1,500
Fall 2022	MATH-1151	YES	390	$ 28,076
Fall 2022	MATH-1152	YES	102	$ 7,343
Fall 2022	MATH-1172	YES	77	$ 5,543
Fall 2022	MATH-2153	YES	25	$ 2,297
Fall 2022	MATH-2173	NO	20	$ 1,838
Fall 2022	MATH-2366	YES	12	$ 352
Fall 2022	MECH-2242	YES	25	$ 6,779

TERM (Fall 2022 or Spring 2023)	COURSE ID	CCP (YES OR NO)	NUMBER OF STUDENTS ENROLLED	ESTIMATED SAVINGS
Fall 2022	MKTG-1110	YES	210	$ 13,453
Fall 2022	MKTG-1120	YES	83	$ 635
Fall 2022	MKTG-1125	YES	72	$ 2,320
Fall 2022	MKTG-1230	YES	99	$ 4,427
Fall 2022	MKTG-2400	NO	18	$ 1,303
Fall 2022	MKTG-2550	NO	25	$ 1,467
Fall 2022	PHYS-0100	YES	54	$ 3,872
Fall 2022	PHYS-1200	YES	130	$ 12,089
Fall 2022	PHYS-1201	NO	37	$ 3,441
Fall 2022	PHYS-1250	YES	114	$ 14,499
Fall 2022	PHYS-1251	YES	40	$ 3,640
Fall 2022	PSY-2340	YES	343	$ 10,635
Fall 2022	PSY-2551	YES	42	$ 1,302
Fall 2022	SCM-1101	NO	11	$ 2,514
Fall 2022	SCM-1190	YES	13	$ 1,906
Fall 2022	SES-1100	YES	140	$ 4,766
Fall 2022	SES-1102	YES	20	$ 266
Fall 2022	SES-2438	YES	20	$ 848
Fall 2022	SES-2440	NO	23	$ 1,342
Fall 2022	SES-2441	NO	19	$ 3,151
Fall 2022	SES-2442	NO	10	$ 424
Fall 2022	SES-2700	YES	13	$ 173
Fall 2022	SOC-1101	YES	1281	$ 44,675
Fall 2022	SOC-2202	YES	77	$ 4,281
Fall 2022	SOC-2330	YES	61	$ 735
Fall 2022	SOC-2380	YES	95	$ 3,774
Fall 2022	STAT-1350	YES	816	$ 21,379
Fall 2022	STAT-1400	YES	309	$ 17,628
Fall 2022	SURG-1861	NO	21	$ 1,038
Spring 2023	ACCT-1211	YES	503	$ 44,588
Spring 2023	ACCT-1212	YES	270	$ 30,954

TERM (Fall 2022 or Spring 2023)	COURSE ID	CCP (YES OR NO)	NUMBER OF STUDENTS ENROLLED	ESTIMATED SAVINGS
Spring 2023	ACCT-1400	NO	20	$ 1,975
Spring 2023	ACCT-2211	NO	26	$ 6,419
Spring 2023	ACCT-2232	NO	24	$ 1,257
Spring 2023	ACCT-2236	NO	5	$ 762
Spring 2023	ACCT-2241	NO	23	$ 2,375
Spring 2023	ACCT-2250	NO	46	$ 4,956
Spring 2023	ACCT-2252	NO	18	$ 3,739
Spring 2023	ACCT-2299	NO	13	$ 1,171
Spring 2023	ANTH-2200	YES	306	$ 18,253
Spring 2023	ANTH-2202	YES	144	$ 4,403
Spring 2023	ASC-1190	YES	77	$ 2,801
Spring 2023	ASTR-1161	YES	142	$ 18,472
Spring 2023	BIO-1121	YES	110	$ 441
Spring 2023	BIO-1122	YES	64	$ 6,656
Spring 2023	BIO-2215	YES	369	$ 38,148
Spring 2023	BIO-2300	YES	640	$ 32,900
Spring 2023	BMGT-1101	YES	259	$ 24,458
Spring 2023	BMGT-2200	YES	347	$ 13,091
Spring 2023	BMGT-2250	YES	67	$ 3,932
Spring 2023	BMGT-2251	YES	6	$ 712
Spring 2023	BMGT-2258	NO	49	$ 2,299
Spring 2023	BMGT-2299	NO	67	$ 4,195
Spring 2023	BOA-1101	YES	16	$ 1,361
Spring 2023	BOA-1102	YES	185	$ 15,732
Spring 2023	BOA-1103	YES	19	$ 1,616
Spring 2023	BOA-1104	YES	41	$ 3,487
Spring 2023	BOA-1131	YES	22	$ 1,670
Spring 2023	BOA-1132	NO	10	$ 1,709
Spring 2023	BOA-1172	YES	81	$ 6,888
Spring 2023	BOA-1191	NO	7	$ 595
Spring 2023	BOA-1200	NO	22	$ 1,153

TERM (Fall 2022 or Spring 2023)	COURSE ID	CCP (YES OR NO)	NUMBER OF STUDENTS ENROLLED	ESTIMATED SAVINGS
Spring 2023	BOA-1300	NO	55	$ 643
Spring 2023	CHEM-1100	YES	58	$ 774
Spring 2023	CHEM-2251	YES	84	$ 12,203
Spring 2023	CHEM-2252	YES	87	$ 12,101
Spring 2023	CHEM-2254	YES	60	$ 281
Spring 2023	CHEM-2255	YES	50	$ 264
Spring 2023	COMM-1100	YES	64	$ 2,070
Spring 2023	COMM-1101	YES	52	$ 522
Spring 2023	COMM-1105	YES	360	$ 11,162
Spring 2023	COMM-2200	YES	408	$ 27,234
Spring 2023	COMM-2204	YES	91	$ 8,316
Spring 2023	COMM-2245	YES	60	$ 603
Spring 2023	COMM-2268	NO	22	$ 1,043
Spring 2023	CSCI-1001	YES	64	$ 7,568
Spring 2023	CSCI-1101	YES	475	$ 8,194
Spring 2023	CSCI-1102	YES	20	$ 2,365
Spring 2023	CSCI-2330	NO	5	$ 64
Spring 2023	ECON-2200	YES	665	$ 25,071
Spring 2023	ECON-2201	YES	230	$ 8,671
Spring 2023	FMGT-1101	YES	426	$ 33,119
Spring 2023	FMGT-1211	YES	39	$ 3,200
Spring 2023	FMGT-2201	YES	141	$ 12,516
Spring 2023	FMGT-2202	NO	17	$ 1,775
Spring 2023	FMGT-2232	NO	16	$ 2,760
Spring 2023	FMGT-2242	NO	14	$ 1,327
Spring 2023	FREN-1101	YES	36	$ 5,620
Spring 2023	FREN-1102	YES	25	$ 6,403
Spring 2023	GERM-1101	YES	23	$ 1,955
Spring 2023	GERM-1102	YES	9	$ 765
Spring 2023	GERM-1103	NO	3	$ 387
Spring 2023	HRM-1121	YES	104	$ 6,802

TERM (Fall 2022 or Spring 2023)	COURSE ID	CCP (YES OR NO)	NUMBER OF STUDENTS ENROLLED	ESTIMATED SAVINGS
Spring 2023	HRM-1224	NO	11	$ 719
Spring 2023	HRM-1225	NO	10	$ 2,156
Spring 2023	HRM-1825	NO	13	$ 3,712
Spring 2023	HRM-1828	NO	13	$ 443
Spring 2023	ITAL-1101	NO	10	$ 2,005
Spring 2023	ITAL-1102	NO	8	$ 2,404
Spring 2023	LEGL-2064	YES	263	$ 19,832
Spring 2023	MATH-0114	NO	281	$ 16,530
Spring 2023	MATH-1025	YES	388	$ 26,578
Spring 2023	MATH-1050	NO	62	$ 3,647
Spring 2023	MATH-1075	NO	33	$ 1,941
Spring 2023	MATH-1099	YES	705	$ 41,472
Spring 2023	MATH-1104	YES	153	$ 10,003
Spring 2023	MATH-1130	YES	106	$ 5,049
Spring 2023	MATH-1131	YES	133	$ 6,335
Spring 2023	MATH-1146	YES	381	$ 848
Spring 2023	MATH-1151	YES	291	$ 20,949
Spring 2023	MATH-1152	YES	111	$ 7,991
Spring 2023	MATH-1172	YES	63	$ 4,535
Spring 2023	MATH-2153	YES	50	$ 4,595
Spring 2023	MATH-2173	YES	18	$ 1,654
Spring 2023	MATH-2366	YES	7	$ 206
Spring 2023	MECH-1130	NO	14	$ 1,699
Spring 2023	MKTG-1105	YES	20	$ 894
Spring 2023	MKTG-1110	YES	218	$ 13,966
Spring 2023	MKTG-1120	YES	91	$ 697
Spring 2023	MKTG-1125	YES	92	$ 2,964
Spring 2023	MKTG-1230	YES	54	$ 2,414
Spring 2023	MKTG-2299	NO	12	$ 537
Spring 2023	MKTG-2400	NO	11	$ 796
Spring 2023	PHYS-0100	YES	50	$ 3,585

TERM (Fall 2022 or Spring 2023)	COURSE ID	CCP (YES OR NO)	NUMBER OF STUDENTS ENROLLED	ESTIMATED SAVINGS
Spring 2023	PHYS-1200	YES	122	$ 11,345
Spring 2023	PHYS-1201	YES	58	$ 5,393
Spring 2023	PHYS-1250	YES	111	$ 14,117
Spring 2023	PHYS-1251	YES	31	$ 2,821
Spring 2023	PSY-2340	YES	385	$ 11,937
Spring 2023	PSY-2551	YES	53	$ 1,643
Spring 2023	SCM-1101	YES	33	$ 7,541
Spring 2023	SCM-1190	YES	34	$ 4,985
Spring 2023	SES-1100	YES	70	$ 2,383
Spring 2023	SES-1102	YES	14	$ 186
Spring 2023	SES-2438	YES	25	$ 1,060
Spring 2023	SES-2440	NO	25	$ 1,459
Spring 2023	SES-2441	NO	26	$ 4,312
Spring 2023	SES-2442	NO	16	$ 678
Spring 2023	SES-2700	NO	5	$ 67
Spring 2023	SOC-1101	YES	1263	$ 44,047
Spring 2023	SOC-2202	YES	66	$ 3,669
Spring 2023	SOC-2330	YES	50	$ 602
Spring 2023	SOC-2380	YES	122	$ 4,846
Spring 2023	STAT-1350	YES	732	$ 19,178
Spring 2023	STAT-1400	YES	288	$ 16,430
Spring 2023	SURG-1862	NO	18	$ 2,491
Fiscal Year 2023 - Inclusive Access			**30,930**	**$ 1,770,561**

*The student counts represent HEI operational estimates and are provided for autumn and spring terms only.

COLUMBUS STATE COMMUNITY COLLEGE
BOARD ACTION

DATE: _____

SUBJECT:

Financial Statements as of and for the Two Months Ended August 31, 2023.

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

November 2, 2023

TO: Dr. David T. Harrison, President

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

SUBJECT: Financial Statements as of August 31, 2023

Attached are the financial statements of the Columbus State Community College District and the Foundation for the two-month period ended August 31, 2023.

1. **General Fund** (Exhibit B)

Revenues. For the month of August, year-to-date revenues reported for FY24 are 0.4% ($81K) above last year with State Subsidy up 0.7% ($92K), Special Courses up 23.0% ($91K), Contracted Services up 717% ($88K), and Miscellaneous up 40.9% ($35K). Year-to-date tuition revenue is down 4.6% ($259K), primarily the result of Summer 2023 being down 3.5% to Summer 2022 and Autumn 2023 not being reflected in the financials yet at this point in the year. Tuition in FY24 will reflect a 2.9% tuition rate increase, effective this fall.

Enrollment for Autumn 2023 was budgeted up 1.9% from last year but is currently trending up 5.4%. Year-end projections on Exhibit B currently reflect the budget as approved by the Board in May 2023 but the year-end revenue projection as of August 2023 is estimated to be 1.6% ($2.7M) below budget because two State funding sources will be lower than expected (Subsidy and Talent Ready).

State Subsidy (State Share of Instruction or SSI) was budgeted 4.6% ($3.6M) higher than what was received in FY23, which was similar to increases received from the State in the past. Ultimately, that level of increased funding was not realized, and the FY24 preliminary Subsidy allocation from ODHE is 0.8% ($636K) above FY23.

Term	Budgeted Credit Hours	Actual Credit Hours*	Budget to Actual Increase/ Decrease	Prior Year FTEs	Current Year FTEs*	% Variance
Summer 2023**	32,933	31,194	-5.3%	4,682	4,521	-3.4%
Autumn 2023	196,174					
Spring 2024	181,607					
Summer 2024**	38,661					

* Summer 2023 credit hours and FTEs are preliminary estimates provided by the Office of Institutional Effectiveness (IE).

** Summer semester 2023 straddles both FY23 and FY24, with 46% of the revenue attributed to FY24. Likewise, Summer semester 2024 straddles both FY24 and FY25, with 54% of the revenue attributed to FY24.

Expenses and Transfers. Through the month of August, expenditures are 8.1% ($2M) higher than the same period last year. Overall, spending patterns will be different in FY24 due to a shift to a new pay cycle along with a continual increase in cost of goods and services.

Year-end expense projections reflect what the Board approved in May. Resource Planning & Analysis (RPA) will continue to closely monitor spending trends and provide an updated year-end projection once a better trend for spending patterns is established.

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

Bookstore revenues are up $91K or 4.0%, compared to the same period last year, due in large part to the Autumn 2023 enrollment increase. Overall, Auxiliary expenses are up $85K compared to last year. This is mainly related to expenses for new parking management services that began in FY24 and is due to the timing of payroll expenses resulting from the shift to a new pay cycle and increased costs of goods and services as noted above for General Fund Expenses. Food Service revenues are up $88K to last year primarily due to receipt of the Pepsi Commission in July compared to September in FY 23.

3. **Foundation** (Exhibits F and G)

Total Foundation revenues are up $1.6M, primarily due to a second $1.1M installment from Intel and revenues from Taste the Future which were more than double last year; revenues from Columbus Promise were also higher. Unrestricted expenses are down 8.5% compared to last year.

4. **Investments**

The College's portfolio is invested consistently with its investment policy, with 16.19% 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 $905K net gain in interest income reported on Exhibit B, $210K is unrealized income/(loss) while $695K is realized income and includes earnings generated from bond proceeds.

Assets	August 31, 2023		August 31, 2022			Liabilities and Fund Balance	August 31, 2023		August 31, 2022		
Current Funds					(1)	**Current Funds**					(1)
Unrestricted					(2)	**Unrestricted**					(2)
Educational and general					(3)	**Educational and general**					(3)
Cash	$	12,243,161	$	6,011,695	(4)	Accounts payable	$	26,009,184	$	10,429,860	(4)
Investments (including money markets					(5)	Deferred income					(5)
at cost and treasury bills and agency					(6)	Student tuition		36,155,381		33,408,832	(6)
discount notes at market - (note 1)		141,968,819		139,670,679	(7)	Lab fees and credit bank		326,817		337,252	(7)
Accounts receivable, net of allowance					(8)	Interfund transfers		7,908,702		6,702,476	(8)
for doubtful accounts		14,728,660		11,749,397	(9)	Fund balances (Exhibit C):					(9)
Interest receivable		-		-	(10)	Allocated		86,143,464		75,111,708	(10)
Prepaid expense		2,626,581		1,268,107	(11)	Unallocated		15,060,363		32,751,298	(11)
Inventory		36,690		41,548	(12)	Total fund balances		101,203,826		107,863,006	(12)
Total educational & general	$	171,603,911	$	158,741,426	(13)	Total educational & general	$	171,603,911	$	158,741,426	(13)
Auxiliary enterprise						**Auxiliary enterprise**					
Cash	$	2,899,424	$	2,485,928	(14)	Accounts payable	$	534,475	$	522,994	(14)
Investments		11,074,151		10,841,023	(15)	Interfund transfers		1,483,843		922,756	(15)
Accounts receivable		2,205,194		2,041,813	(16)	Fund balances (Exhibit D):					(16)
Inventories, at cost as defined (note 2)		1,357,097		1,115,782	(17)	Allocated		154,000		461,400	(17)
Other Assets		70,178		70,178	(18)	Unallocated		15,433,726		14,647,574	(18)
Due from grant funds		-		-	(19)	Total fund balances		15,587,726		15,108,974	(19)
Total auxiliary enterprise		17,606,044		16,554,724	(20)	Total auxiliary enterprise		17,606,044		16,554,724	(20)
Total unrestricted	$	189,209,954	$	175,296,150	(21)	Total unrestricted	$	189,209,954	$	175,296,150	(21)
Total current funds	$	189,209,954	$	175,296,150	(22)	Total current funds	$	189,209,954	$	175,296,150	(22)
		[A]		[B]				[C]		[D]	

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

Assets	August 31, 2023	August 31, 2022		Liabilities and Fund Balance	August 31, 2023	August 31, 2022	
Plant funds			(1)	**Plant funds**			(1)
Unexpended			(2)	Unexpended			(2)
State appropriations receivable	$ -	$ -	(3)	Fund balances			(3)
Capital Improvement Fund	1,622,244	1,551,062	(4)	Restricted	$ 1,622,244	$ 1,551,062	(4)
Total unexpended	1,622,244	1,551,062	(5)	Total unexpended	1,622,244	1,551,062	(5)
Cash from Bond Proceeds	4,378,892	833,670	(6)				(6)
Investments	154,219,263	166,263,994	(7)				(7)
Deposit with trustees/Bond Retirement Fund	1,141,068	1,701,513	(8)	Investment in plant:			(8)
Interfund transfers	11,936,075	13,782,640	(9)				(9)
Land	31,103,333	38,375,580	(10)	Interfund transfers	-	-	(10)
Improvements other than buildings	16,598,330	16,219,770	(11)	Interest payable	-	-	(11)
Buildings	218,606,818	216,259,993	(12)	Capital lease payable	-	-	(12)
Movable equipment, furniture			(13)	Accounts payable	2,093,862	48,071	(13)
and library books	65,629,872	59,348,352	(14)	Bonds payable	144,776,889	160,421,246	(14)
Construction-in-progress	19,022,047	6,793,409	(15)	Leased Liabilities	8,414,837	-	(15)
Leased Assets	8,759,772	-	(16)	Subscription Liability - Current Portion	11452008.84	-	(16)
Noncurrent Intangible Asset	12,471,514	-	(17)				(17)
Other Assets	28,281	139,258	(18)	Net investment in plant	210,765,923	203,926,949	(18)
Less: accumulated depreciation	(166,391,745)	(145,321,914)	(19)				(19)
Total investment in plant	377,503,519	$ 374,396,265	(20)	Total investment in plant	377,503,519	364,396,266	(20)
Total plant funds	$ 379,125,763	$ 375,947,327	(21)	Total plant funds	$ 379,125,763	$ 365,947,328	(21)
	[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 TWO MONTHS ENDED AUGUST 31, 2023
With Comparative Figures at August 31, 2022

EXHIBIT B

	FY 24			FY 23			FY 24 Projected Year End		FY 23 Projected Year End		
	Budget as approved June 2023	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	Budget as approved June 2022	Expended to Date (Actual & Encumbrances)	% of Budget Expended to Date	FY 24 Projected Year End	Projected % of Budget	FY 23 Projected Year End	% of Budget	
Revenues											
Appropriations											
Subsidy	$ 81,508,825	$ 13,091,390	16.06%	$ 77,993,990	$ 12,998,999	16.67%	$ 81,508,825	100.00%	$ 77,911,943	99.89%	(1)
Student Support Services	-	-	-	-	-	-	-	-	-	-	(2)
	81,508,825	13,091,390	16.06%	77,993,990	12,998,999	16.67%	81,508,825	100.00%	77,911,943	99.89%	(3)
Student											
Tuition	75,274,795	5,370,438	7.13%	76,744,604	5,629,487	7.34%	75,274,795	100.00%	71,991,914	93.81%	(4)
Fees	2,987,532	1,182,718	39.59%	3,102,150	1,158,940	37.36%	2,987,532	100.00%	2,939,249	94.75%	(5)
Special Courses	5,252,054	484,635	9.23%	1,181,849	393,417	33.29%	5,252,054	100.00%	2,190,224	185.32%	(6)
	83,514,381	7,037,791	8.43%	81,028,603	7,181,844	8.86%	83,514,381	100.00%	77,121,387	95.18%	(7)
Contracted Services											
Net	1,005,803	99,821	9.92%	988,640	12,211	1.24%	1,005,803	100.00%	1,005,803	101.74%	(8)
	1,005,803	99,821	9.92%	988,640	12,211	1.24%	1,005,803	100.00%	1,005,803	101.74%	(9)
Other											
Partnership Revenue	105,633	18,367	17.39%	90,813	8,891	9.79%	105,633	100.00%	69,079	76.07%	(10)
Miscellaneous	1,131,369	122,158	10.80%	984,364	86,705	8.81%	1,131,369	100.00%	1,040,356	105.69%	(11)
Transfer In for Debt Service	995,044	-	-	1,009,987	-	-	995,044	100.00%	-	0.00%	(12)
Mitchell Hall Transfer In	400,000	-	-	-	-	-	400,000	100.00%	1,009,987	0.00%	(13)
	2,632,046	140,525	5.34%	2,085,164	95,596	4.58%	2,632,046	100.00%	2,119,422	101.64%	(14)
Total Revenues	168,661,055	20,369,527	12.08%	162,096,397	20,288,650	12.52%	168,661,055	100.00%	158,158,555	97.57%	(15)
Operating Expenditures											
Instruction and Department Research	79,664,066	10,436,724	13.10%	74,571,425	10,966,120	14.71%	79,664,066	100.00%	74,511,411	99.92%	(16)
Public Service	449,498	77,338	17.21%	423,337	59,391	14.03%	449,498	100.00%	388,782	91.84%	(17)
Academic Support	7,576,943	1,321,951	17.45%	7,286,935	925,059	12.69%	7,576,943	100.00%	6,248,789	85.75%	(18)
Student Services	19,200,481	3,373,592	17.57%	18,110,216	2,654,896	14.66%	19,200,481	100.00%	18,239,211	100.71%	(19)
Institutional Support	44,529,416	8,906,837	20.00%	46,561,456	7,975,846	17.13%	44,529,416	100.00%	42,070,204	90.35%	(20)
Operation and maintenance of plant	17,196,022	3,051,593	17.75%	15,658,944	2,512,052	16.04%	17,196,022	100.00%	15,724,886	100.42%	(21)
Transfer for debt service	2,159,798	359,966	16.67%	2,174,801	362,467	16.67%	2,159,798	100.00%	2,174,801	100.00%	(22)
GEER SSI	-	-	-	-	-	-	-	0.00%	-	-	(23)
Total Expenditures	170,776,224	27,528,000	16.12%	164,787,114	25,455,831	15.45%	170,776,224	100.00%	159,358,084	96.71%	(24)
Non-operating & Encumbered											
Transfer for Capital Equipment	600,000	See Exhibit C		500,000	See Exhibit C		600,000	N/A	500,000	N/A	(25)
Transfer for Capital Improvements	900,000			1,100,000			900,000	N/A	1,100,000	N/A	(26)
Transfer for Student Success & Innovation	-			-			-	N/A	-	N/A	(27)
Transfer for Scholarships	-			-			-	N/A	-	N/A	(28)
Transfer for Technology Initiatives	820,000			820,000			820,000	N/A	820,000	N/A	(29)
Transfer for Mitchell Hall Start Up Costs	-			-			-	N/A	-	N/A	(30)
Transfer for One Time Compensation	-			-			-	N/A	-	N/A	(31)
COVID-19	-			-			-	N/A	-	N/A	(32)
Total expenditures and transfers	173,096,224	27,528,000	15.90%	167,207,114	25,455,831	15.22%	173,096,224	100.00%	161,778,084	96.75%	(33)
Operational Revenues	(4,435,169)	(7,158,473)	N/A	(5,110,717)	(5,167,181)	N/A	(4,435,169)	N/A	(3,619,529)	N/A	(34)
Interest Income		904,676	-	-	(365,822)	-	904,676	-	1,665,170	-	(35)
Net Operating Revenues	$ (4,435,169)	$ (6,253,797)	-	$ (5,110,717)	$ (5,533,003)	-	$ (3,530,493)	-	$ (1,954,359)	-	(36)
litures from Exhibit C	(4,435,169)	1,985,082		-	5,085,716		1,985,082 *		-		(37)
Net Revenues/(Expenditures)	$ -	$ (8,238,879)		$ -	$ (10,618,719)		$ (5,515,575)		$ (1,954,359)		(38)
	[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	

*As it is very early in the fiscal year, the amount in [G](37) 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 TWO MONTHS ENDED AUGUST 31, 2023

EXHIBIT C

	Balance at June 30, 2023	Net Increase for Current Period	Board Approved Additions	Transfers	Expenditures	Balance at August 31, 2023	
Unrestricted							
Allocated							
Capital Improvements & Land Acquisition	$ 7,528,469	$ -	$ 900,000	$ -	$ 198,689	$ 8,627,157	(1)
Bookstore/DX Modifications	263,490	-	-	-	-	263,490	(2)
Student Support Services	199,785	-	-	-	-	199,785	(3)
Creative Campus	77,491	-	-	-	-	77,491	(4)
Advancement	587,906		-	-	(47,417)	540,489	(5)
Fire Science	318,660	-	-	-	-	318,660	(6)
Mitchell Hall Start-Up Costs	1,128,481	-	-	(728,481)	-	400,000	(7)
COVID-19	240,146	-	-	-	-	240,146	(8)
Capital Equipment	4,912,212	-	600,000	-	(14,711)	5,497,500	(9)
Budget/Tuition Stabilization	20,756,987	-	-	-	-	20,756,987	(10)
Accumulated Lab Fees	1,527,960	-	-	-	(111,598)	1,416,362	(11)
Broadbanding	103,337	-	-	-	-	103,337	(12)
Scholarships	1,212,053	-	-	-	(165,201)	1,046,853	(13)
Student Success and Innovation	14,103,302	-	-	1,417,588	(160,056)	15,360,834	(14)
Strategic Growth Initiatives	689,107	-	-	(689,107)	-	-	(15)
Technology Initiatives	3,345,626	-	820,000	-	(1,291,375)	2,874,251	(16)
Human Capacity Development/Wellness	217,088	-	-	-	-	217,088	(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	535,104	-	-	-	-	535,104	(23)
Partnerships for Student Success	20,529	-	-	-	-	20,529	(24)
Recovery Reserve	24,814,109	-	-	-	(393,414)	24,420,695	(25)
	85,808,546	-	2,320,000	-	(1,985,082)	86,143,464	(26)
Unallocated	23,655,848	(8,260,568)	(2,320,000)	-	1,985,082	15,060,363	(27)
Total General Fund	$ 109,464,394	$ (8,260,568)	$ -	$ -	$ -	$ 101,203,826	(28)
	[A]	[B]	[C]	[D]	[E]	[F]	

COLUMBUS STATE COMMUNITY COLLEGE
OPERATIONAL BUDGET COMPARISON FOR AUXILIARY SERVICES
FOR THE TWO MONTHS ENDED AUGUST 31, 2023
With Comparative Figures at August 31, 2022

EXHIBIT D

	FY 24			FY 23				FY 24 Projected Year End		FY 23 Projected Year End		
	Budget as approved June 2023	Actual to Date	% of Budget Expended to Date	Budget as approved June 2022	Actual to Date	% of Budget Expended to Date		FY 24 Projected Year End	Projected % of Budget	FY 23 Projected Year End	% of Budget	
Auxiliary												
Sales/Revenues												
Bookstore	$ $7,763,500	$ 2,393,638	30.83%	$ 7,338,455	$ 2,302,361	31.37%	$	$7,763,500	100.00%	$ 8,369,081	114.04%	(1)
Food Services	205,000	100,431	48.99%	170,000	12,471	7.34%		205,000	100.00%	196,921	115.84%	(2)
Parking	602,627	104,713	17.38%	250,000	-	0.00%		602,627	100.00%	80,940	32.38%	(3)
Total Revenues	8,571,127	2,598,782	30.32%	7,758,455	2,314,832	29.84%		8,571,127	100.00%	8,646,942	111.45%	(4)
Cost of Goods Sold												
Bookstore	$6,479,500	1,707,496	26.35%	6,076,637	1,806,207	29.72%		$6,479,500	100.00%	6,636,783	109.22%	(5)
Food Service	500	-	-	-	-	-		500	-	-	-	(6)
Gross Margin	2,091,127	891,286	42.62%	1,681,818	508,625	30.24%		2,091,127	100.00%	2,010,159	119.52%	(7)
Operating Expenses												
Bookstore	1,296,258	239,538	18.48%	1,314,526	183,725	13.98%		1,296,258	100.00%	1,153,243	87.73%	(8)
Food Services	95,388	14,658	15.37%	86,444	13,330	15.42%		95,388	100.00%	86,022	99.51%	(9)
Parking	279,383	19,687	7.05%	275,000	175	0.06%		279,383	100.00%	81,277	51	(10)
Auxiliary Administration	317,245	35,961	11.34%	169,606	27,669	16.31%		317,245	100.00%	181,818	107.20%	(11)
Total Expenses	1,988,274	309,844	15.58%	1,845,576	224,898	12.19%		1,988,274	100.00%	1,502,360	81.40%	(12)
Auxiliary Net Operating Income/(Loss)	102,853	581,442	565.31%	(163,758)	283,727	-173.26%		102,853	100.00%	507,799	-310.09%	(13)
Net Income/(Loss)												
Bookstore	(12,258)	446,604	-3643.37%	(52,708)	312,429	-592.76%		(12,258)	100.00%	579,055	-1098.61%	(14)
Food Services	109,112	85,773	78.61%	83,556	(859)	-1.03%		109,112	100.00%	110,899	132.72%	(15)
Parking	323,244	85,026	26.30%	(25,000)	(175)	0.70%		323,244	100.00%	(337)	1.35%	(16)
Auxiliary Administration	(317,245)	(35,961)	11.34%	(169,606)	(27,669)	16.31%		(317,245)	100.00%	(181,818)	107.20%	(17)
CARES Offset/Transfer-In from Recovery Reserve	-	-	-	163,758	-	-		-	-	-	-	(18)
Net Auxiliary Income/(Loss)	$ 102,853	$ 581,442	0.00%	$ -	$ 283,727	#DIV/0!	$	102,853	0.00%	$ 507,799	#DIV/0!	(19)
Reserve Expenditures												
Non-operating Revenues/Expenditures	(60,000)	-		(30,000)	-			(60,000)		-		(20)
College Credit Plus	-	-		-	-			-		-		(21)
College Strategic Priorities	(100,000)	(6,000)		(100,000)	(15,816)			(100,000)		(88,129)		(22)
Food Services/Renovations	-	-		-	-			-		-		(23)
Transfer for Debt Service	-	-		(347,216)	(57,869)			-		(347,216)		(24)

		Actual October 2022	Actual November 2022	Actual December 2022	Actual January 2023	Actual February 2023	Actual March 2023	
Beginning Cash	$	6,781,899	4,328,804	10,795,061	4,976,299	6,655,733	14,823,016	(1)
Cash Receipts		10,446,864	8,046,710	9,281,146	20,362,506	13,106,577	10,169,084	(2)
Cash Disbursements		(16,475,800)	(16,632,024)	(14,423,541)	(17,429,150)	(15,733,835)	(16,470,446)	(3)
Financial Aid		(3,424,159)	8,051,571	2,323,633	13,746,078	10,794,541	1,044,549	(4)
Outflow for investments		-	-	(3,000,000)	(15,000,000)	-	(2,000,000)	(5)
Inflow from investments		7,000,000	7,000,000	-	-	-	-	(6)
Ending Cash	$	4,328,804	10,795,061	4,976,299	6,655,733	14,823,016	7,566,203	(7)

		Forecasted April 2023	Forecasted May 2023	Forecasted June 2023	Forecasted July 2023	Forecasted August 2023	Forecasted September 2023	
Beginning Cash	$	7,566,203	5,533,132	5,857,471	5,984,400	5,541,330	5,173,259	(8)
Cash Receipts		10,100,000	14,350,000	9,190,000	9,300,000	21,000,000	9,720,000	(9)
Cash Disbursements		(14,348,071)	(15,675,661)	(16,748,071)	(14,748,071)	(16,748,071)	(14,748,071)	(10)
Financial Aid		215,000	650,000	(315,000)	5,000	380,000	200,000	(11)
Outflow for investments		-	-	-	-	(5,000,000)	-	(12)
Inflow from investments		2,000,000	1,000,000	8,000,000	5,000,000	-	5,000,000	(13)
Ending Cash	$	5,533,132	5,857,471	5,984,400	5,541,330	5,173,259	5,345,188	(14)

COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION
BALANCE SHEET AT August 31, 2023
With Comparative Figures at August 31, 2022

Assets		August 31, 2023		August 31, 2022	
Cash	$	7,388,714	$	5,251,649	(1)
Investments at market value (see note)		41,390,034		15,586,016	(2)
Pledges Receivable - Mitchell Hall		1,762,277		2,710,964	(3)
Pledges Receivable - Other		3,122,449		4,841,956	(4)
Accounts Receivable		673,320		-	(5)
Other Assets		377,123		377,123	(6)
Total Assets	$	54,713,917	$	28,767,708	(7)

Liabilities					
Interfund transfers	$	1,026,968	$	6,322	(8)
Deferred Revenue		4,366		-	(9)
Pledge Payable		-		-	(10)
Trade Payables		544,793		1,959,507	(11)
Total Liabilities		1,576,127		1,965,829	(12)

Fund balance					
Permanently Restricted		31,936,687		6,678,444	(13)
Temporarily Restricted		15,140,832		15,448,357	(14)
Unrestricted					
Allocated		86,634		86,634	(15)
Unallocated		5,973,637		4,588,444	(16)
Total fund balance		53,137,790		26,801,879	(17)
Total Liabilities and fund balance	$	54,713,917	$	28,767,708	(18)
		[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 invesments 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	$	27,914,659		28,011,597	67.68%
Equities		4,635,977		5,664,521	13.69%
Fixed Income		8,155,441		7,424,614	17.94%
Mutual Funds		280,498		289,302	0.70%
Total Investments	$	40,986,575	$	41,390,034	100.00%

COLUMBUS STATE COMMUNITY COLLEGE DEVELOPMENT FOUNDATION
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE TWO MONTHS ENDED AUGUST 31, 2023
With Comparative Figures at August 31, 2022

	Unrestricted Allocated	Unrestricted Unallocated	Temporarily Restricted	Permanently Restricted	Total All Funds	August 31, 2022 Total All Funds	
Revenue							
Contributions							
Scholarships and Programs	$ -	$ 18,610	$ 747,737	$ 104,526	$ 870,873	$ 600,304	(1)
Taste the Future	-	250,373	-	-	250,373	104,157	(2)
Contributions for Columbus State	-	-	1,133,873	-	1,133,873	5,015	(3)
Mitchell Hall	-	-	65	-	65	25,153	(4)
Creative Campus	-	-	-	-	-	-	(5)
Administration Fee Income	-	-	-	-	-	-	(6)
Rental Income	-	-	-	-	-	-	(7)
Interest Income	-	7,326	555	-	7,881	7,149	(8)
Investment Income							
Realized	-	6,947	86,058	-	93,005	36,141	(9)
Unrealized	-	(8,828)	62,015	-	53,187	7,184	(10)
Investment income-subtotal	-	(1,881)	148,073	-	146,192	43,325	(11)
Total revenues	-	274,428	2,030,303	104,526	2,409,257	785,103	(12)
Expenditures							
Scholarships and Programs	-	-	865,424	-	865,424	586,261	(13)
Contributions to Columbus State	-	-	7,307	-	7,307	81,025	(14)
Corporate Gift	-	-	-	-	-	135,000	(15)
Creative Campus	-	-	-	-	-	-	(16)
Mitchell Hall	-	-	-	-	-	-	(17)
Administrative Fee Expense	-	-	-	-	-	-	(18)
Management and general	-	90,293	80	-	90,373	98,459	(20)
Total expenditures	-	90,293	872,811	-	963,104	900,745	(21)
Excess (deficit) of revenues over expenditures	-	184,135	1,157,492	104,526	1,446,153	(115,642)	(22)
Transfers	-	-	(52,716)	52,716	-	-	(23)
Other Board Distributions	-	-	-	-	-	-	(24)
Fund balance at beginning of period	86,634	5,789,502	14,036,056	31,779,445	51,691,637	26,917,521	(25)
Fund balance at end of period	$ 86,634	$ 5,973,637	$ 15,140,832	$ 31,936,687	$ 53,137,790	$ 26,801,879	(26)
	[A]	[B]	[C]	[D]	[E]	[F]	

1) **Investments**

Investment Fund		Cost		Market Value	Yield to Maturity*	Average Maturity (days)
STAR Ohio/Operating	$	15,408,033	$	15,408,033	5.48%	1
STAR Ohio/Plant		1,622,244		1,622,244	5.48%	1
STAR Ohio/Auxiliary		2,871,479		2,871,479	5.48%	1
STAR 2020A Bonds		7,558,890		7,558,890	5.48%	1
STAR 2020B Bonds		1,241,406		1,241,406	5.48%	1
CSCC Operating Fund		116,671,658		111,560,786	2.39%	905
Auxiliary Services		8,597,751		8,202,672	2.19%	927
2020A Bond Proceeds		2,910,206		2,900,655	5.46%	69
2020B Bond Proceeds		60,587,139		57,117,660	1.06%	391
2020B Bond Proceeds PNC		60,469,454		51,117,660	5.31%	434
County Proceeds		21,276,914		21,493,900	5.02%	256
Plant Fund		9,982,559		9,547,843	2.43%	858
	$	309,197,734	$	290,643,228		

* Weighted

Portfolio Composition	Type	% of Total	
	STAR Ohio	9.88%	
	Agencies	19.07%	*
	Municipal Bonds	23.81%	
	Corporate Issues	16.71%	
	Treasury Notes	24.22%	
	Stocks	0.00%	
	Cash & Equivalents	6.32%	
		100.00%	

* 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 $775,000 to $9,930,000 with interest rates of .47% to 5%, the final installment being due in 2041. Approximately $19.8M are general receipts bonds 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 and from the Development Foundation from funds raised through a capital campaign.
The balance of the bonds, nearly $125.1M, are voted general obligation debt. Debt service for this debt is paid from collections of ad valorem taxes in Franklin County, Ohio.

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 ACTION

DATE: _____

SUBJECT:

2024 Board of Trustees Meetings.

BACKGROUND INFORMATION:

Each year, an annual calendar of Committee of the Whole and Board of Trustees meetings is published. Meeting dates and locations may be adjusted as needed with advance notice. Other meetings may be called according to need.

FOR INFORMATION ONLY

COLUMBUS STATE
COMMUNITY COLLEGE

Board Meeting Schedule – 2024

COMMITTEE OF THE WHOLE MEETINGS

Date	Time	Location
Friday, January 19, 2024	8:00 a.m.	Franklin Hall Boardroom
Friday, March 22, 2024*	8:00 a.m.	Franklin Hall Boardroom
Friday, May 17, 2024	8:00 a.m.	Franklin Hall Boardroom
Friday, July 19, 2024	8:00 a.m.	Franklin Hall Boardroom
Friday, September 20, 2024	8:00 a.m.	Franklin Hall Boardroom
Friday, November 15, 2024	8:00 a.m.	Franklin Hall Boardroom
Friday, January 17, 2025	8:00 a.m.	Franklin Hall Boardroom

(Third Friday of odd-numbered months only. Other meetings may be called according to need).

*Adjusted due to scheduling conflict.

BOARD OF TRUSTEES MEETINGS

Date	Time	Location
Thursday, January 25, 2024	6:00 p.m.	Mitchell Hall Crane Room
Thursday, March 28, 2024	6:00 p.m.	Delaware Campus
Thursday, May 23, 2024	6:00 p.m.	Mitchell Hall Crane Room
Thursday, July 25, 2024	6:00 p.m.	Mitchell Hall Crane Room
Thursday, September 26, 2024	6:00 p.m.	Mitchell Hall Crane Room
Thursday, November 21, 2024*	6:00 p.m.	Mitchell Hall Crane Room
Thursday, January 23, 2025	6:00 p.m.	Mitchell Hall Crane Room

(Fourth Thursday of odd-numbered months only. Other meetings may be called according to need.)

*Adjusted due to scheduling conflict

Office of the President/vlh